



# PROCEEDINGS

## The 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

Universitas Muhammadiyah Yogyakarta (Indonesia)

October 13 - 14 2020

<https://icosi.umy.ac.id/>

## Focal Conferences



- ✔ (ICPU) The 2nd International Conference on Pharmaceutical Updates
- ✔ (ICOMS) The 6th International Conference on Management Sciences
- ✔ (ICLAS) The 9th International Conference on Law and Society
- ✔ (ICMHS) The 4th International Conference Medical and Health Sciences
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- ✔ (IConARD) International Conference on Agribusiness and Rural Development
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- ✔ (ICONPO) The 10th International Conference on Public Organization
- ✔ (DREAM) The 5th Dental Research and Exhibition Meeting
- ✔ (ICHA) The 5th International Conference on Hospital Administration
- ✔ (ICOSA) The 3rd International Conference on Sustainable Agriculture





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## Preface by the Chairperson of the 4<sup>th</sup> ICoSI 2020



**Dr. Yeni Rosilawati, S.IP. S.E., MM.**

Assalamu'alaikum Wr. Wb.

All praise is due to Allah, the Almighty, on whom we depend for sustenance and guidance. Prayers and peace be upon our Prophet, Muhammad SAW, his family and all of his companions.

On behalf of the organizing committee, it is my pleasure and privilege to welcome the honourable guests, distinguished keynote & invited speakers, and all the participants.

With the main theme of “Cutting-Edge Innovations on Sustainable Development Goals (SDGs)”, the 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020 serves as a forum to facilitate scholars, policy makers, practitioners, and other interested parties at all levels from Indonesia and abroad to present their novel ideas, promote cutting-edge research, and to expand collaboration network. The conference has about 1373 participants participating from more than 8 countries 4 continents all over the world, making this conference a truly international conference in spirit.

This multidisciplinary conference was first held in 2012 and has undertaken various changes and adopted to the current technological trends of our education system. From having this conference with just 175 participants back in 2012 we have come a long way in making the conference a huge success with more than 1373 participants participating in this two-day conference.

Formerly, this conference consisted of only 9 (nine) focal conferences. This year, there are 14 focal conferences from various disciplines, namely: 1) The 2<sup>nd</sup> International Conference on Pharmaceutical Updates (ICPU), 2) The 6<sup>th</sup> International Conference on Management Sciences

(ICoMS), 3) The 9<sup>th</sup> International Conference on Law and Society (ICLAS), 4) The 4<sup>th</sup> International Conference Medical and Health Sciences (ICMHS), 5) The 6<sup>th</sup> International Conference for Accounting and Finance (ICAF), 6) The 2<sup>nd</sup> International Language and Education Conference (ILEC), 7) The 2<sup>nd</sup> International Conference on Nursing (ICONURS), 8) The International Conference on Information Technology, Advanced Mechanical and Electrical Engineering (ICITAMEE), 9) The 2<sup>nd</sup> International Conference of Agribusiness and Rural Development (IConARD), 10) The 10<sup>th</sup> International Conference on Public Organization (ICONPO), 11) The 2<sup>nd</sup> International Symposium on Social Humanities Education and Religious Sciences (ISHERSS), 12) The 5<sup>th</sup> Dental Research and Exhibition Meeting (DREAM), 13) The International Conference on Hospital Administration (ICHA), and 14) The 3<sup>rd</sup> International Conference on Sustainable Agriculture (ICoSA).

Accordingly, We are proud to announce that this year, the 4<sup>th</sup> ICoSI 2020 breaks the Museum Rekor-Dunia Indonesia (MURI) record as the Virtual Multidisciplinary Conference with the Largest Number of Area of Fields in Indonesia

In addition, this year, this conference holds special value since this is the first conference in the history of our university where the entire conference is taking place remotely on a digital platform through the use of advance technologies due to the Covid-19 Pandemic.

I would take this opportunity to express my highest respect to the Rector of Universitas Muhammadiyah Yogyakarta, Dr. Gunawan Budiyanto who gave approval and ensured the maximal support from all the faculty members of Universitas Muhammadiyah Yogyakarta (UMY) that made this event a big success. In addition, my appreciation goes to all the support teams who have provided their valuable support and advice from planning, designing and executing the program.

