Original Article

Analysis of the Implementation of E-Procurement in the Procurement of Goods and Services in the Procurement of Goods and Services Section of the Regional Secretariat of Enrekang District

Armin[1], Mahlia Muis[2], Lukman Irwan[3]

[1]*Master's Program Students in the Regional Planning and Development Study Program, Faculty of Post Graduate Hasanuddin University, Makassar, Indonesia.*
[2,3]*Lecturer at Regional Planning and Development Study Program, Faculty of Post Graduate Hasanuddin University, Makassar, Indonesia.*

[1]*Corresponding Author : unhasarmin@gmail.com*

Abstract - The Enrekang Regency Government is currently holding e-procurement or auctions through the Electronic Procurement Service (LPSE) as a form of Enrekang Regency Government's commitment to policy implementation of regulations implemented by Presidential Regulation of the Republic of Indonesia No. 16 of 2018 concerning Government Procurement of Goods and Services. In reality, e-procurement still has weaknesses and obstacles in the implementation process, such as lack of financial support, some agencies and service providers are more comfortable with the previous system (conventional procurement), lack of support from the Enrekang Regency government, lack of skills and knowledge about e-procurement. - procurement and security guarantees for the system. The general aim of this research is to analyze the implementation of e-procurement in the procurement of goods. This research is descriptive in nature with a qualitative approach. Analysis of the implementation of e-procurement in the procurement of goods and services in the Goods/Services Procurement Section of the Regional Secretariat using triangulation and member checking. The implementation of E-Procurement is reviewed from disclosure, registration and distribution, electronic bidding, and advanced support. Disclosure findings in the implementation of e-procurement of goods and services at the Regional Secretariat of Enrekang Regency show that there are often ambiguities in tender documents, which make it difficult for providers to understand and obtain requirements. Advanced Support Services' findings in the implementation of e-procurement for procurement of goods and services show that the time readiness provided by goods and service providers is the main problem to be resolved in the Advanced Support Service process. Skills and technical knowledge are still very minimal, which is a finding in the implementation of the e-procurement of goods and services at the Regional Secretariat of Enrekang Regency, where there are still employees and tenderers who do not understand in depth of the e-procurement platform to follow the auction process and complete the files on the platform provided.

Keywords - E-Procurement, Procurement of goods and services, Regional Secretariat, Regulatory Compliance, Data collection.

1. Introduction

The development of information technology has made the world borderless. Its ability to reach all corners of the world connected via an online network can make users connect with each other. Moreover, in administering state life, the government is always required to promote general welfare. The internet, which is in the form of web pages, can be very easily accessed by everyone, providing a lot of useful information according to their interests (Haryati et al., 2011)**.** Regional government as a public sector organization has the aim of providing the best and maximum service to its stakeholders, namely internal stakeholders and external stakeholders. Public services provided by local governments, such as education, health, security, law enforcement, public transportation and the provision of public goods, can be fulfilled by carrying out a procurement process which includes the procurement of goods and services within the scope of the government, hereinafter known as Procurement of Goods/Services Government. The Enrekang Regency government's efforts to create public transparency are regional policies and strategies in development e-government. Development e-government, One of the things carried out in public services is the procurement of goods and services in government agencies that use an electronic auction system or

what is better-known as *e-procurement* (Habibi & Untari, 2012). This instrument utilizes communication and information technology facilities, including electronic public auctions held by the Electronic Procurement Service (LPSE). E-procurement this is necessary so that the Procurement of Goods/Services organized by the Enrekang Regency government can be carried out well so that it can increase and guarantee efficiency, effectiveness, transparency and accountability in spending state money (Aini et al., 2023). In this way, the availability of goods/services can be obtained at the best price and quality, and the administration process is easier and faster and at lower costs, which will have an impact on improving public services.

It is also felt that the existence of problems with partners who have never used electronic systems and do not understand the procurement of goods/services can hinder these activities. Application e-procurement It is hoped that it will be able to bring benefits to its users, such as standardization of the procurement process, the realization of transparency and better procurement efficiency, the availability of special unit price information internally and supporting accountability in the procurement process (Fauzan et al., 2023).

