

**THE EFFECT OF FINANCIAL ACCOUNTABILITY,
TRANSPARENCY, SUPERVISION AND SERVICE
FINANCIAL REPORT ON
REGIONAL FINANCIAL MANAGEMENT
ON THE GOVERNMENT OF BEKASI CITY
(PERIOD 2015-2018)**

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Abstrak Penelitian ini bertujuan untuk menguji apakah pengaruh akuntabilitas keuangan, transparansi, pengawasan, dan penyajian laporan keuangan terhadap pengelolaan keuangan Daerah Pemerintah Kota Bekasi (Periode tahun 2015-2018).

Responden dalam penelitian adalah pegawai yang bekerja di Badan Pengelolaan Keuangan dan Aset Daerah Kota Bekasi. Jumlah responden yang menjadi sampel dalam penelitian ini sebanyak 100 responden latar belakang responden pegawai negeri sipil maupun non pegawai negeri sipil. Metoda pengambilan data primer yang di gunakan adalah metoda kuesioner. Teknik analisis data yang di gunakan dalam penelitian ini adalah Teknik analisis regresi berganda.

Hasil pengujian yang telah dilakukan terhadap penelitian, maka dapat ditarik kesimpulan sebagai berikut: (1) variabel akuntabilitas keuangan berpengaruh secara parsial terhadap pengelolaan keuangan Daerah. (2) variabel transparansi secara parsial tidak berpengaruh terhadap pengelolaan keuangan Daerah. (3) variabel pengawasan secara parsial tidak berpengaruh terhadap audit pengelolaan keuangan Daerah. (4) variabel penyajian laporan keuangan berpengaruh secara parsial terhadap pengelolaan keuangan Daerah. (5) Secara simultan menunjukkan bahwa akuntabilitas keuangan, transparansi, pengawasan, dan penyajian laporan keuangan terhadap pengelolaan keuangan Daerah..

***Kata kunci :* Akuntabilitas Keuangan, Transparansi, Pengawasan, Penyajian Laporan Keuangan, Pengelolaan Keuangan**

Abstract: *This research is intended to examine whether the effect of financial accountability, transparency, supervision, and presentation of financial reports on regional financial management of the Bekasi city government (2015-2018 period).*

Respondents in the study were employees who worked at the Regional Financial and Asset Management Agency of Bekasi city. The number of respondents who became the sample in this study were 100 respondents with civil servants and non-civil servants. The primary data collection method used is a questionnaire method. The data analysis technique used in this study is multiple regression analysis techniques.

The results of the tests that have been carried out on the research, the following conclusions can be drawn: (1) the financial accountability

variabel has a partial effect on regional financial management. (2) the transparency variabel partially has no effect on regional financial management. (3) the variabel supervision partially does not affect the audit of regional financial management. (4) the variabel presentation of financial statements has a partial effect on regional financial management. (5) Simultaneously show that financial accountability, transparency, supervision, and presentation of financial reports on regional financial management

Keywords: *Financial Accountability, Transparency, Supervision, Presentation of Financial Statements, Financial Management*

I. PRELIMINARY

Public Sector Accounting is accounting that is used to record economic events in non-profit or non-profit organizations in a simple manner, Public Sector Accounting is widely used by public sector organizations, such as health centers, hospitals, mosques, political parties, schools, or universities, non-governmental organizations. and the central government (Erlina, 2015). According to Prof. Indra Bastian Ph.D in his module entitled "The Scope of Public Sector Accounting", Public Sector Accounting can be concluded as one of the streams of public financial management, including macroeconomics, revenue mobilization, budgeting, budget realization, and auditing, which have been described from an accounting perspective.

Regional Public Sector Accounting is the process of identifying, measuring, recording and reporting financial transactions of Regional Government entities in order to make economic decisions required by external parties (Dwi Ratmono 2015). The obligation of public institutions to provide accountability, present, report and disclose all activities related to the receipt and use of public money to parties who have the right and authority to hold this accountable (DPRD and the wider community) related to its failure or success as an evaluation material for the following year. The community not only has the right to know financial management but has the right to demand responsibility for the application and implementation of regional financial management. The Government's effort to achieve accountability in the management of state finances is the submission of Government financial accountability reports that meet the principles on time and are prepared based on generally accepted Government Accounting Standards (Fardiana Ichalina 2019). Accountability, transparency and accountability are expected by the community to be realized in the management of Regional finances / Regional Budget (APBD).

