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END USER TRAINING, RE-ENGINEERING PROCESS AND THE EFFECTIVENESS OF FRAUD PREVENTION: THE ROLE OF MODERATION OF ORGANIZATIONAL COMMITMENT

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Abstrak

This study determine the moderating effect of organizational commitment on end-user training, the re-engineering process in the LPSE system with fraud prevention in the procurement of good and service electronically in the main public sector in regional government. This study used an explanatory quantitative approach with multiple regression method. The population of this research was public sector organization with the regional government in Blitar Regency as the sample and used the purposive sampling as the sampling technique and the consideration criteria of the selected sample members who are the member who involved in the electronic procurement of good and service. The sample taken was included elements of the OPD leadership, APIP, procurement official and officer at LPSE. The result showed that organizational commitment was able to moderate the relationship of the end-user training and re-engineering process with fraud prevention. The implication of this study was in order the practitioners in the public sector always pay attention to the competency of LPSE user by routinely conducting training and regularly updating the system to improve the quality of electronic procurement implementation. For further research, it is hope to develop and to test other variable which is also strongly predict influence the success of the e-procurement implementation in order to improve fraud prevention.

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THE MODERATING EFFECT OF ORGANISATIONAL COMMITMENT ON END-USER TRAINING, AND RE-ENGINEERING PROCESS AS PROCUREMENT FRAUD PREVENTION

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Abstract

Purpose: This study determines the moderating effect of organizational commitment on end-user training, and the re-engineering process as means to prevent the fraud risks, in the context of e-procurement.

Design/methodology/approach: We conducted a survey in the regional government in Blitar Regency, using purposive sampling as its technique.

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Originality: This study considers the importance of points grounded in the idea of organizational commitment as underpinning stands for conceptualising the end-user training, and the re-engineering process as means to prevent the fraud risks.

Keywords: Organizational Commitment, End-user Training, Re-engineering Process, Fraud Prevention.

Introduction

Fraud is not a new issue for both public and private sectors. All organisations may face it regardless of size, industry or country. But, fraud risk in public sectors is likely to increase, and is

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INTRODUCTION

The case that is often highlighted by fraud is in the public sector. This is because the public sector is a representation of the people (public interest) who have an obligation to responsible to the main stakeholder that is the public itself. In fact, the practice of fraud in the procurement of good and service increasingly shows a trend which is quite worrying. Tuanakotta (2010) states that one of the biggest source of corruption is the procurement of good and service. Data from the Corruption Eradication Commission, from 2004 to 2017 cases of procurement of good and service in Indonesia shows the second rank after bribery. The types of cases handled by the KPK, in 2014 the types of procurement cases is ranked second from total case handling in 2014 (KPK, 2015). The result of the fraud risk assessment of the Supreme Audit Agency (BPK) Training Center indicated that the most vulnerable sector is the procurement of goods and services (BPK, 2012).

Since 2012, the Indonesian government has instructed to hold e-procurement. This electronic procurement uses a system managed by LPSE (Electronic Procurement Agency).

E-procurement system is an automatic system for the procurement of good and service using the internet (Mose, Njihia, & Magutu, 2013). Furthermore, according to Mose et al. (2013) in recent years, Information technology (the internet) has become a media that is widely used by public and private sector organizations to simplify and automate procurement and other process. Although there are controversies regarding the implementation of e-procurement (Dai & Kauffman, 2001), there is no doubt that the use of the internet in e-procurement has several advantages compared to systems that were previously used by many organizations.

Some of the reasons adopting e-procurement are: 1) competition exalation (Aguiar & Reis, 2008); 2) good supply chain (A. & Ageshin, 2001; Aberdeen, 2005; Aguiar & Reis, 2008; McCrea, 2013); 3) Cost saving and cost efficiency (A. & Ageshin, 2001); 4) Process efficiency, transactional benefit, benefit of increasing compliance, benefit of management information, benefit of payment, real time transaction (Eakin, 2003).

E procurement apparently also could not completely prevent the occurrence of fraud in the procurement of goods and services in the government. Faisol, et. al. (2014) the stage in e-procurement cannot completely prevent fraud in Government Procurement of Goods and Services. In contrast to the opinion of Bertot, Jaeger, & Grimes (2010) that related to the procurement of good and service, Information and communication technology (ICT) can play an important role in reducing corruption by promoting the concept of good governance. Philippine Budget Management, the government institute form an e-procurement system in the proces of procurement of good and service to prevent fraud, especially during the pricing process and allow increased public accountability. By implementing e-government, it can significantly reduce corruption in the government procurement of good and service (Andersen, 2009). In line with other study conducted by Nugroho, et. al (2015) that the implementation of e-procurement system has a significant effect on fraud prevention.

