DETERMINANT OF DESIRE TO COMMIT FRAUD IN THE
PROCUREMENT OF GOODS/SERVICES WITHIN STATE
UNIVERSITIES
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Abstract
The purpose of this study was to examine whether the variables of the quality of the goods/services procurement committee, quality of providers, procurement environment, risk assessment and systems and procedures had an influence on the desire to commit fraud in the procurement of goods/services at state universities in Yogyakarta. This research uses quantitative methods with primary data collected from the survey method of commitment-making officials (PPK), procurement committees, and committees/officials receiving work results at state universities in Yogyakarta. The sample in this study came from 65 respondents from nine state universities and were selected using purposive sampling. The analysis technique used in this study is multiple linear regression analysis using SPSS software. The results of data analysis indicate that the procurement environment and procurement systems and procedures have a positive and significant effect on the desire to commit fraud in the procurement of goods/services. Meanwhile, the quality of the procurement committee, the quality of the providers, and the risk assessment did not affect the desire to commit procurement fraud at public universities in Yogyakarta. From the results of research and discussion, it can be concluded that the better or the worse the level of the procurement environment/internal environment and the systems and procedures at state universities have an effect on the high and low levels of things that trigger the desire to commit fraud in the procurement of goods/services.

Keywords: Procurement fraud, committee quality, provider quality

INTRODUCTION

Few industries have encountered as much ‘strategic turbulence’ in recent years as the financial services sector (Walter, 2009). Fraud is no longer a new thing in the public and private sectors around the world, including in Indonesia (Irianto & Novianti, 2019). Fraud cases have attracted worldwide attention. Fraud is a very global problem, almost all over the world experiencing the same thing that can harm State finances. Fraud cases occur in various fields, including in the procurement of goods/services. Procurement is one of the largest sources of fraud in the public sector in Indonesia (Artantri, Handajani, & Pituringsih, 2016). The procurement of goods/services has spent a large part of public funds for the procurement of goods, services, and work required to provide public services (Arsana, 2016). Financial leakage can be seen in projects that are not on target, their time, quality, effectiveness, and efficiency, as well as procurement of goods/services that are not based on real needs, damaged buildings and their lifespan are only 30%–40%, a percentage
Ummi Kalsum

of the commission that must be given to contractors, the Procurement Committee and PPK, project heads, as well as, the difference in self-estimated prices (HPS) with other agencies, this is an indication that exists in the public sector (Rahardja, 2010).

As reported by the world bank or what is known as word bank in its annual report for the period 1 July 2017 to 30 June 2018, it is noted that to date in various regions of the world, 202 investment projects worth $ 20 billion are currently or will be tied to this new Procurement Framework, together with 107 recipient-run small trust fund investment projects worth $ 137 million (word Bank, 2018).

Corruption no longer only belongs to politicians, regional leaders, bureaucracy, and the private sector, but corruption also exists in universities (Ludigdo, 2018). This shows that corruption occurs in all institutions and professions. According to Corruption Watch, about a third of Indonesia's education budget is misused, mainly due to improper procurement of goods/services. This will have a detrimental impact on the country's growth in terms of economy, infrastructure, and education.

For example, the case of a state university in Jakarta was accused of corruption in a laboratory procurement project and resulted in the state experiencing a loss of Rp. 5.175 billion and the procurement of medical devices at the Airlangga University Hospital where there was an abuse of authority related to the procurement of medical equipment and laboratories for the Tropical Infection Hospital at Unair I and II of the 2010 fiscal year with a total project value of around Rp. 87 billion.

Cressey (1953) in (Njonjie, Nangoi, & Gamaliel, 2019) said that fraud is caused by three factors, which are pressure, opportunity, and justification. With this, this study will analyze the factors that influence the desire to commit fraud by adopting the fraud triangle theory based on the perspective, because the variables used in this study are proxies of pressure, opportunity, and rationalization according to the basis of the fraud triangle theory.

The pressure which is identified with financial pressure is something that often triggers someone to commit fraud. Furthermore, Rijckeghem & Weder and Lambsdorff, 1999 in (Karina, 2019) there is an effect of inadequate income on the level of corruption that occurs.