Based on the previous description, the researcher took the title for the problem above, which is "THE EFFECT OF FINANCIAL ACCOUNTABILITY, TRANSPARENCY, SUPERVISION AND PRESENTATION OF FINANCIAL STATEMENTS ON REGIONAL FINANCIAL MANAGEMENT IN BEKASI CITY GOVERNMENT (2015-2018 PERIOD)".

1.1. Formulation of the problem

From the background description above, the authors formulate the problem formulations to be discussed in this study, namely:

1. Does Financial Accountability Affect Regional Financial Management in Bekasi City Government?
2. Does Transparency Affect Regional Financial Management in Bekasi City Government?
3. Does Supervision Affect Regional Financial Management in Bekasi City Government?
4. Does the Presentation of Financial Statements Influence Regional Financial Management in Bekasi City Government?

1.2. Research purposes

Based on the background and problem formulation previously described, the objectives of this study are as follows:

1. To Know Financial Accountability Against Regional Financial Management in Bekasi City Government.
2. To Know Transparency in Regional Financial Management in Bekasi City Government.
3. To Know Supervision of Regional Financial Management in Bekasi City Government.
4. To Know the Presentation of Financial Statements on Regional Financial Management in Bekasi City Government.

II. LITERATURE REVIEW

2.1. Regional Revenue and Expenditure Budget (APBD)

According to Halim (2012: 10): The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of the Regional Government which is discussed and mutually agreed upon by the Regional Government and the DPRD. Meanwhile, according to Badrudin (2012: 97): APBD is a Regional Government work plan that includes all revenues or revenues and expenditures or expenditures of Regional Governments, both provinces, districts and cities in order to achieve development targets within one year which are stated in units money and approved by the DPRD in a statutory regulation called a Regional Regulation.

2.2. Regional Government Financial Reports

The Regional Government's financial report itself is a description of the financial condition and performance of the entity. In the statement of Accrual-Based Government Accounting Standards (PSAP BA) 02 in paragraph 14, it is explained that the components contained in a financial report consist of a budget implementation report and financial reports so that all components are as follows (Tanjung, 2004: 48)

2.3. Financial Accountability

The definition of accountability according to Teguh Arifiyadi (2008) is the obligation of individuals or authorities entrusted with managing public resources and those concerned with them can then answer matters concerning their accountability. Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and communicating them transparently to the public. Mahmudi (2010) is the obligation of the agent (Government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandate (principal).

2.4. Transparency

The definition of transparency according to Lalolo (2003: 13) transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and the results achieved. Mustopa Didjaja (2003: 261) transparency is the openness of the Government in making policies so that they can be known by the public. In the end, transparency will create accountability equal to the Government and the people. Meanwhile, according to Mardiasmo and Kristianten (2006: 45), transparency is the openness of the Government in providing information related to public resource management activities to parties in need, namely the public.

2.5. Supervision

According to Usman Effendi (2014: 138) states that supervision is the most essential management function, no matter how good work activities are, without the supervision of the job it cannot be said to be successful. Meanwhile, according to Irham Fahmi (2014: 138), supervision can generally be defined as a way for an organization to achieve effective and efficient performance, and to further support the realization of an organization's vision and mission. According to SP Siagian (2004: 40) Supervising means observing and monitoring in various ways such as direct observation of operational activities in the field,

2.6. Presentation of Financial Statements

Financial Accounting Standard No. 1 contains the presentation of financial statements. The financial report is a structured presentation of the financial position and financial performance of an entity. The purpose of the statement in PSAK No. 1 is to establish the basis for the presentation of general purpose financial statements, hereinafter referred to as "Financial Statements" so that they can be compared, either with the financial statements of the previous period or with other financial statements.

2.7. Management Financial statements

The conceptual framework for Government Accounting Standards is contained in (Government Regulation No.24 of 2005) that financial statements are prepared to provide relevant information regarding financial position and all transactions carried out by a reporting entity during a reporting period. Regional financial management is a series of activities arranged systematically consisting of planning, implementation, administration, reporting, accountability and monitoring of regional financial management (Halim, 2007: 30).

2.8. The relationship between research variables

2.8.1. The Relationship Between Financial Accountability and Management Regional Finance

Accountability comes from the term in English *accountability* which means responsibility or a situation to be accounted for or a situation to be held accountable for. Accountability can be defined as the obligations of individuals or authorities entrusted with managing public resources and those concerned with them to be able to answer matters concerning their accountability.

According to research conducted by Muhammad Alqodri (2015) and Gerryan Putra (2017) found empirical evidence that financial accountability has a positive effect on financial management.

