

## THE EFFECT OF IMPLEMENTING E-PROCUREMENT AND INTERNAL CONTROL ON PREVENTION FRAUD PROCUREMENT OF GOODS AND SERVICES IN BENGKULU GOVERNMENT AGENCY WITH MODERATION OF ORGANIZATIONAL ETHICAL CULTURE

Novitasari<sup>1</sup>, Sabrina Fania<sup>2</sup>

Faculty of Economics and Business, Bengkulu University<sup>1,2</sup>

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### ARTICLE INFO

#### Article history:

Received: 6<sup>th</sup> March 2025

Revised: 26<sup>th</sup> March 2025

Accepted: 10<sup>th</sup> April 2025

#### Keywords:

E-Procurement, Internal Control, Organizational ethical culture, Fraud, Procurement goods and services.

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#### Correspondence:

Novitasari

[novitasari@unib.ac.id](mailto:novitasari@unib.ac.id)

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### ABSTRACT

*This study aims to examine the effect of the application of e-procurement and internal control on the prevention of fraud in the procurement of goods and services in Bengkulu government agencies moderated by organizational ethical culture. The population of this study is the Goods and Services Procurement Work Unit of Bengkulu City and Province, using the total sampling or census method, where the entire population is taken as a sample. This research uses a quantitative approach by collecting primary data using a questionnaire distributed to 33 respondents. The data analysis technique uses census/total sampling. This research was tested using the Moderate Regression Analysis (MRA) test with the SPSS 25 for windows program.*

*The results showed that (1) e-procurement has a positive effect on fraud prevention in the procurement of goods and services, (2) internal control has a positive effect on fraud prevention in the procurement of goods and services, (3) organizational ethical culture can moderate the relationship between e-procurement and government procurement of goods and services, (4) organizational ethical culture is unable to moderate the relationship between internal control and fraud prevention in the procurement of goods and services. This research can be used as input for employees at the good and services procurement work units in the city and province of Bengkulu to get how the influence implementing E-procurement, internal control and organizational ethical culture so that it will improve employees performance and organizational goals can be achieved properly.*

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#### How to cite (APA Style):

Novitasari & Fania, Sabrina. (2025). The effect of implementing e-procurement and internal control on prevention fraud procurement of goods and services in bengkulu government agency with moderation of organizational ethical culture . *Jurnal Akuntansi*, 15(1), 51-60 <https://doi.org/10.33369/jakuntansi.15.1.51-60>

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### INTRODUCTION

Practice *fraud* (fraud) is a form of fraudulent action carried out consciously to gain benefits for an individual or group that is illegal and violates applicable regulations and laws. Practice *fraud* occurs in the private, public and government sectors which is certainly detrimental to society and the State. ACFE in (Kennedy & Siregar, 2017) explains that there are three categories *fraud* in an organization, namely misusing an asset (*asset misappropriation*), corruption (*corruption*), or falsifying statements (*fraudulent statements*).

Government procurement of goods and services is a purchasing activity carried out by the government to obtain goods/services and this activity has an important role in the success of national development in the context of improving public services, both central and regional. The large budget disbursed by the government in the goods and services procurement sector has become an easy target for parties who want profits so they carry out *fraud*. The Corruption Eradication Commission (KPK) is highlighting the procurement of goods and services in the Bengkulu Provincial Government (Pemprov) area because this sector is prone to corruption cases. This is evident from the fact that 21% of corruption cases in Indonesia occur in the goods/services procurement sector and have been handled by the Corruption Eradication Committee from 2004 to 2022. Problems in the procurement of goods and services in Bengkulu City in the results of the BPK audit explained that there were corrupt practices in the procurement of fire extinguishers which had harmed the State. As a result of the actions of the Defendants (Sugiarto and Yanuar) who won PT Adi Reka Tama based on a discriminatory and non-objective assessment so that certain engineering had occurred which prevented healthy competition in the procurement of goods/services (Keudakemendagri, 2016). Therefore, judging from the large number of corruption cases that occur in the government sector in the field of procurement of goods and services, this indicates non-compliance and inconsistency in the application of statutory regulations,

weak internal control, and poor implementation of ethics in organizations/ministries/institutions. These are the things that can open up opportunities/opportunities for the perpetrator to do it *fraud*.

