

ABSTRAK

Pengaruh Komitmen Organisasi, Penerapan *E-Procurement*, Dan Sistem Pengendalian Internal Terhadap Pencegahan *Fraud* Pengadaan Barang dan Jasa Di Pemerintah Kabupaten Musi Banyuasin

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Maraknya praktik korupsi di Indonesia yang terus meningkat setiap tahunnya menimbulkan keprihatinan dari berbagai kalangan. Sebagian besar kasus tersebut berasal dari sektor publik, khususnya pada proses pengadaan barang dan jasa di lingkungan pemerintahan. Penelitian ini bertujuan untuk menganalisis Pengaruh Komitmen Organisasi, Penerapan *e-Procurement*, dan Sistem Pengendalian Internal Terhadap Pencegahan *Fraud* Pengadaan Barang Dan Jasa di Pemerintah Kabupaten Musi Banyuasin. Data penelitian yang digunakan yaitu data primer yang berupa kuesioner dan di analisis menggunakan aplikasi SPSS Versi 26. Populasi penelitian yang digunakan yaitu Perangkat Daerah di Pemerintah Kabupaten Musi Banyuasin dengan jumlah sampel penelitian berjumlah sebanyak 120 sampel dengan menggunakan *purposive sampling method*. Hasil penelitian menunjukkan bahwa secara parsial Komitmen Organisasi dan Sistem Pengendalian Internal berpengaruh positif terhadap Pencegahan *Fraud* sedangkan Penerapan *e-Procurement* secara parsial tidak berpengaruh terhadap Pencegahan *Fraud*. Adapun secara simultan Komitmen Organisasi, *e-Procurement*, dan Sistem Pengendalian Internal berpengaruh positif terhadap pencegahan *fraud* pengadaan barang dan jasa.

Kata kunci: Komitmen Organisasi, *E-Procurement*, Sistem Pengendalian Internal, Pencegahan *Fraud*

ABSTRACT

The Effect Of Organizational Commitment, The Implementation Of E-Procurement, And Internal Control System On The Prevention Of Fraud In The Procurement Of Good And Services In The Musi Banyuasin Regency Government

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The rampant practice of corruption in Indonesia which continues to increase every year raises concerns from various groups. Most of these cases originate from the public sector, especially in the procurement process of goods and services in the government environment. This study aims to analyze the Effect of Organizational Commitment, Implementation of e-Procurement, and Internal Control System on Fraud Prevention in Procurement of Goods and Services in the Musi Banyuasin Regency Government. The research data used are primary data in the form of questionnaires and analyzed using the SPSS Version 26 application. The research population used is the Regional Apparatus in the Musi Banyuasin Regency Government with a total sample of 120 samples using the purposive sampling method. The results of the study indicate that partially Organizational Commitment and Internal Control System have a positive effect on Fraud Prevention while the Implementation of e-Procurement partially has no effect on Fraud Prevention. Meanwhile, simultaneously Organizational Commitment, e-Procurement, and Internal Control System have a positive effect on fraud prevention in procurement of goods and services.

Keywords: Organizational Commitment, E-Procurement, Internal Control System, Fraud Prevention.