

The Effect of Transparency and Accountability on Intention to Corrupt: The Moderating Role of E-Procurement Use and Regulatory Compliance in Government Procurement of Goods/Services in Indonesia

by Djohan Gunawan



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The Effect of Transparency and Accountability on Intention to Corrupt: The Moderating Role of E-Procurement Use and Regulatory Compliance in Government Procurement of Goods/Services in Indonesia

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Abstract

Corruption in government procurement of goods and services remains a major challenge influenced by weak transparency, accountability, e-procurement use, and regulatory compliance. This study aims to analyze the influence of transparency and accountability on intention to corrupt and examine the moderating role of e-procurement use and regulatory compliance. The study used a quantitative approach with an explanatory survey design of 370 procurement actors in government agencies, state-owned enterprises (BUMN), and regionally-owned enterprises (BUMD) in Indonesia through purposive sampling. Data were collected using a Likert-scale questionnaire and analyzed with PLS-SEM using SmartPLS 4. The results showed that transparency and accountability had a significant negative effect on intention to corrupt. The use of e-procurement only moderated the accountability relationship, while regulatory compliance only moderated the transparency relationship. The study's conclusion confirms that strengthening accountability, supported by the implementation of e-procurement and regulatory compliance, is a key strategy to suppress corrupt intentions in government procurement.

Keywords: Accountability, Corruption Intention, E-Procurement, Regulatory Compliance, Transparency

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1. INTRODUCTION

Government procurement of goods and services is a crucial instrument for achieving efficient, transparent, and accountable governance, encompassing planning, supplier selection, and contract implementation to ensure optimal use of the state budget (Hardinata

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& Hardinata, 2024). In addition to supporting public policy implementation, procurement also reflects the integrity of governance (Lyra et al., 2022). However, low transparency, accountability, and oversight, along with persistent abuse of authority, make this sector vulnerable to corruption (Mahuwi & Israel, 2024; Azmi & Ismail, 2023).

Procurement corruption is a global problem that causes state financial losses, hampers development, and undermines public trust (Han & Kim, 2025; Waxenecker & Prell, 2024). In Indonesia, this condition is reflected in the stagnant Corruption Perception Index (Transparency International Indonesia, 2025), high public attention to corruption issues (Statista, 2024), and a surge in potential state losses due to corruption from IDR 28.4 trillion in 2023 to IDR 279.9 trillion in 2024 (Indonesia Corruption Watch, 2025).

Corruption begins with the formation of Intention to Corrupt, which is an individual's tendency to commit corrupt acts. Based on the Theory of Planned Behavior, intention is influenced by attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). Research by Zulaikha et al. (2019; 2021) shows that these factors play a role in shaping corrupt intentions and behavior in the procurement sector. This finding is supported by the 2024 Integrity Assessment Survey (SPI), which still places the National Integrity Index in the vulnerable category and indicates high levels of bribery and gratification practices in government agencies (KPK, 2025).

As an effort to prevent corruption, the government implemented e-procurement to increase procurement transparency and accountability (Hardinata & Hardinata, 2024; Catindin, 2024; Ahmad et al., 2023). However, its implementation has not been fully optimized. A Gartner survey (2024) shows that compliance remains a major risk in the procurement function, the 2024 national ITKP only reached the sufficient category, and procurement corruption cases remained the most common in 2024 (Databoks, 2025; Indonesian Central Bureau of Statistics, 2024). These conditions indicate that e-procurement optimization and regulatory compliance are still needed to strengthen transparency and accountability.

Previous research has shown that e-Procurement can increase transparency, accountability, and reduce corruption (Kohler & Dimancesco, 2020; Mahuwi & Israel, 2024; Musa et al., 2024; Paschke et al., 2018; Suardi et al., 2024). However, Basheka (2021) and Waxenecker & Prell (2024) found different results, suggesting that its effectiveness is influenced by regulatory compliance (Ramadhan & Rahman, 2022; Setyadiharja & Nurmandi, 2014). Furthermore, research on Intention to Corruption that integrates e-Procurement use and regulatory compliance as moderating variables is still very limited.

Based on these conditions, this study aims to analyze the influence of transparency and accountability on Intention to Corruption and examine the role of e-Procurement usage and regulatory compliance as moderating variables. This research is important for providing a



more comprehensive understanding of corruption prevention mechanisms in government procurement of goods and services. The novelty of this study lies in the simultaneous testing of both moderating variables to explain the relationship between transparency and accountability and Intention to Corruption in Indonesia.

