

**THE ROLE OF THE GOVERNMENT'S INTERNAL CONTROL SYSTEM, E-PROCUREMENT,
APIP CAPABILITIES, AND ORGANISATIONAL CULTURE IN FRAUD PREVENTION IN
GOVERNMENT PROCUREMENT OF GOODS AND SERVICES**

Wijang Ardi Rahmadi

Program Studi Magister Akuntansi, Fakultas Ekonomi Dan Bisnis
Universitas Negeri Jakarta
wijangardioo7@gmail.com

Ayatulloh Michael Musyaffi

Program Studi Magister Akuntansi, Fakultas Ekonomi Dan Bisnis
Universitas Negeri Jakarta

Adam Zakaria

Program Studi Magister Akuntansi, Fakultas Ekonomi Dan Bisnis
Universitas Negeri Jakarta

Abstract

This study aims to analyse the influence of the effectiveness of the Government Internal Control System (SPIP), the implementation of *e-procurement*, the capabilities of the Government Internal Audit Agency (APIP), and organisational culture on the prevention of *fraud* in the procurement of government goods and services. The background to this study is based on the prevalence of irregularities in public sector procurement processes, despite the implementation of various control mechanisms and digitalisation. This study employs a quantitative approach with an explanatory research design. Primary data were collected via a survey using a questionnaire. The sample comprised 202 respondents, who were Internal Government Oversight Officers (APIP) at Inspectorates within 19 Ministries/Agencies in the Polhukam PMK sector, selected using *proportionate stratified random sampling*. Hypothesis testing and data analysis were conducted using *Structural Equation Modelling – Partial Least Squares* (SEM-PLS) with the aid of SmartPLS software. The research results demonstrate that the effectiveness of the government's internal control system, *e-procurement*, APIP capabilities, and organisational culture have a positive and significant influence on fraud prevention. In particular, organisational culture was found to be the variable with the most dominant influence in determining the success of fraud prevention within government agencies. The findings of this study provide a theoretical and practical contribution, demonstrating that *fraud* prevention cannot rely solely on strengthening formal systems and updating technology, but is instead largely determined by the internalisation of integrity values and the exemplary conduct of leadership within the agency.

Keywords: government internal control systems, e-procurement, APIP capabilities, organisational culture, fraud prevention, government procurement of goods and services

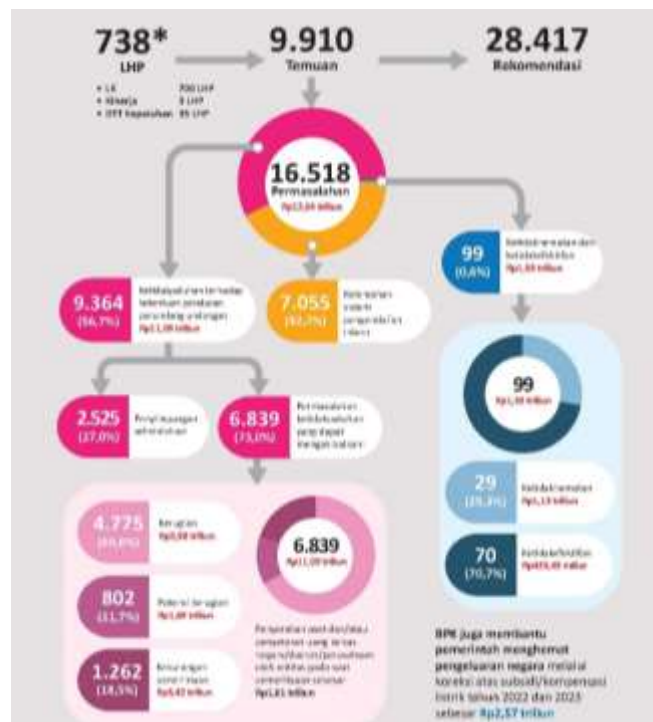
Introduction

The prevention of fraud in the procurement of government goods and services is a strategic priority in order to safeguard the integrity of public financial management. Fraud prevention comprises a series of measures and strategies implemented to minimise the risk of fraudulent acts occurring within an agency or organisation (Fitriani et al., 2022). Procurement that is not properly supervised has the potential to cause significant financial losses, given that the budget involved amounts to hundreds of trillions of rupiah annually. In addition to harming state finances, fraudulent practices in procurement can also undermine public trust and tarnish the image of government institutions in the eyes of the public.

