

ABSTRACT

The research aims to determine the effect of Regional Financial Management and Regional Financial Accounting Systems on the Performance of Regional Governments in the Regional Work Units (SKPD) of Garut Regency.

The method used in this research is quantitative approach with descriptive and verificative methods, utilizing primary data. The population in this study consists of Regional Work Units (SKPD) in Garut Regency, with a total sample of 31 Regional Units. The sampling technique used is non-probability sampling with a saturated sampling (census) technique. Hypothesis testing is conducted using logistic regression analysis with IBM SPSS Statistic 25 software.

Based on the result of the study, it is known that partially, regional financial management has significant effect on regional government performance, and the regional financial accounting system also has a significant effect on regional government performance. The influence of regional financial management is 28.4%, and the influence of the regional financial accounting system is 41.4% on regional government performance. Simultaneously, regional financial management and the regional financial accounting system affect regional government performance by 68.9%, while the remaining 30.2% is influenced by other variables not examined by the author.

Keywords : *Regional Financial Management, Regional Financial Accounting System, Regional Government Performance.*