2. RESEARCH METHOD

This study uses a quantitative approach with a positivist paradigm and an explanatory survey design to examine the influence of transparency and accountability on intention to corrupt and the moderating role of e-procurement use and regulatory compliance in government procurement of goods and services in Indonesia. This approach was chosen because it emphasizes objective measurement, hypothesis testing, and analysis of relationships between variables using numerical data (Cresswell, 2014; Sugiyono, 2013; Sekaran & Bougie, 2016).

The study population included individuals directly involved in the procurement of government goods and services at government agencies, state-owned enterprises (BUMN), and regionally-owned enterprises (BUMD) in Indonesia (Kumar et al., 2023; Saeed et al., 2023). The sample was determined using purposive sampling based on involvement in the procurement process and understanding of the e-procurement system (Sekaran & Bougie, 2016). Based on GPower calculations referring to Mahuwi & Israel (2024), the minimum sample size is 279 respondents, so the study targeted 300 respondents from various regions in Indonesia to be representative (KPK, 2025; Puspita & Gultom, 2024).

The research instrument was a questionnaire with a 5-point Likert scale that measured the variables of transparency, accountability, intention to corrupt, use of e-procurement, and regulatory compliance based on indicators adapted from previous studies (Dokmanovic, 2009; Kohler & Dimancesco, 2020; Mahuwi & Israel, 2024; Ntangeki et al., 2023; Ayobami et al., 2023; Changalima et al., 2022). Data analysis used PLS-SEM through SmartPLS 4 which included data screening, Common Method Bias testing, outer and inner model evaluation, hypothesis testing, moderation analysis, and Multi Group Analysis (Podsakoff et al., 2003; Kock, 2021; Hair et al., 2022; Cheah et al., 2020).

The research procedure began with the development of an instrument based on theoretical studies, followed by the distribution of an online questionnaire via Google Forms. The collected data were then selected, the instrument quality was tested, and analyzed using PLS-SEM to examine the direct effect of transparency and accountability on intention to corrupt, as well as the moderating role of e-procurement use and regulatory compliance in government procurement of goods and services in Indonesia.



3. RESULTS AND DISCUSSION

3.1 Respondent Characteristics

Table 1 Respondent Characteristics

Var	Indicator Code	Indicator Statement	Answer Score Frequency					Mean	Category
			1	2	3	4	5		
Transparency	TR1	Government Procurement of Goods/Services Information is available to all prospective providers of goods/services (TR1)	13	54	135	99	69	3.42	Good
	TR2	The Government Procurement of Goods/Services Announcement is publicly available to all prospective providers of goods/services.	28	73	113	91	65	3.25	Enough
	TR3	Procurement actors ensure competitive bidding in the Government Goods/Services Procurement process	29	71	106	112	52	3.24	Enough
	TR4	The rules governing procurement procedures are clearly defined and easily verified to ensure the quality of the goods and services purchased.	29	65	119	105	52	3.23	Enough
	TR5	There are open procurement procedures and fast announcement of results to increase transparency in the Government Goods/Services Procurement process in the organization.	32	72	100	95	71	3.27	Enough
Accountability	AK1	Procurement Actors comply with Government Goods/Services Procurement regulations and guidelines	30	103	99	79	59	3.09	Enough
	AK2	Procurement Actors have clear roles for all stakeholders involved in Government Procurement of Goods/Services	46	84	87	96	57	3.09	Enough
	AK3	There are clear procedures for reporting violations of	48	78	93	89	62	3.11	Enough





		Government Procurement of Goods/Services							
	AK4	There is an adequate control mechanism in handling complaints from goods/service providers to improve the quality of goods and services provided.	42	79	98	93	58	3.12	Enough
	AK5	There is always public review and oversight of procurement actions in the organization to improve procurement cost reduction and the quality of goods and services procured.	48	75	102	82	63	3.10	Enough
<i>Intention to Corrupt</i>	IC1	When the procurement process faces obstacles that could disrupt the achievement of targets, I may consider steps outside the existing procedures to speed up the procurement process.	56	76	90	84	64	3.06	Enough
	IC2	I may consider not providing all available information regarding the procurement process.	58	72	84	90	66	3.09	Enough
	IC3	Under certain circumstances, I will consider unconventional approaches to increase the chances of success in obtaining a procurement contract.	56	76	90	84	64	3.06	Enough
	IC4	If there is a low opportunity and risk, for the information of others, I may consider using the budget differently from the designated allocation.	55	77	90	78	70	3.08	Enough
	IC5	I may consider entering into certain agreements with other parties involved in the procurement process to increase the chances of success of the procurement process.	51	79	97	83	60	3.06	Enough
<i>Use E-Procurement</i>	PE1	E-Procurement allows efficient monitoring of the procurement process	51	93	77	85	64	3.05	Enough