In fact *e-procurement* still has weaknesses and obstacles in the implementation process, such as lack of financial support, some agencies and service providers are more comfortable with the previous system (conventional procurement), lack of support from the Enrekang Regency government, lack of skills and knowledge about e-procurement as well as guaranteeing the security of the system (Akbar et al., 2023).

The Enrekang Regency Government is currently organizing e-procurement or auctions via Electronic Procurement Services (LPSE) as a form of Enrekang Regency Government's commitment to policy implementation of regulations implemented by Presidential Regulation of the Republic of Indonesia No. 16 of 2018 concerning Government Procurement of Goods and Services. The Enrekang Regency Government has formed the Enrekang Regency Regional Secretariat's Goods and Services Procurement Section (BPBJ) with Enrekang Regency Electronic Procurement (LPSE) to analyze the number of irregularities in work auctions, both large and small scale, as well as to create effective, efficient and transparent services in scope of work of the Enrekang Regency government. Based on the above, present electronic procurement, which is hereafter abbreviated as e-procurement, is an auction system in the procurement of goods and services by the government using internet-based technology, information and communication facilities. With e-procurement, the auction process can take place in an effective, efficient, open, competitive, transparent, fair/non-discriminatory and accountable manner so that it is expected to reflect openness/transparency and also minimize fraudulent practices in auctions for the procurement of goods and

services which result in harm to state finances. The emergence of applications e-procurement based on the desire of the Goods and Services Procurement Section of the Enrekang Regency Regional Secretariat to make innovations in the tender process in the Enrekang Regency goods and services procurement service. Process e-procurement ran normally until the circular letter for the implementation of the selection of goods and services provision in this circular was issued; the heads of regional apparatus organizations or work units within the Enrekang Regency government were asked to complete technical documents or correct goods and services procurement package documents to BPBJ within a predetermined time limit.

Although the service auction process has been based on one *e-procurement* However, there are still many reasons for irregularities during the work tender auction, including; There are still practices of corruption, collusion and nepotism in the implementation process e-procurement in Enrekang Regency. As well as minimizing the occurrence of monopolies, intimidation and thuggery in the auction process. Based on the results of the researcher's initial observations and reading summaries from various media, the implementation of electronic services for the procurement of goods and services still found server services that were less than optimal, so service users were hampered by each user's account password which often experienced errors and could not log in to carry out the work. The next problem is the lack of knowledge of service users in analyzing quota availability, as well as the lack of socialization from goods and service providers so that many potential users and the general public provide oblique comments regarding electronic procurement services. Based on the various problems above, the author is interested in making a research issue entitled "Implementation Analysis E-Procurement in the Procurement of Goods and Services in the Goods and Services Procurement Section of the Regional Secretariat of Enrekang Regency."

2. Materials and Methods
2.1. Study Area
This research was carried out in the Goods and Services Procurement Section of the Regional Secretariat of Enrekang Regency. The Enrekang Regency Regional Secretariat is located on Jl. General Sudirman No.1 Pinang Zip Code 91712 Tel. (0420)21019 Website: www.enrekangkab.go.id. email: setda.enrekang@gmail.com.

2.2. Methodology Overview
This research is descriptive in nature with a qualitative approach. Descriptive research is intended to research and gather information in the field about the variables used. The stages of qualitative research go beyond the various stages of critical-scientific thinking, capturing various facts and social phenomena through observations in the field, then analyzing them and attempting to theorize based on what was observed (I. Nurdin & Hartati, 2019).

Table 1. Research informants/respondents

No	Informant/Respondent Category	Amount
1	Employees in the Goods/Services Procurement Section	5
2	E-Procurement Application Users	5

Source: Processed Research Data, 2021

Informants/respondents in this research refer to the appointment of individuals who have the capacity and are deemed to understand the problems that occur regarding implementation analysis *e-procurement* in the procurement of goods and services in the Goods/Services Procurement Section of the Regional Secretariat, Enrekang Regency. The data collection technique in this research is direct interviews, namely a data collection technique to obtain deeper information regarding implementatione-*procurement* in the procurement of goods and services. The analysis in this research uses triangulation and Membercheck analysis. Member checking is the process of checking data obtained by researchers with data providers. This activity aims to find out how far the data obtained matches what was provided by the data source.