Let me conclude my speech by encouraging the delegates to participate with an increasing number in all the activities and discussions through the digital platforms for the next two days. I wish everyone a successful, safe, and fruitful conference.

Thank you!

Wassalamu'alaikum Wr. Wb.

Yogyakarta, Indonesia, 14 October 2020





## Welcoming Remarks by the Rector of Universitas Muhammadiyah Yogyakarta



**Assoc. Prof. Dr. Gunawan Budiyanto**

Innovation is the beginning of the development of technology, and technology is a development machine that is expected to provide benefits to humans and provide the smallest possible impact on environmental quality. In the concept of sustainable development, development must improve the quality of human life without causing ecological damage and maintain the carrying capacity of natural resources.

International Conference on Sustainable Innovation (ICoSI) is an international conference which is an annual conference held by the University of Muhammadiyah Yogyakarta (UMY), Indonesia. In 2020 this raises the issue of "Cutting-Edge Innovations on Sustainable Development Goals." Therefore, on behalf of all UMY academics, I would like to congratulate you on joining the conference, hoping that during the Covid-19 Pandemic, we can still provide suggestions and frameworks for achieving sustainable development goals.

# About The 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020

## *Cutting Edge Innovations for Sustainable Development Goals*

The 2030 Agenda for Sustainable Development is enacted by the United Nations as a shared blueprint for peace and prosperity for people and the planet, now and into the future. It consists of strategies to improve health and education, reduce inequality, and spur economic growth while also conserving natures by 2030.

This year, however, at the first one-third of its timeline, the SDG Reports shows that the outbreak of COVID-19 did hinder the achievement, or at least decelerate the progress of achieving the 17 goals. In fact, according to the report, “some number of people suffering from food insecurity was on the rise and dramatic levels of inequality persisted in all regions. Change was still not happening at the speed or scale required”, accordingly.

Therefore, in this event of pandemic, the quantity and quality of research, innovation, and more importantly multi-disciplinary collaboration are indispensable. Furthermore, there needs to be clear ends of those works. That is how those research are applicable and benefits directly to the society. That is how those research is incorporated as the drivers of policy making, and used practically in the society. Hence, the stakeholders especially the triple helix of higher education institution, government, and industry must be re-comprehended and supported to reach the common goal of the SGD.

International Conference on Sustainable Innovation (ICoSI) has been essentially attempting to strengthen this regard since its first establishment. One of the goals of ICoSI is to provide primarily a platform where scholars, practitioners, and government could grasp the development and trends of research. Hopefully, meeting these actors altogether would result in stronger collaboration, sophisticated and advantageous research, and brighter ideas for further research. Based on these reasoning, this year, the 4th ICoSI 2020 UMY is themed ‘Cutting-edge Innovations for Sustainable Development Goals’.

Improving from last year conference which brought nine focal conference, this year ICoSI 2020 UMY brings 14 disciplines, from social sciences, natural sciences, and humanities. ICoSI 2020 received as much as 1005 papers. The paper works submitted in ICoSI 2020 UMY will be published in Atlantis Proceedings, IOP Proceedings, National/International Journals, and ICoSI ISBN-indexed Proceedings.

Nevertheless, ICoSI believes that publication is only the beginning of research dissemination. The publications will enhance the chance of the research known by wider audience, and then used, applied, and incorporated at either system, institutional, or personal level of human lives.



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# TRACK ECONOMICS, LAW, EDUCATION, SOCIAL, AND HUMANITIES



# E-Procurement and Effectiveness of Internal Controls on Fraud Prevention

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## ABSTRACT

This research is aim to know the influence of e –procurement and efectivity internal control toward fraud previestion at government in east java. Mojokerto and sidoarjo regency. Primary data for this research are obtained by fill questionnaires. The analytical statistics used in this research are descriptive statistic, validity test, reliability test. While hypothesis tested with double regressions analysis, correlation coefficient, determinasion coefficient, t test, f test , by use SPSS 18. Based on the result of the test, can be conclude that e procurement partially not influence to fraud prevention with value 0,046. While internal efectifity control partially influence to fraud prevention with value 6,177. Finally, e procurement and efectivity internal control simultantly inflence to fraud prevention with value 21,440.