	PE2	<i>E-Procurement</i> increase transparency in the procurement process	55	81	91	79	64	3.04	Enough
	PE3	<i>E-Procurement</i> have strong managerial and audit controls over the procurement process	53	82	99	75	61	3.02	Enough
	PE4	<i>E-Procurement</i> reduce data falsification and manipulation	53	92	80	82	63	3.03	Enough
	PE5	<i>E-Procurement</i> reduce collusion and procurement manipulation practices	55	79	93	85	58	3.03	Enough
Regulatory Compliance	KR1	The organization implements written policies and procedures in accordance with Government Goods/Services Procurement Regulations.	56	76	89	81	68	3.08	Enough
	KR2	The organization provides effective training and education to procurement actors regarding the provisions in the Government Goods/Services Procurement Regulations.	57	79	87	81	66	3.05	Enough
	KR3	The organization conducts internal monitoring and audits to ensure that the procurement process complies with Government Goods/Services Procurement Regulations and assesses the level of compliance.	52	85	74	96	63	3.09	Enough
	KR4	The organization applies clear and open disciplinary standards for procurement actors who violate the provisions of the Government Goods/Services Procurement Regulations.	51	88	88	82	61	3.04	Enough
	KR5	The organization provides effective communication channels for the success of Government Procurement of Goods/Services Regulations	53	75	84	94	64	3.11	Enough
	Variable Mean		77.81					3.11	Enough



3.2 Pre-Test

Table 2 Pre-Test Validity and Reliability Test

No	Variables	Indicator Code	Validity Test					Reliability Test	
			KMO (≥ 0.5)	Sig (< 0.001)	MSA (≥ 0.5)	Factor Loadings (≥ 0.5)	Valid Invalid	Cronbach Alpha (> 0.7)	Reliable
1	Transparency	TR1	0.784	< 0.001	0.489	0.544	Valid	0.803	Reliable
		TR2			0.659	0.675	Valid		
		TR3			0.522	0.785	Valid		
		TR4			0.561	0.806	Valid		
		TR5			0.735	0.755	Valid		
2	Accountability	AK1	0.839	< 0.001	0.912	0.709	Valid	0.891	Reliable
		AK2			0.676	0.811	Valid		
		AK3			0.766	0.814	Valid		
		AK4			0.714	0.822	Valid		
		AK5			0.709	0.755	Valid		
3	Intention to Corrupt	IC1	0.890	< 0.001	0.706	0.834	Valid	0.944	Reliable
		IC2			0.792	0.826	Valid		
		IC3			0.745	0.882	Valid		
		IC4			0.676	0.855	Valid		
		IC5			0.693	0.898	Valid		
4	Use of E-Procurement	PE1	0.906	< 0.001	0.720	0.899	Valid	0.940	Reliable
		PE2			0.783	0.925	Valid		
		PE3			0.595	0.920	Valid		
		PE4			0.827	0.858	Valid		
		PE5			0.821	0.848	Valid		
5	Regulatory Compliance	KR1	0.897	< 0.001	0.762	0.931	Valid	0.965	Reliable
		KR2			0.909	0.886	Valid		
		KR3			0.835	0.884	Valid		
		KR4			0.879	0.943	Valid		
		KR5			0.736	0.946	Valid		

Based on the pretest results, all constructs had KMO values above 0.50 and Bartlett's Test of Sphericity significance values below 0.001, thus the data were deemed suitable for factor analysis. Most indicators also had MSA values above 0.50. Although the TR1 indicator had an MSA value of 0.489, it was retained because it had a factor loading of 0.544, which still met the minimum limit (Hair et al., 2019) and was in accordance with the theoretical basis of the study.

All indicators had factor loadings between 0.544 and 0.946 and Cronbach's Alpha values above 0.70, indicating that the instrument met validity and reliability criteria.

Therefore, the research instrument was deemed suitable for use in subsequent data collection and model testing phases.

3.3 Main Test

39 Table 3 Results of the Common Method Bias Test (Harman's Single Factor Test)

Component	Eigenvalue	Variance Proportion	Variance Proportion	Remarks
Component 1	6,458	0.258 (25.8%)	0.258 (25.8%)	No Evidence of Common Method Bias

40 Based on the data presented in Table 4.4, the first component has an eigenvalue of 6.458. This component explains 25.8% of the total data variance. This finding indicates the absence of a single factor that predominantly explains most of the variability in the research data. Therefore, it can be concluded that common method bias is not a significant problem in this study, and the data from the 370 respondents are considered valid and ready for use in the next stage of analysis.

