***ABSTRACT***

***Ati Rosliyati, 139010010, The Influence of Financial Reform, Governance and Financial Information System in Local Goverment Financial Management and Its Implications to Financial Performance in East Priangan guided by Prof. Dr. Tb. Hasanuddin, SE., M.Sc., CPA as a promoter and Prof. Dr. Azhar Affandi, SE., M.Sc. as a Co-Promoter.***

*Giving an autonomy to regions is focused to accelerate the realization of public welfare and it is expected to improve competitiveness by paying attention to the principles of democracy, equality, justice, privilege, and speciality and potency and a multifaceted area. To get teh goal, it is faced by a number of challenges, one of them is the financial performance of local governments is still in the level of the qualified opinion category that will have an impact on the expected goal of regional autonomy.*

*This study is aimed at identifying and assessing the Effect of Regional Financial Reform, Government Management, Financial Information System towards Financial Management and its Implications towards the performance of Local Government Finance in East Priangan Region.*

*This study used a descriptive approach and verification by using descriptive survey and explanatory survey. In this study, the sample is SKPD (Work Unit) of 180 regional work units by using path analysis.*

*The study concluded that the effects of the Regional Financial Reform towards the Regional Financial Management is 35.90%, the effect of Government Management towards Regional Financial Management is 30.70%, the effect of the Financial Information System towards regional Financial Management is 35.60%. Simultaneously the effect of independent variables towards Regional Financial Management is 61.10% and the remaining 38.90% is another factor that is not studied but it influenced to the Regional Financial Management. And the last, the Effect of Financial Management towards Financial Performance is 83.90%, while the remaining 29.70% is another factor that is not studied, but also influence.*

*Keywords: Regional Financial Reform, Governance, Financial Information Systems Local Government, Financial Management, Financial Performance*