THE EFFECT OF IMPLEMENTATION OF E-PROCUREMENT AND PROCUREMENT ACTORS' COMPETENCY ON REPEATED PROCUREMENT OF GOODS AND SERVICES TENDER AT SECRETARY GENERAL OF MINISTRY OF FINANCE

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Abstrct – This study aims to examine whether the effect of the implementation of E-procurement and procurement actors' competencies on Repeated Procurement of Goods and Services Tender at the Secretariat General of the Ministry of Finance.This study uses the implementation of E-procurement (PE) and procurement actors competencies (KP) as independent variables and Repeated Procurement of Goods and Services Tender (TD) as the dependent variable. The variables in this study were measured using a questionnaire with 5 Likert scales. The population in this study were all employees of the Secretariat General of the Ministry of Finance. The sample used was determined based on multivariative research, with a total sample of 50 employees. Data collection is carried out by distributing questionnaires to employees who become the sample. The analysis technique uses multiple linear regression method with the help of SPSS program. The results of the study prove that (1) the implementation of E-procurement affects the procurement of goods and services that are repeated tender at the Secretariat General of the Ministry of Finance, (2) the competence of procurement actors influences the repeated procurement of goods and services tender at the Secretariat General of the Ministry of Finance.

Keywords: *E-Procurement, Competence of Procurement Actors, Tenders for Recurring Procurement of Goods and Services, Secretariat General of the Ministry of Finance, Presidential Decree 16 of 2018,*

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I. PRELIMINARY

At the end of Semester 1 of 2016, the absorption of the budget within the ministries / state institutions experienced a slowdown, whereas the acceleration of capital and goods spending was expected to increase economic growth. The absorption of the budget until the end of May 2016 was only absorbed IDR 691.6 trillion or 33% of the ceiling valued at IDR 2,095.7 trillion, while the realization of the absorption of ministries / institutions was IDR 82 trillion or 10.6% in the first quarter of 2016. In addition, the Public Relations of the Cabinet Secretariat in the 2016 Semester I Budget Accountability Report explained that 16 ministries / agencies had moderate absorption capacity, namely between 27.5% to 34.2% and 30 ministries / agencies had low absorption, which was at the level of achievement. less than 27.5%.

In the study using a sample of the seven largest ministries / agencies managing spending in Indonesia, there are four main causes for the low absorption of expenditure, namely internal ministries / agencies problems, problems of goods and service procurement mechanisms, budget implementation documents and revision mechanisms, and other problems. In a description related to the problem of the mechanism for the procurement of goods and services, there are 12 factors that cause problems, which result in delays in the implementation / completion of the procurement of goods and services (Siswanto, 2011: 9).

Delayed procurement of goods and services also occurs at the Ministry of Finance. In this delayed procurement tender, it was not only carried out until the second iteration, but more than that. Although the trend has decreased. This is shown in the following table:

Tabel I. Repetition of Procurement per Year of the Ministry of Finance

No	Year	Repetition Of Procurement To				
		2	3	4	5	More than 5
1	2012	353	57	5	2	0
2	2013	97	26	8	1	0
3	2014	64	15	4	0	0
4	2015	79	16	7	2	3
5	2016	36	7	4	0	0

Source: LPSE Ministry of Finance

Within the Ministry of Finance, there are six echelon I units that have regional offices throughout Indonesia. The echelon I work units are the Secretariat General of the Ministry of Finance, the Directorate General of Customs and Excise, the Directorate General of Treasury, the Directorate General of Taxes, the Financial Education and Training Agency, and the Directorate General of State Assets. Of the six echelon I units, in 2018 the Secretariat General of the Ministry of Finance is the echelon I unit that has the highest DIPA ceiling in the Ministry of Finance. Considering that the Secretariat General of the Ministry of Finance is also a user of goods and budget users of the Ministry of Finance, this is what makes the Secretariat General of the Ministry of Finance the locus in this research.

The difference between this study and Karyasa et al. (2014: 19) is that this research examines the application of E-Procurement, the competence of procurement actors in recurring procurement tenders at the Secretariat General of the Ministry of Finance. Previous research only mentioned the factors that influenced the failure of tenders in Badung Regency. In addition, the authors have not found the effect of these independent variables in other studies.

From the information that has been described above, the authors are interested in conducting research related to the causes of repeated procurement of goods / services with the title " **The Effect Of Implementation Of E-Procurement And Procurement Actors' Competency On**

Repeated Procurement Of Goods And Services Tender At Secretary General Of Ministry Of Finance"

Formulation of the problem:

Based on the background of the problem that has been described by the author, the problems that will be answered in this study are:

1. Does the application of E-Procurement affect the recurring procurement of goods / services at the Secretariat General of the Ministry of Finance?
2. Does the competence of the procurement actors affect the recurring tender for the procurement of goods / services at the Secretariat General of the Ministry of Finance?

II. BASIS OF THEORY AND HYPOTHESIS DEVELOPMENT
2.1 Basis of Theory
2.1.1 Public Goods Theory

Pyndick (1996) in Iskandar (2013: 14) explains that the notion of public goods is "goods that can be produced cheaply for consumers, but once the goods are produced, it is difficult to prohibit others from using them. The market cannot always provide public goods, because public goods must be provided at prices that are affordable to the public. The government can solve this problem of public goods by providing them or providing incentives to private parties to produce them. "

Furthermore, Case (2008: 351) explains that the definition of public goods is "goods that have non-excludable and non-rivalry characteristics in their consumption. Nonexcludable means that other people cannot be excluded from the use of a public good, for example in state defense which is provided for the whole society and cannot prohibit others from getting it. Nonrivalry means that the consumption we do does not affect other people in consuming an item, we can consume but not reduce the item and it can still be consumed by other people as a whole. "

The explanation above explains that public goods are the responsibility of the government to provide them, and the public has the right to use them. The provision of public goods is regulated in the procurement mechanism in accordance with Presidential Regulation Number 16 of 2018 (Perpres 16 of 2018) concerning the procurement of goods and services. E-Procurement itself is a mandate from Presidential Decree 16/2018, which in essence makes all procurement, both direct procurement and procurement through tenders, become electronic. Therefore, the Public Goods Theory can be a theoretical basis for the implementation of E-Procurement within the Secretariat General of the Ministry of Finance.