Based on the above phenomenon, the researcher suspects that financial accountability has an effect on regional financial management. So that the hypothesis that can be taken is:

H1: Financial Accountability Has a Positive Effect on Management Regional Finance.

2.8.2. The Relationship Between Transparency and Financial Management Area

Financial transparency has become a necessity for citizens and has received the attention of the Government of Indonesia. Since the enactment of Law Number 17 of 2003 concerning State Finance (UU17 / 2003), Indonesia has formally committed to managing finances that adopt the main pillars of good governance (*good governance*), namely transparency, accountability, participation and compliance. The government's commitment to support the implementation of transparency has even been realized through the enactment of Law Number 14 of 2008 concerning Openness of Public Information (UU14 / 2008). Although commitments and statutory provisions have been established to regulate financial transparency, there are still many problems in implementation in the field.

According to research conducted by Muhammad Alqodri (2015) and Gerryan Putra (2017) found empirical evidence that financial transparency has a positive effect on regional financial management.

Based on the above phenomenon, the researcher suspects that financial transparency has an effect on regional financial management. So that the hypothesis that can be taken is:

H2: Financial Transparency Has a Positive Effect on Management Regional Finance.

2.8.3. The Relationship Between Supervision and Regional Financial Management

The notion of supervision is very diverse and there are many opinions of experts who put it forward, but in principle all opinions raised by experts are the same, which is an act of comparing the results in reality (*dassein*) with the desired results (*das sollen*), which is carried out in order to make corrections to deviations that occur in management activities. Supervision is the fourth managerial function after planning, organizing and directing. As a management function, a supervisory mechanism within an organization is absolutely necessary. The implementation of a plan or program without being accompanied by a good and continuous monitoring system will obviously result in slow or even unattainable goals and objectives.

Supervision also has an influence on regional financial management where supervision is a process of activities aimed at ensuring that the Government as the manager of regional finances can run in accordance with the planned provisions of the applicable laws. Previous research also gave different results, according to Muhammad Alqodri (2015) providing empirical evidence that supervision has no effect on regional financial management, while different research conducted in Gerryan Putra's (2017) study provides empirical evidence that monitoring variables affect regional financial management.

Based on the above phenomenon, the researcher suspects that financial transparency has an effect on regional financial management. So that the hypothesis that can be taken is:

H3: Financial Supervision has a Positive Effect on Management Regional finance.

2.8.5. The Relationship Between Financial Statement Presentation and Regional Financial Management

The purpose of presenting financial statements according to PSAK 1 is to provide information about:

1. Financial position
2. Financial performance
3. The entity's cash flows

The financial report shows the results of the management's accountability for the users of resources entrusted to them. The financial statements can also show and / or determine whether the management performance is good or not.

According to research conducted by Muhammad Alqodri (2015) and Salomi J. Hehanussa (2015) found empirical evidence that the presentation of financial statements has a positive effect on regional financial management.

Based on the above phenomenon, the researcher suspects that there is an influence in the presentation of financial statements that has an effect on regional financial management. So that the hypothesis that can be taken is:

H4: Presentation of Financial Statements Has a Positive Effect on Regional Financial Management.

