

ABSTRACT

Management of regional finance shall be all activities including planning, implementation, administration, reporting, accountability and supervision of regional finances. In practice, regional finances must be managed tertially, law-abiding, effective, efficient, transparent and accountable with due regard to the principles of justice, decency and benefit for the community (Permendagri Number 21 Year 2011).

This study was conducted to determine the effect of the accountability, transparency and control to the local financial management of both the effect of partially or simultaneously.

This study was a descriptive study and the nature of causality. The population on this study were employees of Badan Pengelolaan Keuangan dan Aset Kota Bandung. Sampling technique using simple saturation sampling method. Determination of sample using slovin's formula. The data used in this study were analyzed using multiple linear regression analysis and hypothesis testing and preceded with the classical assumption.

The result showed that simultaneous accountability, transparency and control affect the local financial management. Based on a parsial basis, transparency has no effect on the local financial management, whereas the accountability and control has an influence on the local financial management.

Based on the result of the study, then to improve the local financial management suggested is that for the Regional Financial Management and Asset Bandung improve accountability and cooperate with the media information and other non-governmental institutions and apply good supervision in good workplace, so that local financial management will be more good. .

Keywords: Accountability, transparency, control, local financial management