According to the Association of Certified Fraud Examiners (ACFE) – Report to the Nations 2024, the public sector remains among the most vulnerable to fraud, with a median loss of USD 150,000 per case (ACFE, 2024). Most of this fraud occurs due to weak internal controls (32%) and a weak organisational culture in supporting the reporting of violations. Data from the ACFE Indonesia Chapter also reveals that the types of fraud causing the greatest financial loss in Indonesia are asset misappropriation and corruption in the procurement process. This type of fraud frequently occurs in the procurement sector due to gaps in planning, implementation, and oversight (ACFE, 2024). Government procurement of goods and services is a strategic and vital sector, managing a state budget worth hundreds of trillions of rupiah annually. Maintaining the integrity of state financial management in this area is a top priority. Procurement is also the area most vulnerable to fraudulent practices and corruption (Fitriani et al., 2022)

The procurement of goods and services is a key aspect of public administration that is often vulnerable to fraud. According to the First Semester Audit Results Summary (IHPS) for 2024, published by the Supreme Audit Agency (BPK), 9,364 instances of non-compliance with laws and regulations were identified, with a total financial impact of Rp 11.09 trillion. Of this total, Rp 3.98 trillion represents actual state losses, whilst Rp 1.69 trillion represents potential losses, and Rp 5.42 trillion takes the form of shortfalls in revenue (BPK RI, 2024). These non-compliance issues, largely related to the procurement of goods and services, highlight weaknesses in the government's internal control systems as well as the sub-optimal implementation of the electronic procurement system.

Figure 1.1 Number and Value of BPK Findings in 2023



Source: Summary of Audit Results for the First Half of the 2024 Financial Year by the BPK

The government has implemented an internal control system (SPI) through the application of the Government Internal Control System (SPIP) and has promoted the digitalisation of procurement processes via e-procurement systems such as LPSE and SPSE. The effectiveness of both in preventing fraud is often still suboptimal. This is reflected in various high-profile cases such as the Rp9.9 trillion Chromebook procurement scandal by the Ministry of Education, Culture, Research and Technology, where despite the use of e-procurement, manipulation still occurred (Prasetyo, 2025).

The effectiveness of internal control systems is a crucial factor in efforts to prevent fraud within the public sector. A robust and well-structured system can help detect and prevent irregularities or fraud in the procurement of goods and services (Cahyono Putro, 2022). The implementation of e-procurement is expected to enhance transparency and accountability in the procurement process. E-procurement reduces direct interaction between the parties involved, thereby minimising the potential for fraud and abuse of authority.

According to Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP), every government agency—whether central or local government—is required to exercise control over the conduct of government activities. Government Regulation No. 60 of 2008 defines the Internal Control System as an integral process within the actions and activities carried out continuously by the leadership and all employees to provide reasonable assurance regarding the achievement of organisational objectives through effective and efficient activities, the reliability of financial reporting, the

safeguarding of state assets, and compliance with laws and regulations. Meanwhile, the Government Internal Control System (SPIP) is an Internal Control System implemented comprehensively within the central and local government sectors. Article 2 of Government Regulation No. 60 of 2008 explains that the objectives of the Government Internal Control System are: 1) To provide reasonable assurance regarding the effectiveness and efficiency of the achievement of government objectives. 2) The reliability of financial reporting. 3) The safeguarding of state assets. 4) Compliance with laws and regulations.

Internal control systems and e-procurement have not yet been fully effective in preventing fraud. Data from the State Audit Agency (BPK) indicates that instances of non-compliance remain relatively high, even following improvements to systems and policies (BPK RI, 2024). This suggests that other factors play a role in the success of fraud prevention, one of which is organisational culture. A strong, integrity-oriented organisational culture reinforces the implementation of internal control systems and e-procurement, as individuals who uphold ethical values tend to be more compliant with established procedures and controls (Ligar Hardika et al., 2024).

