

ABSTRACT

This study aims to examine and analyze the effect of accountability, transparency and responsibility on financial management on the performance of local government agencies

This research was carried out in the Regional Government Work Unit of Bandung City Government using descriptive method and verification method with a sample of 36 respondents. Data collection techniques were carried out using primary data by distributing questionnaires. Statistical analysis used in this study is the test of instrument validity and reliability, classical assumption test, multiple regression analysis, correlation analysis, hypothesis testing and determination coefficient.

The results showed that partially the financial management accountability variables affected the performance of local government agencies by 26.2%, financial management transparency affected the performance of local government agencies by 15.5%, while the responsibility for financial management affected the performance of local government agencies by 22, 3% and simultaneously accountability, transparency and responsibility of financial management affect the performance of local government agencies by 64.0%, and the remaining 36.0% is influenced by other factors not examined in this study, namely the financial audit function factor

Keywords: accountability, transparency, responsibility, financial management, performance of local government agencies