

## **ABSTRACT**

*This study aims to determine the extent of the influence of internal control of good corporate governance against fraud prevention and its implications on the performance of PT. PLN (Persero) Pematang Siantar Area.*

*The research method was used empirical study with research approaches descriptive and verification method using primer data. Sampling technique was used probability sampling. The statistical analysis in this research was used the classical assumption, hypothetical line path analysis using test t and f, test mean and analysis coefficient determination. Sample research was used 33 people with data source obtained by filling questionnaire.*

*The results showed that partial implementation of internal control had no effect on fraud prevention. Good corporate governance given effect of 81% to fraud prevention. Fraud prevention given effect of 63.6% to performance corporate. Simultaneous internal control influence, good corporate governance to company's performance through fraud prevention influence of application of control for good corporate governance to company performance through fraud prevention was equal to 79.9% and balance 20.1% influenced by other factors such as role of auditor of financial report and then.*

*Keywords: Internal Control, Good Corporate Governance, Prevention fraud, Corporate Performance*