



# Determinant of Fraud Prevention in Public Procurement of Goods and Services: A Systematic Literature Review

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## ABSTRACT

The number of cases of fraud in the procurement of public goods and services that have occurred in Indonesia shows that government transparency and accountability are still inadequate and so a prevention effort is needed to overcome the many cases of fraud in the procurement of goods and services that occur. The purpose of this study is to determine the key factors that can prevent fraud in the procurement of public goods and services by the Indonesian government. The research method used in this study is the systematic literature review (SLR) method based on 15 articles published from 2016-2023 in the Google Scholar journal database that meet the requirements for analysis. The results of this study found that the most influential factors (determinants) in preventing fraud in the procurement of public goods and services are Internal Control, E-Procurement, Organizational Culture, and Whistleblowing System.

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## Introduction

Dynamics The development of an increasingly complex world economy requires the government to provide high-quality services in handling the problems and needs of society. This increasing need for services requires adequate facilities where most of these facilities are obtained through the procurement of goods and services from the public or government sector.

Procurement of government goods or services plays an important role in national success to improve public services in various fields. Public procurement in Indonesia is often identified with various cases of fraud both in the planning, implementation and procurement processes. This is evidenced by KPK statistics from 2004 to 2022 showing that the number of corruption cases that occurred in Indonesia related to the procurement of goods and services was quite high, reaching 274 cases, which placed it as the second type of corruption after bribery (Annur, 2022). The lack of transparency in the public procurement process is one of the main causes of the high level of fraud in this sector (Wiharti & Novita, 2020). In addition, the 2022 corruption perception index conducted by Transparency International shows that Indonesia is ranked 110 out of 180 countries with a score of 39/100, which indicates a problem in terms of corruption and transparency in Indonesia (Transparency International, 2022). These fraud cases are very detrimental to the state and society, and affect the quality of the country's financial statements.

One of the cases of fraud in the procurement of goods / services that occurred in Indonesia is the case of electronic ID card procurement which resulted in state losses reaching IDR 2.3 trillion (Anonymous, 2017). Fraud cases in the procurement of medical devices and laboratories for the Airlangga University Tropical Infection Hospital cost the state up to IDR 14.139 billion (Guritno, 2021). In addition, there was a case of procurement of patrol boats in 2018 which resulted in a state loss of Rp. 2.5 trillion. The process of procuring public goods / services has great potential for fraud, especially considering that the amount of budget used continues to increase from year to year which is supported by a lack of transparency in the process of procuring these public goods and services (Wiharti & Novita, 2020).

The number of fraud cases that occur is evidence that corruption in government, which is synonymous with fraud in the procurement of goods and services, is one of the largest contributors to corruption in the public finance sector which causes many losses to the state, causing a loss of public trust in the organization or public entity. According to Azmi et al. (2021), fraud cases involving fraud and embezzlement in public and private institutions should be a warning to all parties to commit to the consistent implementation of good

governance and must involve all levels of society, including the government. Research on the topic of preventing fraud in the procurement of public goods and services in local governments has been carried out a lot where searches through the Publish or Perish application in previous studies with a time span of 2016-2022 in the Google Scholar database there are 790 articles that discuss fraud prevention of public goods and services.