Although the government has implemented various measures to improve accountability, such as internal control systems and e-procurement, fraudulent practices in the procurement of goods and services still occur frequently. One crucial aspect that influences the effectiveness of fraud prevention is the capability of the Government Internal Audit Agency (APIP). The capability of the APIP reflects the extent to which the Government Internal Audit Agency (APIP) is able to provide early warnings, conduct risk-based audits, and effectively support the procurement governance process.

According to the Financial and Development Supervisory Agency (BPKP), the capabilities of the Internal Audit Institution (APIP) are measured across five levels. The majority of government agencies in Indonesia remain at level 2, which means that the APIP is not yet fully capable of carrying out its oversight functions in a proactive and strategic manner. This situation indicates that enhancing the capabilities of the APIP is an urgent necessity in order to strengthen the integrity of the procurement system and reduce the incidence of fraud occurring across various government agencies. This is in line with the findings of the study ' , which states that APIP capabilities have a significant influence on fraud prevention. APIPs with high competence are able to provide early warnings of potential fraud through risk-based audits and can act as strategic partners in the management of goods and services procurement within local government.

Government procurement of goods and services is an area vulnerable to fraudulent practices, despite various efforts to improve the system through the implementation of e-procurement and the strengthening of internal control systems. Evidence on the ground indicates that fraud continues to occur due to weak institutional integrity and the ineffectiveness of oversight functions. Although internal control systems have been implemented, without adequate APIP capabilities, fraud prevention efforts remain suboptimal (Pratiwi et al., 2020). A highly capable APIP plays a crucial role in detecting potential fraud and providing early warnings through risk-based audits. Organisational

culture is also a crucial factor in shaping the ethical behaviour of civil servants. A culture that upholds the values of honesty, responsibility, and accountability has been shown to play a role in strengthening fraud prevention systems (Septiani et al., 2023) The combination of technology-based systems, effective internal controls, APIP oversight capabilities, and a healthy organisational culture forms an essential foundation for building a clean and fraud-free procurement governance system.

Organisational culture is a set of values, norms and beliefs collectively held by the members of an organisation, which serve as a guide for their actions and interactions. In the context of goods and services procurement, an organisational culture that prioritises integrity, accountability, and transparency plays a vital role in creating a working environment that encourages compliance with procedures and a firm stance against deviant behaviour. Research conducted by (Sudharma et al., 2023) indicates that organisational culture has a positive and significant influence on the prevention of fraud within local government environments. Similar findings were presented by (Putri & Rachman, 2024) , which states that organisational culture, combined with commitment and internal control systems, can significantly explain the effectiveness of fraud prevention within public sector organisations. Thus, organisational culture is not merely symbolic, but also functions as a social mechanism that reinforces formal controls and reduces the likelihood of fraud by fostering consistent ethical behaviour across all elements of the organisation.

The procurement of government goods and services is an area highly susceptible to fraudulent practices, which can undermine budgetary effectiveness and damage the integrity of public governance. These findings are further supported by the results of preliminary interviews conducted informally with several respondents from the Government Internal Audit Agency (APIP) within the Coordinating Ministry for Political, Legal and Security Affairs (PMK). Based on the results of these interviews, it appears that opportunities for fraud still frequently arise during the technical planning and specification drafting stages, which are often tailored to favour specific suppliers. Furthermore, the respondents revealed that external interference and a lack of commitment to prevention from senior management often constitute the main obstacles to upholding procurement integrity in practice.

Although the government has implemented internal control systems and e-procurement as preventive measures, various audit findings indicate that fraud in procurement still occurs systematically. The effectiveness of internal control systems and the implementation of e-procurement influence the prevention of fraud (Astuti & Prabowo, 2023) . This study offers novelty by integrating two additional variables, namely APIP capabilities and organisational culture, into the analytical model. High APIP capabilities are able to provide *early warning* of potential fraud through risk-based audits (Pratiwi et al., 2020) . A healthy organisational culture is believed to foster ethical work behaviour and strengthen formal controls (Putri & Rachman, 2024) . The novelty of this research lies in the integration of the SPI and e-procurement systems, institutional APIP

capabilities, and the internal values of organisational culture into a single comprehensive model to explain fraud prevention in government procurement of goods and services. This study not only broadens the scope of theoretical analysis but also provides practical implications for strengthening public sector procurement governance.