2.3. Data Collection

This research uses data collection using primary and secondary methods. Primary data was obtained through interviews, while secondary data was obtained through documentation. The documentation technique is collecting data through documents related to the research object as a data source in the form of scientific literature, newspapers, bulletins, journals and archives that are relevant to research on the implementation of e-procurement in the procurement of goods and services.

2.4. Data Analysis

Data collection in the research was carried out by conducting interviews with predetermined key sources. After conducting the interview, then carry out data reduction on the data that has been determined. The data obtained from the field is quite large, complex and complex, so it needs to be recorded carefully and in detail, then summarized, selecting the main points and those that focus on the research problem. The data is then presented in the form of short descriptions in the form of sentences, charts, and relationships between categories. Next, the data is presented in the form of narrative text.

2.5. Limitations

This research provides limitations on the form of implementing e-procurement in the procurement of goods and services. The implementation of e-procurement aims to achieve cost efficiency in the form of reducing operational costs and reducing the risk of irregularities in the procurement of goods and services. The feasibility of investments made needs to be assessed by measuring the effectiveness of e-procurement implementation.

The next step is to identify the obstacles experienced in the implementation of e-procurement in the procurement of goods and services. Some obstacles occur in the use of e-procurement applications so that, which creates problems and is less effective in implementation.

3. Result
3.1. Implementation of E-Procurement in the Procurement of Goods and Services

Implementation of E-Procurement in the procurement of goods and services plays a vital role in changing and increasing the efficiency of the procurement process. First of all, the E-Procurement platform brings high transparency in the entire process chain, enabling stakeholders to monitor and supervise the procurement process in real time. Thus, this can reduce the risk of corrupt or unethical practices occurring in the procurement process. Additionally, E-Procurement automates various stages in the procurement process, from bidding to contracting, saving time and resources previously spent on manual processes. This brings significant improvement in organizational productivity. These platforms also enable the participation of suppliers from various geographic locations, expanding the range of supplier choices and enabling organizations to obtain more competitive prices (Choi et al., 2016). By storing all documents related to procurement electronically, E-Procurement also simplifies administration and reduces dependence on physical storage (Saputra & Chariri, 2023).

Additionally, the platform provides the ability to evaluate supplier performance based on documented data, making it easier for organizations to select reliable suppliers. Not only that, implementing E-Procurement also results in long-term cost savings by reducing paper use and eliminating time-consuming manual processes. With integrated security and legal compliance features, the platform ensures that organizations comply with all procurement-related regulations. The flexibility and scalability of E-Procurement systems allow for adaptation to organizational needs, as well as allowing for easy expansion or updating as the organization grows. By utilizing the latest technological innovations, such as artificial intelligence and data analysis, E-Procurement also has a positive effect on procurement decisions (Emery et al., 2023).

Lastly, by reducing paper use and physical transportation, E-Procurement implementation supports sustainability goals and helps reduce environmental impact. With these various benefits, the implementation of E-Procurement not only modernizes processes but also brings efficiency, transparency and better risk management in the procurement of goods and services (Muda et al., 2023). The urgency of E-Procurement is an urgent need in the context of procurement of goods and services, especially at the Enrekang Regency Regional Secretariat because it brings a number of benefits that cannot be ignored.

First of all, this platform provides high transparency in the entire procurement process, enabling real-time supervision and monitoring for both operators and employees. This reduces the risk of corrupt or unethical practices that could harm the Enrekang Regency Regional Secretariat organization (Francesco & Hastuti, 2022). Additionally, E-Procurement automates various stages in the procurement process, from request for bids to contract signing, significantly speeding up the process and saving valuable time and resources. The ability to engage suppliers from various locations cannot be ignored either, expanding the range of supplier choices and providing access to more competitive prices.

By storing all documents related to procurement electronically, E-Procurement also reduces dependence on physical storage and makes information easier to access. In addition, this platform allows for evaluating supplier performance based on documented data, making it easier for organizations to select reliable suppliers (Lumintang et al., 2020). For the implementation of E-Procurement in the procurement of goods and services at the Enrekang Regency Regional Secretariat, this research study focuses on the stages, namely Disclosure, Registration and Distribution, Electronic Bidding, and Advanced Support Services.