Previous research found various factors that affect fraud in the procurement of public goods and services including, Leadership Style (Dhany et al., 2016), Organizational Culture (Dhany et al., 2016; Akbar & Andayani, 2019; Hambani & Ramadianti, 2020), Internal Control (Larasati et al., 2017; Akbar & Andayani, 2019; Romaissah & Hidayah, 2019; Cahyani 2019; Hambani & Ramadianti, 2020; Khairunnah & Nadirsyah, 2022; Francesco & Hastuti, 2022; Dewi & Sari, 2022; Supriyanto, 2022; Syariati 2022; Yusni, 2022; Khambali et al., 2022). E-Procurement (Akbar & Andayani, 2019; Romaissah & Hidayah, 2019; Cahyani, 2019; Hambani & Ramadianti, 2020; Wardhani et al., 2021; Khairunnah & Nadirsyah, 2022; Francesco & Hastuti, 2022; Dewi & Sari, 2022; Supriyanto, 2022; Kholby et al., 2022; Syariati, 2022; Yusni, 2022) Whistleblowing System (Larasati et al., 2017; Hambani & Ramadianti, 2020, Syafitri & Syadinal, 2023), Organizational Commitment (Yusni, 2022), Employee Competence (Kholby et al., 2022), Quality of Human Resources (Cahyani, 2019) and Good Governance (Larasati et al., 2017). However, different research results were also found, where there was research (Khrisnawati et al., 2022) which showed that SPI had no significant effect on preventing fraud in goods and services. Further searches on the Google Scholar database website <https://scholar.google.com/> the number of articles that discuss the topic in the form of Systematic Literature Review (SLR). Therefore, this research focuses on the title Determinants of Fraud Prevention of Public Goods and Services: A Systematic Literature Review.

This research is limited to factors that influence fraud prevention in public goods and services, through a systematic literature review of journal articles published in the last eight years (2016-2023). The main objective of this research is to identify the main factors that can prevent fraud in the procurement of public goods and services, so as to provide input in the formulation of policies to prevent fraud in the procurement process of public goods and services at the local government and central government levels.

## Literature Review

### Systematic Literature Review (SLR)

Systematic Literature Review (SLR) is a research method that uses previous research results systematically and based on research that has been formulated. This research method involves a tertiary literature review with systematically documented steps (Kitchenham et al., 2009). The purpose of SLR research is to identify, evaluate and review all research relevant to the topic of interest with relevant research questions (Kitchenham & Charters, 2007). The SLR method is considered one of the most objective and systematic methods of conducting a literature review.

### Fraud

Fraud according to the Black law dictionary in Priantara (2013: 44) is an act that is carried out intentionally and planned to deceive or lie to someone or people who are carried out to take rights or property belonging to others. According to Tuanakotta (2007: 159) there is an expression that aims to explain the causes or root causes of fraud. The expression is: fraud by need, by greed and by opportunity. The phrase means that if we want to prevent fraud, the causes must be eliminated or suppressed as little as possible. Many companies do not have the resources to proactively combat fraud. When fraud occurs in an organization, a dilemma must be faced. When fraud is suspected, many organizations resolve it internally without going public. Then the case is closed and the problem is considered solved

### Fraud Prevention in Public Procurement

Fraudulent actions that often occur in the procurement process are discrepancies between the goods/services promised in the contract and the needs of the agency or community, including discrepancies in the type, quality, or quantity of goods/services. In addition, there are also discrepancies between the technical specifications stipulated in the contract, discrepancies between the amount of goods/services supplied by the goods/services provider and the amount agreed in the contract, and delays in completing the work by the counterparty from the time schedule specified in the contract (PP No. 54 of 2010). Priantara (2013: 45) states that fraud prevention is to eliminate opportunities or opportunities for fraud by building and implementing risk management (fraud), internal control and honest corporate governance. Tuanakotta (2007: 162) believes that fraud can be prevented by activating internal controls. Active internal control is usually the most

commonly used form of internal control. According to (Pope, 2007) fraud in the procurement of goods and services can be prevented by making the following efforts:

- 1) Strengthening the legal framework,
- 2) Transparent procedures,
- 3) Open tender documents,
- 4) Evaluation of bids,
- 5) Delegation of authority, and
- 6) Independent Inspection and Audit.

## Method

In this study, the SLR method was used by using sources of information from the Google Scholar journal database website (<https://scholar.google.com>) using the search keyword "Fraud Procurement of Goods and Services" with the PRISMA (Preferred Reporting Items for Systematic Review) method also used in the literature selection process, as shown in Figure 1.