According to (Dewi, 2018) E-procurement is a procurement process that electronically manages all procurement activities including purchasing requests, authorization, ordering, delivery and payment between buyers and suppliers. E-procurement is used as a replacement for manual or conventional systems due to demands for transparency from the public in obtaining information regarding the procurement of government goods and services. The implementation of E-procurement makes the process of procuring goods and services more efficient, effective, accountable and transparent so that good relationships between users and service providers can be realized, and it becomes easier for the public to obtain information and improve control over various irregularities. (Akbar et al., 2019) also stated that E-procurement not only functions to increase transparency but also increases effectiveness regarding the available budget allocation to support the process of implementing the procurement of goods and services.

This is in line with research results (Utami & Indrijawati, 2020; Septiawan & Ningsih, 2020) showing that the existence of E-procurement is very influential in realizing goods and services procurement activities that are free from the risk of KKN. The next factor that influences prevention *fraud* procurement of goods and services, namely internal control. (Tuanakotta, 2019) Internal control is a process designed, implemented and maintained by management and other employees to provide adequate assurance regarding the achievement of the entity's objectives regarding the reliability of financial reporting, effective and efficient operations and compliance with laws and statutory provisions. The elements of internal control include the control environment, risk assessment, control activities, information and communication, internal control monitoring. Internal control has an important relationship and role in prevention *fraud* procurement of goods and services in government agencies. Because, with good internal control in the organization, all forms of opportunities for someone to commit acts of corruption can be suppressed/minimized with strict and comprehensive standards and supervision of all parties involved in the procurement of goods and services (Septiawan & Ningsih, 2020). This is in line with research conducted (Herawaty & Hernando, 2021) which states that internal control does not have a significant effect due to a lack of supervision in the organization.

Another factor that prevents fraud is the ethical culture of the organization. According to (Sari, 2018) an organization's ethical culture is a system of values, norms and beliefs that are shared by each member of the organization which then influences the way the members of the organization work and behave in order to create good and ethical behavior, and avoid actions that can be detrimental to the organization. The function of organizational culture is as a limit to the behavior of individuals within a company (Rosliana, 2018). Having values firmly embedded in an organization can increase efficiency and make it easier for organizational members to achieve their expected goals. The ethical culture implemented in an organization greatly influences internal control and the implementation of E-procurement in the procurement of goods and services in government agencies. This is because the culture within the organization is embedded with cultural values, norms and moral principles that prioritize high levels of honesty and responsibility of employees in interacting when operating and making decisions so that there is a lower chance of committing fraud (*fraud*) when procuring goods and services. This is in line with research (Akbar et al., 2019) and (Biduri et al., 2020) showing that an organization's ethical culture is proven to be able to moderate or strengthen the relationship between E-procurement and internal control on prevention. *fraud* procurement of goods and services is an organizational ethical culture variable.

Prevention *fraud* is an effort, action or policy implemented to reduce factors that are at risk of causing a problem *fraud*, namely reducing the opportunity for fraud to occur. Pope in (Faisol et al., 2014) explains prevention *fraud* among others, strengthening the legal framework with written policies, transparent procurement procedures through the use of technology and open announcements, evaluation of bids, delegation of authority and independent inspections and audits

Theory *fraud hexagon* is a theory developed by (Vousinas, 2019) which adds one causal element *fraud* namely collusion. This theory explains that fraud in organizations can occur due to six elements, namely pressure (stimulus) for someone to commit fraud, both in the organization and in individual life, which can be monetary or non-monetary. Second is rationalization which is a

justification for certain actions and thought patterns behind the perpetrator's fraudulent activities. Third is opportunity, which arises when the controls implemented are weak and there is less risk to carry out *fraud*. The fourth element is competence which can emerge because the perpetrator has a big role in being able to commit fraud. The fifth element is arrogance, which is the attitude of the perpetrator who feels entitled or greedy and believes that internal controls do not apply to the perpetrator. The final element is collusion which is an agreement between individuals or more people to achieve something of a criminal nature.

### **E-procurement Against Prevention *Fraud* Procurement of Government Goods and Services**

E-procurement is an electronic procurement process which is an option offered to minimize the risk of corruption in the procurement of goods and services, one of which is to create transparency. By minimizing the frequency of face-to-face meetings with e-procurement, direct communication can be avoided, because direct communication will create attempts at extortion, bribery, or agreements that benefit certain parties.