Table 4 Results of Measurement Model Evaluation (Outer Model)

No	Var	Indicator Code	Convergent Val			Discriminant Value		Valid Invalid	Reliability		Reliable Not Reliable
			LF	AVE	Com.	CL	$\sqrt{AVE}$		Cronbach Alpha	CR	
1	Transparency	TR1	0.798	0.639	0.637	0.798	0.799	Valid	0.859	0.898	Reliable
		TR2	0.806		0.650	0.806		Valid			
		TR3	0.809		0.654	0.809		Valid			
		TR4	0.847		0.717	0.847		Valid			
		TR5	0.734		0.539	0.734		Valid			
2	Accountability	AK1	0.837	0.773	0.701	0.837	0.879	Valid	0.926	0.945	Reliable
		AK2	0.920		0.846	0.920		Valid			
		AK3	0.930		0.865	0.930		Valid			
		AK4	0.863		0.745	0.863		Valid			
		AK5	0.842		0.709	0.842		Valid			

3	Intention to Corrupt	IC1	0.837	0.698	0.701	0.837	0.835	Valid	0.891	0.920	Reliable
		IC2	0.864		0.746	0.864		Valid			
		IC3	0.794		0.630	0.794		Valid			
		IC4	0.878		0.771	0.878		Valid			
		IC5	0.800		0.640	0.800		Valid			
4	Use E-Procurement	PE1	0.854	0.770	0.729	0.854	0.878	Valid	0.927	0.944	Reliable
		PE2	0.941		0.885	0.941		Valid			
		PE3	0.873		0.762	0.873		Valid			
		PE4	0.917		0.841	0.917		Valid			
		PE5	0.796		0.634	0.796		Valid			
5	Regulatory Compliance	KR1	0.956	0.828	0.914	0.956	0.910	Valid	0.950	0.960	Reliable
		KR2	0.876		0.767	0.876		Valid			
		KR3	0.889		0.790	0.889		Valid			
		KR4	0.886		0.785	0.886		Valid			
		KR5	0.941		0.885	0.941		Valid			

Table 4 presents the results of the measurement model (outer model) testing, which includes evaluations of convergent validity, discriminant validity, and reliability. This evaluation is essential to ensure the quality of the research instrument.

Table 5 VIF Values

	VIF
Transparency -> Intention to Corrupt	1,083
Accountability -> Intention to Corrupt	1,059
Use of E-Procurement x Transparency -> Intention to Corrupt	1,123
Use of E-Procurement x Accountability -> Intention to Corrupt	1,136
Regulatory Compliance x Transparency -> Intention to Corrupt	1,061
Regulatory Compliance x Accountability -> Intention to Corrupt	1,069

Based on Table 5, the identified Variance Inflation Factor (VIF) values range from 1.059 to 1.136. All of these values are significantly lower than the maximum threshold of 5.00. This indicates that there are no substantial multicollinearity issues between variables in the research model being analyzed. Therefore, it can be concluded that the structural model has met the collinearity assessment criteria and is ready to proceed to the next testing stage.

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Table 6 R-Square Values

Variables	R-Square
Intention to Corrupt	0.410

The R^2 value for the Intention to Corrupt variable based on Table 6 is 0.410. This indicates that Transparency, Accountability, and the moderating interaction of E-Procurement Use and Regulatory Compliance explain 41.0% of the variation in Intention to Corrupt, while the remaining 59.0% is influenced by other factors not included in the research model. These findings indicate that the research model adequately explains Intention to Corrupt.

Table 7 F-Square Values

	F-Square
Transparency -> Intention to Corrupt	0.083
Accountability -> Intention to Corrupt	0.441
Use of E-Procurement x Transparency -> Intention to Corrupt	0.006
Use of E-Procurement x Accountability -> Intention to Corrupt	0.019
Regulatory Compliance x Transparency -> Intention to Corrupt	0.020
Regulatory Compliance x Accountability -> Intention to Corrupt	0.004

Based on the effect size (f^2) results, Accountability has the largest influence on Intention to Corruption with a value of 0.441, while Transparency has a smaller influence with a value of 0.083. Meanwhile, all moderating effects show a low contribution, namely Use of E-Procurement $\times$ Transparency (0.006), Use of E-Procurement $\times$ Accountability (0.019), Regulatory Compliance $\times$ Accountability (0.004), and Regulatory Compliance $\times$ Transparency (0.020). Thus, Accountability is the most dominant variable in explaining Intention to Corruption, while the contribution of the two moderating variables is relatively small.

