

## The Design of Electronic Filter Training for Accountant and Lawyer Staffs From E-Procurement Finance Crime

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### ABSTRACT

The Tender Demand with Electronic site is Important for Regional Government and its official as therefore could sustain advance stabilization within the region but very difficult to operate without media to sustain It. The Beneficences about the application of the Electronic Order, beside can minimize the time, it also can also a vested interest for supplier participates towards Public need as observed by R and D Method. But in that way there is a fraud as a way of doing against law, the crimes is an indication against Nation Will to create stability the situation. The State Institution observes line of Good Purchase ordered by E- fraud

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## **INTRODUCTION**

Commerce is important for local governments and the bureaucracy within them so that the economy can continue to run optimally in the district or city, but if commerce takes place without media that can facilitate commerce transactions, the regional government and its bureaucracy will have difficulty procuring goods.

The government should make it easier for local governments to procure goods referred to the context of current needs, namely using E-Procurement, hereinafter referred to as Electronic Procurement. Reporting from the site [ukpbj.pangkebkab.go.id](http://ukpbj.pangkebkab.go.id) (Pangkeb Regency Goods and Services Procurement Unit) regarding the meaning of E-Procurement: Types, Benefits and Implementation Procedures, Electronic Procurement is an auction system in the procurement of goods and services carried out by utilizing information technology-based facilities. The internet where previously still used conventional methods.

This is done to control criminal acts on the part of regional governments in ordering or procuring goods other than the notes requested. For example, the construction of buildings and parks in a city or district with a mandatory funding budget with a work agreement letter that is not in accordance with the characteristics of the expenditure is beyond the ordering capacity outside the contract if the procurement is carried out conventionally.

Violating the law can be defined as an act that violates other people's rights, violates decency and thus goes against the public interest. This act is identical to a violation of civil law or is called *Onrechtmatige Daad*, whereas in criminal law it is called *Wederrechtelijk*, but in this case the law abuse that was carried out falls within the realm of criminal law because in this case it relates to state affairs.

In this case, the law abuse is divided into two, namely the clear Law Abuse which includes the phrase against the law, while the other one does not include the phrase against the law. An example of a Special law abuse is article 372 of the Criminal Code which reads "Anyone who intentionally and unlawfully possesses something which wholly or partly belongs to another person, but which is in his control not because of a crime, is threatened with embezzlement, with a maximum imprisonment of four years or a criminal a maximum fine of nine hundred rupiah." This means that the civil or criminal articles link personal legal issues to the interests of legal objects so that they do not apply arbitrarily in carrying out business transactions.

Reporting from the same site, the procurement system is not only limited to the procurement of goods and services but also electronic negotiations which can be carried out with contracts for the provision of goods and services electronically. In this way, employees and local government officials can place orders through this procurement medium to the maximum extent.

So there can be electronic purchases of goods with fictitious goods which violate Article 7 of TIPIKOR (Corruption Eradication Commission) Point a. Contractors, building experts who when constructing buildings, or sellers of building materials who, when delivering building materials, commit fraudulent acts that can endanger the security of people or goods, or the safety of the country

in a state of war. The government is the center of attention within the scope of civil society; in this case the regional government that carries out purchasing planning must carry out centralized planning without considering aspects of the diversity of conditions in each region, both aspects of natural resources and the level of regional progress.

This system is implemented and planned by the regional government taking into account the conditions of the region concerned. To obtain a budget from the central government, the regional government must propose a program to the central government for approval.

Sectored development is much greater than regional development. The above policy is based on the following reasons: The government seeks to develop and re-stabilize the monetary system before it develops rationally. The government seeks to accumulate capital through achieving high growth rates. Therefore, sectored programs that are quick to produce results and that carry relatively little risk receive top priority.

On the other hand, it is viewed a fraud for the case as quality and cost and quantity are not equal from the actual transaction, it is therefore must be equal training to train accountants and lawyers recruited as staffs to reduce or minimize fraud in the term. ThenThe government relies on foreign grants in carrying out development to gain foreign trust by obtaining larger loans and grants.