Based on theory *fraud* hexagon, *fraud* (fraud) can occur because of opportunities and collusion for perpetrators to commit fraud. Poor management systems and verbal communication can also trigger collusion, bribery, extortion which benefits several parties and harms innocent parties. Therefore, with the existence of E-procurement, direct contact can be minimized, then transparency and quality of administration can be increased, as well as being able to prevent the occurrence of *fraud* so that government procurement of goods and services becomes effective and efficient. Research conducted (Dewi, 2018) states that E-procurement plays an important role in preventing *fraud* at the West Kalimantan Province Development and Procurement of Goods and Services Administration Bureau.

**H1:** E-procurement has a positive effect on prevention *fraud* procurement of government goods and services.

### **Internal Control of Prevention *Fraud* Procurement of goods and services**

Internal control plays a very important role in reducing opportunities for fraud to occur. Research (Hadi et al., 2021) prove that internal control (*internal control*) have close ties and play an important role in fraud prevention efforts (*fraud*) in the procurement of goods and/or services. The better the implementation of internal control in an organization, the lower the level of occurrence tends to be *fraud* in the procurement sector carried out by the government. The results of research by Hadi et al., (2021) are in line with theory *fraud* hexagon which states one of the factors *fraud* can occur when there is an opportunity for the perpetrator to commit fraud (*fraud*). Opportunities, opportunities and abilities of employees to perform *fraud* which arises due to weak supervision within an organization. So good internal control is needed to increase caution and detect early all forms of behavior that could lead to fraud.

**H2:** Internal Control (*internal control*) positive effect on prevention *fraud* procurement of government goods and/or services

### **The influence of organizational ethical culture can moderate the relationship between e-procurement and government procurement of goods and/or services.**

An organization's organizational culture is a pattern of beliefs and values (*values*) organization that is understood, imbued and practiced by the organization, so that this pattern gives its own meaning and becomes the basis for rules of behavior in the organization. In line with theory *fraud* hexagon which explains that *fraud* in the procurement of goods and services can occur because poor management of the goods and services procurement system can create greater opportunities for perpetrators to commit fraud. With the addition of collusion, namely an agreement between individuals or individuals and a group that causes this to happen *fraud*. So with the creation of E-procurement, it is a solution to minimize the occurrence of fraud in the goods and services procurement system, also accompanied by an honest, open and responsible ethical culture that can prevent this from happening. *fraud* in the procurement of goods and services. Research (Akbar et al., 2019; Biduri et al., 2020) shows that the organizational ethical culture variable is a variable that can moderate the relationship between E-procurement and prevention. *fraud*. The research proves that maintaining a culture of honesty and discipline can help the system become stronger.

**H3:** The ethical culture of the organization is able to moderate the relationship between E-procurement and prevention *fraud* procurement of government goods and services.

### The Influence of Organizational Ethical Culture on the Relationship Between Internal Control and Government Procurement of Goods/Services.

Active internal controls can usually prevent their occurrence *fraud*, which is the most widely implemented form of internal control. One of the factors that drives this occurrence *fraud* is due to weak internal control, with the existence of an ethical organizational culture it is hoped that it can ward off actions that can trigger losses for the organization. Through the creation of an ethical or honest culture, openness and eliminating opportunities for fraud can be prevented *fraud*.

Based on theory *fraud* the hexagon that expresses *fraud* can occur when there is an opportunity for the perpetrator to commit fraud (*fraud*) was created due to the poor level of internal control carried out by the government. Internal control can also be influenced by the ethical culture of the organization. Because if it is accompanied by a culture of honesty, openness, responsibility and a sufficient nature, it can increase the effectiveness of internal control to minimize the incidence of fraudulent factors in government procurement of goods and services. Research (Akbar et al., 2019; Biduri et al., 2020) shows that the organizational ethical culture variable is a variable that can moderate the relationship between internal control and prevention. *fraud*. This proves that maintaining an honest and ethical culture can increase the effectiveness of the control system in monitoring and suppressing the occurrence of deviant behavior in procurement activities.

**H4** : An organization's ethical culture can moderate the relationship between internal control and prevention *fraud* procurement of government goods and services.

