

PENGARUH IMPLEMENTASI *E-PROCUREMENT* DAN PENGENDALIAN INTERNAL TERHADAP PENCEGAHAN *FRAUD* PENGADAAN BARANG DAN JASA

(Studi Kasus Pada PT. Dirgantara Indonesia (Persero))

RINGKASAN

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Penelitian ini bertujuan untuk mengetahui pengaruh implementasi *e-procurement* dan pengendalian internal terhadap pencegahan *fraud* pengadaan barang dan jasa. Metode penelitian yang digunakan adalah metode eksplanatori dengan menggunakan 40 pegawai PT. Dirgantara Indonesia yang terlibat dalam proses pengadaan sebagai sampel penelitian. Program yang digunakan dalam menganalisis data menggunakan *Statistical Package for Social Sciences* (SPSS) Ver 22.00. Hasil penelitian menunjukkan bahwa implementasi *e-procurement* berpengaruh terhadap pencegahan kecurangan dan pengendalian internal tidak berpengaruh terhadap pencegahan kecurangan.

**Kata Kunci : Implementasi *E-Procurement*, Pencegahan *Fraud* Pengadaan
Barang dan Jasa, Pengendalian Internal**

The Impact of E-Procurement Implementation and Internal Control Foward Fraud Prevention of Procurement of Goods and Services
(Case Study of PT. Dirgantara Indonesia (Persero))

SUMMARY

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This research aims to determine the implementation of e-procurement and internal control on fraud prevention of procurement of goods and services. This study is using of explanatory research by using 40 employees PT. Dirgantara Indonesia (Indonesia-aircraft Industries) that involved in the procurement process as samples. Program used to analyze data using Statistical Package for Social Sciences (SPSS) Ver 22.00. The results show that the implementation of e-procurement has an impact on cheating prevention and internal control does not influence cheating.

Keyword : E-Procurement, Fraud Prevention Foward Procurement of Goods and Services, Internal Control