3.1.1. Disclosure in E-Procurement Implementation

Disclosure in the implementation of E-Procurement refers to openness of information and transparency in the entire process of procuring goods and services. This is an important key in ensuring integrity and accountability at every stage of procurement. By having strong disclosure, organizations can ensure that all parties involved have equal access to information related to the procurement process. This includes information regarding procurement requirements, tender documents, evaluation criteria, and final supplier selection decisions (Illahi & Aman, 2023). Disclosure also includes communications related to contracts, including terms and conditions that must be complied with by suppliers.

By having clear and documented disclosure, organizations can avoid conflicts of interest and ensure that all processes run in accordance with applicable ethical and legal standards. This not only creates a fair and transparent environment for all parties involved but also builds trust among suppliers, internal stakeholders and the general public in the procurement process carried out by the organization. Disclosure is more directed at identifying available goods and services, verifying and validating goods, providing an ordering process, providing payment procedures, storing valid data, and providing reporting (Lisdyantoro et al., 2022). Disclosure has a very important role in implementing E-Procurement in the procurement of goods and services. This is the foundation of transparency and integrity throughout the process. Through disclosure, the organization ensures that every stage of procurement can be monitored and verified by all relevant parties.
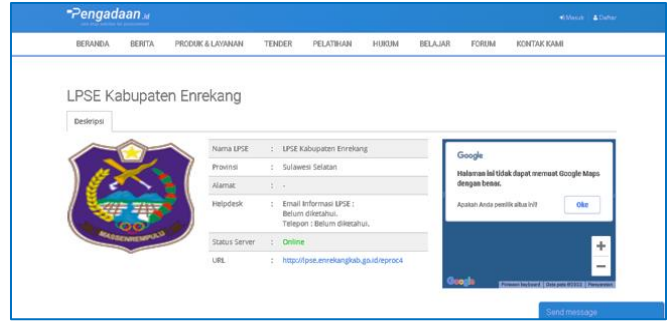

Fig. 1 Vitru E-Procurement website

This includes information related to procurement needs, requirements, and evaluation criteria that suppliers must comply with (Pawesti & Askaf, 2022).

The image above is one form of display of the Enrekang Regency government's e-procurement features, providing various benefits for the public procurement process. First, this platform allows the procurement process to be more efficient and structured. Tender documents can be uploaded and accessed electronically, eliminating the need for physical management, which is often time-consuming.

3.1.2. Registration and Distribution in the Implementation of E-Procurement

Registration and Distribution are two key stages in the implementation of E-Procurement for the procurement of goods and services at the Enrekang Regency Regional Secretariat which have very important significance.

The first stage, namely registration, is the foundation of the entire process. At this stage, the parties involved, such as goods or service providers and procurement entities, officially register on the E-Procurement platform (Hamsyah, 2023). This allows the creation of a reliable database that records essential information from each party involved, including qualifications, capabilities and experience. With structured and verified registration, integrity and transparency in procurement can be maintained, reducing the risk of ethical and legal violations (Efrilianda & Saesario, 2023).

Meanwhile, distribution is the stage where the procurement process actually occurs. At this stage, procurement documents, including requests for bids Request for Qualification (RFQ) or tender notice, are distributed to providers registered in the system. Efficient distribution ensures that parties who meet certain criteria and meet certain conditions can access and respond to the procurement process in a timely manner. Distribution plays a crucial role in ensuring transparency and healthy competition. The urgency lies in setting up an efficient and scalable distribution platform. Timely and structured distribution allows providers who meet the criteria and requirements to respond quickly and provide competitive offers.

3.1.3. Electronic Bidding in E-Procurement Implementation

Electronic Bidding, or electronic auction, has a very important role in implementing E-Procurement for the procurement of goods and services at the Enrekang Regency Regional Secretariat. This method allows the auction process to be carried out digitally via the E-Procurement platform, replacing the conventional approach involving physical meetings. The existence of Electronic Bidding provides various significant advantages. First, this increases the accessibility and participation of participants to be actively involved in the tender. Providers from various geographic locations can access and participate in auctions without being constrained by distance or time factors. In addition, this process becomes more efficient because it allows offers to be submitted and evaluated in real time, reducing the potential for delays (Novitaningrum, 2014).

