The Effects Of E-Procurement Implementation And Integrity to Fraud Prevention Against The Government Procurement Of Goods/Services Fraud With Intention As The Moderating Variable On The Government Of Makassar City

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ABSTRACT: This study aims to test and analyze the effects of e-procurement implementation and integrity to fraud prevention against the government procurement of goods/services fraud with intention as the moderating variable on the government of Makassar city. This research was conducted at the Makassar City Government Regional Apparatus Organization. Sampling was done purposively. Sampling was done purposively. Data obtained through distributing questionnaires to officials related to the procurement of goods / services on the government of makassar city. The questionnaire was filled in by 135 respondents. Data were analyzed using moderated regression analysis (MRA). The results showed that (1) the application of e-procurement had a positive and significant effect on the prevention of fraud in the procurement of goods / services on the government of makassar city; (2) integrity has a positive and significant effect on the prevention of fraud in the procurement of goods / services on the government of makassar city; (3) the intention to moderate the effect of the application of e-procurement on the prevention of fraud in the procurement of goods / services on the government of makassar city; and (4) the intention to moderate the effect of integrity on the prevention of fraud in the procurement of goods / services on the government of makassar city.

KEYWORDS: E-procurement implementation, integrity, intention, prevention of Fraud in the procurement of goods / services on the government of makassar city.

Received 25 September, 2020; Accepted 07 October, 2020 © The author(s) 2020. Published with open access at www.questjournals.org

I. INTRODUCTION

The increasingly complex development of the world economy has also been accompanied by the proliferation of fraud or commonly known as fraud in the financial sector. Fraudulent practices in the financial sector do not only occur in the private sector but also occur in the public or government sector. One of the common frauds in government circles is the criminal act of corruption. Fraud behavior is caused by three factors called the fraud triangle, namely pressure, opportunity, and rationalization (Tuanakotta, 2011). The driving factors for fraud according to Gini theory are greed, opportunity, need, and exposure (Karyono, 2013).

One of the public service activities that have been highlighted by various media is because many government officials have to face the law for committing fraud, namely public service activities related to the procurement of government goods / services. The corruption case of the electronic identity card application project is one example of a corruption case in the goods and services procurement sector in Indonesia. The state losses due to the corruption of the electronic identity card are quite large, amounting to Rp. 2.3 trillion of the total project funds budgeted at Rp. 5.9 trillion. Another case also occurred in the construction project of the National Center for Education, Training and Sports Facilities in Hambalang or known as the Hambalang Case. The state loss due to this case amounted to Rp. 706 billion. Nearly 80% of corruption cases handled by the Corruption Eradication Commission came from the goods and services procurement sector. This proves that corruption in the process of procuring goods / services is common. Various laws and regulations and various institutions were established by the Government in an effort to tackle corruption. The number of acts of corruption in Indonesia should have decreased, but the reality has not changed and has even become increasingly rampant. With such a phenomenon.
Karyono (2013: 61) suggests that preventing fraud can be done in various ways from various sides, namely preventing fraud according to the Triangle Fraud Theory: (a) Reducing the situational “pressure” that causes fraud; (b) Reducing the “chance” of committing fraud; (c) Reducing the “justification” for committing fraud by strengthening the personal integrity of employees. This view is reinforced by Gone Theory which explains that the scope of fraud can be narrowed through the implementation of an electronic-based system within an organization.