2.1.2 Effectiveness Theory

Etymological effectiveness comes from English effectiveness, which means success. The meaning of the word effectiveness in the Big Indonesian Dictionary on the site https://kbbi.kemdikbud.go.id/ means effectiveness, or according to usage. Hall (1980: 536) states "organizational effectiveness is the highest question of research on organizations. Effectiveness will be the dependent variable that will be parsed, explained, sought, and even challenged ". Still in the same study, Hall explained two kinds of models in organizational effectiveness, namely the objective model and the resource acquisition model. The objective model explains the extent to which the organization understands the organizational goals it will achieve, while the resource acquisition model is based on the organization's efforts to achieve them. Faisol et. al (2014: 74) explains "the effectiveness of E-Procurement, namely increasing control in the value chain, good management of important data, and improving the quality of decision making in the purchasing process in organizations."

Tenders for procurement of goods / services that are repeated are in line with Hall's (1980: 536) theory of the effectiveness of the objective model and the definition of the effectiveness of E-Procurement according to Faisol et. al. (2014: 74). This is because basically, the procurement of goods / services has been determined by the organization even before the fiscal year runs through the Ministry and / or Institution Work Plan and Budget (RKAK / L). Republic of Indonesia

Government Regulation number 21 of 2004 explains that the definition of RKAK / L is a planning and budgeting document that contains the programs and activities of a State Ministry / Agency which is an elaboration of the government's work plan and strategic plans of the State ministries / agencies concerned in one fiscal year and budget. necessary to carry it out.

2.1.3 Implementation of E-Procurement

Vaidya et al. (2006: 72) defines "E-Procurement is the use of Internet-based (integrated) information and communication technologies (ICTs) to carry out individual or all stages of the procurement process including search, sourcing, negotiation, ordering, receipt, and post-purchase review ". Purwanto (2008: 46) himself explains "E-Procurement is an application for managing data on procurement of goods / services which includes internet-based procurement data which is designed to achieve an effective, efficient and integrated procurement process". In addition, Article 1 number 37 Presidential Regulation number 54 of 2010, electronic procurement or E-Procurement is the procurement of goods / services carried out by using information technology and electronic transactions in accordance with statutory provisions. Therefore, the authors conclude that E-Procurement in this study is an internet-integrated information system, containing the entire process of procuring goods and services in electronic form and stored in a data center where its implementation is regulated by statutory provisions in order to produce effective procurement. and efficient.

2.1.4 Competency Theory

Davis (2009: 299) in Busro (2018: 25) describes that "competency is a capability perspective and people knowledge, especially to impact on the ability for need in a business via minimizing costs and optimizing services to customers more for less". Competence is the perspective of human capabilities and knowledge, especially the ability to share the needs of a business by minimizing costs and optimizing services to customers, nothing more, not less. Spencer in Astuti (2012: 65) explains that "competence is a characteristic that underlies a person in relation to the effectiveness of individual performance in their work or basic characteristics of individuals who have a causal or causal relationship with criteria used as a reference, effective or performing prime or superior in the workplace or in certain situations ".

According to Mc.Clelland in Sedarmayanti (2011: 126), "competence is a fundamental characteristic that a person has that directly affects, or can predict, excellent performance. In other words, competence is what outstanding performers do more often, in more situations, with better results, than what policy assessors do ".

Competence can be likened to an "iceberg" in which skills and knowledge form their pinnacle above the water. The part below the water's surface is not visible to the eye, but forms the foundation and has an influence on the shape of the part above the water. Social roles and self-image are in a person's "conscious" part, while a person's motives are in his "subconscious" realm. Explanation of each competency according to Mc. Clelland is:

1. Skills   : expertise / ability to do something / certain task well,
2. Knowledge   : information that is owned / controlled by someone in a certain field.
3. Social role   : the image that a person projects onto others
4. Self-image   : the individual's perception of himself.
5. Traits / characteristics: characteristics that are relatively constant in a person's behavior.
6. Motive   : the constant basis that drives the individual to act / behave.

Then, competence according to Presidential Decree 16 of 2018 is the ability of officials to manage their work based on the principles of efficient, effective, transparent, open, competitive, fair, and accountable with guaranteed certificates as proof of recognition from the government for competence and professional ability in the field of goods / services procurement.

Article 8 of Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods and Services (hereinafter abbreviated as Perpres 16 of 2018) describes procurement actors, namely, Budget User (PA) / Budget User Proxy (KPA), Commitment Making Officer

(PPK), Procurement Officials, Election Working Group, and PjPHP / PPHP.

The definition of each procurement organization is explained in article 1 of Presidential Decree 16 of 2018. Budget User, hereinafter abbreviated as PA, is an official holding the authority to use the budget of the State Ministry / Institution / Regional Apparatus, while the Proxy of Budget Users in APBN Implementation, hereinafter abbreviated as KPA, is an official who obtains the power of the PA to carry out part of the authority and responsibility for the use of the budget at the State Ministry / Institution concerned. Commitment Making Officer, hereinafter abbreviated as PPK, is an official who is authorized by the PA / KPA to make decisions and / or take actions that may result in expenditure of the state budget / regional budget. The Election Working Group, hereinafter referred to as the Election Working Group, is the human resource assigned by the UKPBJ leadership to manage the selection of Providers. Procurement Officers are administrative officers / functional officers / personnel in charge of implementing Direct Procurement, Direct Appointment, and / or E-purchasing. Work Result Inspection Officer, hereinafter abbreviated as PjPHP, is an administrative officer / functional officer / personnel tasked with examining the administration of the results of the procurement of goods / services Work Results Inspection Committee, hereinafter abbreviated as PPHP, is a team in charge of examining the administration of the results of the work of the procurement of goods / services.

2.2 Hyphothesis Development

From the importance of the application of E-Procurement to the success of procurement and the contradiction with its failure, and seeing the phenomenon of the many repeated procurement tenders at the Secretariat General of the Ministry of Finance, the authors propose a hypothesis related to the variable of E-Procurement Implementation as follows:

H1: The implementation of E-Procurement is proven to have a significant effect on the occurrence of repeated procurement tenders at the Secretariat General of the Ministry of Finance.

Astuti (2012: 78) in his research revealed that "the competence of PPK either partially or simultaneously with changes in the system of procurement of goods and services has a significant effect on employee performance in the field of goods and services procurement". In contrast to Astuti (2012: 78), Herriyanto (2012: 77) states that "the competence of implementing HR within the DKI Jakarta Provincial Government in the field of procurement is in the first place as a human resource factor in influencing the delay in absorption of expenditures, especially capital expenditures". From the above studies, the authors argue that if the competence of implementing human resources is a factor in the delay in the absorption of capital expenditures, the competence of the procurement actors also affects the occurrence of repeated procurement tenders. From the description above, the authors propose a hypothesis related to the competency variables of the procurement actors as follows:

H2: The competence of Procurement actors is proven to have a significant influence on the occurrence of repeated procurement tenders at the Secretariat General of the Ministry of Finance.