Various previous studies have shown that fraud prevention in the procurement of goods and services is influenced by a number of key factors. Generally, internal control or SPI has been shown to have a significant effect on fraud prevention (Lasri Ningsih et al., 2023; Yoga Bayu Adi & Rohman, 2023; Syafitri & Syafrinal, 2023), though there are differing findings suggesting it has no effect (Klara Pratiwi et al., 2020). The e-procurement variable is also frequently reported as significant in reducing the likelihood of fraud (Mutia Kusumadewi, 2022; Francesco & Hastuti, 2021; Dewi & Sari, 2022; Safitri et al., 2024), whilst some studies show the opposite results (Astuti & Jatmiko, 2023; Romaisah et al., 2019). The capabilities of the APIP and the maturity of the SPIP have been proven to strengthen fraud prevention (Pratiwi et al., 2020; Yudha Rahmat Ageng & Usman, 2023; Yusni, 2022), whilst organisational culture, ethics, and whistleblowing systems also consistently make a positive contribution (Akbar et al., 2019; Gultom et al., 2022; Syafitri & Syafrinal, 2023)

Based on the above analysis, the researchers identified a research gap regarding the factors influencing the prevention of fraud in government procurement of goods and services. This gap arises from inconsistent results in previous studies and the scarcity of research that comprehensively examines the combination of strategic variables such as internal control, e-procurement, APIP capabilities, and organisational culture within a single research model. Therefore, the title proposed by the author for this study is “The Role of Government Internal Control Systems, E-Procurement, APIP Capabilities, and Organisational Culture in Preventing Fraud in Government Procurement of Goods and Services”.

Research Method

This research design employs a quantitative approach using explanatory research. Explanatory research was chosen as it seeks to explain causal relationships between variables based on theoretical frameworks and previous empirical findings. Quantitative research with an explanatory design enables the researcher to empirically test factors influencing the prevention of fraud in the procurement of goods and services, such as accountability, effectiveness, internal control systems, and e-procurement (A. Yoga Rohman, 2022) . This study employs a cross-sectional design, wherein data collection is conducted over a specific period without any intervention towards the respondents. This aligns with Astuti and Prabowo (2023), who assert that the use of cross-sectional surveys is effective for analysing the relationship between internal control variables and e-procurement on the effectiveness of fraud prevention.

Results and Discussion

The Impact of the Government's Internal Control System on Fraud Prevention

The results of the PLS statistical analysis demonstrate that the effectiveness of the Government Internal Control System (SPIP) has a path coefficient of 0.219, with a significance level (*p-value*) of 0.000 and a t-statistic of 4.316. These figures empirically confirm the existence of a positive and significant influence of the SPIP on enhancing efforts to prevent fraud in the procurement of goods and services. In terms of operational mechanisms, the high influence of this variable is supported by descriptive findings in the field, which show that the 'Monitoring' indicator received the highest rating with an average score of 4.05. The high intensity of internal audit evaluations and follow-up on oversight findings has been shown to limit the scope for individuals to manipulate documents or tender processes.

This structured oversight mechanism is consistent with the tenets of the *Fraud Diamond Theory*, wherein strict monitoring and the segregation of duties directly eliminate the element of 'opportunity' for fraudsters. Through the lens of *Agency Theory*, the SPIP plays a crucial role as an oversight instrument that effectively bridges the information asymmetry between the principal—the public or the government—and the agent—procurement officials—thereby ultimately mitigating the potential for *moral hazard*. The literature provides strong support for these findings. Previous studies by Syafitri and Syafdinal (2023), Akbar et al. (2019), Romaissah et al. (2019), Novasari and Kusumo (2022), and Supriyanto (2022) consistently affirm that a robust internal control structure is the primary determinant in detecting and mitigating loopholes for the manipulation of public sector budgets. The conclusions of the analysis underscore that the effective integration of internal controls is not merely an administrative formality, but rather the most essential structural defence in preventing irregularities in government procurement of goods and services.