**Keywords:** *e-procurement, efectivity Internal control, fraud prevention*

## INTRODUCTION

E-procurement in an agency is a system for the procurement of goods / services electronically. Within the government itself has used the e-procurement system in the procurement of goods / services to minimize the occurrence of fraud in the procurement of goods / services. Nearly 80 percent of corruption cases handled by the KPK (Corruption Eradication Commission) originate from payments for the procurement of goods / services [1], the amount of funds issued by the government and closed contacts between service providers and the auction committee and the number of procedures that must be followed in the procurement of goods / this service is the starting point for fraud in this sector. In addition to e-procuremet which is implemented as a solution in preventing the possibility of fraud, there is also a need for good internal control activities in a government, good internal control allows you to face a problem or fraud, if the internal control of a government is weak, then the possibility of occurrence fraud will be very large [2]. Conversely, if internal control is strong, the possibility of fraud can be minimized. The purpose of this study was to determine whether e-procurement and internal control effectiveness affect fraud prevention in an agency in the procurement of goods / services. Based on the background description above, the researcher took the title "The Effect of E-Procurement and Efectivity Internal Control on Fraud Prevention".

## RESEARCH METHODS

### Research Approach

In this study, using a quantitative research approach that aims to prove the theory of the hypothesis and to obtain conclusions [3].

### Research Variables and Operational Definitions

**Table 1.** Research Variables and Operational Definitions

Variable	Definition
<i>E-procurement</i>	A softWare used by a government agency or company to purchase goods / services electronically using the internet as a medium for buying and selling or for auctions.[4]
<i>Efectivity Internal Control</i>	A process consisting of policies and procedures that are designed to be implemented by people to provide adequate confidence in the achievement of certain related objectives.[5]
<i>Pencegahan Fraud</i>	Fraud is a fraud that has been committed by several groups or a person to gain a large advantage and harm other parties or institutions. [3]

### Population and Sample

Based on the explanation above, the population in this study were Pokja ULP (Procurement Service Unit) in Sidoarjo and Mojokerto Regencies. The study used purposive sampling so that a total of 46 working groups were obtained, including the ULP Pokja in Sidoarjo Regency 23 people, and the ULP Working Group in Mojokerto Regency 23 people.



### Analysis Technique

- Multiple Linear Regression Analysis

Multiple linear regression test was conducted to determine the direction of the relationship between the independent variables on the dependent [6].

- T test (partial test)

This is to determine whether e-procurement is partially and the effectiveness of internal controls on fraud prevention.

- F Test (Simultaneous)

This is to determine whether e-procurement simultaneously and the effectiveness of internal controls on fraud prevention

- Correlation Coefficient Analysis (R)

This is to determine the relationship between the independent variable and the dependent variable.

- Analysis of the Coefficient of Determination (R<sup>2</sup>) The coefficient of determination is a measure to determine the suitability or accuracy between values with or the regression line with the sample data [7].

## RESULTS AND DISCUSSION

### Results

#### Multiple Linear Regression Analysis

Tabel 2. Multiple Linear Regression Analysis

Model	Unstandar dize		Standard izeddCo efficients	tt	Si g g	Collinearit yy Statistics	
	uCoefficie nts	St.E rorr				Tolera nce	VI FF
1(Con stantt)	11, 96 2	6,3 0 6		1, 89 7	,0 6 6		
e- Procur ement (X1)	.00 6	,13 5	.005	0, 46	,9 6 4	,894	1, 11 8
Efeti vity Interna l Contro l(X2)	,99 8	.16 2	.731	6, 17 7	,0 0 0	,894	1, 11 8

a. Dependent=Variable: Pencegahan Fraud (Y)

Based on the results of the multiple linear regression statistical test in Table II, it can be formulated with the multiple linear regression equation as follows:

$$Y = 11,962 + 0,006 X1 + 0,998 X2$$

1) The constant value ( $\alpha$ ) is 11.962, which means that e-procurement, the effectiveness of internal control is 0, so the prevention of fraud is positive, namely 11.962.

2) The regression coefficient ( $\beta$ ) value of the e-procurement variable (X1) is positive, namely 0.006, this means that for each e-procurement variable experiences an increase of 1%, fraud prevention will decrease by 0.6%.