III. RESEARCH METHODS

3.1. Research Strategies

The strategy used by the author in this study is quantitative, using a questionnaire as a tool to collect (primary) data from respondents / participants. The author chose a questionnaire research strategy because it has several advantages as mentioned by Sukardi (2012, 45), namely: Can express responses or opinions of respondents both personally and in groups to problems.

1. It can be distributed or distributed to respondents easily considering that the respondents in this study were actors in the procurement of goods and services at the Secretariat General of the Ministry of Finance, which has head offices and regional offices from Sumatra to Papua.

2. Can maintain the objectivity of respondents from outside influences on a problem being studied.
3. Can maintain and guarantee the confidentiality of respondents to answer according to their own opinions.

3.2. Population and Sample

Sugiyono (2008: 80) explains the notion of population is "a generalization area consisting of subject objects that have certain characteristic qualities that are determined by the researcher to be studied and then draw conclusions." Therefore, the population of this study is all permanent employees / civil servants who are in the work units of the Secretariat General of the Ministry of Finance throughout Indonesia.

Continuing in the same book, the sample is part of the number and characteristics possessed by the population. In order to find out the effect of the implementation of E-Procurement, and the competence of the procurement actors on the occurrence of repeated procurement of goods / services, the authors chose to use the purposive sampling method, which is a sampling technique with certain considerations.

The specific requirements that underlie the sample selection are that the respondent must be active and serve in one of the procurement organizations, namely, Budget User (PA) / Budget User Proxy (KPA), Commitment Making Officer (PPK), Procurement Officer, Election Working Group, and PjPHP / PPHP. It is intended that the data that will be used in the research can describe the most recent condition of the procurement situation that is in the Secretariat General of the Ministry of Finance. Therefore, the authors sent a questionnaire to members of procurement organizations who are active at the Secretariat General of the Ministry of Finance, which are spread across all vertical units / regional offices throughout Indonesia. Roscoe (1975) in Sekaran (2006: 264) explains "for multivariative research, the sample size used should be at least 10 times larger than the number of variables in the study". In this study, the authors used two independent variables and one dependent variable, so that the minimum required sample in this study was 40 respondents.

3.3 Data and Data Collection Methods

The data used in this study are primary data and the data collection method in this study is a survey by distributing questionnaires, plus a literature study. Literature study is carried out by processing data, articles, journals, and other documents related to the topic of discussion of this study and the questionnaire is a set of written questions that are given to respondents to be answered. The questionnaire distributed is in the form of a written list of questions that have been compiled based on the appropriate indicators. Each of these variables is prepared with questions with different substance. The questionnaire will be distributed directly or electronically (google form) to respondents and collect them at the agreed time.

3.4. Operationalization of Variables

The operational definition in this study is divided into two things, namely the independent / independent variable and the dependent / dependent variable. The explanation of these variables is as follows.

3.4.1. Independent Variable

The independent variables in this study consist of two things, namely the application of E-Procurement and the competence of procurement actors.

a. Application of E-Procurement

The application of E-Procurement is a change in the tender process for the procurement of goods / services from manual to electronic through the SPSE application. The variable of implementing E-Procurement (PE) is measured by three major indicators that have been used by Khafid (2013: 31), namely:

1) control management and data centering,
2) quality of results and production, and
3) relationship with partners.

Of the three indicators, the authors make the five questions in the questionnaire for PE that are

appropriate and support the possibility of repeated procurement of goods / services. The questions in question are:

1) Centralization of control management and centralization of data security makes tender implementation take longer.
2) Standardization of processes and documents (bidding standards) means that the tender implementation must take longer to complete.
3) A more competitive digital procurement process makes the completion of electronic procurement (sometimes) different from the RUP.
4) Clean, transparent and fair procurement obligations cause the electronic procurement tender to be repeated several times.
5) Increased optimization of procurement for the sake of effectiveness and efficiency principles causes the procurement tender process to be completed sometimes later than the estimated initial time (planning).

b. Competence of Procurement Actors

The competence of the procurement actors is the competence of the Budget User (PA) / Budget User Proxy (KPA), Commitment Making Officer (PPK), Procurement Officer, Election Working Group, and PjPHP / PPHP who play a role in the process of procuring goods / services based on the level of knowledge and skills. technical and operational backgrounds from various backgrounds. The competency variable of actors (KP) is compiled based on research conducted by Wibowo (2007: 113) in Taufik (2016: 15) into five questions by considering competency theory and Presidential Regulation number 16 of 2018. The questions in the questionnaire are:

1) Procurement tenders that are delayed / repeated are sometimes caused by knowledge of the procurement process.
2) The ability and experience in completing Procurement work makes the completion of procurement not delayed.
3) Good communication with colleagues makes the procurement complete not delayed.
4) Procurement tenders were delayed several times due to the skill factor in the procurement task.
5) A less comprehensive understanding regarding other Information Technology applications and systems makes procurement different from RUP.

3.4.2. Dependent variable

The dependent variable in this study is a recurring tender for the procurement of goods / services. According to Article 51 of Presidential Decree 16/2018, the process for procurement of goods / services can be repeated if the tender / selection is declared failed. When the first stage of the procurement tender has been declared a failure in accordance with article 51 of the Presidential Decree 16 of 2018, the procurement actor can re-evaluate, re-submit the bid documents, or tender / re-selection. The instrument used to describe this condition is in accordance with Karyasa's research (2014: 25), so that it is described in the form of five questions in the questionnaire with the outline as follows:

1) unpreparedness for E-Procurment,
2) procurement documents are different from the contents of the offer letter,
3) implementation is different from the Presidential Decree on procurement,
4) price fluctuation against Own Cost (HPS), and
5) supporting internet network.

So the questions are as follows:

1) Unpreparedness of the electronic tender system caused procurement to be delayed several times.
2) The electronic procurement application is too complicated and there is minimal socialization from the LPSE of the Ministry of Finance / Head Office so that the implementation of procurement has encountered difficulties several times.
3) clear instructions have been given, but the procurement document from the goods / service provider is different from the contents of the bid letter.

4) The implementation instructions have been submitted, but several procurement implementations differ from the PERPRES provisions concerning procurement.

5) Price fluctuations affect the preparation of an appropriate HPS.

6) Internet network to support procurement is inadequate.