The Impact of the Electronic Procurement System on Fraud Prevention

The results of the PLS statistical analysis indicate that the implementation of *e-procurement* has a path coefficient of 0.232, with a significance level (*p-value*) of 0.000 and a t-statistic of 3.804. These figures provide empirical evidence of a positive and significant influence of system digitalisation on enhancing efforts to prevent fraud in the procurement of goods and services. Operationally, the strength of this variable's influence aligns with the findings of descriptive statistics in the field, which place the "Tender Announcement" indicator with the highest average score of 4.00. The high level of transparency at this crucial stage has proven capable of minimising external intervention and reducing the scope for under-the-table negotiations, which have long been a loophole for collusion resulting from physical meetings.

This mechanism for the digitalisation of procurement aligns closely with the *Fraud Diamond Theory*. The implementation of encryption for tender documents and the automation of the evaluation system effectively neutralise the element of 'opportunity'

whilst limiting the 'ability' of individuals to unilaterally manipulate technical specifications. From the perspective of *Agency Theory*, the *e-procurement* system plays a crucial role in mitigating the risk of *adverse selection* by creating data transparency and a robust digital audit trail, enabling the state or the public to oversee the actions of implementing agents.

The empirical findings of this study reinforce the consistency of the results of previous studies conducted by Kusumadewi (2022), Francesco and Hastuti (2021), Dewi and Sari (2022), and Safitri et al. (2024). These various studies agree that the transparency provided by electronic systems is directly correlated with a reduction in the probability of fraud. The conclusion of this analysis confirms that digital transformation via the SPSE or LPSE portals is not merely an administrative modernisation of management, but a robust *anti-fraud* instrument in breaking the chain of physical meetings that lead to acts of corruption.

The results of the hypothesis testing demonstrate that the variable 'Capacity of the Government Internal Audit Agency (APIP)' has a regression coefficient of 0.269, with a significance level (*p-value*) of 0.000 and a t-statistic of 4.648. These figures empirically confirm the existence of a positive and significant influence of APIP capability on the effectiveness of preventing fraud in the procurement of goods and services. The high influence of this variable is consistent with the findings of descriptive statistics in the field, where the "Efficiency and Effectiveness" indicator of supervision recorded the highest average value of 4.03. The implementation of measurable supervisory tasks enables auditors to transition from merely reactive supervision to becoming strategic partners capable of providing early warnings of potential irregularities from the planning stage.

This proactive oversight mechanism is conceptually consistent with the *Fraud Diamond Theory*. The presence of competent auditors directly mitigates the 'opportunity' element for potential fraudsters, as those carrying out the activities are aware that the oversight body possesses reliable risk-based audit techniques. A review of *Agency Theory* further reinforces this framework, wherein the APIP performs a crucial function as an independent supervisory agent appointed by the principal to mitigate the information asymmetry that is often exploited by procurement committees.

Empirical support from previous research further reinforces the findings of this study. Studies conducted by Yudha Rahmat Ageng and Usman (2023), Pratiwi et al. (2020), Wahyuningsih et al. (2023), and Hilal et al. (2024) consistently confirm that an increase in the level of auditors' capabilities and competencies has a direct impact on the early detection of weaknesses in the procurement system. The conclusions of this analysis underscore that institutional investment in the quality of human resources and the institutional capacity of the APIP is an essential foundation for building robust procurement governance free from acts of corruption.

The Influence of Organisational Culture on Fraud Prevention

The results of the PLS statistical analysis demonstrate that the Organisational Culture variable has the highest regression coefficient in the model, namely 0.291, with a

significance level (*p-value*) of 0.000 and a t-statistic of 4.807. These figures empirically confirm organisational culture as the variable with a positive, significant, and most dominant influence on the effectiveness of fraud prevention in the procurement of goods and services. In practical terms, the strength of this variable's influence aligns with respondents' ratings of the 'Code of Ethics Supervisor' indicator, which achieved the highest average score of 4.06. The optimal functioning of behavioural oversight, supported by the exemplary conduct of senior leadership who consistently enforce sanctions rigorously, has proven to be the ethical foundation governing the conduct of all civil servants.

This mechanism for internalising the value of integrity is highly relevant to the postulates of *the Fraud Diamond Theory*. A work culture that refuses to tolerate even the slightest breach serves to directly dismantle elements of moral justification whilst simultaneously mitigating the financial 'pressure' and work targets faced by employees. From the perspective of *Agency Theory*, a healthy organisational culture acts as an internal alignment mechanism that naturally directs the morality of the agent to align with the principal's ethical objectives.

