

ABSTRACT

Accountability of regional financial management is the process of regional financial management starting from the planning, implementation, administration, accountability, and supervision of regional finances. The form of accountability in creating accountability for regional financial management is the preparation of financial accountability reports from government agencies that meet the principles on time and are prepared by following Government Accounting Standards. Another factor that supports the accountability of regional financial management is the internal control system, with the implementation of a good and adequate internal control system will ensure the realization of good and proper regional financial management accountability.

This study aims to analyze the effect of presenting financial statements and internal control systems simultaneously and partially on the accountability of regional financial management in the Tasikmalaya City Work Unit in 2019.

This research based on its purpose is included in descriptive verification research. The population in this study were all heads of SKPD and Head of Subdivision of Finance as a financial manager at 28 SKPD in the City of Tasikmalaya, amounting to 56 people. The sampling technique uses non-probability sampling through saturated samples. The sample in this study were all SKPD Heads and Head of Subdivision of Finance in 28 SKPD in Tasikmalaya City, amounting to 56 people. The data analysis model used in this study is multiple linear regression analysis using SPSS version 25 software.

The results showed that the presentation of financial statements and internal control systems had a significant positive effect simultaneously on the accountability of regional financial management. The presentation of financial statement partially has a significant positive effect, and the internal control system partially has a significant positive effect on the accountability of regional financial management.

For the next researcher is expected to be able to add other variables to examine their effects on regional financial management accountability, and is expected to expand the object of research, such as the SKPD in the City and Regency of Tasikmalaya so that the samples and respondents obtained are more so that research can provide more accurate results.

Keywords: *Presentation of Financial Statements, Internal Control Systems, Regional Financial Management Accountability.*