



E-Procurement in Preventing Fraud in The Procurement of Government Goods and Services at Semarang State University

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ABSTRACT

Fraud is prone to occur in the procurement process of goods and services in each work unit. For this reason, the government has made it a policy that one of the ways to procure goods and services is through e-procurement. This study aims to determine the role of e-procurement in fraud prevention in the procurement of government goods and services at Semarang State University. The group of respondents are experts, members of the Working Group (MOTWG) for the Selection of Goods and Services Procurement and Quality Control at the Semarang State University Goods and Services Procurement Work Unit (GSPWU), and commitment-making officials and purchasing officers of work units. This study uses a qualitative descriptive method with a percentage, whereafter the necessary data is collected, it is classified according to a predetermined formulation, qualitative data, described in words or sentences according to predetermined categories, in a conclusion. The results showed that the application of e-procurement to fraud prevention in the procurement of government goods and services at Semarang State University has many roles, namely that transactions become economical, effective, and efficient. Besides that, e-procurement practices also play a role in preventing fraud because this does not occur directly between providers, working groups, procurement officials, and users of goods and services; all of this is done virtually.



INTRODUCTION

Semarang State University, as a public service agency, has the goal of providing the best and maximum service to both internal and external stakeholders. One of the things that needs to be provided is the teaching and learning process as well as the provision of student facilities. This can be fulfilled by carrying out the procurement process for both goods and services. Procurement of government goods and services is often associated with various types of fraud, both in the planning process, the implementation process, and the final procurement process. As evidenced in the first semester of 2020, the Indonesian Corruption Watch (ICW) launched data showing that corruption cases by sector, in the education sector, recorded state losses of 26.7 billion.

Fraud is an illegal act that harms an entity or organization and benefits the perpetrator (Karyono, 2013). CEC (2020) Deputy Chairman of the Corruption Eradication Commission (CEC) Nawawi Pomolango said that 70 percent of corruption cases handled by the CEC were related to the goods and services procurement sector. "Cases handled by the Eradication Commission, for example, still account for 70 percent of the procurement of goods and services to this day," said Nawawi at the National Action for Corruption Prevention broadcast by the CEC Youtube account on Wednesday (August 26, 2020). Nawawi said that the percentage could increase because many bribery cases handled by the CEC were also related to the procurement of goods and services. To reduce the number of cases of corruption in the procurement sector, Nawawi asked ministries, institutions, and local governments to conduct procurement through online systems such as e-catalogue or in the marketplace (Kompas 2020).

Article 38 of Presidential Regulation No. 12 of 2021 states that the method of selecting goods, construction work, or other service providers consists of:

- a. E-purchasing;
- b. Direct Procurement;
- c. Direct Appointment;
- d. Fast, tender, and;
- e. Tender.

This study aims to determine and provide empirical evidence regarding the role of e-procurement in preventing fraud in the procurement of goods and services. This research will serve as a consideration for Unnes as a higher education institution to take the necessary actions in terms of procurement of goods and services as an effort to reduce fraud towards Unnes towards a corruption-free area (AFA) and a clean serving bureaucratic area (ACSB). In line with this, Unnes has a procurement service to accommodate the process on its website, <https://pengadaan.unnes.ac.id/>. Unnes, as a BLU Satker, has also issued a regulation, namely Rector Regulation No. 16 of 2020 concerning Guidelines for Procurement of Goods and Services of the Public Service Agency of Semarang State University. In the fifth section, The Goods/Services Provider Selection Method, Article 23, it is stated that the goods/services provider selection method consists of:

- a. E-purchasing;
- b. Direct purchase;
- c. Direct appointment;
- d. Quotation; and
- e. Tender.

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Government Procurement of Goods and Services

Presidential Regulation of the Republic of Indonesia Number 12 of 2021 concerning amendments to Presidential Regulation Number 16 of 2018 concerning government procurement of goods and services, in Article 1, provides an understanding of government procurement of goods and services as follows: "Government Goods and Services Procurement, hereinafter referred to as Goods and Services Procurement, is the activity of procuring goods and services by ministries, institutions, or regional apparatuses financed by the APBN and APBD, the process of which is from the identification of needs up to the handover of work results."