Implementation of Presidential Decree Number 54 of 2010 and its amendments as amended in Presidential Decree Number 4 of 2015 concerning Procurement of Goods and Services, hereinafter referred to as Procurement of Goods and Services. This regulation requires that the procurement of fraud in the procurement of goods and services as a whole, from planning to the final work result. The implementation of an electronic goods/services procurement system or e-procurement has not become a guarantee of goods and services in the public sector be carried out electronically or what is commonly called e-procurement. The procurement of goods and services through e-procurement is one of the answers to optimism for a prosperous Indonesia free from corruption. E-procurement basically changes the implementation pattern that is manual and prone to violations into a systemic electronic system by reducing face-to-face so that automatically the opportunity for fraud is reduced. In fact, the implementation of e-procurement has not been able to reduce the causes for freedom from corrupt practices due to the lack of supervision during the procurement of goods/services so that it is easy to intervene by parties who are not directly related. The intervention occurred since the planning stage. It is not uncommon for the tender winner to be known from the start, so it is certain that there are corrupt practices. The implementation of an electronic goods/services procurement system or e-procurement has not become a guarantee for freedom from corrupt practices due to the lack of supervision during the procurement of goods/services so that it is easy to intervene by parties who are not directly related. The intervention occurred since the planning stage. It is not uncommon for the tender winner to be known from the start, so it is certain that there are corrupt practices. The implementation of an electronic goods/services procurement system or e-procurement has not become a guarantee for freedom from corrupt practices due to the lack of supervision during the procurement of goods/services so that it is easy to intervene by parties who are not directly related. The intervention occurred since the planning stage. It is not uncommon in the auction stage that the winner of the tender is known from the start, so we can be sure that there is corruption.

In addition to e-procurement, which is implemented as a solution in preventing the possibility of fraud, integrity is also needed. Fraud in e-procurement can also be caused by a lack of integrity. Integrity plays an important role in the procurement of goods and services and influences the process of procuring goods and services holistically. Lack of integrity in the procurement organization can result in a lack of objectivity in technical evaluation and qualifications especially during the evaluation of bid proposals, prices, etc. (Huda et al., 2017).

In addition, there are other factors that can influence the variables of e-procurement implementation and integrity towards fraud prevention, namely intention. Intention comes from the English word “intention” which is defined as intention while fraud is broadly defined as fraud, especially in the financial sector. So that the intention of cheating is a desire to commit or act fraudulently by a party deliberately for personal gain. According to Stone (in Riyanti, 2015), the intention to engage in behavior is influenced by attitudes towards behavior, subjective norms, and perceived behavioral control. Attitude in behavior refers to the extent to which a person has a favorable or detrimental evaluation of the behavior (Beck and Ajzen in Riyanti, 2015). Riyanti (2015) revealed that someone commits cheating because they get a lot of benefits from the cheating they do rather than being honest. In addition, it is identified from human nature that is never satisfied with what one has. So that it causes the desire to get more than what they currently have by committing fraud (fraud).

II. LITERATURE REVIEW

Fraud Triangle Theory

The Fraud Triangle Theory is used as a Grand Theory, every fraud that occurs is always based on 3 (three) things, namely pressure, opportunity, and rationalization. The fraud triangle theory holds that fighting fraud can be done through the implementation of an effective system and how the organization is able to maintain an honest and ethical culture.

GONE Theory

Gone theory explained that the scope of fraud can be narrowed through the implementation of an electronic-based system within an organization. The driving factors for cheating are greed, opportunity, need, and exposure (Jack Balagna, 1993 in Karyono, 2013). Individuals who are greedy trigger dishonest acts and ignore their responsibilities in order to fulfill their personal interests and ignore the interests of others, including the goals of their organization.

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E-Procurement

Presidential Decree Number 54/2010, electronic procurement or e-Procurement is the procurement of goods/services carried out using information technology and electronic transactions in accordance with statutory provisions. Meanwhile, according to Willem (2012: 80) e-procurement, namely electronic procurement (e-procurement) is the implementation of the procurement of goods and services using an electronic network (internet or intranet network) or electronic data interchange (EDI).

Integrity

Law Number 5 Year 2014 Article 69 paragraph 4 integrity is measured by honesty, compliance with statutory provisions, ability to work together, and service to the community, nation and state. Schlenker (2008) defines that integrity involves honesty, trustworthiness, and loyalty in safeguarding one's mandate and obligations, and an inability or unwillingness to violate principles without regard to the temptations, costs, and preferences of others.

Intention

According to Ajzen (1985), intention can be used as a factor to determine the effect of motivation on behavior. Intention or intention is the level of individual confidence in trying a behavior and the level of effort that will be used in carrying out the behavior (Ajzen, 2005).