The implementation of e-procurement in several countries will vary. The priority scale of the process taken is different. In Indonesia, the priority of the e-procurement implementation is focused on how to avoid unnecessary/not-so-useful project, how the access to procurement information is real time, so fraud perpetrators do not have time to carry out their actions, how to create standard and improve consistency of phase / procurement phase in order can carry out the control function properly, how can the e-procurement system be more transparent and accountable, and finally how the procurement can produce the best quality with the lowest price ratio (Neupane, Soar, Vaidya, & Yong, 2012).

The research conducted by Faisol examined the application of e-procurement system in preventing fraud from being assessed by using the stage of the e-procurement system, but there are some weaknesses occure such as the lack of a strong fundamental theory. The variable related to the successful implementation of e-procurement system have been developed by Vaidya, Sajeey, & Guy (2006) in the form of preposition and variable using literature studies on the implementation of e-procurement systems in many countries in the world. This research produced several factors that can influence the successful implementation of e-procurement system: 1) end user uptake and training; 2) Supplier adoption; 3) System Integration; 4) Business Case / Project Management; 5) Re-engineering the process; 6) Security and authentication; 7) Top Management Support; 8) Change Management; 9) Performance measurement; 10) e-procurement implementation strategy; and 11) Technical Standards. Variables developed by Vaidya above have not been tested extensively, still in the form of preposition. For this reason, quantitative testing is needed in the context of the implementation of e-procurement system, especially in Indonesia.

E-procurement is an applied technology that is utilized in the procurement process that replaced the procurement process manually and conventionally, and it is relatively new to develop. For this reason, the need to train users involved in the e-procurement process is important and urgent to support the successful implementation of e-procurement (The World Bank, 2003). The users will be able to get the benefit from e-procurement when they understand about the operational and function of the e-procurement system (ECOM, 2002). For this reason, high priority is needed in the context of end-user training from this e-procurement system.

The training has a positive influence on commitment (Bartlett, 2002). In the other word, the motivation to participate is because of the benefit of training. The opportunity to get training has a positive effect on organizational commitment and performance (Newman, 2011). Another study was conducted by Kusumawati (2007) stated that training also has a positive influence on organizational commitment. Therefore, it is suspected that training has a close relationship with organizational commitment in realizing the successful implementation of e-procurement.

In the implementation of e-procurement, the re-engineering process is thought be one of the important things. The implementation of e-procurement will require re-engineering of existing procurement process (KPMG, 2001). According to Stenning & Associates Pty Ltd, (2003), to significantly increase the benefits obtained from the initiation of e-procurement implementation, the change is needed to be made through the process of re-engineering. Therefore, a re-engineering process is needed to improve existing process in order to increase the success of e-procurement implementation.

The practice of irregularity (corruption) in the auction was still occurred, even though it has been done electronically. The practice included was such the requirement for discriminatory auction, tenders with technical or brand requirement and specification that lead to certain business actors, social gathering tenders, conspiracies occurring between one or several business actors with tender committees (Tefa, 2013). So to minimize these constraints, the role of internal auditors and the commitment of the procurement apparatus need to be greatly improved (Nugroho et al., 2015).

The high intensity of fraud should awaken all parties to build organizational commitment. This organizational commitment is built in line with the application of good and consistent good governance in all layers because without awareness and commitment, it will bring into poor government performance (Hermiyetti, 2010). If employees in an organization have a high organizational commitment to the organization, this can reduce the incidence of fraud in the government sector (Purwitasari, 2013). However, it is different from the result of Sularso, Astogini, & Dewi (2015), which conducted research at the Banyumas Regency Government Hospital stated that organizational commitment had no effect on procurement fraud. The reason for their finding was that there was almost no turnover either because of resignation, dismissal, or downsizing government agency, giving low assumption or high organizational commitment, employees would still be in the agency. These conditions cause the low responsibility, so employees tend to remain unethical by misusing power, position and agency resources without fear of being dismissed. This organizational commitment is one of the obstacle in implementing e-procurement policy (Yuwinanto, 2013).

LITERATURE REVIEW AND HYPOTESHIS

The Governance of Good Government

Governance cannot be separated from the basic principles of good governance, there are transparency, participation, and accountability as the main elements. The terminology of good governance is not yet standard, but many definitions have tried to dissect the meaning of good governance. However, there is no denying that good governance has been considered as an important element to ensure national prosperity.

The United Nation Commission on Human Rights identify several principles, there are transparency, responsibility, accountability, participation, and responsiveness as the key principles of good governance (Sivilianto, 2017).

While The Canadian International Development Agency defines that good governance is reflected if the power of the organization (or government) is run effectively, equitably, honestly, transparently, and accountably. Meanwhile, the UN Development Program (UNDP) in 1997 (in Sivilianto, 2017) suggested 8 (eight) principles of good governance: 1) Equality to participate in policy making; 2) Responsiveness to stakeholder needs; 3) the ability to mediate differences between stakeholder to achieve mutual consensus; 4) Accountability to the served stakeholder; 5) Transparency in the policy making process; 6) Activities are based on legal rules / framework; 7) Having a broad and long-term vision to improve governance process that guarantee the sustainability of social and economic development; and 8) the assurance for the right of all people to improve their lives through fair and inclusive way.

