

## **ABSTRACT**

*Based on data from the KPK fraud rate in Indonesia is higher especially in the procurement of goods and services, whereas Indonesia has implemented e-procurement where e-procurement has a goal to improve efficiency, transparency and accountability and has implemented internal controls one of the goals for financial statements which is produced reliably, obedient to the law.*

*This study aims to determines how the implementation of e-procurement, internal control system, and prevention fraud in PT.PLN (Persero) Distribution West Java and Banten and also to discover how the effect of the implementation of e-procurement, internal control, either simultaneously or partially, for prevention fraud in PT.PLN (Persero) Distribution West Java and Banten.*

*Based on the research objective, the research method used in this study is a causally descriptive study, which is also included in the quantitative research. This research is conducted in PT.PLN (Persero) Distribution West Java and Banten, with the research sample of employees of goods and services procurement. The research data used in this study is primary data, which is collected by using questionnaire. The research data is analyzed by using descriptive statistical analysis, validity and reliability test, classic assumption test, multiple linear regression analysis, and hypothesis test by using SPSS 24 software.*

*The result of the study shows that the implementation of e-procurement, internal control system, and prevention fraud in PT.PLN (Persero) Distribution West Java and Banten are in a good category. Based on the hypothesis test, the result shows that the implementation of e-procurement, and internal control, partially has significant effect for prevention fraud. Simultaneously, the implementation of e-procurement, and internal control significantly effects for prevention fraud in .PLN (Persero) Distribution West Java and Banten.*

*Based on the research results can be concluded that the implementation of e-procurement, internal control, and prevention fraud Procurement Division of PT. PLN (Persero) Distribution West Java and Banten is said to be good, and there is a positive significant influence between variables Implementation E-Procurement and Internal Control of Fraud Prevention variable either simultaneously or partially.*

**Keyword** : *implementation of e-procurement, internal control, and prevention fraud*