This dominant finding reinforces the conclusions of studies by Gultom et al. (2022), Akbar et al. (2019), Putri & Rachman (2024), and Sudharma et al. (2023), which consistently agree that an institution's core values are the primary determinant of civil servants' compliance with formal regulations. In conclusion, however sophisticated the electronic or structural control systems established by government agencies may be, the effectiveness of fraud prevention is ultimately determined by the strength of the integrity, ethics, and exemplary conduct of leadership as the primary driving force.

Conclusion

This study aims to empirically examine the role of the Government Internal Control System (SPIP), e-procurement, the capabilities of the Government Internal Audit Agency (APIP), and organisational culture in preventing fraud in the procurement of government goods and services. Based on the results of data analysis conducted on 202 respondents from the Government Internal Oversight Apparatus (APIP) at Inspectorates in 19 Ministries or Institutions in the Polhukam PMK sector using SmartPLS software, the following conclusions can be drawn:

1. The Government Internal Control System (SPIP) has a positive and significant impact on the prevention of fraud. Strengthening structured monitoring and risk assessment has proven effective in closing loopholes for irregularities at every stage of the procurement process.
2. The implementation of e-procurement has a positive and significant impact on the prevention of fraud. The digitisation of the procurement system minimises direct physical interaction, thereby significantly limiting the opportunities for relevant parties to engage in collusion and manipulate specifications.

3. The capabilities of the Internal Audit Function have a positive and significant impact on fraud prevention. Adequate competence among internal auditors enables a transition from mere administrative oversight to acting as partners capable of proactively providing risk-based early warnings.
4. Organisational culture has a positive and significant influence and is the most dominant factor in fraud prevention. Leadership by example and a strong sense of integrity within the workplace have proven to be the primary deterrents to rationalisations and pressures on staff to commit fraud.

Limitations of the Study

Although this study was conducted optimally using a rigorous methodology, there are several limitations that should be noted:

1. The use of self-administered questionnaires in this research data collection process risks introducing behavioural bias among respondents. As members of the Government Internal Oversight Agency (APIP), respondents have a psychological tendency to provide answers that are 'administratively ideal' in order to meet normative compliance standards. This presents a particular challenge in capturing objective reality, given the fine line between idealised perceptions and actual operational conditions.
2. This study employs a *cross-sectional* design, in which data collection takes place over a specific period of time. The limitation of this approach lies in its static nature when capturing phenomena such as institutional capabilities and organisational culture, which are inherently dynamic and constantly evolving. Given that these variables are heavily influenced by changes in policy and leadership, the data obtained in this study may only represent conditions at the time the survey was conducted and cannot fully project future fluctuations or developments within the organisation.
3. This research model yielded a Coefficient of Determination (R-Square) value of 0.746, or 74.6%. This means that 25.4% of the variation in fraud prevention is still influenced by other variables outside the scope of this research model.

REFERENCES

- A. Yoga, & Rohman. (2022). Determinants of fraud prevention of procurement of goods and services in government agency. *Jurnal Akuntansi*, 16(1), 1–23. <https://ejurnal.lppmunsera.org/index.php/Akuntansi/article/view/5498>
- ACFE. (2024). *Association of Certified Fraud Examiners the nations occupational fraud 2024: A report to the nations*. Association of Certified Fraud Examiners.
- Akbar, A. G. (2019). The impact of a procurement implementation and government internal control system on goods/services procurement fraud prevention by using organization ethical culture as a moderating variable. *Jurnal Economia*, 15(1), 69–81. <https://doi.org/10.21831/economia.v15i1.23618>
- Al-Faryan, M. A. S. (2024). Agency theory, corporate governance and corruption: An integrative literature review approach. *Cogent Social Sciences*, 10(1). <https://doi.org/10.1080/23311886.2024.2337893>

