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The Influence of Good Procurement Governance (GPG) on The Behavior of Procurement Apparatus

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ABSTRACT

Good Procurement Governance (GPG) is expected to be able to change the behavior of procurement apparatus in adopting the procurement system to be more positive in obtaining goods/services as needed, with the desired quantity and quality. This study aimed to analyze the effect of implementing GPG on the behavior of procurement apparatus in higher education institutions. The research sample was 102 people, consisting of procurement apparatus in state higher education institutions. The research data were obtained through a questionnaire containing an instrument to explore information about the application of governance principles at each stage of procurement, with the approach of planned behavior theory and capacity building theory. Hypothesis testing was carried out in a Structural Equation Model (Structural Equation Modeling), which analyzes the path, significance, and direction of the relationship between the measurement model and the structural model. The results of the hypothesis test showed that GPG had a positive effect on the behavior of the procurement apparatus. This means that the better the GPG, the better the behavior of the procurement apparatus in adopting the procurement system to obtain goods/services according to the desired quantity and quality in a transparent, accountable, responsible, independent, and fair manner.

1. INTRODUCTION

Good Procurement Governance is a system of procurement that includes systems, procedures, and actions that can actualize the principles of good governance and bind every organization that procures goods/services (Firmansyah, 2017). Mardiasmo (2018) stated that good governance requires changes and

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innovations in existing systems to achieve the vision and mission of higher education. Good governance is also understood as a way to manage public affairs well. Simamora et al. (2023) stated that good governance is generally interpreted as good governance through the basic principles of good governance.

One of the characteristics of higher education is that it always presents changes through ideas and concepts as a response to developing dynamics to continue to grow and continue in facing global competition. As an ecosystem of ideas and concepts, higher education must have regulatory capacity, organizational capacity, human resource (HR) capacity, and information system capacity as an inseparable part of good governance. The governance in higher education, better known as Good University Governance (GUG), has become an important aspect in improving academic quality and realizing superior higher education institutions. The successful implementation of GUG principles in procurement is related to important management factors or aspects such as leadership, commitment, responsibility, and behavioral factors.

One important part of governance, besides regulation and organizational structure, is the information system. In today's digital era, governance in information systems is a determining factor for an organization in global competition. When the information system implemented by an organization does not support the achievement of organizational goals and is not positively accepted by its human resources, the organization will fail to achieve the expected performance.

2. LITERATURE REVIEW

Good procurement governance is expected to be able to change the behavior of procurement system adoption of procurement apparatus to be more positive in obtaining goods/services according to what is needed with the desired quantity and quality by the development and refinement of the Theory of Reasoned Action (TRA) and the Theory of Planned Behavior (TPB) is the Unified Theory of Acceptance and Use of Technology (UTAUT) model, which is one of the latest technology acceptance models developed by Venkatesh et al., (2003) in viewing technology adoption behavior.

UTAUT is a model that is often used to determine the level of acceptance of information systems (Shin, 2009; Lee et al., 2011), consisting of the components Performance Expectancy (PE), Effort Expectancy (EE), Social Influence (SI), and Facilitating Condition (FC). These four variables are the concept of acceptance of an entity, institution, or human resources towards the implementation of information systems.

3. METHODOLOGY

This research was a quantitative research using an inference approach between research variables that tested the structural model and measurement model at the same time. The research population was the procurement apparatus in higher education institutions. Acting as respondents were procurement apparatus that were active in procurement activities. The research data was obtained from a questionnaire that had previously passed the validity and reliability instrument test. The main data of this research was primary data in the form of respondents' answers to the questionnaires that were distributed. The main data was then processed into quantitative data with an interval scale. As an exponent of the main data was secondary data played a role in helping to strengthen, describe, and analyze the research results directly or indirectly. Secondary data was collected from books, journals, scientific publications, and internal reports of