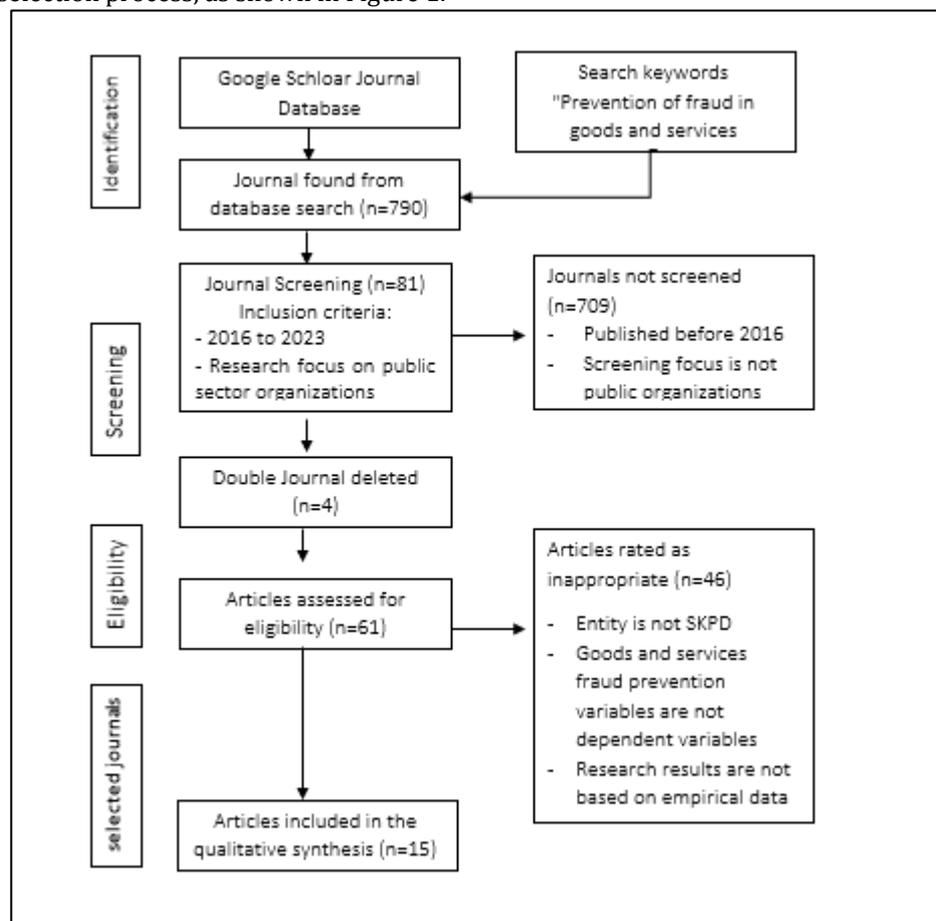


Figure 1 Literature Search and Selection Stage

This research adopts the SLR method which consists of four stages as conducted by Alvianto et.al (2022). The first stage is problem identification, where researchers identify problems that need to be solved through research. The second stage is a literature search, where researchers look for sources of information relevant to the research topic. The third stage is the selection of literature search results, where researchers select information sources that are in accordance with predetermined criteria. Finally, the fourth stage is analyzing the results of the literature search, where researchers analyze the results found from the selected sources of information.

### a. Problem Identification

One of the important steps in the SLR method is to identify the problem that needs to be solved to achieve the desired research results. In this study, the objective to be achieved is to reveal the determinants of

fraud prevention efforts in public procurement of goods and services. To achieve this goal, the researcher formulated three research questions as follows:

RQ1: What is the distribution of journals that discuss fraud prevention in public goods and services?

RQ2: What research methods are most widely used in journals that discuss the topic of fraud prevention in public goods and services?

RQ3: What factors are proven to be influential in fraud prevention efforts in public goods and services?

b. Literature Search

The focus of research using the SLR method is devoted to public sector organizations, literature searches are carried out in journals indexed in the Google Scholar database on the website <https://scholar.google.com>. Literature search using keywords Prevention of fraud in goods and services. The results of the literature search with these keywords obtained 790 articles which are research from 2010-2023.

c. Literature Selection

At this stage, the process of grouping the results of the literature search was carried out based on the predetermined initial screening criteria. The initial screening criteria include the period of journal publication in the last 8 years (2016-2023) and the focus of research on local government which is carried out by narrowing the keywords to "fraud prevention of public goods and services" and fraud prevention of government goods and services" due to the limitations of the key glass on the google scholar portal. From the results of the literature search, there were 77 articles (with 4 duplicate articles). Then the feasibility of literature research was carried out based on certain criteria, namely:

- 1) The research entity is a Local Government Work Unit / Local Government Organization.
- 2) variable of fraud prevention of goods and services becomes the dependent variable.
- 3) Research results are based on empirical data.