- Astuti, E., & Prabowo, T. J. W. (2023). Pengaruh implementasi e-procurement dan sistem pengendalian internal terhadap efektivitas pencegahan fraud pengadaan barang dan jasa. *Diponegoro Journal of Accounting*, 12(2), 1–12.
- BPK RI. (2024). *IHPS Semester I*. Badan Pemeriksa Keuangan Republik Indonesia.
- BPKP. (2021). *Peraturan Badan Pengawasan Keuangan dan Pembangunan Republik Indonesia Nomor 8 Tahun 2021*. Badan Pengawasan Keuangan dan Pembangunan.
- Cahyono Putro, H. (2022). Prevention of goods and services procurement fraud and its implications on good government governance. *Jurnal Audit, Pajak, Akuntansi Publik (AJIB)*, 1(2), 85. <https://doi.org/10.32897/ajib.2022.1.2.1828>
- Celestin, M. (2021). The impact of digital procurement on transparency, efficiency, and fraud prevention in public contracting: A quantitative analysis. *Brainae Journal of Business, Sciences and Technology*, 5(10), 906–917. <https://doi.org/10.5281/zenodo.15057023>
- Dwi Puspita Sari, Wahyudin Nor, & Abdul Kadir. (2024). Faktor-faktor yang memengaruhi capaian kinerja pencegahan korupsi pemerintah daerah di Indonesia. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, 4(1), 1808–1826. <https://doi.org/10.56799/ekoma.v4i1.5979>
- Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, 14(1), 57–74.
- Firmansyah, E. R., dkk. (2021). The effect of government internal control system (SPIP) on fraud prevention in procurement. *International Journal of Business, Economics and Law*, 24(5).
- Fitri, A., & Nanda, N. S. (2024). Pengaruh pengendalian internal, audit internal, moralitas individu dan budaya organisasi terhadap pencegahan kecurangan (Studi empiris pada Inspektorat Kabupaten Kampar). *Jurnal Akuntansi Kompetif*, 7(2), 275–281. <https://ejournal.kompetif.com/index.php/akuntansikompetif/article/download/1818/1309/7387>
- Fitriani, S. D., Dewata, E., & Indriasari, D. (2022). Pencegahan fraud pengadaan barang dan jasa melalui whistleblowing system dan kesadaran anti-fraud. *JAS (Jurnal Akuntansi Syariah)*, 6(2), 140–151. <https://doi.org/10.46367/jas.v6i2.738>
- Hendrastuti, R., & Harahap, R. F. (2023). Agency theory: Review of the theory and current research. *Jurnal Akuntansi Aktual*, 10(1), 85. <https://doi.org/10.17977/um004v10i12023p085>
- Hilal, F., Irawan, R. A. I., & Nurhaliza, N. (2024). Peran audit internal (APIP) dalam meningkatkan efektivitas pengawasan dan pencegahan korupsi di Indonesia. *Jurnal Sosial Humaniora*. <http://journal.unigha.ac.id/index.php/JSH/article/view/2812>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360.
- Laraswati, F. D., dkk. (2023). *Analysis of the capability of the government internal supervisory apparatus (APIP)*. Atlantis Press.
- Ligar Hardika, A., Halim Rachmat, R. A., Nababan, D., Noor Bagja, H., & Lizwaril, R. (2024). Internal factors in improving the procurement process of goods and services to prevent fraud. *International Journal of Management and Economics Invention*, 10(10), 3634–3639. <https://doi.org/10.47191/ijmei/v10i10.10>
- Nguyen, T. T., Nguyen, H. L., Le, T. N., & Tran, N. B. H. (2024). The influence of auditor ethics on audit quality: Analyzing key factors in Vietnamese audit firms. *International*