Fraud Prevention

Procurement of goods / services

COSO (in Amrizal, 2004) states that fraud prevention is an activity carried out by management in establishing policies, systems and procedures that ensure that the necessary actions have been taken by the board of commissioners, management and other personnel to provide adequate confidence in achieving objectives. Meanwhile, the prevention of fraud is defined by BPKP (2008a) as an integrated effort that can reduce the factors that cause fraud, namely opportunities, encouragement, and rationalization.

Research Hypothesis

H1 = The application of Electronic Procurement has a positive and significant effect on the prevention of Fraud in the procurement of goods / services.
H2 = Integrity has a positive and significant effect on the prevention of Fraud in the procurement of goods / services.
H3 = Intention to moderate the effect of the implementation of Electronic Procurement on the Prevention of Fraud in the Procurement of goods / services.
H4 = Intention to moderate the influence of Integrity on the Prevention of Fraud in the Procurement of goods / services.

III. RESEARCH METHODS

Research Approach

The approach used in this research is a quantitative approach. This type of research is a causal research which is a type of research with the characteristics of the problem in the form of a causal relationship between two or more variables.

Types and Sources of Data

The type of data used is qualitative data based on grouping the source using primary data. The data source in this study is primary data, where this data is obtained directly by providing a list of questions that have been previously prepared using a questionnaire which is then distributed to the respondents who have been determined.

Data collection technique

The type of data needed in this study is primary data, namely data obtained by distributing a questionnaire. To obtain the data needed in this study, an instrument in the form of a questionnaire was used which was adopted from several previous studies and will be modified according to research needs.

Population and Sample

The population in this study was the Makassar City Government's Regional Apparatus Organization which recorded as many as 57 of Regional Apparatus Organization . The sampling method used in this study is non-probability, namely purposive sampling, which means that the research sampling is carried out independently as desired by the researcher (Sekaran, 2016). The sample criteria / indicators in this study
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specifically are (1) Government's Regional Apparatus Organization, which consists of the state civil apparatus; (2) involved in procurement activities. The respondents consisted of (1) budget users / budget users; (2) commitment maker official; (3) procurement service unit; (4) technical activity executor and (5) procurement committee. The Government's Regional Apparatus Organization that were sampled in this study were 39 of Government's Regional Apparatus Organization consisting of 22 authorities, 2 divisions, 2 agencies and 13 sub-districts within the Makassar City government.

Data analysis technique

Data analysis in this study was carried out using the IBM SPSS Statistics 23 application. This application was chosen because it suits the needs and the ease in operating procedures. Data analysis in this study begins with descriptive analysis, data quality testing, classical assumption testing and hypothesis testing using regression analysis.

Data Quality Test

Validity test

The method of calculating the validity of the instrument in this study was carried out using the SPSS Statistics 23 tool. If the results of the statement item scores in the instrument have a positive correlation with the construct scores, the instrument can be said to be valid or the results of the Correlations table show a significance <0.05.

Reliability Test

To find out which instruments we use are reliable or not, the tools of the SPSS Statistics 23 program are used. In making decisions, an instrument is said to be reliable if the Cronbach Alpha value is greater than 0.70.

Classic assumption test

Normality test

The normality test aims to test whether in the regression model, the residual variables have a normal distribution or not. The normality test in this study uses the normal probability plot (np plot) test. The data is said to be normally distributed with the data distribution criteria following the diagonal line. Meanwhile, if the data spreads far from the diagonal line or does not follow the diagonal direction, the regression model does not fulfill the assumption of normality.

Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not have a correlation between the independent variables. Multicollinearity can be seen with the Variance Inflation Factor (VIF), if the VIF value is <10 and the tolerance value> 0.10 then there are no symptoms of multicollinearity.

Heteroscedasticity Test

Heteroscedasticity test aims to determine the presence of heteroscedasticity using a scatter plot graph, namely by looking at certain patterns on the graph, where the X axis is the predicted Y and the X axis is the residual (Y prediction - Y actually).