27 Table 8 Results of Predictive Assessment (PLSpredict)

Indicator	Q^2 predict	PLS-SEM RMSE	LM RMSE
IC1	0.257	1,136	1,175
IC2	0.288	1,125	1,145
IC3	0.210	1,171	1,204
IC4	0.315	1,103	1,118
IC5	0.221	1,131	1,167

Table 8 shows that all indicators of the Intention to Corrupt variable display Q^2 predict values above zero, with a range of 0.210 to 0.315. This indicates that the research model has strong predictive capabilities.



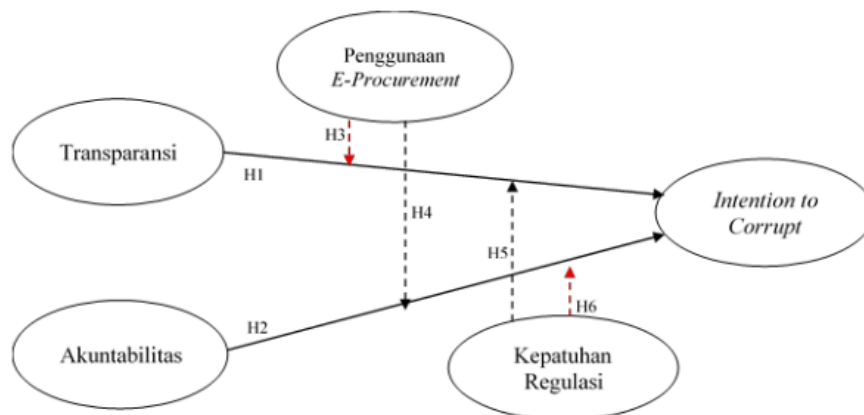
Picture1Structural Model Results (Bootstrapping)

Table 9 Path Coefficient Results and Hypothesis Testing

No	Hypothesis	Coefficient	T-Statistic (>1,965)	P-Value (<0.05)	Decision
1	H1:Transparency has a negative effect on Intention to Corruption	-0.230	5,466	0,000	Supported
2	H2:Accountability has a negative effect on Intention to Corruption	-0.525	13,835	0,000	Supported
3	H3:The use of E-Procurement moderates the relationship between Transparency and Intention to Corrupt	-0.065	1,395	0.081	Not Supported
4	H4:The use of E-Procurement moderates the relationship between Accountability and Intention to Corrupt	0.110	2,403	0.008	Supported
5	H5:Regulatory compliance moderates the relationship between	0.108	2,193	0.014	Supported

	Transparency and Intention to Corrupt				
6	H6: Regulatory compliance moderates the relationship between Accountability and Intention to Corrupt	0.048	1,063	0.144	Not Supported

Table 9 displays the results of hypothesis testing on the research's structural model. These test results form the basis for accepting or rejecting the developed hypotheses. To facilitate interpretation of the relationships between variables in the research model, the results of the hypothesis testing are also presented in the form of a diagram of the final structural model.



Picture 2 Final Structural Model and Hypothesis Testing Results

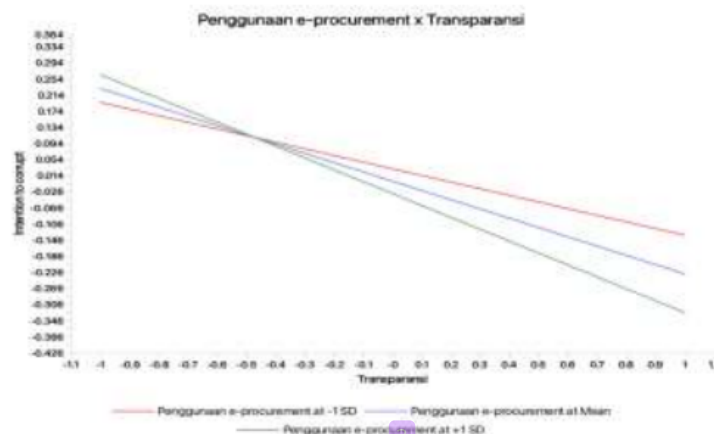
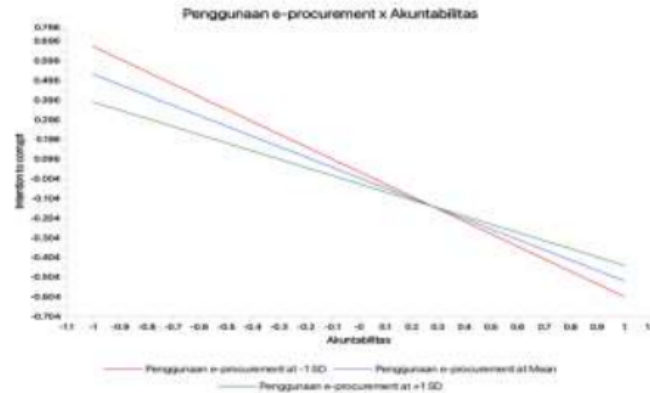


