

## ABSTRAKSI

Penelitian ini dilakukan untuk menganalisis pengaruh penerapan sistem *e-procurement* dan efektivitas pengendalian internal perusahaan terhadap upaya mendeteksi dan mencegah kecurangan pengadaan barang di PT. Pertamina. Responden pada penelitian ini adalah populasi seluruh karyawan pada bagian pengadaan barang di beberapa kantor unit PT. Pertamina, antara lain PT. Pertamina Revinery Unit III Palembang, PT. Pertamina Revinery Unit V Balikpapan, PT. Pertamina Pemasaran II Palembang, PT. Pertamina Pemasaran IV Semarang.

Terdapat dua hipotesis yang diuji dengan menggunakan regresi linier berganda dan menghasilkan kesimpulan bahwa penerapan sistem *e-procurement* dan efektivitas pengendalian internal perusahaan memiliki pengaruh terhadap upaya mendeteksi dan mencegah kecurangan pengadaan barang di PT. Pertamina, karena menurut karyawan PT. Pertamina bagian pengadaan barang sistem *e-procurement* sudah berjalan sesuai dengan prinsip – prinsip yang berlaku yaitu *confidentiality* (kerahasiaan dan keamanan), *avalability* (ketersediaan), dan *integrity* (integritas) dan pengendalian internal sudah bisa dikatakan efektif, karena sudah berjalan sesuai dengan komponen pengendalian internal yang ditetapkan oleh *Committee of Sponsoring Organization of The Treadway Comission* (COSO), yaitu : Lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan. Kemudian ada beberapa faktor yang dapat mencegah terjadinya kecurangan dalam hal pengadaan barang , yaitu: kerangka hukum yang kuat, prosedur transparan, membuka dokumen tender, evaluasi penawaran, pelimpahan wewenang, dan pemeriksaan.

Kata kunci : *E-procurement*, Efektivitas Pengendalian Internal, Kecurangan Pengadaan Barang.

## ABSTRACT

The purpose of this research is to analyze the influence of implementation e-procurement and internal control toward detect and prevent fraud in procurement. Respondents of this research are population of entire procurement employees at some region of PT. Pertamina, PT. Pertamina. Those are PT. Pertamina Revinery Unit III Palembang, PT. Pertamina Revinery Unit V Balikpapan, PT. Pertamina Marketing Region II Palembang, PT. Pertamina Marketing Region IV Semarang.

There are two hypotheses that we tested by using the multiple linear regression, with the result that implementation of e-procurement and effectiveness of internal control have effect to detect and prevent fraud in procurement, because according to the employees in procurement department, e-procurement system has been running in accordance with the principles those are confidentiality, availability, and integrity. Then internal control can be said effective, because it has been running in accordance with internal control components set by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), those are: control environment, risk assessment, control activities, information and communication, and monitoring. Then there are several factors that can prevent fraud in the procurement activity, those are: a strong legal framework, transparent procedures, open the tender documents, evaluation, delegation of authority, and inspection.

**Keywords :** E-procurement, Internal Control, detection and prevention of Procurement Fraud