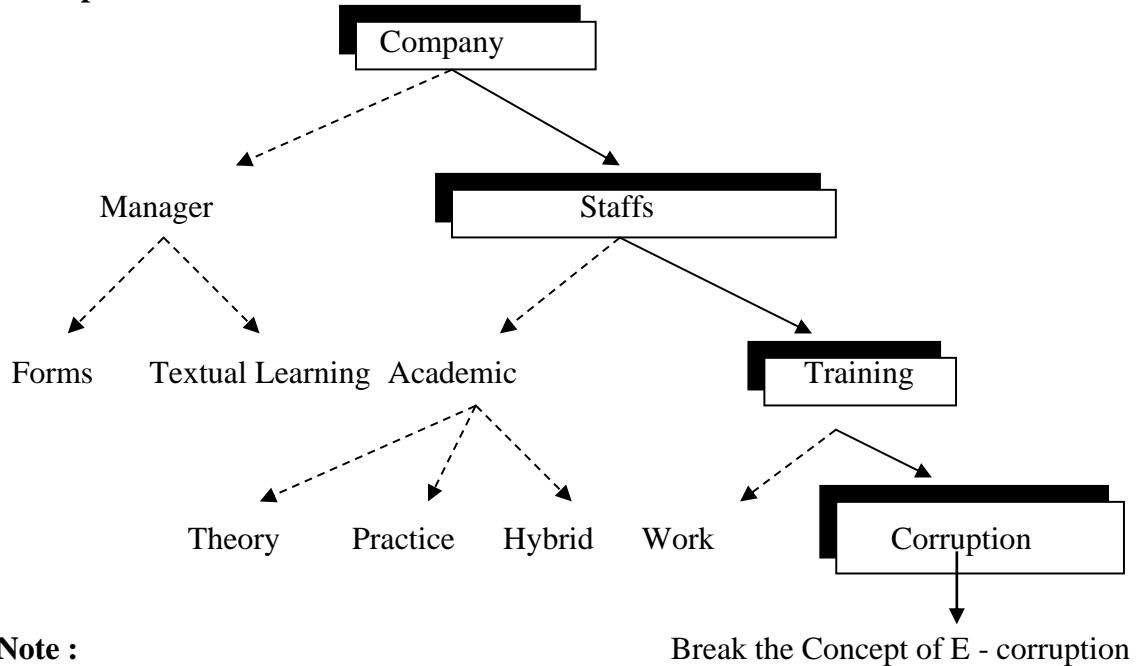
The government needs to achieve minimum performance in short-term development. Relatively underdeveloped capabilities in planning, implementing monitoring and evaluating regional development. This is not only caused by a lack of regional government officials, but also caused by the transfer or backwash process of human resources being moved from the regions to the center. The central government, which provides grants to regional governments that want to place orders via electronic ordering, will measure the needs of the regions that need them.Efforts to create a climate of economic health and commerce that is conducive so that private and foreign parties are willing to invest their capital to increase the economic power of the area. Because if the economic and political climate is conducive, domestic and foreign private investors will be able to invest capital there.

Economic health using electronic buying and selling must be maximized with optimal legal constraints so that regional officials can be alert in carrying out non-manual transactions honestly and not carrying out these things fictitiously or not in accordance with their contracts.

**LITERATURE REVIEW**

This Research is designed based on literature and reference from books; it allows researchers to define characters how hypothesis is concluded by applying the concept of research with certain steps and procedures to arrange Development from Research to limit Corruption from virtual commerce in several occasion.

**Concept of Research**



**Note :**

- Observed
- Not Observed

Picture 1. The Concept of Research

**METHODOLOGY**

In this chapter, the discussion depends on the reliable and cohesion from the explaining. Therefore, there is one basic question reflected from the previous paragraph. How the procurement system is not only limited to the procurement of goods and services but also electronic negotiations which can be carried out with contracts for the provision of goods and services electronically limit corruption in electronic.

The Objective of this research is to know How the procurement filter is trained referred system is not only limited to the procurement of goods and services but also electronic negotiations which can be carried out with contracts for the provision of goods and services electronically limit corruption in electronic. .

The research is achieved to present and to support how the filter Method is applied at company as manager train staffs. .The Research applies Research and Development of Methods in How the procurement system is not only limited to the procurement of goods and services but also electronic negotiations which can

be carried out with contracts for the provision of goods and services electronically limit corruption in electronic filter is trained referred system

Meanwhile, The Design is measured at the end of domain as How the procurement system is not only limited to the procurement of goods and services but also electronic negotiations which can be carried out with contracts for the provision of goods and services electronically limit corruption in electronic filter is trained referred system. .

In a common way for training Company based on context, manager sometimes allows suitable system to apply well prepared method if only staffs will probably be proficient in Company. at the end of domain as How the procurement system is not only limited to the procurement of goods and services but also electronic negotiations which can be carried out with contracts for the provision of goods and services electronically limit corruption in electronic filter is trained referred system. .