Figure 3 Simple Slope Analysis of the Use of E-Procurement in the Relationship between Transparency and Intention to Corruption

Based on Figure 3, the relationship between Transparency and Intention to Corruption remains negative at all levels of E-Procurement Usage. However, the difference in slope between the lines is relatively small, thus not indicating a significant moderating effect. This result is consistent with the hypothesis test which shows that E-Procurement Usage does not moderate the relationship ($\beta = -0.065$; $p = 0.081$), so H3 is not supported.



Picture 3 The Use of E-Procurement in the Relationship of Accountability to Intention to Corruption

Based on Figure 4, all lines indicate a negative relationship between Accountability and Intention to Corruption. However, there are differences in the slope of the lines at different levels of E-Procurement Usage. At higher levels of E-Procurement Usage (+1 SD), the relationship between Accountability and Intention to Corruption changes compared to conditions with low E-Procurement Usage (-1 SD).

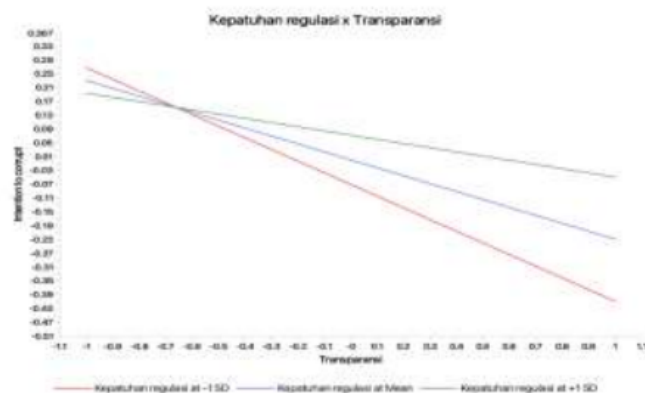


Figure 5 Regulatory Compliance in the Relationship of Transparency to Intention to Corrupt

Based on Figure 5, there is a fairly clear difference in the slope of the lines at different levels of Regulatory Compliance. The line with a low level of Regulatory Compliance (-1 SD) shows a sharper decline than the line with a high level of Regulatory Compliance (+1 SD).

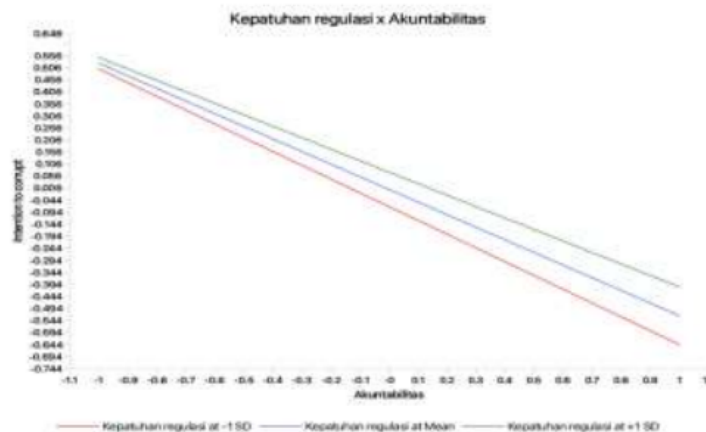


Figure 6 Regulatory Compliance in the Relationship of Accountability to Intention to Corrupt

Based on Figure 6, all lines indicate a negative relationship between Accountability and Intention to Corruption. However, the lines formed are relatively parallel, so the difference in slope between levels of Regulatory Compliance appears very small.