While the objectives of the procurement of goods and services in Article 4 of this Perpres are:

- a. Produce the right goods and services for every dollar spent, measured in terms of quality, quantity, time, cost, location, and providers;
- b. Increasing the use of domestic products;
- c. Increasing the participation of micro, small, and cooperative enterprises;
- d. Increasing the role of national business actors;
- e. Supporting the implementation of research and the utilization of goods and services from research results;
- f. Increasing the participation of the creative industry;
- g. Realizing economic equality and providing expansion of business opportunities; and
- h. Increase sustainable procurement.

The aspect that determines the course of the goods and services procurement system is the provisions and procedures for the procurement of goods and services themselves. The provisions and procedures for the procurement of goods and services also affect the success of a government procurement system in achieving predetermined goals (Thai, 2001). Yanavia (2014) states that good goods and services procurement systems and procedures can reduce fraud in the procurement of goods and services. According to Jourdain and Balgobin (2003), as cited by Jatiningtyas and Endang (2011), good public procurement systems and procedures have several characteristics, including transparency, economy, efficiency, timeliness, fairness, and equity. Procurement systems and procedures must also have a feedback mechanism to enable the necessary improvements and enhancements.

Furthermore, complaint mechanisms also need to be created to strengthen efforts to comply with the outlined provisions. The World Bank (2001) revealed that one of the reasons for the poor functioning of the procurement system in Indonesia is the absence of follow-up to protests in the procurement process and the absence of systematic monitoring of compliance with procurement rules and procedures.

Fraud

Fraud is an illegal act that harms an entity or organization and benefits the perpetrator (Karyono, 2013). In the world of procurement of goods and services, it is undeniable that it is prone to fraud; therefore, further prevention is needed, one of which is by implementing e-procurement, namely electronic procurement services, where this system tries to regulate business transactions through ndicato and the process of procuring goods and services is carried out online (Rendra, 2017: 18). Tuanakotta (2012) states that what can be done to prevent fraud is to implement internal control, one component of which is risk assessment. The risk assessment carried out is expected to have strong fortresses and is difficult to penetrate by those who want to commit fraud in the procurement of goods / services. Risk assessment of goods and services procurement is a complex job with the intention that the work carried out requires high technology, has high risks, and uses specially designed equipment.

In terms of fraud, Cressey (1973) states that fraud can occur because it is triggered by three factors, namely pressure, opportunities, and rationalization, known as the fraud triangle. Pressure is often identified as financial pressure, which often makes someone commit financial fraud. Rijckeghem and Weder (1997) show that there is a positive effect of inadequate income on the level of corruption. In addition to financial pressure, other pressures can occur due to burdensome debt burdens, drug dependence, and pressures that ultimately require additional funds. Schuchter and Levi (2015) state that pressure can also occur externally or from



outside the fraud perpetrator, for example, in a less pleasant work atmosphere. According to the research of Schuchter and Levi (2015), this unpleasant atmosphere can occur in Indonesia, for example, due to the pressure or need for organizational costs that must be incurred but not in the budget post.

The second factor is opportunities. This factor allows someone to commit fraud or abuse of authority, which may not be easily known or detected. This opportunity can occur due to a weak internal control system, ethics, and a procurement environment that supports and considers someone who is trusted not to commit fraud. This is also supported by research by Schuchter and Levi (2015), which states that opportunities can occur due to weaknesses in organizational internal control, a lack of transparency, and ineffective internal control, making fraud easy to occur.

The third factor of the fraud triangle is rationalization. Rationalization is the view that basically people can be trusted; even if the person concerned commits fraud, this does not make the person concerned consider himself a fraudster, so that if caught for fraud, they consider themselves victims of a bad system or environment or an environment that considers fraud to be normal. This third factor is very interesting to study in addition to the two factors above. The rationalization factor is related to the moral and psychological components that are very important to understand what causes unethical actions that can lead to fraud (Cohen et al. 2010).