Based on this feasibility research, 15 articles were obtained that met the criteria and were used in analyzing the results of the literature search in this study, including the following:

Table 1 Results of Selection of Articles that Meet the Criteria

Article Code	Lead Author, Year	Journal Publisher	Research Variable	Methods	Research Result (Variables that Affect the Prevention of Goods and Services Fraud)
P1	Umi Rahma Dhany (2016)	Jurnal Ecobuss	Organizational Culture and Leadership Style	Quantitative	Organizational Culture and Leadership Style
P2	Yarry Septia Larasati, (2017)	JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)	Internal Control, Whistleblowing System and Good Governance	Quantitative	Internal Control, Whistleblowing System and Good Governance.
P3	Arasy Ghazali Akbar (2019)	Jurnal Economia	E-Procurement and Government Internal Control System. Moderating Variable: Organizational Ethical Culture.	Quantitative	E-Procurement and Government Internal Control System. Moderating Variable: Organizational Ethical Culture.
P4	Romaissah (2019)	Jurnal Neraca	E-Procurement and Internal Control	Quantitative	E-Procurement and Internal Control
P5	Erika Nur Cahyani (2019)	Profita: Kajian Ilmu Akuntansi	E-Procurement, Internal Control, and Human Resource Quality	Quantitative	E-Procurement, Internal Control, and Human Resource Quality

Article Code	Lead Author, Year	Journal Publisher	Research Variable	Methods	Research Result (Variables that Affect the Prevention of Goods and Services Fraud)
P6	Hambani, (2020)	JURNAL AKUNIDA	Organizational culture, E-Procurement, Whistleblowing System and Internal Control	Quantitative	Organizational culture, E-Procurement, Whistleblowing System and Internal Control
P7	Irine Ika Wardhani, (2021)	Jurnal Akuntansi Dan Bisnis	E-Procurement	Quantitative	E-Procurement
P8	Iffah Khairunnah (2022)	Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)	E-Procurement and Internal Control	Quantitative	E-Procurement and Internal Control
P9	Immanuel Francesco (2022)	Indonesian Accounting Research Journal	E-Procurement and Government Internal Control <u>System</u>	Quantitative	E-Procurement and Government Internal Control System
P10	Cinita Ayu Puspa (2022)	Costing: Journal of Economic, Business and Accounting	E-Procurement System and Internal Control System E-Procurement and Government Internal Control System	Quantitative	E-Procurement System and <u>Government Internal Control System</u>
P11	Dadang Supriyanto (2022)	Jurnal Ekonomi Manajemen Sistem Informasi	Internal Control System, E-Procurement, Systems and Procedures	Quantitative	Internal Control System, E-Procurement, Systems and Procedures
P12	Affillah Syayyid Kholby (2022)	Indonesian Accounting Research Journal	E-Procurement and Employee Competence	Quantitative	E-Procurement and Employee Competence
P13	Namla Elfa Syariati (2022)	Baruga: Jurnal Ilmiah BDK Makassar	Internal Control and E-Procurement	Quantitative	Internal Control and E-Procurement
P14	Yusni (2022)	Inobis: Jurnal Inovasi Bisnis Dan Manajemen Indonesia	E-Procurement and Organizational Commitment Moderating Variables: Government Internal Control System	Quantitative	E-Procurement Implementation, Organizational Commitment, Government Internal System
P15	Silmi Syifa Syafitri (2023)	Owner: Riset & Jurnal Akuntansi	Internal Control System and Whistleblowing System	Quantitative	Internal Control System and Whistleblowing System

