



Literature Review: The Effect of E-Procurement Role, Procurement Ethics, and Human Resources Quality on Fraud Prevention in Goods/Services Procurement

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Abstract: In the process of procurement of goods/services there is still a gap to commit fraud, because there are still considerable fraudulent practices in the procurement of goods/services. This article aims to propose a conceptual model of the factors that influence the prevention of fraud in the procurement of goods/services. Fraud that occurs in the public and private sectors is one of the causes of state or company finances swelling, even programs that have been planned by the government have many problems in the implementation process. This article reviews the influence of the role of E-Procurement, Procurement Ethics, and the Quality of Human Resources on the Prevention of Fraud in the Procurement of goods/services. The purpose of writing this article is to build a hypothesis of the influence between variables to be used in further research. The results are that E-Procurement affects the prevention of fraud in the procurement of goods/services; Procurement Ethics affects the prevention of fraud in the procurement of goods/services; and the Quality of Human Resources affects the prevention of fraud in the procurement of goods/services.

Keywords: Fraud Prevention, E-Procurement, Procurement Ethics, and Human Resources Quality

INTRODUCTION

Among Indonesian people, there may still be many who do not realize that one of the supporting elements in a country's development activities is the procurement of goods/services. A good procurement process will support the development of a country, because the use of the right budget will support development which leads to the country's economic growth.

Referring to the 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/services, what is meant by Procurement of goods/services

is the procurement of goods/services by Ministries/Institutions/Regional Apparatus financed by the APBN/APBD whose process is from identification of needs, up to the handover of work results. Rules related to procurement historically have often undergone changes to adapt to all kinds of problems related to the procurement of goods/services, changes for this improvement show the spirit of the government in realizing good governance to be free from fraudulent acts such as corruption, collusion and nepotism (KKN).

The development of the Indonesian economy cannot be separated from the amount of services provided by the government in overcoming various problems and the demands of the community for quality services. The magnitude of these services is of course very necessary for large supporting facilities as well, so that most of these supporting facilities are carried out with a procurement system mechanism. But unfortunately, the implementation of goods/services procurement, in Indonesia, is still not very optimal because there are still many irregularities and violations that occur, and the most common is the rampant corruption cases. Goods/services procurement activities have a high level of vulnerability to allow inefficiency and ineffectiveness to occur and become an arena for fraud, one of which is the practice of bribery. According to (Saputra, 2020) explains that fraud or fraud is a legal term that is absorbed into the accounting discipline. In general, this fraud is caused by several factors that encourage fraud such as pressure, opportunity and rationalization (justification). The action aims to obtain illegal advantages (illegal profits) which can be in the form of money, as well as goods or services. The Association of Certified Fraud Examiners (ACFE) classifies fraud into three categories, namely: (1). Asset misappropriation, in the form of theft or misuse of assets; (2). False or misrepresentation (fraudulent statement), including actions taken by employees/executives of an agency to cover up the true financial condition by conducting financial engineering in the presentation of the agency's financial statements in order to gain profit; and (3). Corruption, including conflict of interest, bribery, illegal gratuity and economic extortion.

The issue of potential fraud shows that government transparency and accountability are still inadequate. To overcome this, the government is reforming by applying information technology to government activities and services to the public. Evidence of the use of information technology in the government procurement process is the use of e-procurement. through the implementation of e-procurement, it is expected to reduce opportunities for KKN by increasing transparency, which is evidenced by the LPSE website which contains information related to accessible procurement, and can open market access for small businesses as suppliers of goods and services in order to create healthy business competition. In order to improve and ensure the efficiency, effectiveness, transparency, and accountability of the use of public funds, government agencies are required to use e-procurement. Furthermore, according to Prismatiwi (2020), e-procurement can prevent fraud in the procurement of government goods/services.

Other opportunities to commit fraud are usually caused by a lack of understanding of the applicable procurement ethics and the quality of human resources who still lack understanding.