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organizations that are relevant for a certain period. The analysis method used was the Structural Equation Model (Sem). The number of variables and indicators in this study was 11 (eleven), so the minimum sample size required was 11 × 5 or 55 samples. The number of good samples according to Maximum Likelihood estimation (Mle) ranged from 100-200 samples. This study involved 11 (eleven) observed variables, namely exogenous variables and endogenous variables. The exogenous variable was the Good Procurement Governance (Gpg) variable that had a direct influence on other variables, including: indicators of transparency (Tr), accountability (Ak), responsibility (Rs), independence (In), and fairness and equality (Fa). The variables that act as endogenous variables are the variables of procurement actor behavior (Ppp), namely the variables performance expectancy (Pe), effort expectancy (Ee), social influence (Si), And facilitating condition (Fc), explained in the following figure:

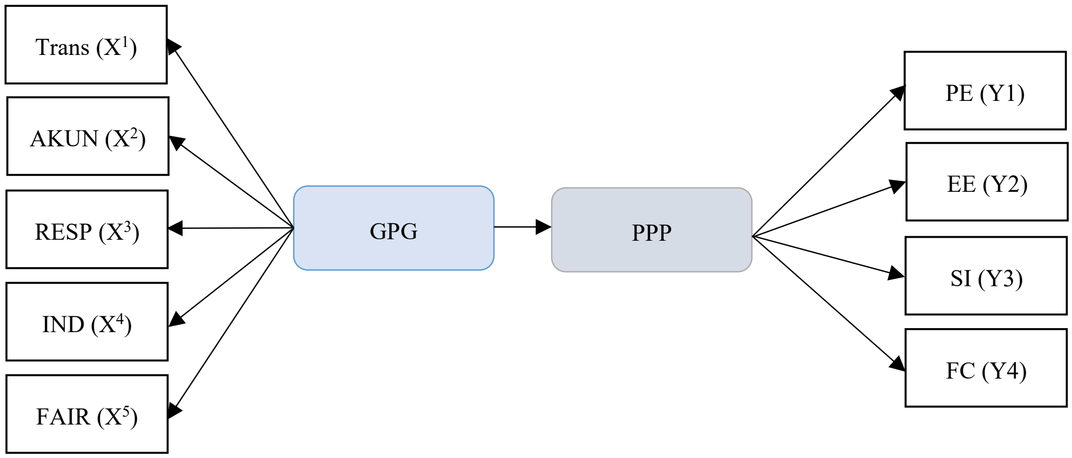

Fig. 1. Research Model

Source: Author

4. RESULTS AND DISCUSSION

4.1 General description of respondents

Respondents were the procurement apparatus, proxy of the budget user, Commitment-Making Officer, Procurement Officer, Selection Committee, Verification Team, and Quality Controller. From the population of the study of 157 people, 102 respondents had filled out the questionnaire completely. Table 1 shows the distribution of the roles of each respondent as a procurement actor. Acting as proxy of budget user, there was 1 respondent (0.98%), Commitment-Making Officer, there were 34 respondents (33.33%), Procurement Officers, there were 26 respondents (25.49%), Verification Team, there were 5 respondents (4.90%), Selection Committee, there were 6 respondents (5.88%) and Quality Controllers, there were 30 people (29.41%).

Table 1. Distribution of respondents based on the role of procurement apparatus.

No	Role of Procurement Apparatus	Frequency	Percentage (%)
1	Proxy of Budget User	1	0,98%
2	Commitment-Making Officer	34	33,33%
3	Procurement Officer	26	25,49%
4	Selection Committee	6	5,88%
5	Verification Team	5	4,90%
6	Quality Controller	30	29,41%
Total		102	100%

Source: Author

4.2 Measurement Model Results

After the overall model and data fit were good, the next step was to evaluate or test the fit of the measurement model. This evaluation was carried out on each construct or measurement model, namely variables with several indicators, through the evaluation of the validity and reliability of the measurement model, as shown in Table 2. It was concluded that all variables could be used for further analysis processes.