Method of Selecting Goods or Work Providers

Article 38 of Presidential Regulation No. 12 of 2021, paragraph 1, states that the method of selecting goods, construction work, or other service providers consists of:

- a. E-Purchasing;
- b. Direct Procurement;
- c. Direct Appointment;
- d. Fast, tender; and
- e. Tender

Electronic purchasing, hereinafter referred to as E-Purchasing, is carried out for goods, construction work, and other services that are already listed in the electronic catalog or online store. E-procurement is an electronic procurement system developed by LKPP. Unnes is under the auspices of the Ministry of Education and Culture in terms of procuring large work packages through the <https://simplerlpse.kemdikbud.go.id/> page.

Vita Dewi (2018) researches the role of the implementation of electronic procurement of government goods and services to prevent fraud at the Bureau of Development Administration and Procurement of Goods and Services of West Kalimantan Province. The results of his research are that the implementation of the e-procurement system that has been running well can be maintained and as for things that are still lacking in this case the West Kalimantan Provincial Government needs to recruit new human resources to handle large packages and be more reliable in the field of technology, the need for budgeting for education and training for the Bid Committee, the need for an adequate internet network, facilities and infrastructure in procurement services at the Bureau that are still inadequate, and the need for socialization to the general public about the implementation of the e-procurement system which in its implementation there are still obstacles so that they can be addressed along with the implementation of the e-procurement system.

Electronic procurement to prevent fraud at the Bureau of Development Administration and Procurement of Goods and Services of West Kalimantan Province has successfully played a role in fraud prevention. In addition, through e-procurement, the process of implementing goods and services procurement becomes more transparent and open, creates healthy competition with reduced face-to-face contact between the procurement committee and prospective goods and services providers, and minimizes the occurrence of irregularities and tender conspiracies that can lead to fraud.

Zulaikha (2016) researches the factors affecting procurement fraud. A Study from the Perspective of External Auditor Perceptions The results showed that fraud in the procurement of government goods and services was significantly influenced by weaknesses in the procurement system, a lack of quality procurement executors, and the existence of fraud intentions from procurement executors. Meanwhile, the intention to commit fraud is influenced by the attitude, subjective norms, and perceived behavioral control of fraud



implementers. This study concludes that fraud in the public procurement of goods and services can be attributed to individual factors reflected in rationalization and opportunity. These two factors can be considered in designing an effective internal control structure with the aim of preventing fraud.

Luh Putu Resti (2016) researches the role of e-procurement in fraud prevention in the procurement of goods and services by local governments on Lombok Island. The results of this study reveal that e-procurement has a role to play in suppressing fraud in the procurement of goods and services by local governments on Lombok Island. E-procurement is able to increase transparency and accountability in the procurement of goods and services so that fraud gaps can be reduced. The implications of this research can emphasize the important role of e-procurement as an innovation in the procurement of goods and services in an effort to prevent fraud in the procurement of goods and services. Cross-sectoral coordination between local governments and law enforcement officials is needed to support the role of e-procurement in efforts to prevent fraud in the procurement of goods and services.

Ketut Rian (2020) Researches the Factors Affecting Procurement Fraud in Government Agencies (Case Study on Agencies in Buleleng Regency). The results showed that the quality of the committee, systems and procedures, ethics, environment, and risk assessment of goods and services procurement partially had a negative effect on procurement fraud and simultaneously had a significant effect on procurement fraud.

Rahmat Hidayat (2015) Researches the Application of E-Procurement in the Procurement Process of Goods and Services to Support the Resilience of Regional Government (Study on the Government Procurement Service Unit of North Penajam Paser Regency, East Kalimantan Province). The results showed that the application of e-procurement principles in Penajam Paser Utara Regency has generally been running according to applicable regulations, but there are still several obstacles to its application, namely ULP institutions, infrastructure, and human resources. For this reason, a local government strategy is needed to overcome these obstacles in order to support the resilience of local governance in Penajam Paser Utara Regency.

Imam Agus (2014) researches the effect of e-procurement implementation on fraud prevention in the public sector. The findings of this study suggest that the planning stage and the preparation of tender documents have a significant effect on prevention. While the stages of committee formation, prequalification, bid evaluation, announcement, and refutation have no effect on fraud prevention.