In detail, the purpose of writing this Literature Review Paper is to determine the influence or relationship between exogenous variables (X1) E-Procurement, (X2) Procurement Ethics, (X3) Human Resource Quality, (Y) Fraud Prevention. This article specifically discusses the influence of the role of E-Procurement, Procurement Ethics, and Human Resource Quality (X1, X2, & X3) on fraud prevention (Y). This literature review paper may not discuss all the factors that influence disciplinary values but this literature review paper only discusses a small part of what will be reviewed and reviewed.

Based on the preliminary description above, it can be formulated the problems that will be discussed in order to build hypotheses for further research, namely:

1. Does E-Procurement affect the prevention of fraud in the procurement of goods/services?
2. Does Procurement Ethics affect the Prevention of Fraud in the Procurement of goods/services?
3. Does and the Quality of Human Resources affect the Prevention of Fraud in the Procurement of goods/services?

THEORETICAL STUDIES

Fraud Prevention (Y)

In Nurani and Octavia (2016) fraud is interpreted as a deviation and unlawful act, the perpetrator acts consciously to achieve certain goals, for example deceiving or manipulating something to his victims, this fraud can be masterminded by people from within the agency or from outside. Cheating takes advantage of opportunities arising from the system, in the end fraud will harm the victim and benefit the perpetrator.

Fraud is an act committed by a person or group that is intentionally to gain an advantage by obtaining money, assets and so on to the detriment of other people or certain parties (Aini et al., 2017). Fraud tends to occur because of the desire to do something to benefit using dishonest means (Amiruddin and Kartini, 2017).

Fraud that is often found in the public sector environment is corruption, asset misappropriation, and fraudulent statements. Fraud is also classified as a corruption crime. With reference to Law Number 20 of 2001 concerning Eradication of Corruption Crimes which states that fraudulent acts and acts that harm state finances are among the types of corruption crimes.

Fraud is a pre-designed action to trick / deceive / manipulate other parties so that other parties suffer losses and the perpetrators of fraud obtain financial benefits either directly or indirectly (Kuntadi, 2015: 13). There are three conditions that encourage fraud (Kuntadi, 2015: 27):

1. Opportunity, which is a situation that opens up opportunities for management or employees to commit fraud.
2. Incentives/pressure, where management or other employees feel incentives or pressure to commit fraud.
3. Rationalization / Justification, i.e. there is an attitude, character, or set of ethical values that allow management or employees to commit dishonest acts or are in a stressful enough environment that they rationalize dishonest actions.

According to (Kuntadi, 2015: 208) in general, the government's future plans, in this case as a policy maker, are really required to seriously solve the problems that still exist in the state defense system against corruption. The high level of fraud in the field of procurement of goods/services with various modes should make all parties aware of building a commitment to the prevention of fraud consistently, in order to achieve good and clean governance. Without awareness in preventing fraud, this can have an impact on the poor financial performance of the government and the losses borne by the state will continue to grow.

Fraud in the procurement of goods/services can result in inappropriate quality of goods, swelling of government or company financial statements, loss of public trust in the government or company. Fraud occurs because of weak supervision or control in the procurement process. Some ways to prevent fraud in the procurement of goods/services are by implementing good e-procurement, understanding and applying procurement ethics, and having high potential quality human resources, so as to prevent fraud that can arise in the procurement of goods or services.

E-Procurement (X1)

Procurement is defined as actions taken to obtain desired goods or services at a

reasonable cost. A good public procurement system is necessary to achieve efficiency, effectiveness, and transparency of use. To support this, the government has reformed by introducing the e-procurement system policy. According to Presidential Regulation 54/2010, e-procurement is the electronic procurement of goods/services using information technology in accordance with applicable regulations. The implementation of e-procurement is included in one of the national programs to create a government that is clean and free of corruption, collusion and nepotism.

