

ABSTRACT

This study aims to test and analyze how much influence internal control and organizational culture against the quality of effectiveness Fraud Prevention of E-Procurement in Rumah Sakit Umum Daerah Deli Serdang.

The research method used is descriptive and verification method. Data collection techniques are done through primary data with questionnaires. Sampling technique using Nonprobability Sampling technique using census sampel method. Statistical analysis used in this research is validity test, reliability test, multiple correlation analysis, multiple linear regression analysis, simultaneously test, partial test, and classical assumption test.

The results showed that the magnitude of internal control against the quality of effectiveness Fraud Prevention of E-Procurement prevention is 58.5%, influence the organizational culture against the quality of effectiveness Fraud Prevention of E-Procurement prevention is 26.1%. simultaneously indicates that the magnitude of the internal control and organizational culture against the quality of effectiveness Fraud Prevention of E-Procurement 84.6% while the rest of 15.4% influenced by other factors not observed in this study. Thus, the higher the influence internal control and organizational culture, it will further improve the quality of effectiveness Fraud Prevention of E-Procurement.

Keyword: Internal Control, Organizational Culture, and Fraud Prevention of E-Procurement