3.4.3. Variable Measurement Method

Data collection in this study will be carried out using a questionnaire on a Likert scale, which is a scale of one to five to examine how strongly the subject agrees or disagrees with the statement. The scale consists of: Score 1 = strongly disagree (STS), Score 2 = disagree (TS), Score 3 = Neutral / doubt (N / RR), Score 4 = agree (S), and Score 5 = strongly agree (SS). The data obtained from the questionnaire is ordinal data. Ordinal data is the quantification data resulting from the conversion of the questionnaire into numerical data. In statistical procedures, such as t test, F test, regression, and so on, require that the data be interval scale. Therefore, the data will be converted from an ordinal scale to an interval scale using the Successive Interval Method with the help of the Excel program.

3.5. Data Analysis Methods

This study aims to determine the relationship between the independent variables consisting of the application of E-Procurement and the competence of the procurement actors to the dependent variable on the recurring procurement of goods / services. Multiple linear regression techniques are used in this study to test the hypotheses that have been compiled. A complete description of the testing techniques is as follows.

a. Research Instrument Testing

Researchers used descriptive statistical methods to determine the results of respondents' answers in detail. This descriptive statistical method consists of:

1) Frequency Table.

Creating a frequency table means distributing data into several classes or categories, then determining the number of observations that belong to a certain class, called the class frequency. The benefit of having a frequency table is that it simplifies the analysis process because the data is grouped and the results can be read immediately.

2) Approval Level Analysis.

Sugiyono (2008: 94) states, to facilitate quantitative analysis, answers can be scored on an ordinal scale as follows:

Answer Strongly Agree (SS) was given a score of 5;

Answer Agree (S) is given a score of 4;

Neutral / Doubtful answers were given a score of 3;

Answer Disagree (TS) was given a score of 2;

Strongly Disagree Answers (STS) were given a score of 1.

Continued, the score of each respondent's answer is also analyzed to get the percentage of the respondent's level of approval, which is calculated using the method described in the following example:

The total score for the 25 people who answered SS = 25 x 4 = 100

The total score for the 40 people who answered S = 40 x 3 = 120

The total score for the 20 people who answered TS = 20 x 2 = 40

The total score for 10 people who answered STS = 15 x 1 = 15

The total number of 100 people who answered = 275

Total ideal score (criterion) for all items = 4 x 100 = 400 (if all answered SS). The total score obtained above is 275. So, based on these data, the level of respondent approval is (275: 400) x 100% = 68.75%. This means that 68.75% of respondents agreed with the statement (positive) and the remaining 31.25% stated that they did not agree with the statement (negative).

1) Concentration Size.

The concentration measure is any measure that shows the center of a data set, which has

been ordered from smallest to largest or vice versa from largest to smallest. One of the uses of centralization measures is to compare two (populations) or samples, because it is very difficult to compare each member of each member of the population. The value of this centering measure is made so that it can represent all the values in the data concerned.

The size of the concentration used is the average value (mean), the middle value (median), the value with the most frequency or the average location (the mode is calculated using the SPSS program tool. The mean shows the average value of all answers. In this study, the mean is defined as the representative of the perception that is closer to the actual (can represent the overall perception of respondents) on the variables measured using a questionnaire instrument.

2) Average Likert Score.

The average Likert score is the calculated average value, which is the value obtained from the sum of each data (answer) divided by the number of data. In Sugiyono (2008: 93) states that the calculation of the calculated average value for data that has not been grouped into a frequency distribution list is stated by the formula:

$$\check{X} = \frac{\Sigma xi}{n} = \frac{x1+x2+x3+\cdots..+xn}{n} \quad\text{...(1)}$$

Formula of interval $= \frac{Xmax-Xmin}{n} = \frac{5-1}{5} = 0,8$

From the results of the calculation of the interval formula above, a likert scale interpretation table is prepared as follows:

No	Average Likert Score Value	Intepretation
1	1,00 - 1,8	Strongly disagree
2	1,81 - 2,60	disagree
3	2,61 - 3,40	Neutral / Doubtful
4	3,41 - 4,20	agree
5	4,21 - 5,00	Strongly agree

1) ValidityTest

The validity test is carried out to determine whether a measuring instrument has carried out its measuring function. In this study, the validity of the instrument was tested through the Product Moment Correlation Test (Pearson). The way it works is by correlating the score of each item with the total score. The assessment is done by comparing r count with r table. Measurements were made with a two-sided test with sig. 0.05.

2) Reliability Test.

Reliability test is used to ensure that the instrument used is a reliable, consistent, and stable instrument. The instrument reliability test will use the Cronbach Alpha formula for each instrument.

a. Hypothesis test

Testing this hypothesis consists of the classical assumption test and the Goodness of Fit test of the Research Model.

1) Classic Assumption Test

a) Normality Test

The normality test is conducted to test whether the residual value has been standardized in regression models with normal distribution or not. This test is to ensure that the data to be tested in each variable is normally distributed using histogram graphs, plots, and the Kolmogorof-Smirnov test (K-S test).

b) Multicollinearity Test

The multicollinearity test aims to determine the relationship between the independent variables with one another or between independent variables that cannot influence each other

by using the Variance Inflation Factor (VIF) value and the Tolerance value.

  c) Heteroscedasticity Test

    Heteroscedasticity test aims to test whether in the regression model there is an inequality in the distribution of data descriptions from one observation to another using the Scatterplot chart.

2) Goodness of Fit Research Model Test

  a) Correlation Coefficient Analysis (R)

    Correlation coefficient analysis aims to examine the effect of several independent variables on one dependent variable.

  b) Analysis of the Coefficient of Determination (R2)

    The coefficient of determination analysis is used to determine how much the ability of the independent variables in explaining the dependent variable in a regression equation model. The coefficient of determination is determined by the value of Adjusted R Square.

  c) Statistical Test f

    The F statistical test aims to determine whether the independent variables simultaneously have a significant effect on the dependent variable or not.

  d) Statistical test t

    The t statistical test is used to determine whether the independent variables partially have significant or not significant effects on the dependent variable.

3.5.1. Means Used

In this study, to test the relationship between variables based on the research model created, the authors used Microsoft Excel and IBM SPSS Statistics computer programs.

IV. RESULTS AND DISCUSSION

4.1. Description of Respondents' Data

Respondents in this study are employees at the Secretariat General of the Ministry of Finance (Secretariat General) who are active in the procurement of goods / services as one of the positions in the procurement organization in accordance with Presidential Decree 16/2018., Commitment Making Officials (PPK), Procurement Service Unit (ULP) / Procurement Officials, and Recipient Officials of Work Results. The research was conducted by distributing questionnaires to the General Secretariat General Office of the Ministry of Finance and all vertical units of the Secretariat General of the Ministry of Finance throughout Indonesia. The questionnaire is distributed online (online) in the application from google (google form).