The Electronic Supervisions performed by financial Supervisors and lawyers are done with electronic media to reduce unlawful act to have a realization of corruption and embezzlement Therefore, every method training is considered to permit and ban about Training Procedure when there are some mistakes during the process. So the manager should be aware about hierarchal assumption and procedure to regard it for reducing the corruption for electronically purpose.

## RESULT AND DISCUSSION

Acts that violate the law are acts that are indicated to be against the state's interests in realizing a government with the form of stable regional commerce. Government companies should examine the flow of orders and payments for goods to be ordered through electronic orders so that criminal acts can be minimized appropriately.

The types of Electronic Procurement are as follows, as reported on the Pangkep district government website:

1. e-tendering, namely procedures or methods for selecting providers of goods and services which are carried out openly and followed by all providers registered by all electronic providers using a one-time bidding system.
2. e-catalogue electronic information system which contains lists, types, technical specifications and prices of certain goods from providers of government goods and services.

From the explanation above, this research uses e-catalogue analysis or electronic fulfillment logs where the catalog is an order for goods using a government system.

The benefits of using this electronic application are reported on the same site, apart from saving time and ordering costs, it can also encourage suppliers to participate in public procurement, it can also prevent criminal acts because requests for goods are carried out electronically, thereby maintaining direct contact between the requester and the supplier.

This application can also improve product quality referred to orders accurately, reduce costs, manual labor, and simplify financial accountability electronically because everything is done via the internet or online network which can automatically compile detailed bookkeeping.

Auctions for the procurement of goods and services are all visible on the district and city government internet so that all goods can be clearly seen on the Internet. So that users of these goods and services cannot make direct purchases without special procedures, namely using buying and selling using the Internet.

Trading is a way of saving, namely a means of storing ideas that can be applied through correct transaction methods. Therefore, trading is a simple integration to stimulate the urgency of the goods to be purchased there are steps to reduce corruption in Electronic Atmosphere.

The aim is for Regional Institutions to practice analyzing the difficulties of carrying out correct buying and selling, a way to smooth transactions is needed

Therefore, every method training is considered to permit and ban about Training Procedure when there are some mistakes during the process. So the manager should be aware about hierarchal assumption and procedure to regard it for reducing the corruption for electronically purpose.

**The Principles of Training for Reducing Finance Crime of Electronic Procurement**

Table 1. Steps of Finance Crime to Eliminate Finance Crime for Electronic Purchase

The Materials delivered for training for accountant and lawyer staffs at company to avoid finance crime from Suppliers	Principles of Training	
	Accountants	Lawyers
1. Suppliers of goods stimulate questions about commerce so that regional institutions can see the goods or objects to be purchased	Creating a worth cost of payment, and ensuring the cost is worth to the goods quality	Supervising Fraud report of equivalent between cost and quantity
2. Goods providers provide examples of transaction letter trading that does not use manual elements but electronic, and utility trading only aims to enable regional institutions to practice finding the right structure referred to the institution's needs.	Displaying Actual Transaction in Electronic way	Waiting for Unbelievable facts between bills and goods

<p>3. Suppliers of goods provide examples of how to organize regional utility needs as utility elements and organize the needs referred to the subject, utility and object as well as information if any with the aim that Regional Institutions practice combining these utility elements into completes needs.</p>	<p>Waiting for return goods caused unconditional function of goods and return the payment as condition procedure</p>	<p>Supervising Fraud between goods and payment return as the amount is not same as the bills</p>
<p>4. Goods providers stimulate multimedia electronic fulfillment which is less feasible so that Regional Institutions Regional Institutions practice using their multimedia electronic fulfillment as a means of commerce fulfillment transactions</p>	<p>Matching the actual cost of goods from displayed in electronic</p>	<p>Supervising fraud between cost and displayed goods via electronics</p>
<p>5. Goods providers give Regional Commerce Institutions the opportunity with work transaction letters to use regional utility needs and fulfill goods so that Regional Institutions can be creative in using needs that are appropriate to the context of needs without being</p>	<p>Supervising cost in the transaction letter and its application, it may not be out of outcome from the transaction</p>	<p>Waiting report of the fraud report from the transaction letter</p>