Suhendri (2015) researches the effectiveness of e-procurement implementation in supporting good governance in Riau Province. The results of this study show that using the e-procurement program in the procurement of goods and services within the Riau provincial government has been very effective compared to conventional systems for the perpetrators of the auction services. This is evident from the fact that information regarding the procurement of goods and services can be obtained via the internet whenever such information is required, and there is no need to wait for a later date. The factors that are affecting the success of the e-procurement program are human resources (HR), facilities and infrastructure, and sources of funding. All of these factors are influential for the effective implementation of e-procurement in support of good governance in the province of Riau.

Rahmawan Satrio (2016): Researching the Effect of the Implementation of the Electronic Procurement System (E-Procurement) on Fraud in the Procurement of Government Goods and Services (Study on the Magetan Regency Regional Work Unit) The results showed that the e-procurement system had a significant effect and had a positive direction on fraud in the procurement of government goods / services. The expected effect of the implementation of e-procurement in the Magetan Regency regional work unit is an effort to prevent fraud in the procurement of government goods / services.

Liya Indah (2014) researches the application of e-procurement to reduce irregularities in the procurement of construction work in Malang City. The results showed that the entry of bidding documents was rated low by PPK and provider respondents, which indicated that there were still irregularities. The ULP Working Group assumes that procurement planning, HPS preparation, winner appointment, and contract signing have reduced deviations since the implementation of e-procurement. The results of hypothesis testing on the three respondents show that the application of e-procurement has reduced irregularities in the procurement of construction work.



Maria Afila (2013) The title of her research is Implementation of the E-Procurement System in Government Procurement of Goods and Services to Prevent the Occurrence of Tender Rigging (Study at the Public Works, Housing, and Building Supervision Office of Malang City). The results of this study concluded that the procedures for implementing e-procurement are in accordance with Presidential Regulation Number 70 of 2012 and Malang Mayor Regulation Number 13 of 2012. The obstacles that occur are internal obstacles in the form of human resource limitations and system instability, and external obstacles experienced, including technical obstacles, non-technical obstacles in the form of interference from parties who want to benefit, goods and service providers who do not understand the e-procurement system, and limited equipment from goods and service providers. The absence of efforts made can result in obstruction of implementation, which can lead to indications of conspiracy in accordance with Article 22 of the Guidelines on Prohibition of Conspiracy in Tenders.

Triana Puji Rahayu (2014) Researches the Implementation of the E-Procurement Policy to Realize Efficiency and Transparency (Study at PT PLN (Persero) Malang Area) The results of this study indicate that the implementation of the e-procurement policy has gone well because it has indeed provided positive output in accordance with the objectives of e-procurement.

Kodar Udoyono (2012) Research Title: E-Procurement in the Procurement of Goods and Services to Realize Accountability in the City of Yogyakarta The results of the study are First, the dimensions of physicality in the procurement of goods and services electronically in the city of Yogyakarta in 2009 include regulative, technocratic, administrative, political, and community needs. Second, the accountability dimension in the electronic procurement of goods and services in the city of Yogyakarta in 2009 includes regulative, political, and financial aspects. Thus, the implementation of e-procurement in Yogyakarta City in 2009 was feasible but not accountable.

Khusnul Qotimah (2017) researches e-procurement information systems to realize transparent, efficient, and accountable goods and services auction processes. There are 4 users in this e-procurement information system, namely: admin, bidder, bidder, and guest. The selection of goods and service providers using the e-Procurement system is expected to realize the objectives of implementing effective, efficient, transparent, fair, non-discriminatory, and accountable government procurement of goods and services.

I Made Budiana (2018): Researching the Effect of Electronic Procurement on Good Governance in the Bali Provincial Government The results of this study indicate that the electronic procurement and employee commitment variables have a positive and significant effect on the quality of procurement services, with an R-square value of 0.596. In addition, the variables of electronic procurement, employee commitment, and quality of procurement services also have a positive and significant influence on good governance, with an R-square of 0.723.