### RESEARCH METHODS

The population in this study was UKPBJ of Bengkulu City and Province, using a sampling technique using the census method. This research took 9 respondents from the Working Group/Procurement Officials appointed to carry out direct procurement at the City Goods and Services Procurement Work Unit (UKPBJ) office and 24 UKPBJ Procurement Officials from Bengkulu Province. This research uses a quantitative approach, the data collection method in this research uses primary data obtained from the results of distributing questionnaires to 33 respondents. The questionnaire statements distributed to respondents were prepared using a Likert scale ranging from 1-5. The data analysis technique uses multiple linear regression analysis with the help of the SPSS 25 program.

### RESULTS AND DISCUSSION

#### Statistik Deskriptif

No	Variable	N	Theoretical Range			Actual Range			Standar d. देव
			Min	Max	Mean	Min	Max	Mean	
1	<i>E-Procurement</i>	33	9	45	27	18	45	35,12	8,964
2	Internal Control	33	11	55	33	22	55	44,82	7,047
3	Organizational ethical culture	33	6	30	18	12	30	23,64	3,959
4	Prevention <i>fraud</i> Procurement of goods and services	33	4	20	12	9	20	16,64	3,399
Valid N (listwise)		33							

#### Data Quality Test Results

##### Validity Test Results

No	Variable	R-Table	Correlation	Say.	Informat ion
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1	<i>E-Procurement</i> (X1)	0,3440	0,980	0,000	Valid
2	Internal Control (X2)	0,3440	0,796	0,000	Valid
3	Organizational Ethical Culture (Z)	0,3440	0,793	0,000	Valid
4	Prevention <i>Fraud</i> Procurement of Goods and Services (Y)	0,3440	0,973	0,000	Valid

Based on the table above, it shows that all statements have a significance value below 0.05 and the Pearson correlation r-calculation is greater than the r-table, namely 0.3440. Shows that all the Pearson validity test criteria have been met.

### Reliability Test Results

No	Variable	Number of Statements	Cronbach's Alpha	Information
1	<i>E-Procurement</i>	9	0,989	Reliable
2	Internal Control	11	0,972	Reliable
3	Organizational Ethical Culture	6	0,940	Reliable
4	Prevention <i>Fraud</i> Procurement of goods and services	4	0,982	Reliable

Results of statistical processing *Cronbach Alpha* can be seen in the table above. Shows results *Coefficient Cronbach Alpha* all research variables are greater than 0.70, which means that the statement of each research variable is reliable.

### Classic Assumption Test Results

#### Normality Test Results

Equality	Variable	Asymp. Sig. (2-tailed)	Information
1	<i>E-Procurement</i> Internal Control	0,200	Normal
2	<i>E-Procurement</i> E-Procurement and Organizational Ethical Culture	0,200	Normal
3	Internal Control Internal Control and Organizational Ethical Culture	0,117	Normal

Based on the results of normality testing using One Sample Kolmogorov-Smirnov, it can be seen that the significant residual values for models 1, 2 and 3 in this study each have values greater than 0.05. So it proves that the residual data is normally distributed and can be used for further testing.

### Multicollinearity Test Results

Equality	Variable	<i>Collinearity Statistics</i>		Information
		<i>Tolerance</i>	VIF	
1	<i>E-Procurement</i> Internal Control	0,974	1,027	Multicollinearity Free
2	<i>E-Procurement</i> E-Procurement and Organizational Ethical Culture	0,329	3,041	
3	Internal Control	0,237	4,221	Multicollinearity Free

Internal Control and Organizational Ethical Culture

In the table above, it can be seen that the tolerance value for each equation 1,2 and 3 is greater than 0.10 and has a VIF value <10, so it can be concluded that there are no symptoms of multicollinearity in this research model.

**Heteroscedasticity Test Results**

Equality	Variabel	Say.	Information
1	<i>E-Procurement</i> Internal Control	0,214 0,544	Heteroscedasticity Free
2	<i>E-Procurement</i> <i>E-Procurement</i> and Organizational Ethical Culture	0,278 0,105	Heteroscedasticity Free
3	Internal Control Internal Control and Organizational Ethical Culture	0,228 0,242	Heteroscedasticity Free

Based on table 4.8, it proves that there is no heteroscedasticity in the regression model, this can be seen from all the independent variables, namely E-Procurement, internal control and the moderating variable ethical organizational culture with a significant probability value above 0.05.