Hypothesis testing

The analytical model used to test the hypothesis using Moderated Regression Analysis (MRA). This regression analysis was carried out in two stages of testing. The first stage is multiple regression which is carried out in the absence of a moderating variable. The second stage is regression which is carried out by the interaction between the variables and the independent variables. The model developed for this analysis is as follows:

\[ Y = a + b_1X_1 + b_2X_2 + b_3X_1Z + b_4X_2Z + e \]

Multiple Regression Analysis Testing (t-test)

The t test statistic is used to independently test the relationship between the independent variable (X) and the dependent variable (Y) (Sugiyono, 2013: 235). The steps in making the decision for the t test are as follows.

a. Ho: \( \beta = 0 \), the implementation of e-procurement and integrity has no effect on the prevention of fraud in the procurement of goods / services.

b. Ha: \( \beta \neq 0 \), the implementation of e-procurement and integrity affects the prevention of fraud in the procurement of goods / services.

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To find \( t \) table, it is calculated by \( df = nk - 1 \), where \( n \) is the number of respondents and \( k \) is the number of variables. The 5% real level can be seen using statistical tables. The value of \( t \) table can be seen using table \( t \). The basis for decision making is:

a. If \( t > t \) table, then \( H_a \) is accepted and \( H_0 \) is rejected.
b. If \( t < t \) table, then \( H_a \) is rejected and \( H_0 \) is accepted.

Decisions on arithmetic statistics and table statistics can also be made on the basis of probability.

a. If probability > significant level, then \( H_a \) is accepted and \( H_0 \) is rejected.
b. If the probability < significant level, then \( H_a \) is rejected and \( H_0 \) is accepted.

Testing of Moderated Regression Analysis

Moderated Regression Analysis (MRA) is a test to find out whether a moderating variable will strengthen or weaken the relationship between the independent variable and the dependent variable. (Ghozali, 2013) states that there are three regression testing models with moderating variables, namely the interaction test (MRA), the absolute difference value test and the residual test. This study also uses the MRA test which is a special application of multiple regression where the regression equation contains an element of interaction (multiplication of two or more independent variables).

IV. RESEARCH RESULTS

Test the Validity and Reliability of Research Instruments

The result of validity testing for all items obtained a significant value of the indicator <0.05, so it can be stated that all statement items on the instrument are valid. Reliability test results show that the Cronbach's alpha value of all variables is greater than the standard alpha coefficient value of 0.70. This states that the instruments used in this study are reliable (reliable).

Normality Test

The statistical normality test was carried out using the normal probability plot (np plot) test. Based on the figure, the data distribution is around the diagonal line. Therefore, the data collected is declared to meet the normality assumption and can be used to test the hypothesis.

Multicollinearity Test

The multicollinearity test aims to test the relationship between independent or independent variables. The independent variables in the multiple regression model are expected not to be related to each other to avoid bias in the results of hypothesis testing. Multicollinearity assumption criteria are based on the tolerance value (> 0.1) and the VIF value (<10). Vice versa, namely the tolerance value (<0.1) and the VIF value (> 10), it can be concluded that there is multicollinearity. Good research results indicate that there is no multicollinearity in the results of the study. Following are the results of the multicollinearity assumption test.

Heteroscedasticity Test

In the data distribution graph (scatterplot), it can be seen that the graph does not show a certain pattern and is scattered on the top and bottom of the origin point (number 0). So it can be stated that the data collected does not meet the heteroscedasticity element and can be used to test the hypothesis.

Multiple Regression Analysis (t-test)1

a. The effect of e-procurement implementation (X1) on the prevention of fraud in the procurement of goods / services (Y).

In the variable of e-procurement application (X1), the probability value is 0.005. Because the probability value is less than 5% (0.001 <0.050), partially the e-procurement implementation variable (X1) has a significant effect on the variable procurement of goods / services fraud prevention (Y). Based on the coefficient value of 0.046, it means that it has a positive effect. This means that the better the implementation of e-procurement (X1), the better the prevention of fraud in procurement of goods / services (Y). Conversely, the less good the implementation of e-procurement (X1), the less good it will be to prevent fraud in the procurement of goods / services (Y).

b. Effect of integrity (X2) on the prevention of fraud in the procurement of goods / services (Y).