All indicators were significant for each GPG latent variable and PPP latent variable, indicated by the Standardized Loading Factor (SLF) value ≥ 0.70, and the t value was more than 2, so it could be stated that it had significant validity (Ramadhan et al. 2024). For the Construct Reliability (CR) and Variance Extracted (VE) values, $CR \geq 0.70$ and $VE \geq 0.50$ were shown, meaning that all indicators were stated to have good reliability (Hair et al., 2022).

Table 2. Results of Validity and Reliability Test of Final Variables and Indicators of Confirmatory Factor Analysis (CFA) of GPG Variables and PPP Variables

Observed Variables	2nd Order Confirmatory Factor Analysis				
		Validity		Reliability	
	Indicators	SLF	t-value	Construct Reliability (CR>0.70)	Construct Reliability (CR>0.70)
Good Procurement Governance (GPG)	TRANS	0,95	12,77	1,00	0,99
	AKUN	1,00	14,20		
	RESP	1,00	14,20		
	IND	1,00	14,20		
	FAIR	1,00	14,20		
Behavior of Procurement Apparatus (PPP)	PP	0,89	-	0,97	0,88
	EE	0,94	15,85		
	SI	0,96	17,18		
	FC	0,91	26,31		

Source: Processed Data

4.3 Structural model results

The results of testing the structural model in Figure 1 to support the hypothesis that GPG hada positive effect on PPP were as follows:

$$PPP \quad = \gamma 11 GPG + \zeta 1 \tag{1}$$

$$PPP \; = \; 0.96 * GPG, Errorvar. = \; 0.083 \;, R^2 \; = \; 0.92$$

$$t - value \qquad 10.89 \qquad\qquad 4.07$$

4.4 Overview of good procurement governance (implementation of the principles of transparency, accountability, responsibility, and fairness in procurement).

Regarding transparency, the Organizational Regulation on Procurement contained provisions on procurement and is presented in full, very easily accessible to the public, and is structured very clearly. The unit implementing procurement was also open to access. Likewise, the human resources of the unit implementing procurement provided information openly and clearly, and the procurement information system was very easy to access.

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Regarding accountability, the Organizational Regulation on Procurement contained a complete, correct, and measurable accountability mechanism for each stakeholder. The unit implementing procurement and its human resources had been fully responsible for the implementation of procurement. The procurement information system contained accountability facilities for all stakeholders.

Regarding Responsibility, the Organizational Regulation on Procurement was very much by the procurement regulations above it, which contained a very complete accountability mechanism to the public. The Organizational Regulation on Procurement contained a mechanism for organizational sustainability. The unit implementing procurement and its HR complied with other higher procurement regulations that were referenced to the regulations on procurement. The unit implementing procurement and its human resources were fully responsible to the public for the procurement carried out and for the sustainability of the organization. The procurement information system contained accountability facilities for the unit implementing procurement to stakeholders.

Regarding Independence, the Organizational Regulations on Procurement, the procurement unit, Procurement human resources, and the Information System were free from conflicts of interest between procurement stakeholders. Meanwhile, regarding fairness and equality, the Organizational Regulations on Procurement provided equal opportunities to the procurement apparatus fairly. The procurement implementing unit, procurement human resources, and the procurement information system in implementing procurement provided equal opportunities to all stakeholders fairly.

4.5 Overview of procurement apparatus behavior (performance expectancy, effort expectancy, social influence, facilitating condition)

Regarding Effort Expectancy, Organizational regulations on Procurement, Units implementing procurement, and their human resources made it easy for the procurement Apparatus to follow the procurement process. Procurement Apparatus found it very easy to use the procurement system in work interactions. The procurement system and procurement procedures were very clear and focused, and had a level of ease of use.