Agnes Eyne Banea (2020) researches the analysis of the implementation of the e-procurement system in fraud detection and prevention at PT Pertamina RU VII Kasim Sorong. The results showed that the implementation of the e-procurement system at PT Pertamina RU VII Kasim was in accordance with SOE ministerial regulation Number PER-15/MBU/2012 concerning electronic procurement of goods and services. So that it can detect and prevent fraud committed by third parties or vendors against PT Pertamina RU VII Kasim Sorong. However, regarding the implementation of the e-procurement system, several obstacles are still found, namely human resources (HR) and network systems or applications. After referring to the article, the researcher conducted research on the role of e-procurement in fraud prevention in the procurement of government goods and services at Semarang State University.

RESEARCH METHOD

This research method is descriptive qualitative research with percentages, where after the necessary data is collected, it is classified according to a predetermined formulation, qualitative data, described in words or sentences according to predetermined categories, to obtain a conclusion. The conclusion of the analysis or



research results is made in sentence form. This research was conducted from April to October 2021, and the place of this research was Semarang State University.

Population, Sample, and Sampling Technique

The subjects of this research are experts, members of the working group (MOTWG) for the selection of goods and services procurement and quality control at the Semarang State University Goods and Services Procurement Work Unit (GSPWU), PPK, and purchasing officials of work units in this case: field, faculty, institute, and postgraduate. While the object is the role of e-procurement in fraud prevention in the procurement of government goods and services at Semarang State University. Population of 67 A total of 32 UPBJ, 20 purchasing officials, and 15 PPK As for what we will do, we will make a sample of 50%, or a total of 34 people. Samples were taken using a random sampling technique.

Data Analysis

This research is a study that aims to explain existing phenomena using numbers to characterize individual or group characteristics (Syamsudin & Damiyanti, 2011). This research assesses the nature of the conditions that appear. The purpose of this research is limited to describing the characteristics of something as it is. The data analysis technique we use is descriptive-qualitative with percentages. This descriptive percentage is processed by means of frequency divided by respondents times 100%, as stated by Sudjana (2001: 128) and is as follows:

$$P = \frac{F}{N} \times 100 \%$$

Description:

P = percentage of answers

F = frequency of values obtained from all items

N = total number

100%: fixed number

In this study, what uses the percentage formula is the answer to the questionnaire that has been distributed, and then each answer is analyzed using the percentage formula, namely the number of answers divided by the total number of respondents, then multiplied by a fixed number, namely 100%.

RESULTS AND DISCUSSION

The Role of E-Procurement in Fraud Prevention in Government Procurement of Goods and Services at Semarang State University

Implementation of Goods and Services Procurement

In carrying out procurement work guided by applicable laws and regulations, 78.1% strongly agreed and 18.8% agreed, meaning that the majority of respondents are orderly guided by the rules. When what is guided is the rule, this will certainly minimize problems in the future. My statement is well aware of the objectives of public procurement of goods and services. Respondents who answered strongly agree, as many as 56.3% answered strongly agree, and 40.6% answered that it could be concluded that the respondents knew well the purpose of government procurement of goods and services. The purpose of government procurement of goods and services is to obtain the goods or services needed with a record of applying the 3 E principles, namely economic, effective, and efficient.

The statement of goods and services procurement policy plays a role in increasing the use of domestic products. 43.8% agreed, and 40.6% strongly agreed. This is certainly good because domestic products are



expected to increasingly compete to improve quality. Currently, the government policy is to apply TKDN (Domestic Component Level) rules to the procurement of goods and services. The selected goods must be TKDN-certified. The statement of procurement of goods and services has a role in increasing the participation of micro, small, and cooperative enterprises; 53.1% agreed, and 37.5% strongly agreed. This means that MSMEs and cooperatives can increasingly compete in terms of providing goods needed by the government. Of course, there are several layers of spending. Small businesses that have not yet become PKP (taxable entrepreneurs) can take part in procurement that is not in the package. For example, in self-managed activities such as seminars, Of course, users will shop at direct providers—in this case, shops or cooperatives.