The urgency of using Electronic Bidding in implementing E-Procurement for the procurement of goods and services cannot be ignored. Electronic Bidding is crucial because it presents a fundamental transformation in the way the auction and procurement process is carried out. First of all, Electronic Bidding brings incredible efficiency. By enabling the entire auction process to take place digitally, the time required for the evaluation process and determining the winner can be reduced significantly. This results in a procurement process that is faster and more responsive to urgent needs (Damayunita, 2022).

Apart from efficiency, Electronic Bidding also brings a high level of transparency. Every step of the auction process, including bid submission and evaluation, can be documented and can be accessed by all relevant parties. This minimizes the risk of manipulation or fraud and provides assurance that procurement decisions are based on facts and pre-established criteria. Furthermore, Electronic Bidding enables healthy and fair competition between providers of goods and services, ensuring that procuring entities get the best deals in terms of price, quality and service.

3.1.4. Advanced Support Services Dalam Implementasi E-Procurement

Advanced Support Services plays a very important role in implementing E-Procurement for the procurement of goods and services at the Enrekang Regency Regional Secretariat. This advanced support service provides organizations with access to in-depth knowledge and specialized guidance in optimizing the use of the E-Procurement platform. With Advanced Support Services, organizations can overcome technical and operational obstacles more quickly and effectively. A dedicated support team can provide solutions that suit the unique needs of the organization, ensuring that the E-Procurement platform is used optimally according to specific needs and objectives (Artantri et al., 2016). The urgency is very important in maximizing the procurement of goods and services at the Enrekang Regency Regional

Secretariat. In this context, Advanced Support Services refers to the various types of technical assistance, training and consulting that E-Procurement providers provide to their clients. The existence of this service presents several key advantages. First, Advanced Support Services helps the Enrekang Regency Regional Secretariat understand in-depth and make optimal use of the E-Procurement system they choose (Udoyono, 2012).

3.2. Obstacles in Implementing E-Procurement for Procurement of Goods and Services

Implementing E-Procurement in the procurement of goods and services can face several potential obstacles that need to be considered. These obstacles can cause discomfort from internal parties in the organization regarding changes or even from the companies involved in the auction participants. Some team members or departments may need time to adapt to the new platform and understand the changed procurement process at the Enrekang District Regional Secretariat.

In addition, adequate training is needed to ensure that all personnel have sufficient knowledge and skills to use the E-Procurement system effectively (Widiarti, 2022). In addition, integration with existing systems and processes within the organization can also be a barrier. Linking E-Procurement with existing financial or Enterprise Resources Planning systems may require extra time and effort to ensure operational integration and effectiveness. Lastly, security and legal compliance are also important factors that must be considered in implementing E-Procurement because it involve transactions and the exchange of important information. Therefore, organizations need to consider and plan carefully to overcome these potential obstacles in the E-Procurement implementation process (Brata, 2018). The obstacles that exist during the implementation of E-Procurement in the procurement of goods and services at the Enrekang Regency Regional Secretariat include minimal technical skills and knowledge, lack of legal and regulatory compliance, limited internet access, and distrust of internal parties.

The obstacles that exist during the implementation of E-Procurement in the procurement of goods and services at the Enrekang Regency Regional Secretariat include minimal technical skills and knowledge, lack of legal and regulatory compliance, limited internet access, and distrust of internal parties.

3.2.1. Technical Skills and Knowledge are Still Minimal

The obstacle that arises from the implementation of E-Procurement is the lack of skills and technical knowledge among relevant personnel. Implementing an E-Procurement system requires a deep understanding of the technology and platform used. However, sometimes, the teams or departments involved may have a limited level of skill and technical knowledge in this regard. This can hinder their ability to make maximum use of the E-Procurement system.

Investment in training and technical skills development is required to ensure that personnel have sufficient capabilities to operate and utilize the system effectively (Prihastuti, 2014). Apart from that, a deep understanding of the features and functions of E-Procurement is also needed to maximize its benefits. Technical skills can also hinder a team's adaptation and acceptance of change. They may feel uncomfortable or lack confidence in using new technology, which can slow down the transition process.

Therefore, organizations need to invest time and resources in training and technical skills development to ensure that personnel have adequate capacity to utilize the E-Procurement system. By understanding that minimal technical skills and knowledge can be a serious obstacle, organizations can take proactive steps to ensure that their personnel have the necessary skills to implement and utilize E-Procurement effectively (Udoyono, 2012).

