

ABSTRAK

Pengaruh *E-Procurement* Terhadap Pencegahan *Fraud* Barang dan Jasa Pada Pemerintah Kabupaten Banyuasin

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Tahap Pengadaan barang dan jasa kerap menghadapi risiko *fraud* yang besar. Meskipun penerapan *E-Procurement* dinilai mampu mendukung transparansi dan efisiensi, namun masih terdapat perbedaan pandangan terkait sejauh mana penerapan *E-Procurement* dalam mencegah *fraud*. Tujuan penelitian ini untuk membuktikan secara nyata bagaimana setiap tahap dalam penerapan *E-Procurement* memberikan dampak pada upaya pencegahan *fraud* di sektor pengadaan barang dan jasa, penelitian ini menggunakan metode kuantitatif yang datanya diperoleh secara primer melalui penyebaran kuesioner. Populasi penelitian meliputi pegawai perangkat daerah di lingkungan Pemerintah Kabupaten Banyuasin. Sampel penelitian dipilih secara purposive sampling, mencakup pengguna *E-Procurement*, yaitu Pengguna Anggaran, Pejabat Pembuat Komitmen, Pejabat Pengadaan, dan Kelompok Kerja Unit Kerja Pengadaan Barang/Jasa diperoleh 126 responden (75%). Analisis menggunakan metode pengujian hipotesis regresi berganda melalui perangkat *Statistical Package for the Social Sciences* (SPSS ver. 26). Hasil penelitian menunjukkan bahwa Tahap Perencanaan, Tahap Pembentukan Panitia, dan Tahap Evaluasi Penawaran memberikan pengaruh dan signifikan terhadap pencegahan *fraud*. Sebaliknya, Tahap Prakualifikasi, Tahap Persiapan Dokumen Tender, Tahap Pengumuman, dan Tahap Sanggah dalam penerapan *E-Procurement* tidak menunjukkan pengaruh signifikan upaya pencegahan *fraud* pengadaan barang dan jasa. Keberhasilan *E-Procurement* dalam pencegahan *fraud* tidak hanya bergantung pada integritas sistem, melainkan pada kualitas penerapan, kompetensi pengguna, serta efektivitas mekanisme kontrol yang diterapkan.

Kata Kunci: *E-Procurement*; Pencegahan *Fraud*; Pengadaan Barang dan Jasa; *Crowe's Fraud Pentagon Teory*; *E-Government*.

ABSTRACT

The Impact of E-Procurement on the Prevention of Fraud in Goods and Services in the Banyuasin Regency Government

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The procurement stage of goods and services often faces a significant risk of fraud. Although the implementation of E-Procurement is considered capable of supporting transparency and efficiency, there are still differing views regarding the extent to which E-Procurement implementation can prevent fraud. The purpose of this study is to clearly demonstrate how each stage in the implementation of E-Procurement has an impact on fraud prevention efforts in the procurement sector of goods and services. This study uses a quantitative method whose data is obtained primarily through the distribution of questionnaires. The study population includes regional apparatus employees within the Banyuasin Regency Government. The research sample was selected by purposive sampling, including E-Procurement users, namely Budget Users, Commitment Making Officers, Procurement Officers, and the Goods/Services Procurement Work Unit Working Group obtained 126 respondents (75%). The analysis uses a multiple regression hypothesis testing method through the Statistical Package for the Social Sciences (SPSS ver. 26). The results of the study indicate that the Planning Stage, Committee Formation Stage, and Bid Evaluation Stage have a significant influence on fraud prevention. In contrast, the Prequalification Stage, Tender Document Preparation Stage, Announcement Stage, and Disclaimer Stage in E-Procurement implementation did not show a significant impact on fraud prevention efforts in goods and services procurement. The success of E-Procurement in preventing fraud depends not only on the integrity of the system but also on the quality of implementation, user competence, and the effectiveness of the control mechanisms implemented.

Keywords: *E-Procurement; Fraud Prevention; Procurement of Goods and Services; Crowe's Fraud Pentagon Theory; E-Government.*