A similar concept is also contain in constitution No. 28 of 1999 concerning the Organization of a Clean and Free of Corruption, Collusion and Nepotism concerning the general principles of good state governance: 1) Principle of legal certainty; 2) An orderly principle of state administration; 3) Principle of public interest; 4) Principle of openness; 5) Principle of proportionality; 6) Principle of professionalism; and 7) Principle of accountability (KPK, 2004).

From the various definitions and principles of good governance, this study took the principle of Transparency, Participation, Accountability and Coordination as a key factor in the development of success factors in implementing e-procurement in order to prevent fraud. These four key principles are then used as a basis for development which is seen from the side of the legal foundation, actors and their implementation. The selection of the four principles of good governance in indicator is not for simplification purpose, but rather to facilitate the identification of problem through grouping indicators based on the minimum principles of achieving good governance in the implementation of e-procurement that can prevent fraud.

The essence of the concept of good governance as described above is the power of the concept of governance lies in the activeness of the state sector, society and market to interact. Therefore, good governance, as a social project, must look at the condition of sectors outside the country, so that there is an interconnection between sectors that structure the governance.

At least, there are five characteristics as the main principles that must be fulfilled in the criteria of good public governance as a principle that is mutually bound: 1. Accountability, is the obligation to account; 2. Open and transparent (openness and transparency); 3. Obedience to the rule of law; 4. Strong commitment to work for the interest of the nation and state, and not in groups or individuals; 5. Commitment to include and provide opportunities for the community to participate in development (Budi, 1999).

In the process of procuring good and service, it must adhere to good governance in its implementation. More specifically on e-procurement implementation must be done properly so that it is in accordance with the principles of e-procurement implementation, so that the objective of e-procurement can be achieved. The purpose of the e-procurement proposed by (Willem, 2012) is as follows: 1) Increasing transparency and accountability; 2) Increasing

market access and business competition; 3) Increasing the level of efficiency of the procurement process; 4) Support the monitoring and audit process; and 5) Fulfill the latest information access needs.

The principles of e-procurement implementation are: 1) Efficient; 2) Effective; 3) Competitive; 4) and transparent. This principle is in line with the principle of good governance. Conformity to this principle made e-procurement relevant to the development of current governance that was feasible to be implemented in a planned manner.

Seeing the other principles of good governance, that is strong commitment to work for the nation and the state. It indicates that achieving good governance requires a strong commitment. This commitment must be reduced from the central government to the ministries, regional governments, and even the smallest organs in the government. Therefore, a strong organizational commitment is needed in running the government, especially the implementation of e-procurement.

In terms of other benefits, good governance is also able to prevent fraud occurring. This is consistent with Soleman's study (2013) that good governance has a positive effect on fraud prevention. Seeing the wide role of good governance, making this concept relevant to be used as a reference for the implementation of e-procurement in accordance with the principle and objective of e-procurement and also the concept of good governance.

End User Training

The need to train staff in procurement practice, the change in traditional procurement towards technology, the use of new tool and technology in e-procurement are very important to do to achieve successful implementation of e-procurement (The World Bank, 2003). End users can understand the immediate benefits of an e-procurement system after users understand its operational functionality (CGEC, 2002). It means that training must be given as a high priority, along with the need for public sector institution to identify the skill needed by all parties involved in procurement (ECOM, 2002). Because technology does not guarantee the success of adoption, the successful implementation of e-procurement in the public sector is depend on the user who use the new process and system. One of the solution to the successful implementation is must be able to attract end users to see e-procurement as the preferred way to deliver good and service (KPMG, 2001). The success of the project also depends on communication to the user (Birks, Bond, & Radford, 2001). According to CGEC (2002), the two main obstacles increasing support among users are the level of understanding and acceptance of their technology, and their willingness to change sustainably. When the implementation process develops, a user satisfaction survey can periodically identify the needs that may arise for the next training phase (OSD, 2001).

Re-engineering Process E-Procurement

E-procurement must be seen as a mechanism that makes it possible to make procurement process more efficient in terms of cost, time, and achievement of money value (ECOM, 2002), where existing procurement practice and procedure can differ from the goal and objective of the new concept. The implementation of e-procurement would require re-engineering of existing procurement process (KPMG, 2001). Birks et al. (2001) noted that role and responsibility could change substantially with new process, which required staff to adapt according to exist condition. According to Stenning & Associates Pty Ltd (2003), to significantly increase the benefits obtained from the initiation of e-procurement implementation, the change needed to be made through reengineering process. Birks et al., (2001) states that the reengineering process should not only handle the process but also supplier relations and all internal groups associated with the procurement.