According to the Regulation of the Head of the Government Procurement Policy Agency Number 4 of 2012 in Chapter 1 General Provisions Article 1 concerning Electronic Procurement of goods/services (E-Procurement), the definition of E-Procurement is the procurement of goods/services carried out using information technology and electronic transactions in accordance with statutory provisions.

E-Procurement is an auction system in the procurement of government goods / services by utilizing internet-based technology, information and communication so that it can take place effectively, efficiently, openly and accountably Sutedi (2012: 254). Abidin (2012), namely e-Procurement is the procurement of goods/services carried out using information technology and electronic transactions in accordance with statutory provisions.

Another opinion about e-procurement is that Electronic Procurement is the procurement of electronic products and services whose system seeks to control business talks via computers, the process of providing goods and services is done online according to Muhtar 2011 in Setyadiharja (2017: 18).

To accelerate the e-procurement system in Indonesia, the government established an institution called the Electronic Procurement Service (LPSE). This unit is actually a work unit established by Ministries/Institutions/Universities/State-Owned Enterprises and local governments to serve Procurement Service Units that will carry out electronic procurement. There are two types of procurement methods using e-procurement, namely:

1. E-tendering is a selection method that can be followed by registered providers in the system. The selection is carried out transparently because it can be witnessed in real time on the LPSE web, the providers provide their best offers through the Electronic Procurement Service (LPSE) web, after which it will be assessed by the Pokja, the auction winner will also be announced via the web.
2. E-purchasing, also another way of procuring goods / services, usually this method is used for procurement that costs not too large. This type of procurement is carried out on a web with a catalog of providers who have registered and offer their goods on the web, here procurement officials can directly purchase the goods and services needed by their institutions.

Procurement Ethics (X2)

Ethics is the science of what is good and what is bad and about moral/moral rights and obligations (KBBI, 2018). So procurement ethics are norms that regulate actions that must be taken and actions that are prohibited in carrying out the procurement of goods/services. One of the efforts to make government procurement of goods/services more credible is by applying ethics among managers and procurers of government goods/services. The application of ethics for parties involved in the implementation of goods/services procurement is very important so that trust in the procurement of goods and services will be stronger.

Ethics in public procurement means norms/rules that are guidelines, instructions, keys or elementary that must even be owned by actors in the implementation of procurement. Ethics is also a guide, order, and control in the procurement of goods/services. Procurement of government goods/services must be accompanied by using logical, systematic thinking,

following applicable norms and ethics based on standardized procurement methods and processes. The benefits of ethics for government procurement of goods/services, namely as a driver of good procurement practices, and can reduce budget leakage (Purwanto, H, 2018).

The ethics of goods/services procurement is also one of the important aspects that need to be considered for the creation of goods/services procurement. One form of ethical procurement of goods/services includes: users, providers, and related parties do not accept, offer, and promise gifts or rewards in the form of anything to anyone related to the procurement of goods/services. Jatiningtyas (2011) states that good procurement ethics need to be created to prevent collusion or corruption in the procurement of goods/services.

According to Murbaningsih (2018) in Hamkah & Hadi Purwoto (2018: 109) there are 8 (eight) basic ethics of public procurement, including the following:

1. Order and responsibility.
2. Professional, independent and confidential.
3. It doesn't affect each other.
4. Acceptance and responsibility.
5. Avoid conflict of interest.
6. Prevent waste.
7. Avoid abuse of authority.
8. Do not accept, offer or promise.

Quality of Human Resources (X3)

Quality Human Resources are resources that have competence in both physical and intellectual aspects. Based on this understanding, current and future improvements to provide information, influence attitudes and increase skills. Human resources are a beneficial change that allows a person to work more effectively (Yoman, 2016).

The definition of human resource quality is the ability of an employee, who is assigned to fulfill his obligations in doing a job given to him with sufficient education, training and experience to achieve an organizational goal (Nur, 2020: 366). Sutrisno (2015) argues that Human Resource Quality is the knowledge, skills and abilities of a person that can be used to produce professional services. In this case, the quality of human resources for the procurement of goods/services is a team that has been appointed to carry out the selection of goods/services providers that meet the required criteria.