Opportunity is an opportunity that allows fraud to occur. Usually caused by weak internal control of an organization, lack of supervision, and/or abuse of authority (Ristianingsih, 2018). Among the 3 elements of the fraud triangle, the opportunity is the most likely element to be minimized through the application of processes, procedures, and controls and early detection of fraud.

Rationalization is a consideration of fraudulent behavior resulting from the deliberate personal integrity of employees or other moral reasoning. Organizational commitment usually refers to the attitudes and feelings of employees related to the company's values and ways of doing things (Adinda, 2015).

According to Sucahyo & Ruldeviyani (2009) overnment procurement of goods/services has gone through a long history and various forms of irregularities have been identified, including Social gathering, kick-backing during the procurement process, bribing to win procurement, the procurement process is not transparent, the project manager does not announce the procurement plan, the supplier charges a higher price, wins your company, relatives, certain groups, some suppliers do not meet administrative requirements and use certain selection methods to achieve certain purposes.

Study intends to examine objects in state universities with the factors that are considered to influence the willingness to commit fraud in the procurement of goods/services in tertiary institutions. In detail, goals, this study is to analyze the influence
of the quality of the provider quality committee, procurement environment, risk assessment, and procurement systems and procedures on the desire to commit fraud in the procurement of goods/services in state universities. In this way, it is possible to avoid the factors that influence the fraudulent procurement of goods/services in the university environment.

Previously, there was previous research that was relevant to this research, namely research conducted by (Chandra, 2015) with the title Determinants of the Tendency of Accounting Fraud (Fraud) at the Grobogan Regency Government Service. In this study, it shows that there is a negative effect of the effectiveness of internal control on the tendency of accounting fraud in the government sector, there is a negative effect of compensation suitability on the tendency of accounting fraud in the government sector, there is no negative effect of ethical culture on the tendency of accounting fraud in the government sector, there is a positive effect of information asymmetry on the tendency of accounting fraud in the government sector, there is a negative effect of regulation enforcement on the tendency of accounting fraud in the government sector, there is no negative effect on organizational commitment on the tendency of accounting fraud in the government sector.

The difference with the previous research is that this research is more focused on fraudulent procurement of goods/services in the state universities in Yogyakarta. Whereas the previous research examined generally the tendency of fraud in all fields. The benefit of this research is to avoid the factors that influence the fraudulent procurement of goods/services in the college environment so as to minimize fraud in procurement goods/services in tertiary institutions, and creating a healthy, effective, efficient and transparent procurement.

RESEARCH METHODS

This study uses quantitative methods with the data source in this study is primary data. Primary data, namely data obtained from respondents' answers to questionnaires given directly to employees who work at Yogyakarta state universities (internal parties), permanent employees, namely the procurement committee, officials making commitments, and officials receiving work results. The object of this research is public universities in Yogyakarta. The independent variable is the quality of the procurement committee (X1), the quality of the provider (X2), the procurement environment (X3), risk assessment (X4), and systems and procedures (X5), while the dependent variable in this study is the desire to commit procurement fraud (Y). The population in this study is the committee for the procurement of goods/services in the research location colleges, which are permanent employees.

The sampling technique in this study was determined using purposive sampling, which means that the respondents used in this study were samples from the population based on certain criteria. In this study, a questionnaire was used to obtain data on whether there was influence, quality of the procurement committee, quality of providers, procurement environment, risk assessment, and systems and procedures on the desire to commit fraud in state universities. The analysis technique used in this study is multiple linear regression analysis using the SPSS 22 tool.