Organizational Commitment

Organizational commitment is a person's commitment to the organization where he works. A person's commitment to the organization is one guarantee to maintain the continuity of the organization. In his research, Porter and Steers (In Luthans, 2006) shows that high commitment affects the high level of performance. In addition, someone who has a high level of commitment to his organization tends to stay as a member in a long time. Organizational commitment describes the extent to which a person identifies himself with his organization and his willingness to remain in his organization. Organizational commitment according to Noe, et. al. (2000), is the degree to which a person positions himself in the organization and willingness to continue the effort to achieve the interest of his organization. A person who has low commitment to organization often waited for good opportunity to get out of their job. This definition illustrated that organizational commitment is how someone put himself in an organization and how a person has the will to maintain himself in the organization.

Building commitment has been a widespread concern in organizational psychology research for many years (Cohen & Ader, 1993; Gutierrez, Candela, & Carver, 2012; Huang, You, & Tsai, 2012; Jackson, Meyer, & Wang, 2013; Mathieu & Zajac, 1990; Meyer & Allen, 1997; Tett., 1993; Wayne, Casper, Matthews, & Allen, 2013). Organizational commitment refers to the extent to which an organization's employees see themselves as belonging to an organization (or part of it) and feel attached to it (Jackson et al., 2013; Van Dick, 2004). According to Allen & Meyer, (1990), three forms of organizational commitment can be divided into: 1) Affective Commitment; and 2) Normative Commitments.

Affective commitment expresses the emotional attachment of employees. Employees who demonstrate high-level emotional commitment feel integrated into the organization and identify themselves with it (Jackson et al., 2013; Meyer, Stanley, Herscovitch, & Topolnytsky, 2002; Mowday, Steers, & Porter, 1982; Van Dick, 2004). In detail, there are three aspects that form affective commitment: a) strong belief in organizational goal and value and employee's acceptance of an organization, b) readiness to provide someone's support to the organization, and c) strong need of employees to maintain their membership in the organization (Mowday et al., 1982).

There are several factors that make affective commitment develop: a) Organizational Characteristic. Meyer & Allen (1997) stated that several studies have examined the relationship between organizational commitment and organizational structure. Although this study is limited, there is some evidence that affective commitment is related to decision making and rule and also procedure in the organization. b) Personal Characteristic. Personal characteristic consisting of the need for achievement, affiliation and freedom, and interest in working life have been found to be related to organizational commitment. Individual who choose their job according to their personal characteristic will have a more positive work attitude than employees who do not have job based on that characteristic and c) Work Experience. Work experience is a social drive and presents a psychological attraction that is formed in an organization. The employees whose experience in the organization meets their expectations and can satisfy their basic needs will further develop commitment.

Normative commitment, contradictory is incompatible with every individual who feels an attachment to member of the organization, but rather reflect their moral obligation to the organization (Meyer et al., 2002). In this way, for example, individual attachment arise from the commitment of continuing result from motivation to avoid future cost that will be associated with possible change of leadership (Allen & Meyer, 1990; Meyer et al., 2002). The greater the commitment of employees, the greater they feel the costs of these changes (eg relocation, loss of wages, loss of personal contact with former co-workers). In this case, previous investment made by employees in the organization (for example, special knowledge acquired) and benefits that might be obtained through this ("side bet", for instance additional

payment, retirement claim) play an important role. Continuous commitment is consequently consistent with the result of the cognitive evaluation process, and is not emotionally colored (Meyer et al., 2002).

A number of studies have examined commitment correlation. The basis for most analyzes was the confirmation of affective commitment (Mathieu & Zajac, 1990; Meyer & Allen, 1997; Meyer et al., 2002). In some meta-analyzes, a negative correlation was found between affective commitment and absenteeism and fluctuation. Positive relationships were found between affective and motivational commitment, organizational behavior, job satisfaction, performance and productivity (Davila & Garcia, 2012; Dello Russo, Vecchione, & Borgogni, 2013; Gutierrez et al., 2012; Huang et al., 2012; Mathieu & Zajac, 1990; Meyer & Allen, 1997; Meyer et al., 2002; Vecina, Chacon, Marzana, & Marta, 2013).

The relationship between commitment and performance is clearly good in term of employee self-assessment (Bycio, Hackett, & Allen, 1995; Lee, 2005; Leong, Randall, & Cote, 1994; Meyer, Allen, & Smith, 1993) and in performance appraisal by superior (Mayer & Schoorman, 1992), and is related to objective performance indicator (Bashaw & Grant, 1994; Van Dick, 2004). In addition, affective commitment is positively correlated with organizational behavior (Meyer et al., 2002; Van Dick, 2001) and job satisfaction, and negatively correlated with the tendency of employees to leave the company (Lee, 2005). For normative commitment, the correlation with performance was in the same direction, but it turned out to be smaller (Meyer & Allen, 1997; Van Dick, 2001). Furthermore, negative correlation has been shown with fluctuation and absence. Conversely, a significant correlation is only between sustained commitment and fluctuation, not between sustained commitment and performance, absenteeism (Meyer & Allen, 1997; Van Dick, 2001). Affective commitment is positively related to transformational leadership, organizational support, ethical climate, organizational suitability, interactional, distributive, and procedural justice. And also negatively correlated with age discrimination, role ambiguity and role conflict (Gutierrez et al., 2012; Huang et al., 2012; Meyer et al., 2002; Rabl & Del Carmen Triana, 2013).

