

ABSTRACT

Accountability of regional financial management is a procedure of regional financial management starting from planning, implementation, accountability, reporting, and supervision that must be reported and accounted to the public and DPRD to measure failure or success as a consideration for the following year. In order for the accountability of regional financial management to be realized, the local government must provide a good presentation of financial statements and the accessibility of financial statements to the public.

This study aims to determine the effect of the presentation of financial statements and the accessibility of financial statements simultaneously and partially affect the Accountability of Regional Financial Management at the Regional Financial Management Agency in West Bandung Regency in 2019.

This research based on its purpose is included in the type of descriptive verification research. The population in this study is the Head of Subdivision and all employees in the Regional Financial Management Agency of West Bandung Regency, namely 35 respondents. The sampling technique uses non-probability sampling through saturated samples. The data processed is primary data through questionnaires. The data analysis model used in this study is multiple linear regression analysis using SPSS version 20 software.

This study shows that the presentation of financial statements and the accessibility of financial statements have a significant positive effect simultaneously on the accountability of regional financial management. The presentation of financial statements partially has a significant positive effect, and the accessibility of financial statements partially has a significant positive effect on the accountability of regional financial management.

In subsequent studies, other researchers can use the object of research and also add other independent variables to measure the accountability of regional financial management and are expected to expand the object of research, so that more samples and respondents are obtained.

Keywords: *Regional Financial Reports, Regional Financial Reports, and Regional Financial Management Accountability*