- Journal of Advanced and Applied Sciences*, 11(7), 226–236.
<https://doi.org/10.21833/ijaas.2024.07.025>
- Ningsih, L., Haliah, & Nirwana. (2023). Determinant of fraud prevention in public procurement of goods and services: A systematic literature review. *International Journal of Economics Social and Technology*, 2(1), 40–48.
- Novasari, L., & Kusumo, W. K. (2022). Efektifitas pengendalian intern pemerintah (SPIP) dalamantisipasi kecurangan dana desa pada pemerintah Kabupaten Semarang. *Solusi*, 20(3), 254–266. <https://doi.org/10.26623/slsi.v20i3.4419>
- Ongsakul, V., Chatjuthamard, P., Chintrakarn, P., Jiraporn, P., & Lee, S. M. (2025). Climate change, managerial ownership, and agency conflicts: Insights from the Paris Agreement. *Journal of Sustainable Finance and Investment*, 15(2), 293–318. <https://doi.org/10.1080/20430795.2025.2479554>
- Peraturan Presiden No. 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah.
- Prasetyo, A. (2025, April 8). *Kejagung anggap ada peran Nadiem Makarim di dugaan korupsi Chromebook*. Hukumonline. <https://www.hukumonline.com/berita/a/kejagung-anggap-ada-peran-nadiem-makarim-di-dugaan-korupsi-chromebook-lt6877293c8ac74/>
- Pratiwi, K. I., Rosdini, D., & Fitriyah, F. K. (2020). Influence of transformational leadership style, internal control system, and government internal auditor (APIP) capability level on fraud prevention. *International Journal of Innovation, Creativity and Change*, 10(11), 705–726.
- Putri, I. F., & Rachman, A. A. (2024). Influence of organizational culture, organizational commitment to fraud prevention with internal control as an intervening variable in the South Sumatra provincial government. *International Journal of Finance Research*, 5(4), 603–619. <https://doi.org/10.47747/ijfr.v5i4.2480>
- Raharjo, D., Susanto, N., & Nafi, M. (2021). Pencegahan fraud pada pengadaan barang dan jasa. *Jurnal Akuntansi*, 7(2), 126–137.
- Riyani, E. I. (2024). Leader morality, organizational culture, and fraud prevention. *Enrichment: Journal of Management*.
- Septiani, A. K., Kuntadi, C., & Pramukty, R. (2023). Pengaruh budaya organisasi, moralitas individu, dan pengendalian internal terhadap pencegahan kecurangan. *Jurnal Economina*, 2(6), 1306–1317. <https://doi.org/10.55681/economina.v2i6.604>
- Siti Solihatunnisa, & Hastuti. (2023). Pengaruh sistem pengendalian internal pemerintah dan whistleblowing system terhadap pencegahan fraud dalam pengelolaan dana bantuan operasional sekolah (Studi kasus pada MTS di Kecamatan Bandung Kulon). *Indonesian Accounting Research Journal*, 3(3), 223–230.
- Suardi, I., dkk. (2024). Procurement governance in reducing corruption in the public sector (Indonesia). *Cogent Economics & Finance*.
- Suárez-Alvarez, J., Pedrosa, I., Lozano, L. M., García-Cueto, E., Cuesta, M., & Muñiz, J. (2022). Using reversed items in Likert scales: A questionable practice. *Psicothema*, 30(2), 149–158. <https://doi.org/10.7334/psicothema2022.33>
- Subhaktiyasa, P. G. (2024). Menentukan populasi dan sampel: Pendekatan metodologi penelitian kuantitatif dan kualitatif. *Jurnal Ilmiah Profesi Pendidikan*, 9(4), 2721–2731. <https://doi.org/10.29303/jipp.v9i4.2657>
- Sudharma, F. Z., Haliah, & Nirwana. (2023). The effect of organizational culture, the role of internal auditor and auditor integrity on fraud prevention. *International Journal of*

Business and Applied Economics, 2(5), 831–850.
<https://doi.org/10.55927/ijbae.v2i5.6221>

Supriyanto, D. (2022). Faktor-faktor yang mempengaruhi pencegahan fraud pada pengadaan barang dan jasa: Sistem pengendalian internal, e-procurement, sistem dan prosedur. *Jurnal Ekonomi Manajemen Sistem Informasi*, 4(2), 131–141.
<https://doi.org/10.31933/jemsi.v4i2.1200>

Wahyuni, W., & Budiwitjaksono, G. S. (2022). Fraud triangle sebagai pendeteksi kecurangan laporan keuangan. *Jurnal Akuntansi*, 21(1), 47. <https://doi.org/10.24912/ja.v21i1.133>

Wahyuningsih, N., Wulansari, N. A., dkk. (2023). E-procurement in preventing fraud in the procurement of government goods and services at Semarang State University. *Journal of Public Administration and Government*.
<https://jurnal.fisip.untad.ac.id/index.php/JPAG/article/view/921>

Yazdipour, R., & Song, M. (1986). Agency costs and the theory of the firm. *Financial Review*, 21(3), 95. <https://doi.org/10.1111/j.1540-6288.1986.tb00759.x>