

ABSTRACT

Fraud is one of the cases that every year becomes a problem in Indonesia, especially in the scope of government that handles the public procurement process so that a good internal control system and efficient e-procurement implementation are needed to prevent or minimize fraud so that the government's goal of improving the welfare of the community can be achieved.

The purpose of this study was to determine the effect of the Implementation of the Government Internal Control System (SPIP) and the implementation of E-Procurement on Fraud Deterrence in Bandung City Government Regional Apparatus either simultaneously or partially. This research is included in the type of descriptive research, the population in this study were Regional Apparatus in the Bandung City Government. The sampling technique used a saturated sampling method with a sample of 82 respondents. The data analysis technique used in this research is multiple linear regression analysis method, hypothesis testing, and classical assumption test.

The results showed that the Implementation of the Government Internal Control System (SPIP) and the Implementation of E-Procurement have a significant positive effect on Fraud Deterrence either partially or simultaneously.

For future research, it is recommended to expand the research object and /or increase the number of research samples in other local governments that have problems related to Fraud Deterrence. In addition, future researchers can also add or use other variables.

Keywords : *government internal control system, e-procurement, fraud deterrence*