***ABSTRACT***

*This study aims to determine the influence of Public Accountability and Regional Financial Accounting System on the Quality of the Regional Financial Statements at the Department of Finance and Asset Management (DPKAD) and the Inspectorate of Bandung.*

*The method used in this research is survey method with descriptive approach and verification as well as by using primary data. The statistical analysis used in this study is the classical assumption test, regression analysis, correlation, hypothesis testing using t test and f and determination coefficient analysis with SPSS 23*

*Based on the results of research conducted showed that partially Public Accountability and Regional Financial Accounting System affect the quality of the Regional Financial Statements. Simultaneously the partial implementation of the Public Accountability and Regional Financial Accounting System on the Quality of Local Financial Statements amounted to 33.1%, while the remaining 66.9% is the influence of other variables not studied, such as the Government Internal Control System (SPIP), transparency, resources human, Government Good Governance, Internal Audit.*

Keywords: Public Accountability, Regional Financial Accounting System, Quality of Regional Financial Statements