<p>hampered by fulfillment for ordering electronically</p>		
<p>6. Goods providers open questions regarding the application for procurement of goods which they write in the work transaction letter to discuss all their needs with Regional Institutions in the field of supply of goods and services with the aim that Regional Institutions discuss to train each other's knowledge about the need for goods which are difficult or which are not available. Made in purchasing the goods.</p>	<p>Discussing and supervising cost received from purchasers as the quantity of goods must be the same from the note</p>	<p>Supervising the discussion transaction, equal or not from the letter</p>
<p>7. Goods providers provide feedback in the form of reorganizing incomplete fulfillment of regional utility needs into total regional utility needs from orders or requirements that have been made in regional utility needs so that Regional Institutions can practice combining difficult needs and easy needs in fulfilling letters of need. Regional utilities</p>	<p>Calculating difficulty of high payment from regional state institution as the cost can be flexible in discount</p>	<p>Supervising transaction and avoiding fraud from the transaction</p>
<p>8. Suppliers of goods stimulate Regional Institutions to organize fulfillment and needs that are difficult to reach due to high prices or other factors, becoming meaningful needs</p>	<p>Supervising amount of cost referred from the transaction</p>	<p>Waiting of the fraud from the transaction</p>



<p>regarding the reasons for ordering, aimed at making Regional Institutions practice utilizing difficult types of fulfillment into meaningful and ready-to-use needs.</p>		
<p>9. Suppliers of goods give Regional Institutions the opportunity to tell about this matter in front of the economic sector, with the aim of making commerce in work transaction letters and presentation of regional utility needs based on fulfillment which is difficult to achieve, becoming an easy thing for transactions to be carried out with consideration of price.</p>	<p>Calculating worth cost of the goods, as the goods are saleable for the regional sector of use</p>	<p>Waiting for fraud from usual misconception between actual cost of goods and quality as noted from accountants</p>

### CONCLUSION AND RECCOMENDATION

The utility method is based on the concept of manifestations the fulfillment of regional institutions in Indonesia into contextual regional utility needs, namely the application of requirements rules that are commonly used in certain fields of science by trading regional utility needs with standard and firm rules to reduce criminal acts of electronic purchases between committee as the Work and agencies providing goods and services.

Regional utility needs are found to be invalid referred to the data, then the regional utility needs may be replaced with other, more valid fulfillment of the purchase, and combined into one regional utility need and then underlined to be used as discussion rules to reduce criminal acts in these purchases, then compliance procedures begin to be organized systematically.

This system is implemented and planned by the regional government taking into account the conditions of the region concerned. To obtain a budget from the central government, the regional government must propose a program to the central government for approval.

Sectored development is much greater than regional development. The above policy is based on the following reasons: The government seeks to develop and re-stabilize the monetary system before it develops rationally. The government seeks

to accumulate capital through achieving high growth rates. Therefore, sectored programs that are quick to produce results and that carry relatively little risk receive top priority and supervised in detail.

### **ADVANCED RESEARCH**

In this chapter, development methods are discussed as a discussion to reduce criminal acts of land acquisition in Regional Government and the sub-chapters are as follows

where each team supervises each work procedure of state apparatus employees as Further research flow can be applied to the rules for restricting the procurement of electronic goods which are prepared to reduce criminal acts in Regional Government Institutions which are still in the form of proposals where they consist of input behavioral parameters, pre-parameters, post-parameters and on-the-fly parameters to, (1) develop strategies transactions which include pre-utility activities, information presentation, practice and feedback, parameter testing and follow-up activities, (2) selecting and developing transaction rules which include Regional Institution work manuals, standard rules for monitoring transactions and violation parameters, (3) designing and conducting formative assessments of employee performance in placing electronic orders. The formative assessments that must be carried out are: (a) electronic transaction expert test, (b) land agricultural expert or expert test, (c) Performance Evaluation of State Civil Apparatus and (d) Regional Institution Trading Capability Test, (9) revise transactions based on the results of the formative parameters that have been carried out, (10) designing and carrying out performance evaluations, all of which are in the design of this literacy research and are not yet in the dominant implementation effort in the field.

This research method was carried out by summarizing books or qualitative literacy methods regarding electronic procurement of objects related to the title and book and related references described in this research

The target group for this research activity is a literacy source for electronic procurement of official objects. This research activity will be carried out using literacy references plus interviews with related parties if possible. The supporting and inhibiting factors for this research are:

a. Supporting factors:

- 1) Literary sources are available
- 2) The research object is available

b. Obstacle factor:

- 1) Lack of awareness about the dangers of criminal acts of electronic procurement of goods.
- 2) Many interview objects are hidden when being interviewed.

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