The statement The procurement of goods and services supports the implementation of research and the utilization of goods and services. Research Results: 51,6% answered agree, 29% answered neutral, and 16.1% answered strongly agree. The product of this research is currently increasing; at first, it was still in the form of a prototype, but if it then cooperates with a larger company, the product can be created on a large scale. The statement Procurement of Goods and Services Encourages the Active Role of the Creative Industry 53.1% of respondents strongly agree, and 21.9% strongly agree. This means that the procurement of goods and services has played an active role in efforts to raise the creative industry. The creative industry is usually characterized by a different touch to its products to increase the value of the goods themselves.

The statement that the procurement of goods and services plays a role in economic equality and provides expansion of business opportunities was agreed upon by 53.1% of respondents, and 37.5% strongly agreed, meaning that the majority of respondents agreed that the procurement of goods and services plays a role in economic equality and provides expansion of business opportunities. Therefore, business entities, be they micro, medium, or large, have received their respective portions. If microbusinesses want to be more advanced, they should always innovate so that they can progress, because otherwise they will be left behind by business actors who never give up.

Fraud

In the statement that, working in the procurement sector, I realize that this job is prone to fraud, 53.1% of respondents agreed and 46.9% strongly agreed. This means that if this process is not carried out with the correct principles, fraud is likely to occur. Therefore, every procurement manager, as well as financial managers, must be very careful. Of course, we often hear that a minister is arrested for corruption, a board member is caught in a bribery case, a regional head is arrested because the work does not meet specifications but the contract is signed, and so on. For the statement that the government has tried to prevent fraud, 53.1% strongly agree and 43.8% agree. This means that the majority of respondents agree that the government has tried to reduce fraud in the process of procuring goods and services. One of them is with e-procurement, e-catalog, etc.

Meetings between providers and procurement executors should be avoided to prevent fraud. 50% of respondents agreed, and 31.3% agreed. This means that the majority of respondents agreed to avoid meetings between providers and procurement executors. As it is known that direct meetings between providers and procurement managers are prone to collusion or conspiracy, this at this time needs to be avoided to realize good governance.

E-Procurement

In the statement that Unnes has committed to implementing one of the methods of selecting providers through e-procurement, 53.1% of respondents strongly agreed and 34.4% agreed. This means that the majority of respondents agreed that Unnes is committed to conducting procurement through e-procurement. In certain package layers, Unnes still conducts direct procurement, but in large packages, Unnes is committed to e-procurement. Statement Unnes, as a BLU unit, consolidates procurement for a more efficient procurement process. 45.2% of respondents strongly agreed, and 45.2% of respondents agreed. This means that consolidated procurement is considered by respondents to be more efficient. When procurement between units is united, of course there will be similarity in price and similarity in quality. If it is not consolidated, it is feared that each unit will procure the same item at a different price.



Furthermore, on the question of whether you always update, study, or increase knowledge about new procurement regulations, of the 32 respondents, 30 answered that they always update and study the laws and regulations on the procurement of goods and services. This shows a good thing: when procurement actors update, errors can be minimized. Then on the question of whether you have had experience with fraud in the procurement of goods or services as long as you work in the procurement sector. 75% of respondents answered no, and 25% answered that they had: Never; the advice must be more careful and thorough when procuring and receiving goods; never by giving advice on the need for a good RKBMN. Furthermore, respondents answered that they had the information that, rather than betraying their hearts, they should resign. Meanwhile, other respondents answered that once, the case was that there was a provider who raised the price above the standard price. The suggestion is that managers need to check and recheck the price and quality of goods and services, not exceed the standard. Then another respondent answered once by giving advice to provide good quality with healthy price competition. Then another respondent answered that, as a procurement official, he was not given the freedom to choose providers by superiors, and the next respondent answered that, related to the specifications of goods, the technical team (experts) should be equipped with technical specifications for goods and services.

On the question of whether you think Unnes has implemented e-procurement properly to prevent fraud, 80% of respondents answered that it has, but 20% answered that it has not. Of the 80% of respondents who answered that they have, some gave the following suggestions: need to organize the RKBMN; need to create a marketplace for all providers of goods and services so that there is healthy and transparent competition between providers; and need to improve the software and then socialize the SOP.

