

ABSTRAK

Determinan Pencegahan *Fraud* Pengadaan Barang Dan Jasa Pada Organisasi Perangkat Daerah (OPD) Di Kota Palembang

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Pengadaan barang dan jasa pemerintah merupakan instrumen krusial dalam pemenuhan kebutuhan publik dan pelaksanaan pembangunan nasional. Penelitian ini bertujuan untuk menganalisis pengaruh implementasi *e-procurement*, etika pelaku pengadaan, dan Sistem Pengendalian Intern Pemerintah (SPIP) terhadap pencegahan *fraud* pada pengadaan barang dan jasa di Organisasi Perangkat Daerah (OPD) Kota Palembang. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan asosiatif. Populasi penelitian adalah seluruh OPD di Kota Palembang, dengan sampel sebanyak 120 responden yang dipilih menggunakan teknik *purposive sampling*, dan sebanyak 81 kuesioner berhasil diolah. Teknik analisis data yang digunakan adalah analisis regresi linear berganda dengan bantuan perangkat lunak IBM SPSS Statistics. Hasil penelitian menunjukkan bahwa implementasi *e-procurement*, etika pelaku pengadaan, dan Sistem Pengendalian Intern Pemerintah (SPIP) berpengaruh positif dan signifikan terhadap pencegahan *fraud*, baik secara parsial maupun simultan. Model regresi ini mampu menjelaskan variasi variabel pencegahan *fraud* sebesar 56,4%, sementara sisanya dijelaskan oleh faktor lain di luar model. Temuan ini menegaskan bahwa penguatan sistem digital, internalisasi nilai-nilai etika, dan optimalisasi pengendalian internal merupakan langkah komprehensif yang krusial bagi pemerintah daerah dalam meminimalisir tindak kecurangan dalam pengadaan barang dan jasa.

Kata Kunci: Implementasi *E-Procurement*, Etika Pelaku Pengadaan, Sistem Pengendalian Intern Pemerintah (SPIP), Pencegahan *Fraud*.

ABSTRACT

Determinants of Fraud Prevention in Government Procurement of Goods and Services at Regional Government Agencies in Palembang City

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Government procurement of goods and services is a crucial instrument for fulfilling public needs and implementing national development. This study aims to analyze the influence of e-procurement implementation, the ethics of procurement practitioners, and the Government Internal Control System (SPIP) on fraud prevention in the procurement of goods and services at Regional Government Agencies in Palembang City. The research method used is quantitative with an associative approach. The research population consists of all OPDs in Palembang City, with a sample of 120 respondents selected using purposive sampling, and 81 questionnaires were successfully processed. The data analysis technique used is multiple linear regression analysis with the assistance of IBM SPSS Statistics software. The results show that the implementation of e-procurement, the ethics of procurement practitioners, and the Government Internal Control System (SPIP) have a positive and significant effect on fraud prevention, both partially and simultaneously. This regression model explains 56.4% of the variation in the fraud prevention variable, while the remainder is explained by other factors outside the model. These findings confirm that strengthening digital systems, internalizing ethical values, and optimizing internal controls are comprehensive steps that are crucial for local governments to minimize fraudulent acts in the procurement of goods and services.

Keywords: *E-Procurement Implementation, Procurement Practitioner Ethics, Government Internal Control System, Fraud Prevention.*