

ABSTRACT

This study aims to determine how big the influence of Dynastic Politics and Fiscal Decentralization on The Financial Reporting Accountability of Local Government in Regency and City Governments in the Province of West Java in 2016-2019.

The method used in this study is a quantitative method with a descriptive and verification approach. This study uses secondary data in the form of the Audit Result Report, Local Government Financial Report which has been audited by the BPK in 2016-2019. The population in this study were 27 Regency and City Governments in the Province of West Java. The sampling technique used was the Non-Probability Sampling technique with the saturated sampling method.

The results of the study show that the Dynastic Politics has a negative effect on The Financial Reporting Accountability of Local Government, the results of the Regional Independence research have a positive effect on The Financial Reporting Accountability of Local Government and the results of the Dependence on The Central Government research have a negative effect on The Financial Reporting Accountability of Local Government.

Keywords: Dynastic Politics, Fiscal Decentralization, Regional Independence, Dependence on The Central Government, and Accountability