In the integrity variable (X2), the probability value is 0.000. Because the probability value is less than 5% (0.001 <0.050), partially the integrity variable (X2) has a significant effect on the fraud prevention variable in the procurement of goods / services (Y). Based on the coefficient value of 0.516, it means that it has a positive effect. This means that the higher the level of integrity (X2), the higher the prevention of fraud in the
procurement of goods / services (Y). Conversely, the lower the level of integrity (X2), the lower the prevention of fraud in the procurement of goods / services (Y).

**Moderated Regression Analysis**

**a. The effect of the e-procurement implementation (X1) on the prevention of fraud in the procurement of goods / services (Y) which is moderated by the intention (Z).**

The variable of e-procurement implementation (X1) after interacting with the intention variable (Z) has a probability value of 0.009 below the standard significance value of 0.05. This indicates that the intention moderates the effect of the application of e-procurement on the prevention of fraud in the procurement of goods / services. The coefficient for the interaction of e-procurement implementation (X1) and intention (Z) is 0.001 indicating that it has a positive effect, which means that the intention variable strengthens the effect of e-procurement implementation on the prevention of fraud in the procurement of goods / services. The results of data analysis also show that the moderating variable in this study, namely intention, is a pure moderator variable. Pure moderating variables are variables that moderate the relationship between the independent variable and the dependent variable.

**b. Effect of integrity (X2) on the prevention of fraud in the procurement of goods / services (Y) which is moderated by intention (Z).**

The integrity variable (X2) after interacting with the intention variable (Z) has a probability value of 0.000 below the standard significance value of 0.05. This shows that the intention moderates the effect of integrity on the prevention of fraud in the procurement of goods / services. The coefficient for the interaction of integrity (X2) and intention (Z) is 0.007 indicating that it has a positive effect, which means that the intention variable strengthens the effect of integrity on the prevention of fraud in the procurement of goods / services. The results of data analysis also show that the moderating variable in this study, namely intention, is a pure moderator variable. Pure moderating variables are variables that moderate the relationship between the independent variable and the dependent variable.

**V. DISCUSSION OF RESEARCH RESULTS**

The hypothesis which states that e-procurement implementation has a positive and significant effect on the prevention of fraud in the procurement of goods / services on the government of Makassar city is empirically accepted. This also obtained a positive direction between the relationship between the two variables. This means that the better the implementation of e-procurement carried out by the government of Makassar city Regional Apparatus Organization, it will have a good effect on preventing fraud in the procurement of goods / services.

Based on the fraud triangle theory concept, fraud in the procurement of goods / services is caused by opportunities, pressures and rationalization. By implementing e-procurement, it can minimize the opportunity (opportunity) to commit fraud (fraud). This is because fraud does not only occur when there is pressure but also when the fraudster sees an opportunity and rationalization (justification) for committing fraud. A person who has integrity will be honest, brave, wise and responsible in making decisions. Individuals with high integrity will
have little potential to commit fraud even though they have high competence and know the gaps to cheat in the implementation of goods/services procurement.

The results of this study support the results of previous studies such as research conducted by Putu Feny Kharisma Dewi, et al. (2017) and Wulandari (2018) explaining that integrity has a significant positive effect on fraud prevention. This result means that the higher the integrity, the higher the prevention of fraud.

**The intention to moderate the effect of the application of e-procurement on the prevention of fraud in the procurement of goods/services on the government of Makassar City.**

The hypothesis which states that the intention moderates the effect of the application of e-procurement on the prevention of fraud in the procurement of goods/services on the government of Makassar City is empirically accepted. This also obtained a positive direction between the relationship meaning the intention to strengthen the relationship between the implementation of e-procurement and the prevention of fraud in the procurement of goods/services on the government of Makassar City.

Based on the fraud triangle theory concept, fraud in the procurement of goods/services is caused by opportunities, pressures and rationalization. This study reflects one of the elements of the fraud triangle theory, namely the rationalization related to the intention (intention) not to commit fraud in the procurement of goods/services through attitudes towards fraud behavior, subjective norms and behavioral control. If someone perceives or perceives it is easy to commit fraud and an environment that supports fraud, then that person will have the intention of committing fraud, which in turn will commit fraud. These factors can be called self-efficacy beliefs from the fraudsters that become the intention to commit fraud. These norms influence individuals to commit fraud (Beck and Ajzen 1991a). If individual behavior control is weak in an environment that is tolerant of fraud, it is predicted that this will lead to fraud. In addition, the implementation of e-procurement can also minimize the opportunity to commit fraud because almost all processes and stages of procurement of goods and services are carried out through internet-based information technology facilities (web based).