Research Dessler (1999) shows that employees who have a high commitment have low absenteeism and have a longer working period and tends to work harder and show better performance. Supporting family organization produce higher affective commitment by reducing family conflict and increasing enrichment of family work (Wayne et al., 2013). People with high affective and normative commitment show good working condition, intention to remain in the organization and well-being while people with high continuing commitment seek new job and high scores in anxiety and depression (Jackson et al., 2013). The high commitment of the employees mentioned above was inseparable from employee's trust in good management towards them. That was the management approach to human resource as a valuable asset and not merely as a commodity that can be exploited.

Overall, commitment, especially affective commitment, has proven to be an important construct of organizational psychological research. The extent to which employees feel attached to their organization correlated significantly with important variable of behavior related to performance. In general, from the point of view of the organization, interest is to foster a high commitment from the employees. However, there were also negative side effects that should not be ignored. For example, very high commitment could conflict with employee's personal obligation that resulting stress and conflict (Randall, 1987). That was especially true for many commitments in international joint ventures (Johnson, 1999). In addition, if high commitment is accompanied by strong pressure for uniformity, it can have a negative effect on working group creativity (Six & Felfe, 2004) and in the extreme "groupthink" foster obedience and fanaticism in the group (Moser, 1996).

Based on the elaborated theoretical foundation, there are questionnaire items developed by Mowday, Steer and Porter that have been validated by Kanning & Hill (2017) The questionnaire items are as follows: 1) I am willing to try diligently in helping the organization achieve its goal; 2) I inform this organization to my friends as a good organization to work; 3) I feel very little loyalty to this organization; 4) I am able to accept every type of work to make sure I still be able work in this organization; 5) I feel that my principles with this organization are in line; 6) I am proud to inform everyone that I am part of this organization; 7) I can also work with other organization on the condition that the type of work performed is similar; 8) This organization really inspired me to excel at work; 9) A little possibility of the current situation that can make me leave this organization; and 10) When considering choosing a job, I like to choose this organization than others; 11) If I am in this organization for a long time, nothing can be expected; 12) Often, I find it difficult to approve an organization's policy on important matter relating to its employees; 13) I really care about the continuity of the organization; 14) For me, this is the best organization that allows me to work; 15) The decision to work in this organization is one of my mistake.

Fraud Prevention

According to Tugiman (2006) fraud prevention consists of: "Various actions taken to minimize the possibility of fraud, limit or minimize losses that may arise if fraud occurs. The main mechanism for fraud prevention is overseeing the primary responsibility for establishing and developing supervision that lies with management."

Tuanakotta (2010) a good and effective procurement system includes the following characteristics: 1) A clear, comprehensive and transparent legal framework requires; 2) Clarity of functional responsibilities and accountability; 3) An organization that is responsible for procurement policies and oversight of the proper implementation of the policy; 4) An enforcement mechanism; and 5) Well-trained procurement staff, the key to ensuring a healthy procurement system. As well as Pope in Hermiyetti (2010) efforts to prevent fraud in the procurement of goods and services include: 1) Strengthening the legal framework; 2) Transparent procedures; 3) Opening tender documents; 4) Evaluation of bids; 5) Delegation of authority; and 6) Independent audits and audits process.

To prevent fraud in the procurement of goods and services, there needs to be improvements in the system of procurement of goods and services. One of them is by increasing and optimizing public services for the community through policies / regulations that are effective, efficient and reflect openness or transparency, in addition to clarity of responsibilities and enforcement systems as well as clarity of rules, given the public has the right to obtain guarantees for access to public information.

METHODOLOGY

This research was used a quantitative research, which examined the relationship between clause or independent variable on the dependent variable. The variable in this study were End-user Training (X1) Process of E-Procurement Reengineering (X2), Organizational Commitment (X3) to Prevention of Fraud (Y) with X3 as moderating variable. The research was conducted in the Blitar Raya Regional Government. The selection of the object of this study considered the Regency / City in East Java, which has utilized the procurement process using an Electronic Procurement System (SPSE) or e procurement system and there was no disruption issue in the area.

The sampling technique used in this study was Purposive Sampling by considering the criteria of selected sample members who were experts in the field of procurement who have used SPSE, Leadership Elements in Regional Organization (OPD), and Government Internal Auditor. The sample size used was Slovin which produced a sample of 90 research samples.

Primary data collection used a questionnaire with a Likert scale with total of 43 statement items on the questionnaire.