Previous Research

The following is previous research related to the influence of the role of E-Procurement (X1), Procurement Ethics (X2), and Quality of Human Resources (X3) on Fraud Prevention (Y) which is illustrated:

Table 1: Relevant Previous Research

No.	Author (year)	Previous Research Results	Similarities with this article	Differences with this article
1.	Affillah Syayyid Kholby, Vina Citra Mulyandani, Rendra Trisyanto Surya (2022)	The implementation of e-procurement has a positive partial and significant effect on the prevention of fraud of goods and services, therefore it can be concluded that the better the implementation of technology, systems and rules or regulations that the government carries out on the e-procurement process will make fraud prevention better. Employee competence has a positive partial and significant effect on the prevention of	E-procurement and employee competence have an effect on fraud prevention in the procurement of goods/services.	Procurement ethics and quality of resources has no effect on fraud prevention in the procurement of goods/services.

		<p>fraud of goods and services, in this study it was found that the competence of an employee can prevent fraud, especially in the government procurement sector, for this reason, improving human resources by providing competent training and certification in certain jobs is a long-term investment for the government in terms of preventing fraud and improving the quality of employee work. The implementation of e-procurement and employee competence have a simultaneous and significant positive effect on the prevention of fraud in goods and services, which means that the better the implementation of e-procurement and the competence of employees, the more it will reduce the risk of fraud in government goods and services.</p>		
2.	Jumeilia Gusnita, Amir Hasan & M. Rasuli (2019)	<p>The results showed that the Quality of the Procurement Committee, Income of the Procurement Committee, Procurement System and Procedure, Procurement Ethics, Procurement Environment simultaneously had a significant effect on fraud.</p>	<p>Ethics Procurement has a significant effect on fraud prevention in the procurement of goods/services.</p>	<p>E-procurement and the quality of quality of human resources do not have a significant effect on fraud prevention at procurement of goods/services.</p>
3.	Linda Sulistyorini, Dekar Urumsah (2021)	<p>The research results that there are 4 factors that determine fraud in the procurement of goods/services, namely the internal control system, the quality of human resources, ethics, and organizational culture.</p>	<p>Quality Control human resources and Ethics procurement can reduce the gap for fraud.</p>	<p>Control E-procurement has no effect on fraud prevention.</p>
4.	Dadang Supriyanto (2022)	<p>Based on the theory and discussion of relevant articles and discussion, the following conclusions can be formulated, namely that System Internal Control has an effect against Prevention Fraud, E-Procurement affects the prevention of Fraud, and Systems and Procedures affect Fraud.</p>	<p>Role E-procurement has an effect on prevention fraud.</p>	<p>Procurement ethics and Quality of resources. Resources humans have no effect to fraud prevention.</p>
5.	Namla Elfa Syariati (2022)	<p>Control Internal Control can increase fraud prevention in the procurement of goods/services. Thus, it is expected that the prevention of procurement fraud can increase with the implementation of good internal control in the government sector and also private companies. E-procurement can increase fraud prevention in the procurement of goods/services. So the higher the application of the e-procurement system applied to the procurement process of goods or services, the more the prevention of fraud in the procurement of goods or services that may occur in the</p>	<p>Internal control, E-Procurement can improve fraud prevention In the procurement of goods/services.</p>	<p>In contrast to E-procurement, procurement Ethics and Quality human resources are not included.</p>