**Hypothesis Test Results**

Variable	Beta	t	Say.
<i>E-Procurement</i>	0,333	2,100	0,044
Internal Control	0,451	2,841	0,008
Organizational ethical culture	0,287	1,388	0,176
<i>E-Procurement</i> and Organizational Ethical Culture	0,859	3,247	0,003
Internal Control and Organizational Ethical Culture	0,154	0,449	0,657

The first hypothesis states that E-procurement has a positive effect on prevention *fraud* procurement of government goods and services. Based on the t test in the table above, it shows that the E-Procurement variable is known to have a significance level of 0.044 < of  $\alpha = 0.05$ , which shows that in this study E-Procurement as an independent variable influences the dependent variable. Meanwhile, the regression coefficient ( $\beta$ ) is 0.333 and the calculated t value is 2.100, which shows a positive relationship, in other words, the better e-procurement, the greater the prevention. *fraud* procurement of goods and services is increasing. So the first hypothesis is concluded **accepted**.

The second hypothesis states that internal control (*internal control*) positive effect on prevention *fraud* procurement of government goods and/or services. Based on the t test in the table above, it shows that the internal control variable has a significance t of 0.008 <0.05, which shows that internal control as an independent variable can influence the dependent variable. The regression coefficient ( $\beta$ ) is 0.451 and the t count is 2.841, which shows a positive direction towards prevention. *fraud* procurement of goods and services in other words the second hypothesis **accepted**.

The third hypothesis states that the ethical culture of the organization is able to moderate the relationship between E-procurement and prevention *fraud* procurement of government goods and services. The table above shows that the interaction between the E-Procurement variables and the ethical culture of the organization has a significance t of 0.003 <0.05, which shows that the ethical culture of the organization as a moderating variable can moderate the relationship between the independent variable and the dependent variable. So the third hypothesis is concluded **accepted**.

The fourth hypothesis, in the table above shows a significance level of t of 0.657 > from  $\alpha = 0.05$ , meaning that the ethical culture of the organization is a moderating variable that cannot strengthen internal control and prevention. *fraud* procurement of goods and services so that the fourth hypothesis (H4) **rejected**.

By rejecting H4, the ethical culture of the organization is unable to moderate the internal control relationship with prevention *fraud* procurement of goods and services so that the ethical culture of the organization cannot be used as a moderating variable. Next, the researcher tried to make the organizational ethical culture system variable an independent variable. Based on the table above, the organizational ethical culture variable is an independent variable, it is known that the coefficient value is 0.287 and the calculated t is 1.388 with a significance level of t of 0.176 from  $\alpha = 0.05$  so that the internal control system as an independent variable is declared rejected, with these results proving that the use of the organizational ethical culture variable is included in the category *Homologiser Moderator* (potential moderation).

## DISCUSSION

### **E-procurement Against Prevention *Fraud* Procurement of Government Goods and Services**

The results of this research are in line with Theory *fraud hexagon* that explains *fraud* Procurement of goods and services can occur due to someone's ability to commit fraud, pressure, opportunity, collusion and weak control. Therefore, the creation of E-procurement is able to reduce the opportunity to do so *fraud* is reduced because with the existence of E-procurement, an electronic procurement system that is documented and monitored automatically, the opportunity to manipulate data or arrange tenders becomes more difficult. Ability to do *fraud* limited because the system has security, user authentication, and activity tracking features. Only authorized parties can access and modify data and reduce the risk of misuse. Collusion that will occur can be reduced by existing *E-procurement* because this system minimizes direct contact between providers and procurement parties.

Test results regarding influence *E-procurement* towards prevention *fraud* government procurement of goods and services shows that E-procurement has a positive effect on prevention *fraud* procurement of government goods and services. This is in line with research conducted (Akbar et al., 2019; Utami & Indrijawati, 2020; Septiawan & Ningsih, 2020) which shows that *E-procurement* influence on prevention *fraud* procurement of government goods and services.

