

**FAKTOR-FAKTOR YANG MEMPENGARUHI *PROCUREMENT FRAUD*
DI INTANSI PEMERINTAHAN
(Studi Kasus pada Dinas-Dinas di Kabupaten Buleleng)**

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas panitia pengadaan barang/jasa, sistem dan prosedur pengadaan barang/jasa, etika pengadaan barang/jasa, lingkungan pengadaan barang/jasa, dan penilaian resiko terhadap *procurement fraud* pada SKPD di Kabupaten Buleleng. Metode penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah seluruh Kepala Dinas, Sekretaris, Kepala Sub Bagian (Kasubag Umum, Kasubag Perencanaan, Kasubag Keuangan) dari 15 SKPD di Kabupaten Buleleng berjumlah 75 orang. Teknik sampling yang digunakan adalah sampel jenuh yaitu 75 responden. Jenis data yang digunakan adalah data primer yang dikumpulkan dengan metode kuisisioner. Untuk menganalisis data menggunakan analisis regresi linier berganda, dan data diolah dengan menggunakan SPSS *Versi 19*. Hasil penelitian menunjukkan bahwa kualitas panitia, sistem dan prosedur, etika, lingkungan, dan penilaian resiko pengadaan barang/jasa secara parsial berpengaruh negatif terhadap *procurement fraud*, dan secara simultan berpengaruh signifikan terhadap *procurement fraud*.

Kata Kunci : kualitas panitia, sistem dan prosedur, etika, lingkungan, penilaian resiko, *procurement fraud*.

**THE FACTORS AFFECTING PROCUREMENT FRAUD IN
GOVERNMENT INSTITUTIONS
(A Case Study at Departments of Buleleng Regency)**

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Abstract

This study aimed to investigate the effect of the committee quality, the system and procedures, the ethics, the environment and the risk assessment of goods/services procurement fraud at departments of Buleleng Regency. The research method used was quantitative approach. The population of the study were all Heads of Offices, Secretaries, Heads of Subdivisions (Head of General Subdivision, Head of Planning Subdivision, Head of Finance Subdivision) of 15 Departments of Buleleng Regency with the total of 75 people. The sampling technique used was a sample with saturated point of 75 respondents. The type of data used was primary data collected through questionnaire method. To analyze the data, multiple linear regression analysis was used before they were processed by using SPSS Version 19. The results of the study indicate that partially, the quality of the committee, systems and procedures, ethics, environment, and risk assessment of the procurement of goods/services affect the procurement fraud negatively. In addition, simultaneously, they give significant effect on procurements fraud.

Keywords: *quality of committee, systems and procedures, ethics, environment, risk assessment, procurement fraud.*