The online survey is distributed via the link http://gg.gg/fzk06 which is distributed through social media, which is a Whatsapp application group where the group's members are employees belonging to a procurement organization. The period of data collection from these respondents was from October to December 1, 2019. The number of questionnaires at the end of December 1, 2019 was a total of 51 respondents. This data was used by 50 respondents, with 1 respondent not included because he was not a member of the procurement organization. The number of final respondents as many as 50 respondents is sufficient based on Sekaran (2006: 264) which requires a minimum of 40 respondents.

4.2. Hypothesis test

After the results of the respondents were described with descriptive statistics and validity and reliability tests had been carried out, then a series of tests were carried out to test the hypothesis. The exams are as follows.

4.2.1. Classic assumption test

To find out whether the resulting regression model is a regression model which produces the best unbiased linear estimator, it is necessary to test deviation symptoms with the assumptions of the classical model. The first classical assumptions that must be met to get a good regression model are normality, multicollinearity, and heteroscedasticity tests.

4.2.1.1. Normality test
　　Used to see whether the data used in this study are normally distributed or not. A good regression model is one that has normal or near normal data distribution. The normality test in this study was carried out using the graph method and the Kolmogorov-Smirnov Goodness of Fit Test.
1)　Histogram Graph Method.
　　The results of the normality test with a histogram graph can be seen in the following Figure
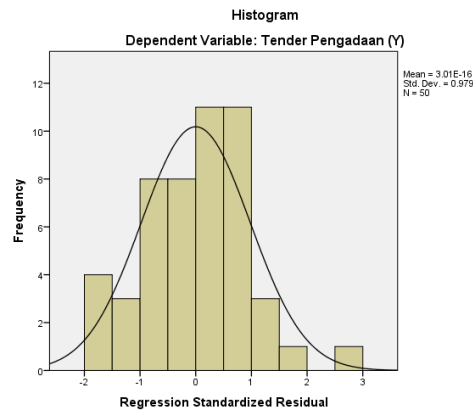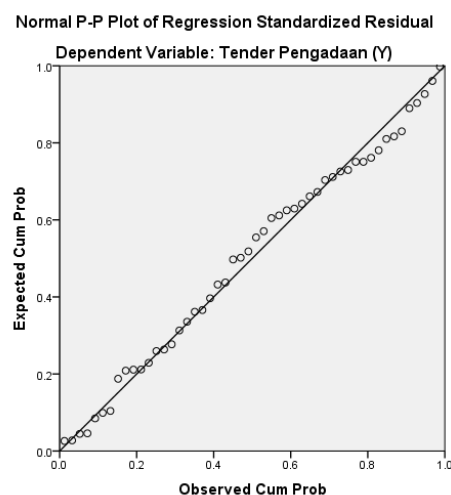

Source: Processed from primary data with the SPSS application

　　Based on the histogram graphic above, the residual pattern has no skew and forms a perfect mountain or bell. So, the results of this study can be concluded that the residuals in the regression equation are normally distributed. It can be seen from the test results, a perfect mountain / bell with a tendency to the right means that this research has met the required normality standard.
2) Normalized P-P Plot of Regression Standardized Residual Graph Method
　　The results of the regression equation normality test using the Normal P-P Plot of Regeression Standardized Residual method explain that the regression model has met the normality assumption. Based on the graph in figure 2, it is known that the residual points spread around the diagonal line and follow the diagonal direction, and there are no irregular random scattering points. Therefore, the research carried out this time was in accordance with the norms of normality.
figure 2 Results of Normality Test on Normal P-P Plot Graph Method

Source: Processed from primary data with the SPSS application
3)　Kolmogorov-Smirnov Method
　　The Kolmogorov-Smirnov test was carried out with the help of the SPSS application to see the residual significance value of the data. If the p-value> 0.05, the residual data is normally distributed. Conversely, if the p-value <0.05, the residual data is not normally distributed. The results of the

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Kolmogorov-Smirnov method normality test are presented in Table 2 below..

Table 2 Kolmogorov-Smirnov Test Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.45012021
Most Extreme Differences	Absolute	.067
	Positive	.065
	Negative	-.067
Kolmogorov-Smirnov Z		.473
Asymp. Sig. (2-tailed)		.979

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed from primary data with the SPSS application

From the results above, the Kolmogorov-Smirnov value is 0.473 with a significance of 0.979. Because the significance value of the Kolmogorov-Smirnov test is 0.979> 0.05, it can be concluded that the data is normally distributed.

4.2.1.2. Multicollinearity Test

Multicollinearity indicates a relationship between the independent variables in the regression mode. A good regression model does not show multicollinearity symptoms. Multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). The existence of multicollinearity disorders can be identified by analyzing the Variance Inflation Factor (VIF) and the Tolerance value. Good research must be able to produce a VIF value of less than 10 (VIF <10) and a Tolerance value> 0.10 so as to explain the regression model is free of multicollinearity. The classical assumption requires the absence of multicollinearity so that the test results must show a VIF value <10 and a Tolerance number> 0.10. The multicollinearity test results are shown in Table 3 below.

Tabel 3 Multikolinearitas Result Test
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Implementation of E-Procurement (X1)	.822	1.217
	Competency of Actor (X2)	.822	1.217

a. Dependent Variable: Repeated Procurement (Y)

Source: Processed from primary data with the SPSS application

Table 3 above shows the multicollinearity test results of the regression equation in this study. Based on the table, it can be seen that the Tolerance number of each independent variable has a value greater than 10% (Tolerance number> 0.1). In line with the tolerance results, the VIF value is also a value less than 10 (VIF <10). Therefore, it can be concluded that there is no multicollinarity in each of the independent variables in this study

**4.2.1.3. Heteroscedasticity Test**

The heterocedasiticity test aims to test whether the regression model has an inequality of variance from the residuals of one observation to another. If the variance from one residual observation to another observation is constant, it is called homocedasticity and if it is different it is called heterocedasticity. A good regression model is homoscedasticity or heteroscedasticity does not occur. Heteroscedasticity testing

in this study uses a Scatterplot Graph.