RESULTS AND DISCUSSION

A. Descriptive Statistical Analysis

Descriptive statistical analysis will provide a general description or an information of each research variable, which can be seen from the minimum, maximum, mean (average) and standard deviation values of each variable.
Ummi Kalsum

Table 1. Descriptive Statistical Analysis Results

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>quality of procurement committee</td>
<td>65</td>
<td>2.83</td>
<td>5.00</td>
<td>4.0974</td>
<td>.44085</td>
</tr>
<tr>
<td>provider quality</td>
<td>65</td>
<td>2.67</td>
<td>4.67</td>
<td>3.9179</td>
<td>.54972</td>
</tr>
<tr>
<td>procurement environment</td>
<td>65</td>
<td>3.33</td>
<td>5.00</td>
<td>4.3692</td>
<td>.44144</td>
</tr>
<tr>
<td>risk assessment</td>
<td>65</td>
<td>2.60</td>
<td>5.00</td>
<td>3.5846</td>
<td>.49788</td>
</tr>
<tr>
<td>systems and procedures</td>
<td>65</td>
<td>3.25</td>
<td>5.00</td>
<td>4.1635</td>
<td>.45227</td>
</tr>
<tr>
<td>The desire to commit fraud in</td>
<td>65</td>
<td>3.22</td>
<td>4.89</td>
<td>4.0239</td>
<td>.40421</td>
</tr>
<tr>
<td>procurement</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>65</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Data Quality Test
   a. Validity test
      The validity test is used to determine the level of validity, the test uses a one-sided test with a significance level of 0.05 or 5% or 1 (one) way to interpret the results of the validity test. The validity test results show that the quality of the procurement committee, quality of providers, procurement environment, risk assessment and systems and procedures has a value of r-count greater than the critical value (r-table Product Moment, with a significant level of 5% (0.05), and df = 65) indicates the number 0.244, according to the test standards regarding valid or invalid. An item that has been previously mentioned, then all the questions in this study are declared "Valid".

   b. Reliability Test Results
      Reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if someone's answer to a statement is consistent or stable over time.

Table 2 Reliability Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>n=65</th>
<th>Number of question</th>
<th>Cronbach alpha</th>
<th>Rule of thumb</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quality of the procurement committee X1</td>
<td>6</td>
<td>554</td>
<td>0.5</td>
<td>Reliable</td>
<td></td>
</tr>
<tr>
<td>quality provider X2</td>
<td>3</td>
<td>618</td>
<td>0.5</td>
<td>Reliable</td>
<td></td>
</tr>
<tr>
<td>Procurement environment X3</td>
<td>6</td>
<td>822</td>
<td>0.5</td>
<td>Reliable</td>
<td></td>
</tr>
<tr>
<td>risk assessment X4</td>
<td>5</td>
<td>608</td>
<td>0.5</td>
<td>Reliable</td>
<td></td>
</tr>
<tr>
<td>systems and procedures X5</td>
<td>8</td>
<td>818</td>
<td>0.5</td>
<td>Reliable</td>
<td></td>
</tr>
<tr>
<td>The desire to commit fraud in procurement Y</td>
<td>9</td>
<td>753</td>
<td>0.5</td>
<td>Reliable</td>
<td></td>
</tr>
</tbody>
</table>

The results of the calculation of the reliability test show that the cronbach alpha (α) value of each variable is greater than 0.5, so it can be concluded that the instrument of each variable is reliable (Ghozali, 2011).
2. **Classic Assumption Test**

a. **Normality test**

The data normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not.

![Normal P-P Plot of Regression Standardized Residual](image)

Dependent Variable: fraud pengadaan

**Figure 1. Data normality test**

From the results of the normality test above, it is known that the data is around the diagonal line and follows the direction of the diagonal line, this shows that the data taken is normally distributed.

b. **Multicollinearity Test Results**

Multicollinearity shows that the independent variables have a very strong direct relationship (correlation). Symptoms of multicollinearity can be seen from the tolerance value or the variance inflation factor (VIF) value. The tolerance limit is 0.1 and the VIF limit is 10. If the tolerance value is <0.1 or VIF > 10 = multicollinearity occurs. If the tolerance value > 0.1 or VIF < 10 = there is no multicollinearity.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Collinearity Statistic</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tolerance</td>
<td>VIF</td>
</tr>
<tr>
<td>Quality of the procurement</td>
<td>603</td>
<td>1.659</td>
</tr>
<tr>
<td>committee X1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>quality provider X2</td>
<td>734</td>
<td>1.363</td>
</tr>
<tr>
<td>Procurement environment X3</td>
<td>650</td>
<td>1.538</td>
</tr>
<tr>
<td>risk assessment X4</td>
<td>825</td>
<td>1.213</td>
</tr>
<tr>
<td>systems and procedures X5</td>
<td>606</td>
<td>1.606</td>
</tr>
</tbody>
</table>