Regarding social influence, Organizational regulations on Procurement, Units implementing procurement, and their human resources considered the interests of the parties involved in procurement. In its implementation, other people influence the procurement apparatus to use the procurement system to make work easier. Procurement Apparatus used the procurement system because of the influence of co-workers who also used this procurement system. Unit leaders were very helpful in directing procurement apparatus in using the procurement system. The procurement apparatus direct superior provided support for the use of the procurement system for the procurement actor's work. In general, the organization strongly supported the use of the procurement system. A procurement apparatus that used the procurement system had more prestige than one who do not use the procurement system. The procurement apparatus that used the Procurement System was a group that had a certain position. The Procurement system is a symbol of organizational pride. Regarding facilitating conditions, the Procurement Apparatus had control over the use of the procurement system, the Procurement Apparatus Unit had sufficient human resources needed to use the procurement system. The Procurement Apparatus had knowledge that supported the Procurement Apparatus understanding of the Procurement System. The Procurement System was compatible with other systems commonly used by the Procurement Apparatus. A guide was available to evaluate the procurement system. Special instructions about procurement were available to the procurement apparatus. The human resources of the Unit that implemented procurement assisted each other if there were difficulties in using the procurement system. The procurement system was compatible with all aspects of the procurement apparatus. The use of the procurement system worked and supported the completion of the procurement process.

5. DISCUSSION

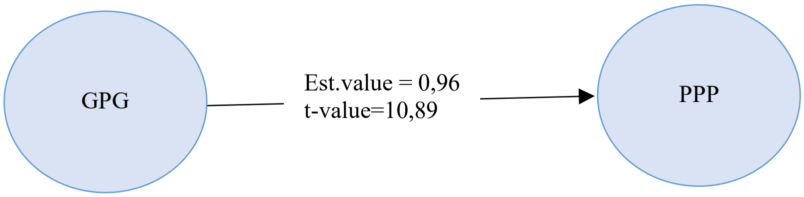

Fig. 2. Analysis of the direct influence of GPG on PPP

Source: Author

The path coefficient obtained from the influence of the GPG variable on PPP was the estimated value of $\rho = 0.96$ with a calculated t value of 10.89. These results meant that there was a significant positive influence between GPG and PPP. A positive sign on the estimated value of the GPG path coefficient on PPP meant that the better the GPG, the better the behavior of procurement in accepting and implementing information systems for procurement. It is known that Good Governance is understood as an action and process of government (El Hokayem and Kairouz, 2014) in realizing the creation of a good quality relationship between the government, the private sector or the business world, and the community served (Abas et al., 2021), in line with the principles of democracy and an efficient market (Mardiasmo, 2018), accountable to the public in a professional, transparency, responsibility and fairness manner (Dahlia, 2023; Djalil, 2014). There are five principles of good governance issued by the National Committee for Governance Policy (KNKG), namely transparency, accountability, responsibility, independence, and fairness (KNKG, 2006).

Good governance in the field of procurement is called Good Procurement Governance (GPG), namely governance of procurement that can actualize the principles of good governance and bind every organization in the procurement (Firmansyah, 2017). Procurement governance is compiled based on the principles of GPG in the context of implementing clean and effective government, and regulating synergistic and constructive relationship patterns between the government, the private business world, and the community. According to Arulrajah (2016), Good Governance is implemented based on social, ethical, democratic, and economic bases that involve aspects of human management.