In testing the measurement model, test of validity and reliability are carried out because the questions must be valid and reliable. To test hypotheses with the research model formulated, it illustrated in Figure 1 below:

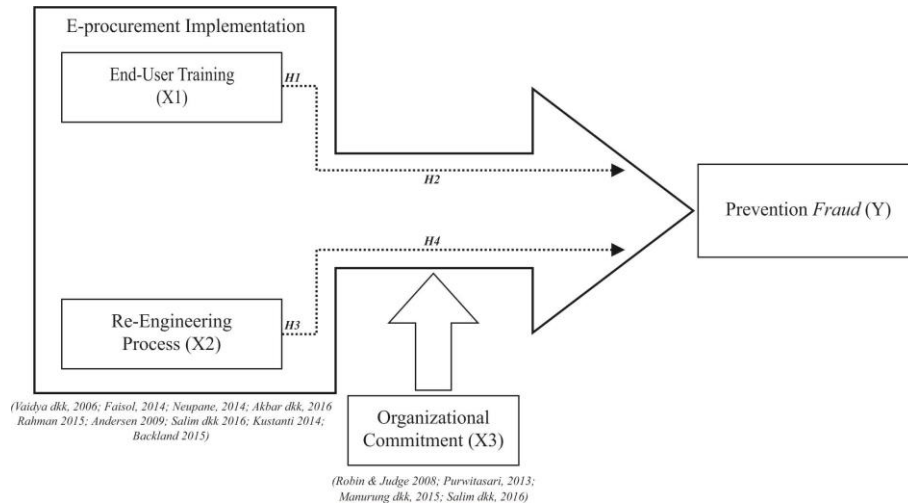


Figure 1. Research Concept

Based on Figure 1, it can see that this study is a study with a regression analysis model with moderating variable. Moderating variable is an independent variable that functions to strengthen or weaken the relationship between the independent variable on the dependent variable (Liana, 2009).

Based on the research concepts formulated, the hypothesis in this study is:

- H1 : There is a significant influence on end-user training on fraud prevention.
- H2 : There is a significant influence on the re-engineering process on fraud prevention.
- H3 : Organizational Commitment is able to moderate relationship the end-user training with fraud prevention.
- H4 : Organizational Commitment is able to moderate relationship the re-engineering process with fraud prevention.

The testing of this research model used the Moderated Regression Analysis (MRA) which is a special application of linear multiple regression where the regression equation contains the interaction element (multiplying two or more independent variables) with the equation as follow:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1X_2X_3 + e$$

Which one:

- Y = Fraud Prevention
- a = Constanta value
- b = Variable Coefficient Value
- X1 = End User Training
- X2 = Re-engineering process
- X3 = Organizational Commitment
- X1X2X3 = Moderating Variabel (interaction between X1, X2 dan X3 variable)

RESULTS

This study examined the effect of moderating organizational commitment on end-user training and the e-procurement reengineering process on the effectiveness of fraud prevention. In accordance with the planned method, this study used primary data that collected using a questionnaire.

Data Quality Analysis

This data quality analysis is carried out by various tests, there are: 1) Normality Data Test; 2) Double Non-Collinearity Test; 3) Autocorrelation Test; and 4) Heterocedasticity Test. Based on the result of testing the normality of the data, it can be seen that the Kolmogorov Smirnov Z value was 1,119. Asymptotic significance of 0.164 means that all variables have $\text{Asymp. Sig} > 0.05$ so that all data can be said to be normally distributed. Furthermore, based on the non-collinearity test that has been carried out, the value of VIF $X1 = 6.6$ and $X2 / Z = 6.67$ can be said that the reengineering process variable (X1) and Organizational Commitment (Z) does not occur with multicollinearity as indicated VIF is less than 10 and was close to 1. For autocorrelation test, got the result of no serial correlation, so the variable is independent (no autocorrelation occur) which is indicated by $du < dw < 4-du$ ($1,703 < 2,118 < 2,297$). To test for heterocedasticity produced non-patterned and dispers points, then heterocedasticity does not occur.

Moderation Analysis

Based on the result of the analysis, obtained the value of Adjusted R Square (R²) of 0.779, means that 77.9% of the Y variation can be explained by independent variables X1, X3, and moderate1. The rest ($100\% - 77.9\% = 22.1\%$) is explained by other reason outside the model. Furthermore, for the ANOVA test or F test produces a calculate F value of 105,763 with a significance level of 0,000. Because of the probability of significance is far less than 0.05, the regression model can be used to predict Y or it can be say that X1, X3 and moderate1 jointly affect Y. Variable X gives a parameter coefficient of 7.465 with a significance level of 0.000 (< 0.05). Variable X1 was gave a parameter coefficient value of 2.324 with a significance level of 0.021 (< 0.05). The moderate variable1 gives the parameter coefficient value of 2.988 with a significance level of 0.026 (< 0.05). Moderate variable1 which is the interaction between X3 which turns out to be significant, so it can be concluded that the X3 variable is a moderating variable.