Basically, the heteroscedasticity test using the Scatterplot chart method is to look at the predicted value of the independent variable, namely ZPRED and its residue, SRESID. The basis for decision making in the heteroscedasticity test using this method is:

a) If there is a certain pattern on the Scatterplot chart such as dots that form a regular pattern (wavy, spreading, then narrowing), it can be concluded that heteroscedasticity has occurred.

b) If there is no clear pattern on the Scatterplot graph and the dots spread, then the indication is that there is no heteroscedasticity. The results of the heteroscedasticity test are shown in the following figure.

figure 3 Heteroscedasticity Test Results of the Scatterplot Method
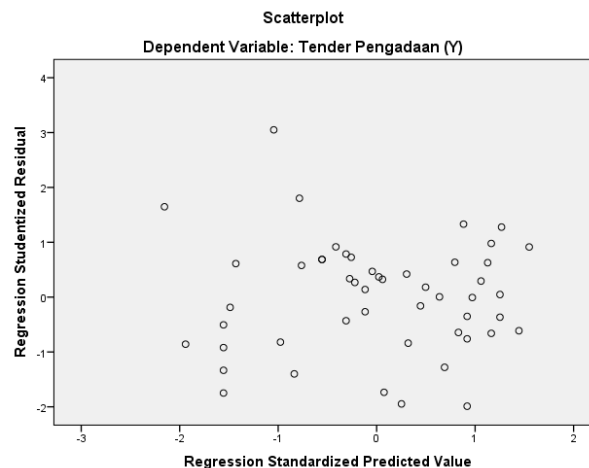
Source: Processed from primary data with the SPSS application

Figure 3 shows a Scatterplot graph of the regression equation using SPSS assistance. The graph shows that the dots randomly spread either above or below the 0 on the Y axis and do not form a regular pattern. This shows that there is no heteroscedasticity symptom in the regression model so that the data can be processed further.

4.2.2. Hypothesis test

Hypothesis testing is carried out to determine the extent of the influence of the independent variables on the dependent variable either simultaneously or partially. In this study, hypothesis testing was carried out using the coefficient of determination analysis, correlation coefficient analysis, F statistical test, t statistical test, and multiple linear regression analysis to analyze the relationship between the variables of E-Procurement implementation and the Competence of Procurement Actors on the Tender for Procurement of goods / services repeated at the Secretariat General of the Ministry of Finance.

4.2.2.1. Correlation Coefficient Analysis

This test is conducted to determine the relationship between the independent variables simultaneously to the dependent variable. The correlation value can be seen by looking at the R value in the results of the regression equation analysis. Sugiyono (2015: 64) states that in providing interpretation of the correlation coefficient from the results of the regression analysis, researchers can use an interval scale of the regression coefficient value (R). The following are the results of the correlation coefficient test in the following table.

Table 4 Correlation Coefficient Test Results
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.783[a]	.613	.597	2.50171	2.072

a. Predictors: (Constant), Competency of Actors (X2), Implementation of E-Procurement (X1)

b. Dependent Variable: repeated procurement (Y)
Source: Processed from primary data with the SPSS application

From Table 4, the correlation coefficient test in this study produces a magnitude of R is 0.783, R square is 0.613, Adjusted R Square is 0.597 and Standard Error of the Estimate is 2.50171. To find out how much correlation the independent variable has on the dependent variable, researchers used the following table:

Table 5 Basis for Making Correlation Decisions

No	Correlation Value (R)	Relationship Level
1	0,000 – 0,199	Very weak
2	0,200 – 0,399	Weak
3	0,400 – 0,599	Enough
4	0,600 – 0,799	Strong
5	0,800 – 1,000	Very Strong

Source: Processed from primary data with the SPSS application

So, based on Table 5 and using the basis of correlation decision making in table of Siregar (2014: 89), with an R coefficient of 0.783, it can be concluded that the R value is classified as a strong correlation. This means that the variable implementation of E-Procurement, and the competence of procurement actors collectively have a strong correlation to the variable occurrence of repeated procurement of goods / services at the Secretariat General of the Ministry of Finance..

4.2.2.2. Multiple Linear Regression Analysis

Multiple linear regression analysis is an analysis tool for forecasting the effect of two or more independent variables on the dependent variable to prove whether or not there is a functional relationship or a causal relationship between two or more independent variables (X1, X2, X3 ..... Xn) with one dependent variable (Y). This analysis is the development of a simple linear regression analysis which is only used to test the relationship between one independent variable and the dependent variable. This analysis is used to predict the value of the dependent variable if the value of the independent variable has increased or decreased and also to determine the relationship between the dependent variable and the independent variable whether it is positive or negative. From the results of the research above, the equation used for multiple linear regression analysis is as follows:

Y = a + b1X1 + b2X2 .... + bnXn

Information:
Y: dependent variable
X1: 1st independent variable
X2: 2nd independent variable
Xn: the nth independent variable
a: constant, which is the value of Y if X = 0
b: regression coefficient, namely the value of the direction as a determinant of the forecast (prediction) that shows the value of increase (+) or the value of decrease (-) variable Y.

From the research results and the formula for multiple linear regression above, the regression equation for this study can be explained in Table 6 as follows:

Table 6 Multiple Linear Regression Analysis
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.812	2.257		1.689	.098
	Implementation of E-Procurement (PE)	.434	.113	.386	3.859	.000
	Competency of Actors (KP)	.595	.111	.538	5.373	.000

a. Dependent Variable: Repeated Procurement (TD)

From the table above, the regression equation is obtained as follows:

TD = 3.812 + 0.434 PE + 0.595 KP

From the multiple linear regression equation above, it can be explained as follows:

1. The regression coefficient of the e-Procurement Application (PE) variable is 0.434, meaning that if the other independent variables have a fixed value and the value of the e-Procurement Implementation has increased by 1 point, the value of the Procurement Tender will increase by 0.434 points. Likewise, vice versa, if the other independent variables have a fixed value and the value of the e-Procurement implementation has decreased by 1 point, then the value of the Procurement Tender variable will decrease by 0.434 points. In this case, the influence of the independent variable implementation of e-Procurement is directly proportional to the Procurement Tender, meaning that the more the implementation of e-Procurement, the value of the Procurement Tender will also increase, and vice versa.

2. The regression coefficient for the Actor Competence (KP) variable is 0.595, meaning that if other independent variables have a fixed value and the value of the Actor's Competence has increased by 1 point, the value of the Procurement Tender will increase by 0.595 points. Likewise, vice versa, if the other independent variables have a fixed value and the value of the Actor's Competence has decreased by 1 point, then the value of the Procurement Tender variable will experience a decrease by 0.595 points. In this case the influence of the independent variable Actor's Competence is directly proportional to the Procurement Tender, meaning that the more the Actor's Competence increases, the Procurement Tender value will also increase, and vice versa.

4.2.2.3. Analysis of the Coefficient of Determination (R2)

This test is conducted to determine the percentage of the contribution of the independent variables together on the dependent variable. Testing is done by looking at the coefficient of determination adjusted R2. The adjusted R2 value which is getting closer to 1 means that the contribution of the influence of the independent variables together on the dependent variable is getting bigger.