The results of this study support the results of previous studies such as research conducted by Zulaikha (2016), the results of the study show that fraud in government procurement of goods/services is significantly influenced by weaknesses in the procurement system, lack of quality of procurement implementers, as well as fraudulent intentions from procurement implementers. But according to research researchers, researchers have not found research on the intention to moderate the application of e-procurement to prevent fraud in the procurement of goods/services. So that this becomes the reason for researchers to conduct research on the effect of the application of e-procurement on the prevention of fraud in procurement of goods/services that is moderated by the intention. It turns out that the results obtained are the intention to strengthen the effect of e-procurement implementation on the prevention of fraud in the procurement of goods/services.

**The intention to moderate the effect of integrity on the prevention of fraud in the procurement of goods/services on the government of Makassar City.**

The hypothesis which states that intention moderates the effect of integrity on the prevention of fraud in the procurement of goods/services on the government of Makassar City is empirically accepted. This also obtained a positive direction between the relationship meaning the intention to strengthen the integrity relationship to the prevention of fraud in the procurement of goods/services on the government of Makassar City.

Based on the fraud triangle theory concept, fraud in the procurement of goods/services is caused by opportunities, pressures and rationalization. This research reflects one of the elements of the fraud triangle theory, namely the rationalization related to the intention (intention) not to commit fraud in the procurement of goods/services. The rationalization aspects based on the Fraud Triangle theory are attitude, subjective norms, and perceived behavioral control. If each individual has the intention (intention) not to commit fraud and is followed by high integrity, it can minimize the opportunity (opportunity) to commit fraud (fraud). This is because fraud does not only occur when there is pressure but also when the perpetrator of fraud sees an opportunity and rationalization (justification) for committing fraud. A person who has integrity will be honest, brave, wise and responsible in making decisions. Individuals with high integrity will have little potential to commit fraud.

The results of this study support the results of previous research such as research conducted by Mustika, Hastuti, and Heriningsih (2016), which revealed that the intention of fraud occurs as a result of less strict enforcement of regulations, unethical behavior, and subordinates who take advantage of opportunities based on information from superiors, and the effectiveness of internal control. However, according to research researchers, researchers have not found research on the intention to moderate integrity towards preventing fraud in the procurement of goods/services. So that this becomes the reason for researchers to conduct research on the effect of integrity on the prevention of fraud in procurement of goods/services which is moderated by

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intention. It turns out that the results obtained are the intention to strengthen the influence of integrity on the prevention of fraud in the procurement of goods / services.

VI. CONCLUSION
1. The application of e-procurement has a positive and significant effect on the prevention of fraud in the procurement of goods / services in the Makassar City Government.
2. Integrity has a positive and significant effect on the prevention of fraud in the procurement of goods / services in the Makassar City Government.
3. The intention to moderate the effect of the application of e-procurement on the prevention of fraud in the procurement of goods / services in the Makassar City Government.
4. The intention to moderate the effect of integrity on the prevention of fraud in the procurement of goods / services in the Makassar City Government.

VII. SUGGESTIONS
1. It is better if data collection is not carried out at the end of the year, where basically every Regional Apparatus Organization is preoccupied with various year-end budget activities to avoid filling the questionnaire hastily and to maximize the return of the questionnaire.
2. In future studies, it can expand the study population. This expansion can be in the form of adding to the geographic scope, respondents or increasing the number of respondents.
3. This research only focuses on ethics and systems in an effort to prevent fraud in the procurement of goods / services, it is hoped that in future studies to add other factors such as leadership style, the role of internal audit and the whistleblowing system.
4. To reduce the level of fraud in the procurement of goods / services, it is necessary to have commitment from the procurement apparatus and the role of the internal auditor as a supervisory function.
5. Future research on this topic should use methods other than quantitative methods, for example using qualitative methods or mix methods.

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