For the reengineering process variable, from the test, the Adjusted R Square (R²) value of 0.623 means that 62.3% Y variation can be explained by independent variables X2, X3, and moderate2. The rest ($100\% - 62.3\% = 37.7\%$) is explained by other reasons outside the model. Anova test or F test produces a calculated F value of 49,983 with a significance level of 0,000. Because the probability of significance is far less than 0.05, the regression model can be used to predict Y or it can be say that X2, X3 and moderate2 jointly affect Y. Variable X2 gives the parameter coefficient value of 4.603 with a significance level of 0.004 (< 0.05). Variable X2 gives the parameter coefficient value of 5.390 with a significance level of 0.000 (< 0.05). The moderate variable2 gives the parameter coefficient value of 3.516 with a significance level of 0.003 (< 0.05). The moderate variable2 which is the interaction between X3 turns out to be significant, so it can be concluded that X3 variable is a moderating variable.

On the other hand, to the end-user training variable test and the simultaneous reengineering process, the Adjusted R Square (R²) value of 0.803 means that 79.4% of the Y variation can be explained by the independent variable X1 and X2 with moderate3. The rest

(100% - 79.4% = 21.6%) is explained by other reasons outside the model. Anova test or F test produces a calculate F value of 86,645 with a significance level of 0,000. Because the probability of significance is far less than 0.05, the regression model can be used to predict Y or it can be say that X1, X2 and X3 moderate3 together affect Y. Variable X1 gives the parameter coefficient value of 7.935 with a significance level of 0.000 (<0.05). Variable X2 gives a parameter coefficient value of 2.185 with a significance level of 0.012 (<0.05). Variable X3 gives the parameter coefficient value of 2.079 with a significance level of 0.035 (<0.05). The moderate variable3 gives a parameter coefficient of 2.014 with a significance level of 0.003 (<0.05). The moderate variable3 which is the interaction between X1 and X2 with moderation X3, is significant, so it can be concluded that the X3 variable is a moderating variable. Simultaneous calculations are present in detail in table 1 below:

Table 1. Moderation Analysis Results (Hypothesis Test)

Variable	B Coeffisient	Beta	t count	t table	Sig	Hypothesis
Constants	26,813		55,415	1,980	0,000	
Zscore: End-User Training	7,935	1,330	7,913	1,980	0,000	Ha accepted
Zscore: Re-Engineering Process	2,185	0,366	2,579	1,980	0,012	Ha accepted
Zscore: Organizational Commitment	2,079	0,333	2,410	1,980	0,035	Ha accepted
Moderator	2,014	0,275	2,043	1,980	0,003	Ha accepted
F	= 86,645	Sig F	=0,000			
N	= 90					
R Square	= 0,803					
Adjusted R Square	= 0,794					

The output in Table 1 answers one formulation of a problem or one hypothesis and how to look at it is the beta which results from the effect of the interaction of organizational commitment on fraud prevention. The result is positive, which means that the moderation of Organizational Commitment strengthen the influence of end-user training and the reengineering process on fraud prevention. Even though it strengthens, it also has a significant influence.

The hypothesis is test with the result of t test with the amount of t count of 2.579. This value was greater than t table 2.579 (2.579> 1.980) with a significant level of 0.000 smaller than 0.05 then, this indicated that Ha is accepted. Means that: there is influence of end-user training on fraud prevention. Finally it can be concluded that end-user training and Organizational Commitment are able to predict fraud prevention. In addition, it is also proven that organizational commitment is moderating the relationship between end-user training and fraud prevention.

Furthermore, the hypothesis is tested with the result of the t test with the amount of t count of 7.913. This value is greater than table 1.980 (7.913> 1.980) with a significance level of 0.012 smaller than 0.05 then, this indicats that Ha is accepted. Means that: there is an influence of the reengineering process on fraud prevention. Finally it can be concluded that the reengineering process and Organizational Commitment are able to predict fraud prevention. In addition, it is also proves that organizational commitment is moderating the

relationship between end-user training and fraud prevention. The result obtained was the determinant coefficient (Adjusted R Square) of 0.794 or 79.4%, the coefficient of determination is used to determine the percentage of influence of end-user training and organizational commitment on fraud prevention, and the magnitude of the influence of independent variable on dependent variable in this research was 79.4%. While the remaining 20.6% is influenced by other causes outside the model.

Based on the result of regression calculation, then it can be obtained that the Moderated Regression Analysis (MRA) model or interaction test was a special application of linear multiple regression where the regression equation contain the interaction element (multiplying two or more independent variables) with the equation formula as follows:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4(x_1x_2) + e$$
$$Y = 7,935 + 2,185X_1 + 2,079X_2 + 3,079X_3 + 2,014 X_1X_2 + e$$

DISCUSSION

Based on the hypothesis test conducted, it was found that organizational commitment was able to moderate the relationship of end-user training significantly to fraud prevention. This result in a tendency that the higher commitment of the parties involved in the e-procurement process, would also contributed a large influence on the relationship of end-user training to fraud prevention. This finding supported the statement of (Asnawi & Waromi, 2014) that high organizational commitment influences the training of end users. Furthermore, it mean that a high commitment attitude possessed by employees in the organization will make employees work according to the rules that apply in achieving organizational goal, so that it can minimize fraud.