Table7 Analysis of the coefficient of determination
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.783[a]	.613	.597	2.50171	2.072

a. Predictors: (Constant), competency of Actor (KP), Implementation of E-Procurement (PE)

b. Dependent Variable: Repeated Procurement (TD)

The adjusted R2 value can be seen in Table 7 above. Based on the table, the adjusted R2 value is 0.597. This value shows the magnitude of the influence of the independent variables, namely the variable of E-Procurement implementation and the competence of the procurement actors on the Tender variable for the recurring procurement of goods / services amounting to 59.7% while the remaining 40.3% is explained by other factors outside the model research.

4.2.2.4. F Statistical Test (Simultaneous Model Testing)

The F test was conducted to determine the significance of the influence of the independent variables simultaneously and simultaneously in influencing the dependent variable. To determine the significance, the test is carried out by comparing the F-count value with the F-table value. The F-table value in this study is to consider the significance value of 0.05 and the value of df1. The independent variables in the regression equation model are said to have a significant influence simultaneously and together on the dependent variable if the F-count value is greater than the F-table (F-count> F-table). The results of the F statistical test of this study can be seen in the following table.

Table 8 F Result test
ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	466.829	2	233.414	37.295	.000ᵇ
	Residual	294.151	47	6.259		
	Total	760.980	49			

a. Dependent Variable: Repeated procurement (TD)
b. Predictors:(Constant),Competency of Actor's(KP),Implementation of E-Procurement (PE)

Source: Processed from primary data with the SPSS application

Table 8 shows that the F-count is 37,295 obtained from the regression equation with the SPSS application. Furthermore, the F-table can be obtained using the following steps:

1) The df1 value is obtained by the formula df1 = k-1, where k is the number of independent variables plus the dependent variable (in this study 2 independent variables and 1 dependent variable) so that the df1 value is 2.
2) The df2 value is obtained using the formula df2 = n-k, where n is the number of respondents (in this study 50 respondents were used, and the value of k was 3) so that the df2 value was 47.
3) Based on the statistical table of the Percentage Point Distribution F with a significance of 5% (0.05), 2 df1, and 47 df2, the F-table is 2.79.

Based on the comparison of the F-count and the F-table, it is known that the F-count value is greater than the F-table value (37,259> 2.79), it can be concluded that there is a significant influence simultaneously and jointly between the variables of the application of E-Procurement. and the competence of the procurement actors towards the Tender variable for the recurring of goods / services procurement

4.2.2.5. T Statistical Test (Partial Model Testing)

The t statistical test was conducted to determine whether each independent variable individually affected the dependent variable significantly. Priyatno (2013: 73) explains that there are two ways to do the t test, namely by comparing the significance value of the test results with the α value or by comparing the t-count with the t-table. The t-table value in this regression equation uses sig. 0.05 and the degree of freedom (df) of 47 (the number of respondents minus the number of variables), the t-table value is 1.675. With the first method, if the value of t-count> t-table, the independent variable affects the dependent variable. By using the second method, if the If value is Sig. <0.05, the independent variable has a significant effect on the dependent variable. The results of the t test in this study can be seen in the following table.

Table 9 t Result Test
Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.812	2.257		1.689	.098
	Implementation of E-Procurement (PE)	.434	.113	.386	3.859	.000
	Competency of Actor (KP)	.595	.111	.538	5.373	.000

a. Dependent Variable: Repeated procurement (TD)

Source: Processed from primary data with the SPSS application

Based on the t test using the SPSS application in Table 9 above, it can be briefly explained that the variable of the application of E-Procurement (PE) has a t test result value> from the t-table and p-value <0.05, and the variable of the competence of the actors. procurement (KP) has a t-test result value> t-table

and p-value <0.05. This is summarized in table 10 below.

Table 10 t Result Test in Table

Kode Var	Independent Variable Name	cara pertama			cara kedua		
		t	t-table	Result	Result Sig.	A	Result
PE	Implementation of *E-Procurement*	3.859	1.675	accepted	0.000	0.05	accepted
KP	Competency Actor's procurement	5.373	1.675	accepted	0.000	0.05	accepted

Source: Processed from primary data with the SPSS application

After the t test, then the research is continued with testing the predetermined hypotheses, namely:

1) H1: The implementation of E-Procurement has a significant effect on repeated procurement of goods / services.

Based on Table 10, it can be seen that the t-count value from the partial test of the effect of the application of E-Procurement on repeated procurement of goods / services is 3,859 or greater than the t-table value of 1,675. In addition, it can be seen from the significance value of 0.000, which means that it is below the required significance value of 0.05. This means that the variable implementation of E-Procurement has a significant positive effect on recurring procurement of goods / services. Thus, the first hypothesis proposed at the beginning of the study that the application of E-Procurement has a significant effect on the tender for the procurement of goods / services which is recurring is stated as ACCEPTED because the value of t-count> t-table and the p-value is below 0.05.

2) H2: Competence of Procurement Actors has a Significant Effect on Recurring Tenders for Procurement of Goods / Services.

Based on Table 10, it can be seen that the t-count value of the partial test of the influence of the competence of the procurement organization on the recurring tender for the procurement of goods / services is 5,373, which is greater than the t-table value of 1.675. In addition, it can be seen from the significance value of 0.001, which means that it is below the required significance value of 0.05. This means that the competency variable of the procurement organization has a significant positive effect on recurring procurement of goods / services. Thus, the third hypothesis proposed at the beginning of the study that the competence of the procurement organization has a significant effect on the tender for the procurement of goods / services that is recurring is RECEIVED because the t-count> t-table and the p-value is below 0.05.

Details on this source text are required for the source text to obtain additional translation information

Table 11 Summary of Hypothesis Conclusions

	Hypothesis	Result Test
H1	The application of E-Procurement has a significant effect on Tenders for repeated procurement of goods / services	accepted
H2	The competence of procurement actors has a significant effect on recurring tenders for procurement of goods / services	accepted

Source: Processed from primary data with the SPSS application

4.2.3. Interpretation of Results

The discussion in this section aims to explain and interpret the results of testing the research hypotheses that have been done previously.

1. **The Effect of E-Procurement Implementation Against Tenders for Recurring Procurement of Goods / Services.**

   The results of this study indicate that the application of E-Procurement has a significant positive effect on the occurrence of repeated procurement of goods / services. With the intention of implementing E-procurement to be a factor or cause of repeated procurement of goods / services at the Secretariat General of the Ministry of Finance.

   Mistakes can be minimized, but with the consequence, a tender must be carried out several times to get a winner by passing all administrative requirements. The implementation of E-Procurement demands that administrative requirements are not only met formally, but also electronically. This is one of the reasons why the implementation of E-Procurement has a significant impact on the Tender for the procurement of goods / services that are repeated.