		government or company.		
6.	Immanuel Milenius Francesco, Hastuti Hastuti (2022)	E-Procurement is proven to have an influence with a positive and significant direction on the prevention of fraud in the procurement of goods/services. The Government Internal Control System (SPIP) has a positive and significant effect on preventing fraud in the procurement of goods/services. The variables of the Government Internal Control System and E- Procurement simultaneously have a positive and significant effect on the Prevention of Fraud in the procurement of goods/services.	E-Procurement is proven to have an influence with a positive and significant direction on the prevention of fraud in the procurement of goods/services.	Implementation Procurement Ethics And Quality Human resources have no effect on preventing fraud in the procurement of goods/services.
7.	ErikaNur Cahyani (2019)	The results of this study indicate that the implementation of e-procurement and the quality of human resources have a positive effect on preventing fraud in the procurement of goods/services, while internal control has no effect on preventing fraud in the procurement of goods/services.	Implementation e procurement and the quality of human resources have a positive effect on fraud prevention. Procurement of goods/services.	Related Procurement ethics has not been seen as a potential prevention of fraud in the procurement of goods/services.
8.	Cris Kuntadi, Bhayu Adi Puspita, Achmad Taufik (2022)	The results of this study indicate that the internal control system is expected to reduce any fraud, employee competence has a positive effect on the internal control system. on fraud prevention. In addition, fraud occurs due to a lack of compensation a person receives, so they seek personal gain by fraud. Compensation suitability has a negative and significant effect on fraud.	Related to quality Source Resources. Human is the same as employee competence, where it has a positive effect on fraud prevention.	At article The the scope is general, whereas in this article this article is more specific on the procurement of goods/services.
9.	Fitnanyo Bimawan (2021)	The result of this study is that the ethics of procurement of goods and services has a significant effect on fraud in the procurement of goods and services, the better the ethics of procurement of goods and services, the fraud in the procurement of goods and services can be reduced.	Discussion related to ethics procurement ethics has a significant effect on fraud procurement of goods/services.	-
10.	Ketut Rian Budi Setiawan, Edy Sujana, Made Arie Wahyuni (2020)	Based on the results of data analysis and previous discussion, it is concluded that there is a partial negative effect of the variables of committee quality, procurement systems and procedures, procurement ethics, environment, and risk assessment on Procurement Fraud. This means that if the quality of the committee, systems and procedures for the procurement of goods/services, ethics of procurement of goods/services, the environment, and the assessment of the ratio are getting higher / better, it will result in a reduction (minimization) of fraud. Reduce (minimize) the occurrence of fraud. In addition, based on the results	Discussion related to ethics procurement ethics has a significant effect on fraud procurement of goods/services.	-

of simultaneous research, it was found that the quality of the procurement committee, procurement systems and procedures, ethics of goods/services procurement, environment of goods/services procurement and risk assessment have a significant effect on fraud in the procurement of goods/services.

WRITING METHOD

The method of writing this scientific article is by Literature Review. Reviewing theories and influences between variables from journals and books both *offline* and *online* sourced from **Google Scholar**, and other online media aims to expand knowledge and insights related to the procurement of goods/services, as well as the influence of its role in terms of fraud prevention.

DISCUSSION

Based on the relevant theoretical studies and previous research, the discussion of this article is:

1. The Effect of E-Procurement on the Prevention of Fraud in the Procurement of goods/services.

Affilah, Vina and Rendra (2022) E-Procurement affects the prevention of fraud in the procurement of goods/services, where the dimensions or indicators of e-procurement in terms of increasing transparency, facilitating public access to tenders, reducing interactions between procurement officials and companies, increasing reach and competition, affect the dimensions or indicators of fraud prevention such as unfair competition, intervention, auction engineering, price engineering, and document manipulation in the procurement of goods/services.

To improve the prevention of fraud in the procurement of goods/services by paying attention to E-Procurement, it is generally agreed that, if procurement can be carried out efficiently, effectively, transparently, openly, competitively, fairly/non-discriminatory and responsibly, the implementation of goods/services procurement will be better. The implementation of e-procurement can speed up the process, save costs, improve government performance, and reduce fraud. This shows that the process of procurement of goods/services in Indonesia has fulfilled the applicable principles of goods/services procurement. Specifically, according to Wardhani et al (2021) found that the use of e-procurement for the implementation of goods/services procurement has proven to have a significant impact on fraud prevention.