3.2.2. Lack of Legal and Regulatory Compliance.

Lack of legal and regulatory compliance can be a potentially serious obstacle in the implementation of E-Procurement for the procurement of goods and services at the Regional Secretariat of Pinrang Regency. The procurement process involves sensitive transactions and the exchange of information; therefore, complying with relevant regulations and laws is essential. However, sometimes, incorrect interpretation or lack of deep understanding of applicable regulations can lead to compliance risks. This may include issues related to data privacy, electronic transaction security, or other legal requirements that procurement organizations must comply with (Wardhani et al., 2021). Therefore, companies need to carry out regular audits and monitoring to ensure that every aspect of E-Procurement implementation complies with all applicable legal and regulatory provisions. In this way, they can overcome potential obstacles in terms of legal compliance and ensure that the procurement process runs smoothly and in accordance with applicable laws (Adys & Haq, 2020).

3.2.3. Internet Access Limitations

For the procurement of goods and services, limited internet access is a serious obstacle in implementing E-Procurement. Slow or unstable access can significantly hinder the process of procuring goods and services (Yuwinanto, 2013). The team involved in this process may experience difficulties in accessing the platform E-Procurement in the goods and services procurement section of the Enrekang Regency Regional Secretariat, uploading or downloading documents, and communicating effectively over unreliable networks. This can also slow down the response to bids or requests, which in turn can affect the overall efficiency of the procurement process. Limited internet access can also limit the participation of vendors or parties wishing to submit bids, reducing competition and hindering efforts to get the best price for goods or services needed at the Enrekang Regency

Regional Secretariat. Therefore, overcoming limited internet access and ensuring a reliable connection is an important step in maximizing the benefits of implementing E-Procurement (Afif, 2021). Limited internet access can hinder access to platforms, disrupt communication, and slow down the overall process of procuring goods and services. Teams involved in this process can experience difficulties downloading or uploading documents, participating in electronic auctions, and interacting effectively over unstable networks. In addition, limited internet access can also affect vendor participation and hinder healthy competition. Therefore, overcoming limited internet access is key to ensuring that the E-Procurement process runs smoothly and efficiently and provides full benefits for the organization. This will also enable more inclusive access for various parties involved in procuring goods and services (N. Nurdin & Pettalongi, 2022).

4. Conclusion

Based on the results of the research and discussion described above regarding the analysis of the implementation of E-Procurement in the procurement of goods and services for the Regional Secretariat of Enrekang Regency. In general, research findings reveal that the implementation of E-Procurement in terms of disclosure, registration and distribution, electronic bidding, and advanced support, disclosure in the implementation of e-procurement of goods and services at the Regional Secretariat of Enrekang Regency shows that there are often ambiguities found in tender documents, which result in the provider difficult to understand and obtain requirements. Registration and distribution in the implementation of e-procurement for goods and services procurement shows that the participation of goods and services providers is still very low and affects the procurement process. Electronic bidding in the implementation of e-procurement in the procurement of goods and services shows that electronic bidding has not run optimally. This is proven by the tenderer still finding it very difficult to connect all documents in participating in the auction process to the E-Procurement website. Employees also do not fully understand the working methods in detail, from Electronic Bidding to providing goods and services. The implementation of e-procurement for the procurement of goods and services at the Enrekang Regency Regional Secretariat has found several obstacles, such as minimal technical skills and knowledge, lack of legal and regulatory compliance, limited internet access, and distrust of internal parties. Skills and technical knowledge are still very minimal, which is a finding in the implementation of e-procurement of goods and services at the Regional Secretariat of Enrekang Regency. Lack of legal and regulatory compliance is a finding that hampers the implementation of e-procurement at the Enrekang Regency Regional Secretariat. Distrust of internal parties found in the implementation of e-procurement procurement of goods and services at the Regional Secretariat of Enrekang Regency, many tenderers were concerned that fraud would occur in the auction process.