Table 3 Multicollinearity Test Results
From these results, it can be concluded that there are no symptoms of multicollinearity in the variables in this study.

c. **Heteroscedasticity Test Results**

Heteroscedasticity testing is carried out to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. Significance > 0.05: heteroscedasticity did not occur. Significance < 0.05: heteroscedasticity occurred.

<table>
<thead>
<tr>
<th>Variable</th>
<th>koefisien regresi</th>
<th>Sig</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constanta</td>
<td>-022</td>
<td>934</td>
<td></td>
</tr>
<tr>
<td>Quality of the procurement committee X1</td>
<td>-013</td>
<td>841</td>
<td>There are no symptoms of heteroscedasticity</td>
</tr>
<tr>
<td>quality provider X2</td>
<td>-038</td>
<td>414</td>
<td>There are no symptoms of heteroscedasticity</td>
</tr>
<tr>
<td>Procurement environment X3</td>
<td>055</td>
<td>366</td>
<td>There are no symptoms of heteroscedasticity</td>
</tr>
<tr>
<td>risk assessment X4</td>
<td>-141</td>
<td>004</td>
<td>There are no symptoms of heteroscedasticity</td>
</tr>
<tr>
<td>systems and procedures X5</td>
<td>180</td>
<td>005</td>
<td>There are no symptoms of heteroscedasticity</td>
</tr>
</tbody>
</table>

From these results it can be concluded that there are symptoms of heteroscedasticity in the risk assessment system and procedure variables. A regression does not experience heteroscedasticity symptoms if it produces a significance value > 0.05. According to Tabachnick and Findell (2001) the symptom of heteroscedasticity does not indicate that the results of the test are invalid but indicate that these results are likely weak. These results are the same as research conducted by Cahaya (2006) that found heteroscedasticity symptoms in the regression model.

d. **Hypothesis Test Results**

Coefficient of Determination (Testing R2 and Adjusted R2) The coefficient of determination (R2) is basically used to measure how much the model's ability to explain the variation in the dependent variable.

<table>
<thead>
<tr>
<th>Model Summary</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.595*</td>
<td>.354</td>
<td>.299</td>
<td>.33834</td>
</tr>
</tbody>
</table>

The coefficient of determination is 0.299 or 29.9%. Therefore, which means that the amount of variation in the independent variable in influencing the regression equation model is 29.9% and the remaining 70.1% is influenced by other factors that are not in the regression model.
e. T test result (partial test)

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Regression coefficient</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>1.268</td>
<td>2.465</td>
<td>.017</td>
</tr>
<tr>
<td>Quality of the procurement committee X1</td>
<td>.072</td>
<td>0.58</td>
<td>.564</td>
</tr>
<tr>
<td>quality provider X2</td>
<td>-0.075</td>
<td>-840</td>
<td>.404</td>
</tr>
<tr>
<td>Procurement environment X3</td>
<td>.307</td>
<td>2.588</td>
<td>.012</td>
</tr>
<tr>
<td>risk assessment X4</td>
<td>.092</td>
<td>987</td>
<td>.327</td>
</tr>
<tr>
<td>systems and procedures X5</td>
<td>.260</td>
<td>2.167</td>
<td>.034</td>
</tr>
</tbody>
</table>

The following is the regression equation that is formed:

\[ Y = 1.268 + 0.072X_1 - 0.075X_2 + 0.307X_3 + 0.092X_4 + 0.260X_5 \]

The constant value is 1.268, the regression coefficient for the quality variable of the procurement committee is 0.072, the regression coefficient for the provider quality variable is -0.075, the regression coefficient for the procurement environment variable is 0.307, the regression coefficient for the risk assessment variable is 0.092, the regression coefficient for system variables and procedures is 0.260.