## Result

- a) RQ 1: What is the distribution of journals that discuss fraud prevention of public goods and services? Based on the results of the review of the selected articles, the following results were obtained to answer the first problem formulation related to the distribution of public procurement fraud prevention journals:

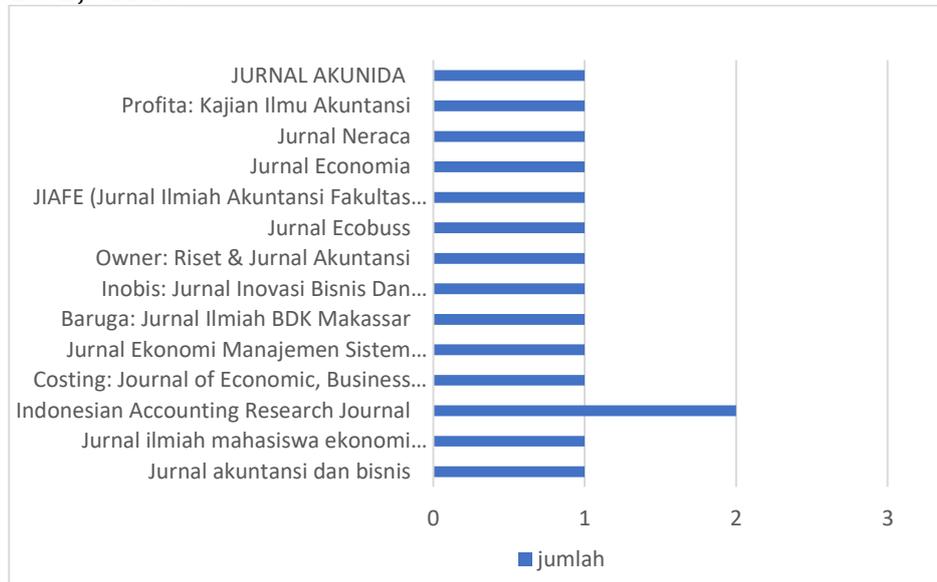


Figure 2 Distribution of Public Procurement Fraud Prevention Journals

Based on Figure 2, it appears that the distribution of research on the prevention of fraud in goods and services is mostly published by the Indonesian Research Journal, namely two articles, while for the other 13 articles the distribution is evenly distributed, namely one article in each journal.

- b) RQ2: What research methods are most widely used in journals that discuss the topic of fraud prevention in public goods and services? Based on the 15 articles analyzed, all of them use quantitative data collection methods using questionnaires distributed to respondents.
- c) RQ3: What factors are proven to be influential in fraud prevention efforts in public goods and services? Based on the results of the review of the selected articles, the results show that there are nine factors that are proven to have an effect on fraud prevention efforts in the public procurement process. The following presents each factor and the number of studies that found that the factor has a significant effect on fraud prevention efforts in the public procurement process.

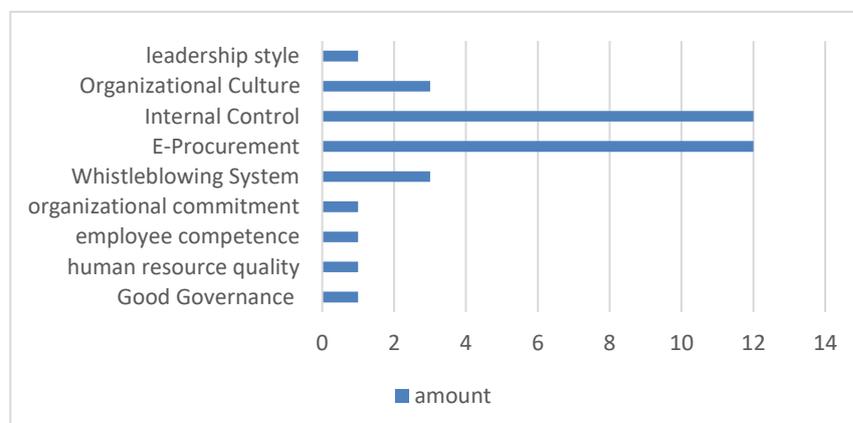


Figure 3 Graph of Determinants of Fraud Prevention in Public Goods and Services

Based on the results of the analysis of factors affecting fraud prevention in the public procurement process in Figure 3, four main factors were found to be the most effective in preventing fraud in public

procurement. These four factors have been found with more than two findings, internal control, e-procurement, whistleblowing system, and organizational culture.