### **Internal Control of Prevention *Fraud* Procurement of goods and services**

These results are in line with theory *fraud hexagon* which explains that *fraud* occurs because of pressure, ability, opportunity, awareness of collusion and ego. Internal controls can help reduce stress through an organization's SOP policies, minimizing the chances of it occurring *fraud*, eliminating rationalization, implementing transparency rules can prevent collusion, and can detect and control arrogant behavior

Test results regarding the effect of internal control on prevention *fraud* procurement of goods and services shows that internal control has a positive effect on prevention *fraud* procurement of goods and services. This is in line with research (Akbar et al., 2019; Romaissah et al., 2019; Septiawan & Ningsih, 2020) which proves that internal control (*internal control*) has a close relationship and plays an important role in efforts to prevent fraud (*fraud*) in the procurement of goods and services. Internal control and strict supervision of each employee are expected to be able to control the organization in achieving its goals without fraud.

### **Organizational Ethical Culture Can Moderate the Relationship Between E-Procurement and Prevention *Fraud* Procurement of Government Goods and Services**

The research results are in line with theory *fraud hexagon* which explains that an organization's ethical culture is able to increase prevention in combating *fraud* that can occur in an organization. The creation of E-procurement as a form of technological development is a solution to minimize the occurrence of fraud by providing transparent and accountable information regarding the procurement of goods and services. Then the existence of an ethical organizational culture ensures that the system *E-procurement* It is used with integrity and responsibility and places greater emphasis on business goals



and targets. *E-procurement* become more likely to be directed in a legitimate and transparent manner. Good ethics help create a balance between achieving goals and adhering to proper procedures.

The research results obtained are in line with research by Akbar et al. (2019) and Biduri et al. (2020) which shows that an organization's ethical culture can moderate the relationship between *E-procurement* towards prevention *fraud*.

### **Organizational Ethical Culture Can Moderate the Relationship Between Internal Control and Prevention *Fraud* Procurement of Government Goods and Services**

The results of hypothesis testing show that the organizational ethical culture variable is unable to moderate the relationship between internal control and prevention *fraud* in the procurement of goods and services. This could be because the internal controls implemented are quite strong and independently effective, hence their effect on prevention *fraud* will be more significant, although the ethical culture of the organization does not play a strong moderating role as evidenced by its lower regression value ( $\beta$ ). The ethical culture of the organization has a role as a supporter of prevention *fraud* can be achieved even if ethical culture does not play a significant role. An ethical culture that is only seen as symbolic without real implementation and is not firmly controlled, its impact on employee behavior and the effectiveness of internal control is weak, so it is not strong enough to influence the relationship between internal control and prevention. *fraud*.

Thus, the results of this study do not support the initial hypothesis which states that an organization's ethical culture is able to moderate the relationship between internal control and prevention *fraud* in the procurement of goods and services. The results of this research are also not in line with the hexagon theory *fraud* which states that a good ethical culture can increase the effectiveness of internal control to minimize the incidence of fraudulent procurement of goods and services in the government.

### **Conclusion**

Based on the pelnelliltilan that has been done, it can be concluded that the following things are different, among the following things:

1. E-procurement has a positive effect on the prevention of *fraud* in the procurement of goods and services in Bengkulu Government agencies. This indicates that the better the implementation of E-procurement in UKPBJ agencies, the more it will increase the prevention of *fraud* of government goods and services.
2. Internal control has a positive effect on *fraud* prevention in the procurement of goods and services of the Bengkulu Government. This means that the higher the internal control owned, the more *fraud* can occur in the process of procurement of government goods and services.
3. The ethical culture of the organization has been proven to be able to moderate the relationship between E-procurement and the prevention of fraud of goods and services in Bengkulu Government agencies. The statement shows that the application of a good organizational ethical culture will create an ethical environment between agency members while on duty so as to reduce the space for individuals to commit fraud.
4. The ethical culture of the organization has proven to be unable to moderate the relationship between internal control over the prevention of fraud of goods and services in Bengkulu Government agencies.

### **Suggestion**

Based on the results of the research, discussion and conclusion, there are several considerations in the research, so that the next research can consider the following suggestions, namely being able to use more detailed questions to reflect the indicators of fraud prevention in the procurement of goods and services on the questionnaire that will be distributed to provide a clearer and more detailed picture or explanation. Further research can use other additional independent variables such as organizational commitment and moderate-able variables in addition to the organization's ethical culture.



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