Furthermore, Arulrajah (2016) explained that the involvement of human management aspects through Human Resource Management (HRM) is based on governance principles such as participation, consensus orientation, accountability, transparency, responsiveness, effectiveness and efficiency, equity and inclusiveness, and following laws and regulations. Specifically, HRM is in the form of actions to change the behavior of procurement apparatus, individual values, and leadership styles to create sustainable changes in the behavior of procurement apparatus (Nadeem, 2017). Thus, organizational leaders need to formulate policies for the continuous improvement of the behavior of the procurement apparatus in creating added value for the organization. The impact of implementing the GPG principle on procurement behavior allows for behavioral changes in HR. In addition, it can also avoid unethical behavior so that the potential for fraudulent tendencies can be prevented, and it can minimize the potential for behavioral tendencies of procurement actors that are detrimental to the organization. This is supported by research by Badewin (2018) and Hamidah and Reskino (2021). On the other hand, if governance in procurement is bad, it will give the procurement apparatus the freedom to commit fraud (including price mark-ups, engineering of Own Estimated Prices (HPS) and winners, and quality of goods/services not according to orders). Similar results were produced by research by Atmadja, , and Saputra, (2017) and Badewin (2018), which explained that good governance can minimize the tendency for someone to cheat in the financial system. To reduce the tendency for fraudulent behavior, the organization is responsible for designing and implementing a control program so that the risk of procurement failure can be minimized (Sun, 2024). The implementation of GPG can also be preventive, which can be carried out in the implementation of the procurement system. The mechanism and process of procurement at each stage are potential opportunities for fraud, but on the other hand, they are also opportunities for creating value for money. Theoretically, a person's behavior occurs because of motives that are formed due to intrinsic and extrinsic factors. When procurement is built on the principles of GPG, as an extrinsic factor/context, it will have a positive impact on the behavior of the procurement apparatus. In other words, GPG can prevent the procurement apparatus from misconducting/misappropriating (deviating from good procurement practices). GPG as an implementation of good corporate governance in procurement, especially in the context of higher education institutions, can be realized if there is a balance of interests of all stakeholders to achieve higher education goals. Stakeholder management within the scope of the organization can be seen from the behavior of stakeholders that have an impact on the sustainability of the organization. The application of the concept and principles of GPG to PPP can be illustrated in the following figure:

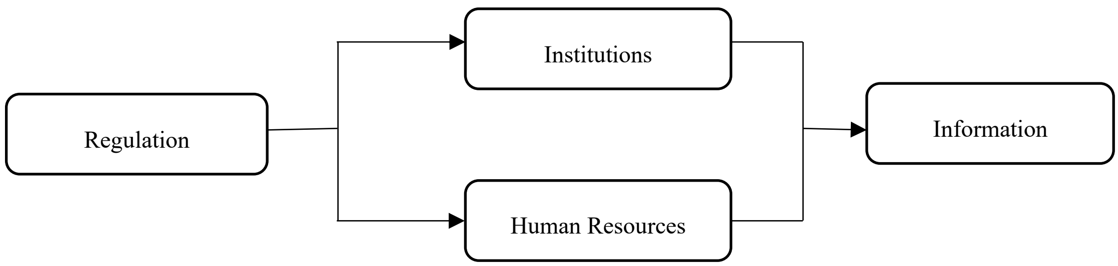

Fig. 3. The application of the concept and principles of GPG to PPP

Source: Author

Another result of this study, especially on the GPG variable, this study presented the application of GPG at each stage of procurement, namely 1) the analysis and evaluation stage of procurement needs, 2) the planning stage of procurement, 3) the preparation stage of procurement through providers, 4) the stage of implementing provider selection and 5) the stage of implementing the contract and handover of work results. This study proved that at each stage of the procurement it had met the principles of GPG. The implementation of procurement must be inspired by the principles of GPG, so that, in addition to being able to shape the behavior of the procurement apparatus in the work environment, it can also reduce the potential for fraud. This supports the research of Hamidah and Reskino (2021). This supports the implementation of

GPG as a whole, which consists of the principles, components, and stages of procurement as in Figure 3. This is illustrated as follows:

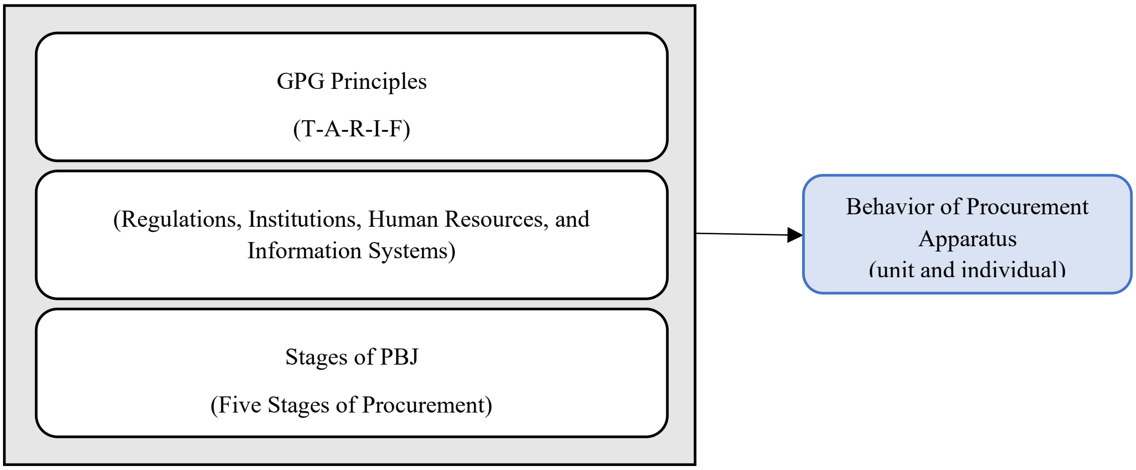

Fig. 4. GPG Development Pattern

Source: Author

6. CONCLUSION

This study showed that the implementation of GPG had a positive impact on the behavior of the procurement apparatus. This finding underlines the importance of implementing GPG, which aimed to encourage procurement apparatus to behave positively in implementing procurement. The more positive the behavior of the procurement apparatus in implementing procurement, the better the organization's procurement performance will be. Conversely, if the positive behavior of procurement apparatus cannot be formed properly by GPG, it will be increasingly difficult to realize value for money in procurement. This study provides practical recommendations on the importance of implementing GPG in all components of regulation, institutions, human resources, and information systems, as well as at each stage of procurement according to the theory of governance, planned behavior, and capacity building. Further research can be in the form of measuring performance as a whole as an overall impact of the influence of GPG on the behavior of procurement apparatus while ensuring its role as a mediating variable or moderation of the relationship between GPG and procurement Performance.

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8. CONFLICT OF INTEREST STATEMENT

The authors declare that there are no financial, commercial, professional, or personal relationships that could be construed as a potential conflict of interest in relation to this research.

9. AUTHORS' CONTRIBUTION

Adrian Sutawijaya: Conceptualization, methodology, investigation, data curation, formal analysis, visualization, writing – original draft. **Ali Muktiyanto:** Supervision, validation, writing – review and editing. **Ira Geraldina:** Methodology, validation, formal analysis, writing – review and editing. **Umi Narimawati:** Supervision, validation, writing – review and editing.

10. DECLARATION OF GENERATIVE AI IN THE WRITING PROCESS

During the preparation of this manuscript, the authors used ChatGPT (OpenAI) to assist with language editing, grammar improvement, and manuscript organization. After using this tool, the authors carefully reviewed, revised, and edited the manuscript and take full responsibility for the originality, accuracy, and integrity of the published work.

11. DATA AVAILABILITY

The datasets generated and analysed during the current study are available from the corresponding author upon reasonable request. Individual participant responses are not publicly available to protect respondents' confidentiality.

12. ETHICS STATEMENT

This study involved human participants through a questionnaire survey conducted among procurement officials and practitioners in Indonesian public higher education institutions. Participation in the study was entirely voluntary, and respondents were informed of the purpose of the research prior to completing the questionnaire. Submission of the completed questionnaire was considered implied informed consent to participate in the study. Respondents' identities were kept anonymous, and all information collected was treated confidentially. No personally identifiable information was collected during the survey. The data obtained were used solely for academic and research purposes. The research was conducted in accordance with the ethical principles for social science research and the institutional research guidelines of Universitas Terbuka.

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