In practice, organizational commitment can be improved by paying attention to the implementation of training aimed at developing attitude and feeling to feel valued by employees because they become part of the company where he worked. It also can apply to the public sector. Training can be conducted with a focus on self-development topic, so that employees understand their roles and responsibilities as a key element of success in the organization. In the current period, many cases have appointed procurement official who did not consider quality and only did the formality. The e-procurement system is difficult to implement properly without users who have the competence to operate it (Wicaksono et al., 2017). Therefore, training is important to make users have more competence in operating the e-procurement system.

Based on the finding of this study, it can have implication for strong organizational commitment, so it be able to become a driver of user training activities in implementing e-procurement which at the end is able to prevent fraud happening. It is because someone with a strong organizational commitment is characterized by several characteristics: 1) striving to help the organization achieve its goals; 2) loyal and always informing the good about the organization; 3) seriousness in work; 4) the common principles of individual with organization; and 5) have pride of the organization.

On the other hand, hypothesis testing also produced empirical finding that there was a significant effect of the reengineering process on fraud prevention. This finding indicated that the increasing process of reengineering in the system of procurement of good and service electronically has a significant impact on increasing fraud prevention. This finding is in line with the statement of Vaidya, Sajeev, & Callender (2006) that the proportion of significant benefit is obtained from the application of e-procurement system re-engineering.

The finding is also in line with the opinion of Panda & Sahu, (2012) that e-procurement can be updated by making the procurement process more efficient, shorter period of time,

lower cost. It is important for organization to review all procurement process as long-standing organizational process and may require re-engineering. The study of (K & Rahman, 2015) with thematic analysis shows how e-procurement reduces public procurement fraud in Malaysia. This study highlight the political and economic strength that disrupt profitable contract and public-private interaction, this need to be reengineered by paying attention into the relationship of the provider and all parties involved who affected by the procurement process.

Furthermore, the result of hypothesis testing with moderating variables yield finding that organizational commitment is able to moderate the relationship of the reengineering process to fraud prevention. It means that the higher the organizational commitment of the parties involved in the e-procurement process will contribute a large influence on the relationship of the reengineering process to fraud prevention. Selanjutnya hasil uji hipotesis dengan variabel moderasi menghasilkan temuan bahwa komitmen organisasi mampu memoderasi hubungan proses rekayasa ulang terhadap pencegahan fraud. Hal ini berarti semakin tinggi komitmen organisasi dari pihak-pihak yang terlibat pada proses e-procurement, akan memberikan kontribusi pengaruh yang besar juga pada hubungan proses rekayasa ulang terhadap pencegahan fraud.

Organizational commitment has been identified as a critical factor in understanding and explaining employee-related work behavior. The attitude of individual or employee who want to stay in organizational membership and strive to achieve goal or desire in the organization by justifying any means. In the context of the implementation of e-procurement, a reengineering process is needed to prevent individuals who justify any of these means to achieve their objective so that fraud can be prevented as early as possible. This study also confirmed the research from Wicaksono et al., (2017) that the e-procurement system has a positive relationship with fraud prevention. Furthermore, these results also supported previous research that e-procurement also has a positive influence on fraud prevention and reducing corruption (Neupane, Soar, & Vaidya, 2014; Nurmandi & Kim, 2015; Zakaria & Azlin, 2016).

This finding is also in line with Sumbayak & Saragih (2017) which shows that organizational commitment affects fraud. Organizational commitment and internal control simultaneously influence the risk of fraud. By instilling a sense of full commitment to the organization and emphasizing the effectiveness of internal control and strength in the control environment, it can overcome the risk of fraud.

Organizational commitment and internal control simultaneously influence the risk of fraud. By instilling a sense of full commitment to the organization and emphasizing the effectiveness of internal control and strength in the control environment, it can overcome the risk of fraud. Besides that, by instilling organizational commitment in a work unit and having a strong and consistent mentality/establishment and having the ability to eliminate fraudulent behavior, through disciplinary enforcement process and compliance from employees, will be able to prevent the influence of fraud (Natasya, Karamoy, & Lambey, 2017).

CONCLUSION

Based on the analysis and discussion outlined, it can be concluded that organizational commitment was able to moderate end-user training and reengineering process in e-procurement with fraud prevention. It indicated that the higher intensity of the implementation of training in e-procurement users and the more active implementation of the reengineering process or the continuous system update process, the more able to prevent fraud from happening in the e-procurement process in the public sector that involved in the e-procurement process. The implication of this study was that practitioners in the public sector always pay attention to the competencies of LPSE users by routinely conducting trainings

and regularly updating the system to improve the quality of electronic procurement implementation. For further researcher, it hope to develop other variables which are also thought to strongly influence the success of the implementation of e-procurement in order to improve fraud prevention.

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