Acknowledgements

Author Contributions

Conceptualization: Armin
Data curation: Armin
Formal analysis: Armin, Mahlia Muis, Lukman Irwan
Funding acquisition: Armin
Research: Armin
Methodology: Armin, Mahlia Muis, Lukman Irwan
Project administration: Armin
Resource: Armin
Supervision: Armin, Mahlia Muis, Lukman Irwan
Validation: Armin
Writing–original draft: Armin
Writing–reviewing & editing: Armin

References

[1] Ahmad Ahmad, Abd. Kadir Adys, and Nasrul Haq, "Implementation of E-Procurement in the Procurement of Goods and Services in the Government Goods and Services Procurement Services Section (BLPBJ) of the Regional Secretariat of Makassar City," *JPPM: Journal of Public Policy and Management*, vol. 2, no. 2, pp. 85-92, 2020. [CrossRef] [Google Scholar] [Publisher Link]

[2] Afif Widyawan, "*Implementation of E-procurement in Salatiga*," T1 Acconting, pp. 1-24, 2021. [Google Scholar] [Publisher Link]

[3] Rosidah Aini, Marlon Sihombing, and Hatta Ridho, "Effect of Implementation of Electronic Procurement and Good Governance on the Performance of Procurement of Goods and Services of the Regional Secretariat of North Sumatra Province," *Perspective*, vol. 12, no. 2, pp. 628-642, 2023. [CrossRef] [Google Scholar] [Publisher Link]

[4] Fajri Akbar, Maria Maria, and Choiruddin Choiruddin, "The Influence of E-Procurement and Whistleblowing Systems on Preventing Fraud in Procurement of Goods and Services," *Competent: Scientific Journal of Economics and Business*, vol. 2, no. 2, pp. 464–472, 2023. [CrossRef] [Google Scholar] [Publisher Link]

[5] L.P.R.M Artantri, L. Handajani, and E. Pituringsih, "The Role of E-Procurement in Fraud Prevention in Local Government Procurement of Goods/Services on Lombok Island," *Periodical Journal of Economic Sciences*, vol. 10, no. 1, pp. 16-32, 2016. [Google Scholar]

[6] Hyeri Choi et al., "Rethinking the Assessment of E-Government Implementation in Developing Countries from the Perspective of the Design–Reality Gap: Applications in the Indonesian E-Procurement System," *Telecommunications Policy*, vol. 40, no. 7, pp. 644-660, 2016. [CrossRef] [Google Scholar] [Publisher Link]

[7] Aina Damayunita, "Analysis of the Implementation of Electronic Procurement of Goods and Services (E-Procurement) in Palangkaraya City Government Institutions," *Journal of Management and Science*, vol. 7, no. 2, pp. 1004-1007, 2022. [CrossRef] [Google Scholar] [Publisher Link]

[8] Devi Ajeng Efrilianda, and Anggar Jati Saesario, "Analysis of Digital Supply Chain Management in E-procurement Service Usage Using Decision Making Trial Method and Evaluation Laboratory in National Public Procurement Agency," *Scientific Journal of Informatics*, vol. 10, no. 2, pp. 83-92, 2023. [CrossRef] [Google Scholar] [Publisher Link]

[9] Afifudin Fauzan, "*The Influence of Competence, Commitment and Work Motivation on Employee Performance through the Implementation of E-Procurement for Goods/Services Procurement Employees in Pemalang Regency*," Pancasakti University Tegal, pp. 1-54, 2023. [Google Scholar] [Publisher Link]

[10] Muhammad Mujtaba Habibi, and Sri Untari, "Effectiveness of E-Procurement Implementation in Procurement of Goods and Services," *Scientific Journal of Pancasila and Citizenship Education*, vol. 3, no. 2, pp. 159-168, 2012. [CrossRef] [Google Scholar] [Publisher Link]

[11] Ismail Nurdin, and Sri Hartati, *Social Research Methodology,* 1st Edition, Scholar's Friends Media, 2019. [Google Scholar] [Publisher Link]

[12] Edwin Saputra, and Anis Chariri, "Exposing E-Procurement Failures in Preventing Procurement of Goods And Services Fraud," *RAK Journal (Financial Accounting Research)*, vol. 8, no. 1, pp. 51-72, 2023. [CrossRef] [Google Scholar] [Publisher Link]

