

ABSTRAK

Determinan Pencegahan *Fraud* Pengadaan Barang Dan Jasa Dengan Efektivitas *E-procurement* Sebagai Variabel Mediasi Pada Pemerintah Kabupaten Banyuasin

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Penelitian ini bertujuan untuk menguji pengaruh kepemimpinan etis dan whistleblowing system terhadap pencegahan fraud pengadaan barang dan jasa dengan efektivitas e-procurement sebagai variabel mediasi pada Pemerintah Kabupaten Banyuasin. Populasi penelitian adalah seluruh 30 Organisasi Perangkat Daerah di lingkungan Pemerintah Kabupaten Banyuasin dengan jumlah responden sebanyak 120 orang menggunakan teknik sampling jenuh. Teknik pengumpulan data menggunakan kuesioner yang ditujukan kepada pelaku pengadaan yaitu Pengguna Anggaran, Pejabat Pembuat Komitmen, Kelompok Kerja, dan Unit Kerja Pengadaan Barang/Jasa. Data dianalisis menggunakan Structural Equation Modeling berbasis Partial Least Square (SEM-PLS) dengan software SmartPLS versi 4. Hasil penelitian menunjukkan bahwa kepemimpinan etis dan whistleblowing system berpengaruh positif dan signifikan terhadap pencegahan fraud pengadaan barang dan jasa. Whistleblowing system berpengaruh positif dan signifikan terhadap efektivitas e-procurement, sedangkan kepemimpinan etis tidak berpengaruh terhadap efektivitas e-procurement. Efektivitas e-procurement tidak berpengaruh terhadap pencegahan fraud dan tidak mampu memediasi pengaruh kepemimpinan etis maupun whistleblowing system terhadap pencegahan fraud. Nilai R-Square efektivitas e-procurement sebesar 0,433 menunjukkan bahwa kepemimpinan etis dan whistleblowing system menjelaskan 43,3% variasinya, sedangkan nilai R-Square pencegahan fraud sebesar 0,156 menunjukkan bahwa seluruh variabel dalam model menjelaskan 15,6% variasinya.

Kata Kunci : Pencegahan *Fraud* Pengadaan, Kepemimpinan Etis, *Whistleblowing system*, Efektivitas *E-procurement*

ABSTRACT

Determinants of Fraud Prevention in Goods and Services Procurement with E-procurement Effectiveness as a Mediating Variable In the Banyuasin Regency Government

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This study aims to examine the influence of ethical leadership and whistleblowing system on fraud prevention in goods and services procurement, with e-procurement effectiveness as a mediating variable in the Banyuasin Regency Government. The population consisted of all 30 Regional Apparatus Organizations within the Banyuasin Regency Government with 120 respondents selected using saturated sampling technique. Data were collected through questionnaires distributed to procurement actors consisting of Budget Users, Commitment Making Officers, Working Groups, and Procurement Work Units. Data were analyzed using Structural Equation Modeling based on Partial Least Square (SEM-PLS) with SmartPLS version 4 software. The results show that ethical leadership and whistleblowing system have a positive and significant effect on fraud prevention in goods and services procurement. Whistleblowing system also has a positive and significant effect on e-procurement effectiveness, while ethical leadership has no significant effect on e-procurement effectiveness. E-procurement effectiveness has no significant effect on fraud prevention and is unable to mediate the influence of either ethical leadership or whistleblowing system on fraud prevention. The R-Square value of e-procurement effectiveness at 0.433 indicates that ethical leadership and whistleblowing system explain 43.3% of its variation, while the R-Square value of fraud prevention at 0.156 indicates that all variables in the model explain 15.6% of its variation.

Keywords: *Procurement Fraud Prevention, Ethical Leadership, Whistleblowing System, E-procurement Effectiveness*