

ABSTRACT

Accountability for regional financial management is a process of managing regional finance starting from planning, implementation, administration, accountability, and regional financial supervision. The efforts made by the government to realize accountability in regional financial management are the submission of government financial accountability reports that meet the principles on time and are prepared based on government accounting standards that have been generally accepted. Accessibility in a large dictionary of Indonesian is something that can be used as access or things can be related. The importance of the application of good and easy financial accounting for the community to obtain this information greatly determines the level of transparency and accountability of regional finance.

The independent variables in this study are the presentation of financial statements and accessibility of financial statements. The dependent variable used is financial management accountability. This study aims to analyze the effect of simultaneous and partial financial statement presentation and financial report accessibility on financial management accountability at the Secretariat of the City of Mataram in 2018. The hypothesis in this study is the presentation of financial statements and accessibility of financial statements have a significant influence on positive direction simultaneously and partial to financial management accountability at the Mataram City Regional Secretariat in 2018. The population in this study is the Section and Subdivision in the Mataram City Regional Secretariat which consists of Nine (9) Sections and Twenty-seven (27) Subdivisions in 2018. Sampling techniques using purposive sampling and obtained as many as 54 employees consisting of Head of Section, Treasurer, overall staff of the General Section, and Head of Subdivisions in the Secretariat of the City of Mataram as a sample in this study. The data analysis model used in this study is multiple linear regression analysis using SPSS version 25 software.

The results of the study indicate that the presentation of financial statements and accessibility of financial statements have a simultaneous influence on accountability in regional financial management. Partial financial statement presentation has a significant effect on positive direction, and the accessibility of financial statements partially has a significant effect in a positive direction towards accountability of regional financial management.

For the next researcher, it is expected to add another variable to examine the effect on Regional Financial Management Accountability. For the Regional Secretariat of the City of Mataram, it is also expected to be able to add resources to facilitate the presentation of financial statements and add information - financial information through the internet (website) in order to be able to achieve goals that have been planned very well.

Keywords : *Financial Statement Presentation, Financial Report Accessibility, Financial Management Accountability*