ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh implementasi sistem *E-Procurement* dan pengendalian internal terhadap pencegahan *fraud* pengadaan barang dan jasa pada Pemerintah Daerah Kabupaten Jember, baik secara langsung maupun melalui transparansi sebagai variabel *intervening*. Penelitian ini menggunakan pendekatan kuantitatif dengan metode Structural Equation Modeling berbasis Partial Least Squares (SEM-PLS) melalui aplikasi SmartPLS 4. Populasi penelitian berjumlah 85 orang yang berasal dari APIP/Inspektorat dan BPBJ Kabupaten Jember, dengan teknik *total sampling*/*sampling* jenuh. Data dikumpulkan melalui kuesioner dan berhasil terkumpul sebanyak 85 responden dengan data yang lengkap dan valid.

Hasil penelitian menunjukkan bahwa implementasi *E-Procurement* dan pengendalian internal masing-masing berpengaruh signifikan terhadap transparansi. Pengendalian internal juga terbukti berpengaruh langsung signifikan terhadap pencegahan *fraud*, sementara pengaruh langsung *E-Procurement* terhadap pencegahan *fraud* tidak signifikan. Transparansi terbukti berpengaruh signifikan terhadap pencegahan *fraud* dan berperan sebagai variabel *intervening*: memediasi secara penuh (*full mediation*) pengaruh *E-Procurement* terhadap pencegahan *fraud*, serta memediasi secara parsial (*partial mediation*) pengaruh pengendalian internal terhadap pencegahan *fraud*. Temuan ini menunjukkan bahwa peningkatan transparansi merupakan jalur penting dalam mendorong efektivitas *E-Procurement* untuk mencegah kecurangan pengadaan barang dan jasa pemerintah.

Kata kunci: *E-Procurement*, Pengendalian Internal, Transparansi, Pencegahan *Fraud*, SEM-PLS

ABSTRACT

This study aims to analyze the effect of E-Procurement system implementation and internal control on fraud prevention in government procurement of goods/services in the Regional Government of Jember Regency, both directly and through transparency as an intervening variable. This study employs a quantitative approach using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) through the SmartPLS 4 application. The study population consisted of 85 individuals from the APIP/Inspectorate and the Jember Regency Procurement Unit (BPBJ), using a total sampling technique. Data were collected through questionnaires, with 85 complete and valid responses obtained.

The results show that E-Procurement implementation and internal control each have a significant effect on transparency. Internal control also has a significant direct effect on fraud prevention, while the direct effect of E-Procurement on fraud prevention is not significant. Transparency has a significant effect on fraud prevention and acts as an intervening variable: fully mediating (full mediation) the effect of E-Procurement on fraud prevention, and partially mediating (partial mediation) the effect of internal control on fraud prevention. These findings indicate that strengthening transparency is an essential pathway for E-Procurement to effectively prevent fraud in government procurement.

Keywords: *E-Procurement, Internal Control, Transparency, Fraud Prevention, SEM-PLS*