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Table 10 MICOM Compositional Invariance Results (Step 2)

	Original Correlation	Correlation Permutation Mean	5.0%	Permutation p-value	Decision
Accountability	1,000	1,000	0.999	0.204	Invariant
Intention to Corrupt	1,000	0.999	0.999	0.717	Invariant
Regulatory Compliance	0.943	0.887	0.463	0.371	Invariant
Use of E-Procurement	0.992	0.929	0.651	0.824	Invariant
Transparency	0.999	0.996	0.991	0.952	Invariant

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Table 11 Results of MICOM Equality of Composite Mean Values (Step 3a)

	Original Difference	Permutation Mean Difference	5.0%	95.0%	Permutation p-value	Decision
Accountability	-0.073	-0.005	-0.174	0.178	0.267	Invariant
Intention to Corrupt	0.028	0,000	-0.171	0.183	0.401	Invariant

Regulatory Compliance	0.161	-0.003	-0.179	0.162	0.051	Invariant
Use of E-Procurement	0.069	-0.005	-0.181	0.166	0.240	Invariant
Transparency	0.029	0,000	-0.173	0.166	0.387	Invariant

5 Table 12 Results of MICOM Equality of Composite Variance (Step 3b)

	Original difference	Permutati on mean difference	5.0%	95.0%	Permutation p-value	Decision
Accountability	-0.145	-0.003	-0.191	0.179	0.092	Invariant
Intention to Corrupt	-0.130	-0.006	-0.184	0.177	0.121	Invariant
Regulatory Compliance	0.148	0.002	-0.167	0.169	0.079	Invariant
Use of E-Procurement	0.097	-0.002	-0.180	0.177	0.187	Invariant
Transparency	-0.039	-0.004	-0.230	0.221	0.413	Invariant

Table 13 Bootstrap Multi Group Analysis (MGA) Results Based on Hypothetical Work Period

Relationship between variables	< 5 Years	> 5 Years	Difference	p-value
Transparency → Intention to Corrupt	-0.311	-0.163	-0.148	0.083
Accountability → Intention to Corrupt	-0.490	-0.578	0.088	0.238
Use of E-Procurement × Transparency → Intention to Corrupt	-0.013	-0.127	0.114	0.227
Use of E-Procurement × Accountability → Intention to Corrupt	0.177	0.031	0.145	0.106
Regulatory Compliance × Transparency → Intention to Corrupt	0.168	0.060	0.108	0.268
Regulatory Compliance × Accountability → Intention to Corrupt	0.070	-0.003	0.073	0.379

16 Based on the test results in Table 13, all relationships between variables had p-values > 0.05, indicating no significant differences between the two tenure groups. Therefore, tenure has not been shown to differentiate the effects of transparency, accountability, e-procurement use, or regulatory compliance on intention to corrupt.

4 DISCUSSION

1. The Influence of Transparency on Intention to Corrupt

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The results of the study indicate that transparency has a significant negative effect on the intention to corrupt, meaning that the higher the transparency, the lower the intention to commit corruption. Information disclosure strengthens oversight, reduces the opportunity for irregularities, and increases prudence in the procurement process. This finding aligns with previous research and supports the perspectives of Good Governance, Agency Theory, Theory of Planned Behavior (TPB), and Fraud Hexagon Theory, which place transparency as a crucial mechanism in suppressing opportunities and intentions for corruption. The corruption case in the procurement of COVID-19 personal protective equipment (PPE) in North Sumatra further reinforces the importance of transparency in preventing corrupt intentions.

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2. The Influence of Accountability on Intention to Corrupt

Accountability has been shown to have a significant negative effect and is the most dominant factor in reducing the intention to corrupt. Strong accountability mechanisms make individuals more aware of the legal and ethical consequences, thus reducing the tendency to engage in corruption. This finding is consistent with previous research and supported by Good Governance, Agency Theory, the TPB, and the Fraud Hexagon Theory. The corruption case of COVID-19 social assistance demonstrates that weak accountability can open up opportunities for abuse of power.

3. Moderation of E-Procurement Use in the Relationship Between Transparency and Intention to Corruption

The use of e-procurement has not been shown to moderate the relationship between transparency and intention to corrupt. Transparency remains effective in reducing corrupt intentions, regardless of the level of electronic system use. Theoretically, transparency works through information disclosure, while e-procurement acts more as a stand-alone control mechanism. Furthermore, the high level of e-procurement use by respondents limited the variation in the moderating data.

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4. Moderation of E-Procurement Use in the Relationship between Accountability and Intention to Corruption

The use of e-procurement has been shown to moderate the relationship between accountability and intention to corrupt. However, the positive moderation trend indicates that the higher the use of e-procurement, the weaker the negative influence of accountability because some control functions have been taken over by electronic systems. This finding is supported by Good Governance, Agency Theory, TPB, and Fraud Hexagon Theory, which explain that digital systems and accountability complement each other in preventing corruption.