3) The regression coefficient value ( $\beta$ ) of the internal control effectiveness variable (X2) is positive, namely 0.998, this indicates that for each variable the effectiveness of internal control has increased by 1%, then fraud prevention will decrease by 9.98%.

- t test (partial)

This test is conducted to determine the level of individual significance influence between the independent variable on the dependent variable. The results of this t test can be seen in table II. In the statistical test, the t table value is needed to be

Compared with the t count in the t statistical test results. In this study, it is known that  $df = 40$ , so that the t table is 1.687. The determination of t table is obtained by the following formula:

$$Df = n-k-1 = 40-2-1 = 37$$

From the results of statistical tests, it can be seen in table II that the influence between the independent variable and the dependent variable can be explained as follows:

- a) Effect of E-procurement (X1) on Fraud Prevention (Y)

The result of statistical test at 4.10 shows that t count is 0.46 with a significance level of 0.964. The t value is smaller than t table ( $0.046 < 1.687$ ), and the value is significant ( $0.964 > 0.05$ ), so H1 is rejected and H0 is accepted. This shows that e-procurement partially has no effect on fraud prevention.

- b) Effect of Efectivity Internal Control (X2) on Fraud Prevention (Y)

The results of the statistics in table 4.10 show that the t count is 6.177 with a significance level of 0.00. The t value is greater than the t table ( $6.177 > 1.687$ ), and the significant value ( $0.00 < 0.05$ ) means H1 is accepted and H0 is rejected. This indicates that the effectiveness of internal control partially affects fraud prevention.

- f Test (Simultaneous)

**Tabel 3.** Simultaneous Test Results (Test F)

Model	Sum of Squares	Df	Mean Square	F	Sig.
1. Regression	551,352	2	275,676	21,440	,000 <sup>a</sup>
Residual	475,748	37	12,858		
Total	1027,100	39			

a. Predictors: (Constant), Effectivity Internal Control, e-Procurement

b. Dependent Variable: Pencegahan Fraud

Based on Table III, it can be seen that the regression coefficient value F is 21.440. The F table value is 3.25 so the calculated F value is greater than the F table ( $21.440 > 3.25$ ), it can be said that e-procurement and the effectiveness of internal control have a simultaneous effect on fraud prevention.

- Correlation Coefficient Analysis

**Tabel 4.** Simultaneous Test Results (Test F)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin Watson
1	.733	.537	.512	3.586	2.377

a. Predictors: (Constant), Effectivity Internal Control, e-Procurement

b. Dependent Variabel: Pencegahan Fraud

Based on the test results of the correlation coefficient analysis in table 6, it can be seen that the correlation coefficient value is 0.733. This value is at the internal level of the coefficient of 0.60 to 0.799 which indicates a strong level of relationship.

- Determination Coefficient Analysis (R<sup>2</sup>)

From the results of statistical tests in table 6, it is known that the value of Adjusted R Square is 0.512. This shows that e-procurement and the effectiveness of internal control can explain 5.12% of the variation in fraud prevention variables. While the remaining 94.88% is explained by factors other than those described in this study.

### Discussion

1) Effect of E-procurement on Fraud Prevention Based on the results of the hypothesis from the t test that has been conducted, e-procurement has no effect on fraud prevention.

2) Effect of Internal Control Effectivity on Fraud Prevention Based on the results of the hypothesis from the t-test that has been done, the effectiveness of internal control affects the prevention of fraud.

3) Effect of E-procurement and Effectivity Internal Control on Fraud Prevention Based on the results of the f test that has been conducted, it can be concluded that e-procurement and the effectiveness of internal control have an effect on fraud prevention.

### CONCLUSION

1) E-procurement has no partial effect on fraud prevention. This can be shown that e-procurement is still low in preventing fraud. Even though the procurement of goods / services itself has been facilitated through the e-procurement system that has been provided by the government, there are still many people who come to the ULP (Procurement Service Unit) office to carry out tenders.

2) Effectivity internal control partially affects the prevention of fraud. This can be shown that the higher the effectiveness of internal controls that are implemented, the less fraud that occurs in agencies.

3) E-procurement and effectiveness of internal controls simultaneously affect fraud prevention. This can be shown that the higher the e-procurement and the effectiveness of internal controls, the higher the fraud prevention in the government in East Java.

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