First, the most influential factor in preventing fraud in public goods and services is internal control. This means that the stronger the internal control built by public sector organizations, namely local governments, the less likely fraud in public goods and services will occur. This finding is in line with the income of Franceso & Hastuti (2022) who say that the implementation of a good government internal control system is able to prevent or reduce fraud, as well as the opinion of Khairunnah & Nadisyah (2022) who state that the higher the internal control is well implemented in an organization, especially in government agencies in Aceh province, the lower the level of fraud that occurs. Several different terms are used in several studies to describe internal control, such as Government Internal Control System by Akbar et al. (2019) and Franceso & Hastuti (2022), Internal Control System in Dewi & Sari's research (2022), Supriyanto (2022), and Syafitri & Syaafidinal (2019).

Second, E-procurement is proven to be the most significant factor in preventing fraud in goods and services in the 12 studies analyzed, as well as internal control. This means that if the procurement system is carried out with information technology that utilizes internet facilities properly implemented in an organization, especially in agencies, it will be able to prevent and minimize fraud so that the level of fraud that occurs is lower (Utami et al., 2020). This is in accordance with the opinion of Kholby et al., (2022) which states that the better the implementation of technology, systems and rules or regulations that the government applies to the e-procurement process will make fraud prevention better and the opinion of Franceso & Hastuti (2022) who say that procurement using information technology is proven to prevent fraud because providers and procurement officials do not need to meet during the procurement process where this can stop verbal exchanges that might lead to bribery attempts or other agreements that will benefit one party and harm the other. Since there is less chance of a meeting between the supplier of goods or services and the Procurement Officer during the process, transparency through the implementation of E-Procurement will help eliminate bad culture and reduce the possibility of fraud.

Third, the whistleblowing system is proven to have a significant effect on fraud prevention efforts in the process of procuring public goods and services contained in two studies. The whistleblowing system has an important role in identifying and preventing fraud where with the whistleblowing system, fraud can be identified more quickly so that preventive action can be implemented early on. This can increase efficiency in the process of procuring goods and services because fraud can be prevented as quickly as possible. So, the better the implementation of the whistleblowing system can also increase the effectiveness of fraud prevention measures implemented by the organization. With this system, the organization can monitor reported fraud and apply appropriate preventive measures to reduce the risk of fraud in the future. The implementation of a good whistleblowing system can increase the effectiveness in preventing fraud in an organization where this is in line with the opinion of Syafitri and Syaafidinal (2022) which states that the higher the level of the whistleblowing system, the higher the level of fraud prevention in the procurement of goods and services.

Fourth, Organizational Culture is proven to have a significant effect on fraud prevention efforts in the procurement of public goods and services. A culture of honesty and ethics with high values can prevent fraud in an organization. A strong and positive organizational culture can help prevent fraud or fraud in the procurement of goods and services in local governments. When a local government has an organizational culture that is transparent, accountable, and has high integrity, employees in it will tend to be committed to complying with the rules and procedures that have been set. That way, they will be more careful in carrying out the procurement process to avoid actions that violate ethics and the law.

## Conclusion

Based on the results of a literature study using the SLR method conducted in journals published between 2016 and 2022, it can be concluded that:

1. Indonesia Accounting Research Journal is the publisher that most often publishes research on preventing fraud in public goods and services.
2. All studies analyzed used quantitative data collection methods through the use of questionnaires.
3. The most influential factors (determinants) in preventing fraud in public goods and services are internal control, e-procurement, whistleblowing systems and organizational culture.

Based on the research results, the authors recommend that local governments in Indonesia build an internal control system supported by financial accountability, good employee training programs and it is

hoped that with this recommendation, the application of e-procurement in the procurement of public goods and services can be further improved as an effort to prevent fraud in public goods and services

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