Fraudulent acts that usually arise in the procurement of goods/services due to face-to-face communication between the perpetrators of fraud. In addition to reducing face-to-face, the application of the e-procurement system in the procurement of goods or services, including the parties involved in the procurement of goods/services, is expected to reduce opportunities for corruption in the APBN and APBD, where most criminal acts of corruption most often occur in the process of procuring goods/services carried out by the government and companies.

It can be concluded that the previous goods/services procurement system (manually) has been considered a great opportunity for corrupt practices in many goods/services procurement processes carried out in a hidden way or pretending to carry out a transparent process with insider arrangements, when in fact it is a practice of corruption, collusion, and nepotism (KKN). Therefore, one of the important efforts to be applied in overcoming this is

to carry out the process of procuring goods or services through e-procurement or the process of procuring goods/services online via the internet where supervision will be carried out by outsiders or the general public (Namla, 2022).

2. The Effect of Procurement Ethics on the Prevention of Fraud in the Procurement of goods/services.

According to Linda and Dekar (2021) The ethics of procurement of goods/services is one of the important aspects that need to be considered for the creation of goods/services procurement, procurement ethics affect the prevention of fraud in the procurement of goods/services, where the dimensions or indicators of procurement ethics in this case users, providers, and related parties do not accept, offer, and promise gifts or rewards in the form of anything to anyone related to the procurement of goods/services.

Good procurement ethics need to be created to prevent collusion or corruption in the procurement of goods/services both in government and private agencies. According to Jatiningtyas (2011) states that good procurement ethics need to be created to prevent collusion or corruption in the procurement of goods/services. This can happen when prospective partners promise or offer gifts, usually making procurement departments that have low integrity change their direction to behavior that violates the provisions. Thus, good ethics need to be created to prevent collusion or corruption in the procurement of goods/services.

Bimawan (2021) Procurement ethics has a significant effect on preventing fraud in the procurement of goods/services, these results indicate that improvements or changes in all components of goods/services procurement including procurement ethics in it will change the behavior of procurement actors towards the level of fraud in the procurement of goods/services. Procurement actors feel that they are influential in the procurement of goods/services, and try their best to avoid mistakes, so that it can reduce the level of fraud in the procurement of goods/services. This can be interpreted that if there is a change in the ethics of procurement of goods/services, it will reduce the level of fraud in the procurement of goods/services.

3. The Effect of Human Resources Quality on Fraud Prevention in the Procurement of goods/services.

Erika (2019) argues that the quality of human resources is a fundamental thing that can affect fraudulent procurement of goods, related to this that training increases employees' abilities, skills, knowledge and commitment to their work. Employees with high skills and knowledge do not guarantee that they can prevent fraud. Therefore, competence must be balanced with awareness of regulations as well as a positive attitude towards regulations. The quality of Human Resources affects the prevention of fraud in the procurement of goods/services, where the dimensions or indicators to reduce fraud are divided into 3 (three) phases, namely prevention, detection, and investigation.

To increase the prevention of fraud in the procurement of goods/services by paying attention to the Quality of Human Resources, what must be done to the 3 (three) phases include:

- a) The first phase is the fraud prevention phase, the most effective way is through changes in behavior and organizational culture that pay more attention to fraud.
- b) The second phase is the detection of fraud, which can be done through surveillance, anonymous tips, surprise audits, lawsuits, ethics enforcement and policies on fraud. Another thing that can reduce fraud is giving awards to employees who have contributed to detecting fraudulent behavior and enforcing an anti-fraud culture. At this stage, identification of symptoms that often occur and lead to fraud is carried out.

c) The third phase is investigation. Methods include observation, investigation of physical evidence, examination of documents, physical count of assets, interrogation, and search of public records. In the investigation phase, efforts have been made to determine who committed the fraud, what scheme was used in the act of fraud, when it was done, what the motivation was and how much money or assets have been taken.