Interview

In the results of the interview addressed to the head of the Bureau of Planning and Finance, he said that the implementation of e-procurement can relatively prevent fraud because the provider is an external party; Unnes just has to choose. He also suggested that to prevent fraud, transactions should be done non-cash through the CMS that Unnes has subscribed to in collaboration with Bank Negara Indonesia (BNI). We can prevent fraud if the evidence obtained in the process of procuring goods and services or in financial management is obtained from external parties, in this case banks and providers of goods and services under the supervision of LKPP.

From the research data, there are similarities in relevant research, namely research by Vita Dewi (2018). It was found that the results of her research show that the implementation of e-procurement that has been running well can be maintained. E-procurement has also played a role in preventing fraud because the procurement process becomes more transparent and open and creates healthy competition with reduced face-to-face contact between the procurement committee and prospective goods and service providers. Furthermore, the results of this study have similarities with research by Luh Putu Resti (2016). The results of his research reveal that e-procurement has a role in suppressing fraud in the procurement of goods and services for local governments on Lombok Island. E-procurement is able to increase transparency and accountability in the procurement of goods and services so that fraud gaps can be reduced. The implications of this research can emphasize the important role of e-procurement as an innovation in the procurement of goods and services in an effort to prevent fraud in the procurement of goods and services. Cross-sectoral coordination between local governments and law enforcement officials is needed to support the role of e-procurement in efforts to prevent fraud in the procurement of goods and services.

Furthermore, this research also has similar results to research by Rahmat Hidayat (2015) The results showed that the application of e-procurement principles in Penajam Paser Utara Regency has generally been running according to applicable regulations. The difference is that Unnes already has an adequate GSPWU, infrastructure, and human resources, while the local government in Penajam Paser Utara Regency still needs optimization. The next similarity is with the research of Imam Agus (2014), where the findings of this study suggest that the planning stage and the preparation of auction documents have a significant effect on fraud prevention. Similarly, Suhendri's research (2015) has in common that the application of e-procurement is more effective than conventional procurement; with e-procurement, there is no need to wait a long time. The next



relevant research similarity is Liya Indah's (2014) research. The results showed that the entry of bidding documents was rated low by respondents to the Commitment Making Official and Provider, which indicated that there were still irregularities. The Working Group assumes that procurement planning, HPS preparation, winner appointment, and contract signing have reduced deviations since the implementation of e-procurement. The results of hypothesis testing on the three respondents show that the application of e-procurement has reduced irregularities in the procurement of construction work.

The results of Agnes Eyne Banca's research (2020) also have similarities, namely that the implementation of the e-procurement system at PT Pertamina RU VII Kasim is in accordance with SOE ministerial regulation Number PER-15/MBU/2012 concerning electronic procurement of goods and services. So that it can detect and prevent fraud committed by third parties or vendors against PT Pertamina RU VII Kasim Sorong.

CONCLUSION

The respondents of this study were the Head of the Bureau of Finance, Experts, Members of the Working Group (MOTWG) for the Selection of Goods and Services Procurement and Quality Control at the Semarang State University Goods / Services Procurement Work Unit (GSPWU), PPK, and Purchasing Officials of Work Units (in this case, Field, Faculty, Institute, and Postgraduate). Respondents were asked to fill out a questionnaire in the form of questions, statements, and interviews. From the collected instruments, it can be concluded that e-procurement at Semarang State University has a role in suppressing fraud. Because in this process there is no direct meeting between the provider and the procurement management personnel, In this process, procurement is more economical, effective, and efficient. In addition, procurement is faster than conventional procurement methods. Next is that procurement managers always update their knowledge; this is an effort to minimize errors.

In particular, the head of the Unnes Planning and Finance Bureau said that the implementation of e-procurement can relatively prevent fraud because the provider is an external party and Unnes only has to choose. He also suggested that to prevent fraud, transactions should be done non-cash through the CMS that Unnes has subscribed to in collaboration with BNI. We can prevent fraud if the evidence obtained in the process of procuring goods and services or in financial management is obtained from external parties, in this case banks and providers of goods and services under the supervision of LKPP.

SUGGESTION

It is necessary to create a good state property needs plan; it is necessary to create a marketplace for all providers of goods and services so that there is healthy and transparent competition between providers; and the means to carry out e-procurement need to be updated.

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