   From the results of the regression analysis, it can be analyzed that the beta coefficient (B1) is 0.434 with a ¬p-value of 0.000 which is less than 0.05. This result means that the application of E-Procurement has a significant effect on Tenders for repeated procurement of goods / services so that the first hypothesis (H1) is accepted.

2. **The Effect of Competence of Procurement Actors Against Tenders for Recurring Procurement of Goods / Services.**

   The results showed that from the results of the regression analysis, the beta coefficient value (B1) was 0.595 which was greater than the t-table of 0.1675 and with a ¬p-value of 0.000 which was less than 0.05. This means that the competence of procurement actors is proven to have a significant positive effect on the occurrence of recurring procurement of goods / services. With the intention of the Procurement Actor's Competence to be a factor or cause of repeated procurement of goods / services at the Secretariat General of the Ministry of Finance.

   This shows that it is in line with the hypothesis of the author and in line with Herriyanto's research (2012: 70) which states that "the competence of implementing human resources in the DKI Jakarta Provincial Government is in the first place as a factor causing late absorption of capital expenditures". Astuti (2012: 65) adds that "the greater the expertise, skills and knowledge of the duties of the employee, the greater the employee's performance."

   Based on the answers from 50 respondents, the majority of respondents' answers are in agreement as seen from Table 11. From the results of this answer, the competence of the procurement actors which is composed of knowledge about procurement, ability and experience in work, communication, skills when carrying out work, and understanding of the latest procurement applications and systems has a positive influence on the occurrence of recurring procurement of goods / services.

   The competence of procurement actors has an effect on the occurrence of repeated procurement tenders at the Secretariat General of the Ministry of Finance due to several reasons. First, the respondent's knowledge of the procurement implementation process was still insufficient. This can be seen from the average value of the respondent's answer to the KP1 variable question is 2.4%, which means that the respondent acknowledges their lack of procurement knowledge. Second, 76% of the respondents are employees over 31 years of age. For employees over 31 years of age do have varying experiences, but their ability to catch and keep up with the latest technology is certainly an obstacle in itself. Considering that the current procurement tender requires using an electronic system, the competence of employees in relation to procurement applications is one of the factors that influence the occurrence of repeated procurement tenders.

V. CONCLUSIONS, IMPLICATIONS AND LIMITATIONS OF THE RESEARCH
5.1 Conclusions

   Based on the results of data analysis and discussion that has been described in the previous chapter, several conclusions can be drawn as follows:

1. The application of E-Procurement has a significant / positive effect on the occurrence of repeated

procurement of goods / services. With the intention of implementing E-procurement to be a factor or cause of repeated procurement of goods / services at the Secretariat General of the Ministry of Finance. This is evidenced by Table 11 that the t-count value of the partial test of the effect of the application of E-Procurement on recurring procurement of goods / services is 3,859 or greater than the t-table value of 1,675. In addition, it can be seen from the significance value of 0.000, which means that it is below the required significance value of 0.05.

2. Competence of procurement actors is proven to have a significant / positive effect on the occurrence of recurring tenders for procurement of goods / services. With the intention of the competence of the procurement actors being a factor or cause of repeated procurement of goods / services at the Secretariat General of the Ministry of Finance. This is evidenced by Table 11, it can be seen that the t-count value of the partial test of the influence of the competence of the procurement organization on the recurring tender for procurement of goods / services is 5,373, which is greater than the t-table value of 1.675. In addition, it can be seen from the significance value of 0.001, which means that it is below the required significance value of 0.05.

5.2 Limitations

There are limitations faced by the authors that affect the results of this study. Some of the limitations that become obstacles for the author are:

1. This research was conducted with a relatively short period of time so that further evaluations to respond to respondents had a relatively small portion of the time allocated. This allows the input from respondents to be accommodated equally.

2. This study uses a questionnaire method that uses all questions in writing, and there is no in-depth interview for follow-up. This causes the authors to only conclude all the results of this study based on written answers to the questionnaire.

3. The questionnaire is almost entirely distributed online via google form, so the author does not have direct control and supervision of the respondents studied. Therefore, different interpretations of the questions asked and the purpose of the questions make the results of the research biased because of the habits of how respondents answer them.

4. The questionnaire of this research is actually aimed at all work units of the Secretariat General of the Ministry of Finance throughout Indonesia, but in the questionnaire the authors do not list the locations where the respondents work. This is because the authors are worried that respondents will be reluctant to fill out the questionnaire considering that the majority of vertical offices outside Java are one office in one province so that the identity of the respondent can be immediately known.

5. The questionnaire distributed did not have a location where the respondents worked so that they were unable to describe the overall condition of the Secretariat General of the Ministry of Finance.

6. The variables used to test the occurrence of repeated tenders for procurement of goods / services only amount to two variables and with a limited sample. These two variables are only able to describe the occurrence of repeated procurement of goods / services by 59.7%, so there are still 40.3% that must be explained by other variables.

5.3 Suggestion

Seeing the conclusions and taking into account the limitations of this study, the researchers provide the following suggestions:

1. For the Secretariat General of the Ministry of Finance

a. The variable of E-Procurement implementation is proven to have a significant positive effect on the occurrence of recurring procurement of goods / services. Therefore, procurement organizations compile a list of cooperative service providers or those that are blacklisted to be reported hierarchically from the lowest organizations to the Head Office of the Secretariat General of the Ministry of Finance. In addition, the Head Office of the Secretariat General of the Ministry of Finance issued a regulation which obliges every procurement organization to keep a journal regarding each procurement so that the evaluation can be carried out immediately.

b. The competency variable of procurement actors is proven to have a significant positive effect on the occurrence of repeated procurement of goods / services. Following up on this, periodic guidance and assistance to active and inactive members of the procurement organization so that knowledge of the latest procurement is not left behind. Second, the head office of the Secretariat General of the Ministry of Finance conducted a try out / online training on the procedures for implementing an electronic tender. This is done to measure the level of knowledge and understanding of the procurement organization regarding all processes and provisions regarding electronic procurement.

2. For Further Research

a. Further research can add other variables that have not been studied by the author that have an effect on the occurrence of recurring procurement of goods / services, such as procurement planning, type of procurement, monitoring results and findings of both internal and external auditors, etc. so as to increase the adjusted R2 value. .

b. Making improvements to the questionnaires that will be used at a later date, such as organizational policies on failed / recurring procurement, the tendency of the organization to make capital expenditures or goods expenditures in procurement, etc., so as to describe the condition of the variables to be carried out by the research. clearer and does not cause doubts about the respondent.

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