Linda (2021) argues that in essence, human resources in the form of people employed in an organization as a driving force to achieve the organization's goals, if procurement human resources do not have integrity, independence, objectivity, then this can be used as a gap for groups or individuals to commit fraud. In this case, the quality of human resources for the procurement of goods/services is a team that has been appointed to carry out the selection of goods/services providers that meet the required criteria. The quality of human resources is related to the behavior of the individual himself, so that the quality of good and competent human resources and high morality will greatly affect the prevention of fraud in the procurement of goods/services.

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework of this article is obtained as below:

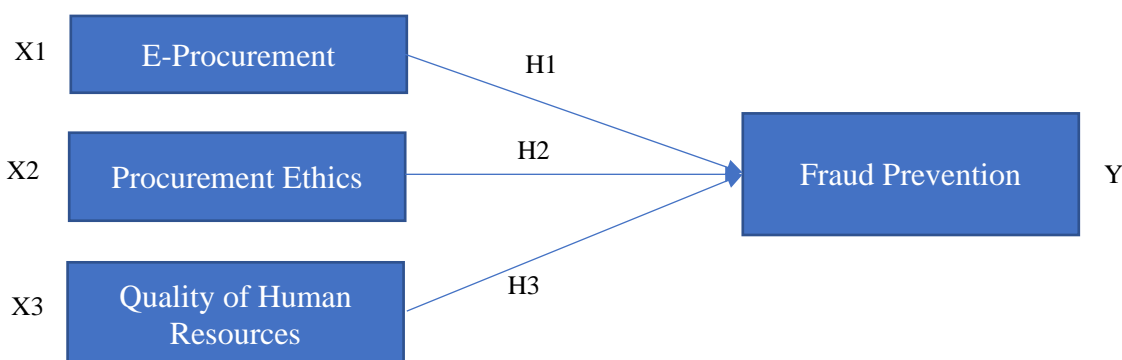


Figure 1: Conceptual Framework

- H1. E-Procurement affects the Prevention of Fraudulent Procurement of goods/services.
- H2. Procurement Ethics affects the Prevention of Fraudulent Procurement of goods/services.
- H3. Quality of Human Resources affects the Prevention of Fraudulent Procurement of goods/services.

Based on the conceptual framework above, then: E-Procurement, Procurement Ethics, and Human Resource Quality affect the Prevention of Fraud in the Procurement of goods/services.

Apart from these three exogenous variables that affect fraud prevention in the procurement of goods/services, there are still many other variables that affect it, including:

- a) Employee Competence: Affillah Syayyid Kholby, Vina Citra Mulyandani, Rendra Trisyanto Surya (2022).
- b) Internal Control System: Cris Kuntadi, Bhayu Adi Puspita, Achmad Taufik (2022), Linda Sulistyorini, Dekar Urumsah (2021), Immanuel Milenius Francesco, Hastuti Hastuti (2022), Namla Elfa Syariati (2022).
- c) Procurement System and Procedure: Ketut Rian Budi Setiawan, Edy Sujana, Made Arie Wahyuni (2020).

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on theory, and discussion of relevant articles and discussion, the following conclusions can be formulated E-Procurement affects the prevention of fraud in the procurement of goods/services, Procurement Ethics affects the prevention of fraud in the procurement of goods/services, and the Quality of Human Resources affects the Prevention of Fraud in the Procurement of goods/services.

Suggestions

Based on the above conclusions, the suggestions in this article are that there are still many other factors that have an influence on the role of preventing fraud in the procurement of goods/services, apart from E-Procurement, Procurement Ethics, and the Quality of Human Resources at all levels and public organizations, therefore further studies are still needed to find other factors that can influence the prevention of fraud in the procurement of goods/services other than the variables examined in this article.

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