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5. Moderation of Regulatory Compliance in the Relationship of Transparency to Intention to Corrupt 23

Regulatory compliance has been shown to moderate the relationship between transparency and intention to corrupt. The higher the regulatory compliance, the smaller the additional effect of transparency because the rules being followed have become a control mechanism in themselves. These results support Regulatory Compliance Theory, Good Governance, Agency Theory, TPB, and Fraud Hexagon Theory, which assert that transparency and regulatory compliance complement each other in suppressing corrupt intentions.

6. Moderation of Regulatory Compliance in the Relationship between Accountability and Intention to Corruption 10 4

Regulatory compliance was not shown to moderate the relationship between accountability and intention to corrupt. Accountability consistently reduced corruptive intentions at all levels of regulatory compliance. This indicates that the influence of accountability is already so strong that the additional effect of regulatory compliance is no longer significant. This finding aligns with Good Governance, Agency Theory, and Regulatory Compliance Theory, which view compliance as an integrated part of accountability mechanisms.

7. Discussion of Multi Group Analysis (MGA) Results Based on Length of Service

The MGA results showed no significant differences between employees with less than five years of service and those with more than five years. However, descriptively, new employees tended to be more influenced by transparency, while experienced employees were more influenced by accountability. This difference can be explained by organizational socialization, where new employees have a greater need for information transparency, while older employees have internalized organizational responsibilities and mechanisms. However, because the differences were not statistically significant, this finding still requires further research.

5 Managerial Implications

1. Reorienting Corruption Prevention Strategies to Strengthen Accountability

Research findings indicate that accountability has the greatest influence in reducing the intention to corrupt. Therefore, corruption prevention strategies need to focus on strengthening accountability systems, internal oversight, risk-based audits, and performance evaluations to ensure that every procurement process has a clear control mechanism.

2. Promoting Substantive Transparency

Transparency has been proven to reduce the intention to corrupt, but its effectiveness depends on the quality of information disclosure. Procurement information must be presented in a complete, accessible, relevant, and timely manner to strengthen oversight and reduce the opportunity for irregularities.

3. Optimizing E-Procurement as a Control Instrument

E-procurement has been shown to strengthen accountability but not moderate transparency. Therefore, electronic system development should focus on improving audit trail functions, activity monitoring, decision tracking, and early detection of irregularities, rather than solely on administrative efficiency.

4. Strengthening Regulatory Compliance

Regulatory compliance has been proven to increase transparency's effectiveness in reducing the intention to corrupt. Therefore, improving compliance through outreach, training, coaching, and monitoring is necessary on an ongoing basis to ensure optimal transparency implementation in the procurement process.

6 CONCLUSION

This study shows that transparency and accountability have a significant negative effect on the intention to corrupt in government procurement of goods and services in Indonesia, with accountability being the most dominant factor. The results also prove that the use of e-procurement only moderates the relationship between accountability and intention to corrupt, while regulatory compliance only moderates the relationship between transparency and intention to corrupt. Conversely, the use of e-procurement does not moderate the relationship between transparency and intention to corrupt, and regulatory compliance does not moderate the relationship between accountability and intention to corrupt. These findings emphasize that corruption prevention is not sufficient to rely solely on the digitization of the procurement process or information disclosure, but requires a strong accountability system, supported by the implementation of e-procurement that improves auditability and regulatory compliance that strengthens the effectiveness of transparency. Practically, the results of this study provide input for the government to prioritize strengthening accountability mechanisms, internal oversight, risk-based audits, optimizing control features in e-procurement, and fostering regulatory compliance to build procurement governance with integrity and sustainability.

This study has several limitations. First, the data were obtained through a perception-based questionnaire, potentially influenced by self-report bias. Second, the cross-sectional design of the study was unable to capture dynamic changes in behavior or intention to corrupt over time. Third, the research model only explained 41.0% of the variation in intention to



corrupt, indicating that other factors potentially influencing corruptive intent remain unanalyzed. Therefore, further research is recommended to use a longitudinal or mixed methods design to gain a deeper understanding of the dynamics of corrupt behavior. Future research can also expand the model by incorporating other variables such as organizational culture, individual integrity, ethical leadership, internal control effectiveness, anti-corruption culture, or organizational pressure, as well as testing it across different government sectors, regions, or respondent characteristics to increase generalizability and enrich the development of theory and practice of corruption prevention in government procurement.

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