[13] Thomas Emery, Lela Mélon, and Rok Spruk, "Does e-Procurement Matter for Economic Growth? Subnational Evidence from Australia," *Quarterly Review of Economics and Finance*, vol. 89, pp. 318-334, 2023. [CrossRef] [Google Scholar] [Publisher Link]

[14] Edgar Firman Illahi, and Mardi Aman, "Implementation of E-Procurement in Government Procurement Policy at Polda Metro Jaya," *Economic Journal*, vol. 12, no. 3, pp. 1205-1208, 2023. [Google Scholar] [Publisher Link]

[15] Zulkarnain Zulkarnain, Iskandar Muda, and Sambas Ade Kesuma, "Factors Determining the Adoption of E-Procurement in Developing Countries: A Systematic Literature Review," *International Journal of Social Service and Research*, vol. 3, no. 2, pp. 585-594, 2023. [CrossRef] [Google Scholar] [Publisher Link]

[16] Immanuel Milenius Francesco, and Hastuti Hastuti, "The Effect of Implementing E-Procurement and the Government's Internal Control System on Preventing Fraud in Government Procurement of Goods/Services (Survey of Procurement Officials in Cimahi City)," *Indonesian Accounting Research Journal*, vol. 2, no. 3, pp. 237-243, 2022. [CrossRef] [Google Scholar] [Publisher Link]

[17] R. Danang Astri Lisdyantoro, Andyka B. Wicaksono, and Febry I. Wahyu Utomo, "The Implementation of e-Procurement, Vendor Management System (VMS) and Good Governance Policies in the Procurement Process at the Head Office of the State University of Surabaya Towards a State Universities Legal Entity (PTNBH)," *Asia Pacific Journal of Business Economics and Technology*, vol. 2, no. 6, pp. 56-75, 2022. [CrossRef] [Google Scholar] [Publisher Link]

[18] Michael Nelsen Lumintang, Vecky A.J. Masinambow, and Een N. Walewangko, "Analysis of the Implementation of Electronic Procurement of Goods and Services (E-Procurement) in LPSE Southeast Minahasa Regency," *Journal of Regional Economic and Financial Development*, vol. 21, no. 1, pp. 101–116, 2020. [Google Scholar] [Publisher Link]

[19] Ratih Pawesti, and Eka Askafi "Analysis of the Implementation of Information Systems and Good Governance on Employee Work Efficiency (Study on E-Procurement in the Kediri Regency Government)," *Autonomy*, vol. 22, pp. 185-199, 2022. [Google Scholar] [Publisher Link]

[20] Amir Hamsyah, "Bureaucratic Reform Based on E-Procurement : Opportunities and Challenges," *KnE Social Sciences*, pp. 32-46, 2023. [CrossRef] [Google Scholar] [Publisher Link]

[21] Nurdin Nurdin, and Sagaf S. Pettalongi, "Using the Online and Offline Interpretative Qualitative Case Study Paradigm to Understand the Effectiveness of E-Procurement Implementation," *Coopetition: Management Scientific Journal*, vol. 13, no. 2, pp. 155–168, 2022. [CrossRef] [Google Scholar] [Publisher Link]

[22] Badzlina Daroyani Novitaningrum, and Antun Mardiyanta, "Accountability and Transparency in Procurement Accountability and Transparency in Procurement of Government Goods and Services through Electronic Procurement (Best Practice in the Surabaya City Government)," *Public Policy and Management*, vol. 2, no. 2, pp. 53-71, 2014. [Publisher Link]

[23] Kodar Udoyono, "E-procurement in the Procurement of Goods and Services to Achieve Accountability in the City of Yogyakarta," *Journal of Government Studies*, vol. 3, no. 1, pp. 135-171, 2012. [CrossRef] [Google Scholar] [Publisher Link]

[24] H.P. Yuwinanto, "Implementation of E-Procurement in the Surabaya City Government," *Public Administration Network*, vol. 5, no. 1, pp. 212-231, 2013. [Google Scholar]

[25] Irine Ika Wardhani, Arifa Pratami, and Ikbar Pratama, "E-Procurement as an Effort to Prevent Fraud in the Procurement of Goods and Services in the Procurement Services Unit of North Sumatra Province," *Journal of Accounting and Business: Journal of the Accounting Study Program*, vol. 7, pp. 126-139, 2021. [CrossRef] [Google Scholar] [Publisher Link]