**Hypothesis 1**

The quality of the procurement committee on the desire to commit fraud in procurement shows the t value of 0.580 and a regression coefficient of 0.072 with a significance of 0.564. Therefore H1 is not supported, which means that the quality variable of the procurement committee does not have a significant effect on the desire to commit procurement fraud.

**Hypothesis 2**

The quality of providers to the desire for procurement fraud shows the t value of -0.840 and the regression coefficient of -0.075 with a significance of 0.404. Therefore H2 is not supported, which means that the variable quality of providers does not have a significant effect on the desire to commit procurement fraud.

**Hypothesis 3**

Procurement environment towards the desire to commit fraud in procurement shows the value of t count of 2.588 and a regression coefficient of 0.307 with a significance of 0.012. Therefore H3 is not supported, because the procurement environment variable has a positive and significant effect on the desire to commit procurement fraud.

**Hypothesis 4**

The risk assessment of the intention to commit fraud in procurement shows the t value of 0.987 and the regression coefficient of 0.092 with a significance of 0.327. Therefore H4 is not supported, which means that the risk assessment variable does not have a significant effect on the intention to commit procurement fraud.

**Hypothesis 5**

The systems and procedures for the intention to commit fraud in procurement show the t value of 2.167 and the regression coefficient of 0.260 with a significance of 0.034. Therefore H5 is not supported, because system and procedure variables have a positive and significant effect on the intention to commit procurement fraud.
B. Discussion

This study aims to analyze whether there is an effect of committee quality, provider quality, procurement environment, risk assessment, and systems and procedures on the desire to commit fraud in the procurement of goods/services in state universities in the Yogyakarta region. Based on the results of the output from SSS, it is known that the coefficient of determination is 0.299 or 29.9%. Thus, it can be concluded that the amount of variation in the independent variables in influencing the regression equation model is 29.9% and the remaining 70.1% is influenced by other factors not included in the model regression.

1. The influence of the quality of the committee on the desire to commit fraud in procurement

Based on the results of the data analysis, it is known that the quality of the committee has a p-value (sig) of 0.564> α 5%, which means that the quality of the committee does not influence the desire to commit fraud in the procurement of goods/services at state universities, then it is known that the regression coefficient value of the committee quality variable is equal to 0.072 This means that every increase in the quality of the committee, the desire to commit fraud in procurement will increase by 0.072, assuming all other independent variables are constant. This may be due to the unconsciousness of the committee members at state universities regarding the importance of good quality committees.

This is possible because the lack of understanding of the procurement committee makes it affect one of the factors that are considered to prevent the desire to commit fraud in the procurement of goods/services does not have a significant effect, thus it can be concluded that the quality of the committee does not affect the desire to commit fraud in goods/services procurement activities in higher education state, which means that the higher or lower the quality of the committee in an agency does not affect the desire to commit fraud in the procurement of goods/services at that agency. This study is in line with Heljapri (2015) that the committee quality variable does not have a significant effect on the variables causing fraud in the procurement of goods/services.

2. The influence of provider quality on the desire to commit procurement fraud

Based on the results of data analysis where it is known that the quality of providers has a p-value (sig) of 0.404> α 5%, which means that the quality of the provider does not have a significant effect on the desire to commit fraud in procurement, then it is known that the regression coefficient value of the provider quality variable is -0.075 This means that every increase in the quality of providers, the desire to commit fraud in procurement will experience a decrease of -0.075, assuming all other independent variables are constant.

Although the provider is directly involved in the process of procuring goods/services, it does not make the provider influence the desire to commit fraud, it is possible because in this business entity it creates a situation that allows employees not to commit fraud by having a good concept of mindset and making the provider have no conflict of interest with the procurement committee in the process of procuring goods/services. Miller and Johnson (2009) show that when dealing with different groups of individuals, the degree of personal honesty can vary, depending on the purpose of presenting oneself as, thus being difficult to understand. This research is in line with Heljapri (2015) that the quality of goods/services procurement providers does not affect the tendency of fraud.
3. The influence of the procurement environment on the desire to commit procurement fraud

Based on the results of data analysis, it is known that the procurement environment has a p-value (sig) of 0.012 <α 5%, which means that the procurement environment has a significant effect on the desire to commit fraud in procurement, then the regression coefficient value of the procurement environment variable is 0.307. This means that every increase in the procurement environment variable, then the desire to commit procurement fraud will increase by 0.307 assuming all other independent variables are constant, which means that the procurement environment has a positive and significant effect on the desire to commit fraud. Environmental aspects include the internal and external environment where the internal environment is the work environment. Cressey 1953.

A procurement environment that is not clean and transparent both internally and externally has the potential to result in fraud, a conducive work environment at state universities can be a strong motivation for goods/service procurement officials to give their best in carrying out their work. Conversely, a bad work environment has the potential to influence or trigger the desire to commit fraud, thus the higher / better or lower / worse the procurement environment in an agency will affect the desire to commit fraud in the procurement of goods/services at that agency. The results of this study are in line with the research of Jatiningtyas (2011) said that the environment for the procurement of goods/services has an influence on fraud in the procurement of goods/services.

4. The effect of risk assessment on the desire to commit fraud in procurement

Based on the results of data analysis, it is known that the p-value (sig) is 0.327 <α 5%, which means that risk assessment does not have a significant effect on the desire to commit fraud in the procurement of goods/services, then the value of the regression coefficient of the risk assessment variable is 0.092, which means that each increase in risk assessment, then the desire to commit fraud in procurement will increase by 0.092, assuming all other independent variables are constant. This may occur because there is still a lack of ability to detect fraud, Salleh et al., (2011) argues that fraud risk assessment is not an easy thing to do. This is difficult to do because the risks of each assignment in the procurement of goods/services at state universities are different, so it can be concluded that whether or not to take preventive measures, this research proxies Risk identification and risk analysis do not affect the desire to commit fraud in procurement. goods/services at state universities. This research is supported by Singh and Best (2015) which state that risk assessment does not function effectively as a fraud detection instrument.

5. Effect of systems and procedures on the desire to commit fraud in procurement

Based on the results of data analysis, it is known that the p-value (sig) 0.034 <α 5%, which means that systems and procedures have a significant effect on the desire to commit fraud in procurement. Furthermore, the regression coefficient value of system and procedure variables is 0.260. This means that with every increase in system and procedure variables, the desire to commit fraud in procurement will increase by 0.260, assuming all other independent variables are constant, which means that systems and procedures have a positive and significant effect on the desire to commit fraud. Good and effective systems and procedures can prevent the tendency to commit fraud, the tendency of fraud to occur when opportunities arise, these opportunities can be minimized with effective procurement systems and procedures.

Systems and procedures that are not running properly and following established procedures can trigger fraud because procurement systems and procedures will always
Ummi Kalsum

interact with the environment in which the system is implemented, furthermore the increased desire to commit fraud is predicted to be influenced by weak systems and procedures. which can be an opportunity to be used by individuals involved in the process of procuring goods/services to commit fraud, thus it can be concluded that the higher / better or the lower / worse the systems and procedures in an agency affect the desire to commit fraud in the procurement of goods/services at the agency.

CONCLUSION

Based on the results of the research and discussion that has been presented, it can be concluded that the quality of the committee has no effect on the desire to commit fraud in the procurement of goods / services. The quality of providers does not affect the desire to commit fraud in the procurement of goods / services. The procurement environment has a positive and significant effect on the desire to commit fraud in the procurement of goods / services. Risk assessment has no effect on the desire to commit fraud in the procurement of goods / services. Systems and procedures have a positive and significant effect on the desire to commit fraud in procurement of goods / services. These findings indicate that the better or worse the level of the procurement environment / internal environment and the systems and procedures at state universities have an effect on the high and low levels of things that trigger the desire to commit fraud in the procurement of goods / services. During the process of procuring goods / services, it is important to maintain the procurement environment and comply with systems and procedures so that the implementation of the procurement of goods / services runs efficiently and effectively. This aims to minimize fraud / fraud in the procurement of goods / services.

REFERENCES