2.9. Research Conceptual Framework

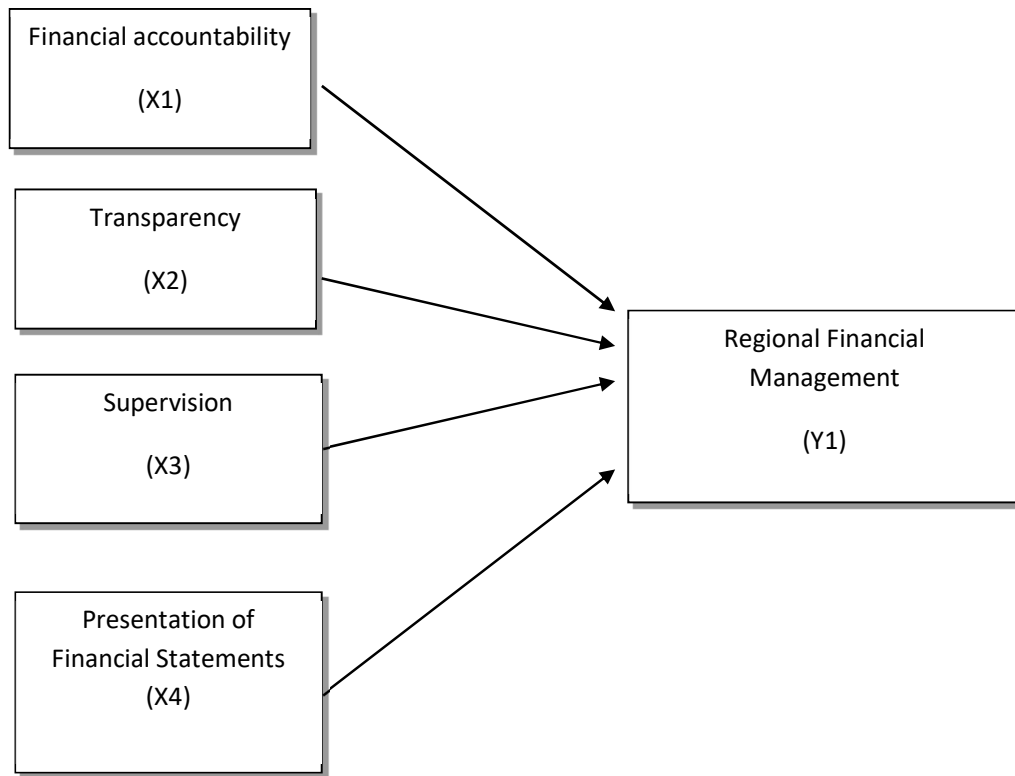


Figure 2.1. Research Conceptual Framework

III. RESEARCH METHOD

3.1. Research Strategy

This type of research is a causal associative research. According to Sugiyono (2016: 37), causal associative research is research that aims to determine whether or not there is an influence or relationship between independent variables on the dependent variable and if there is how close the influence or relationship is and whether or not that influence or relationship is significant. The purpose of this research is to investigate possible cause-and-effect relationships based on observations of existing effects, and to find back the facts that may be the cause through certain data. This study aims to analyze the relationship between four independent variables and one dependent variable. Researchers use this research to provide empirical evidence from the analysis of the effect of financial accountability, transparency,

3.2. Population and Sample Research

The population in this study were Bekasi City Government employees who were directly involved in the management of regional financial reports, namely the Regional Financial and Asset Management Agency (BPKAD) of the Bekasi City Government, totaling 100 respondents.

The sampling technique was carried out using a purposive sampling approach, namely the researcher determined the research subject by using purposive sampling technique. According to Sugiyono (2017) purposive sampling is a data sampling technique based on certain considerations. The employees of the regional financial and asset

management body (BPKAD) of the Bekasi City Government, totaling 100 respondents. Background of respondents as civil servants and non-civil servants.

The strength of this method is that it allows the selection of samples that have the least bias and a high degree of generalization. While the weakness of this method is that it requires a relatively high cost and requires a long time to distribute and return the questionnaire which cannot be ascertained.

3.3. Data Analysis Methods

The data and information received are then analyzed further, because from this analysis it can be concluded that the answers to the main research problems are formulated. The data analysis method used is descriptive statistical test, data quality test, classical assumption test, multiple linear regression analysis and hypothesis testing.

3.3.1. Test Statistics Description

Descriptive statistical test provides an overview or description of data seen from the average value (*the mean*), standard deviation, variant, maximum, and minimum (Ghozali, 2016: 19).

The general description of the characteristics of the respondents is explained by a descriptive statistical table of respondents as measured by an interval measuring scale that explains the absolute frequency and percentage of gender, latest education, while to provide descriptive research on independent variables, namely financial accountability, transparency, supervision and presentation of financial reports

While the research dependent variable, namely regional financial management, is explained by a descriptive statistical table of variables showing the theoretical range, actual range, average (mean) and standard deviation.

3.3.2. Data Quality Test

3.3.2.1. Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that is measured by the questionnaire (Ghozali, 2016: 52). A research instrument is said to be valid if it meets the following criteria:

1. If $r_{count} > r_{table}$, it is declared valid
2. If $r_{count} < r_{table}$, it is declared invalid

3.3.2.2. Test reliability

Reliability test is a test used to measure the questionnaire which is an indicator of a variable or construct (Ghozali, 2016: 47). The measurement of reliability in this study was carried out with *One Shot* or just one measurement. Here the measurement is only once and then the results are compared with other questions or measure the correlation between the answers to the questions. The test criteria are carried out using the Cronbach Alpha (α) test. A variable is said to be reliable if it provides a Cronbach Alpha value > 0.70 (Ghozali, 2016: 48).

3.3.3. Test assumption classic

To test the classical assumptions of this primary data, this study conducted a normality test, multicolonierity test, and heteroscedasticity test.

3.3.3.1. Normality test

The normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2016: 154). Normality can be detected by looking at the spread of data (dots) on the diagonal axis of the normal P-Pplots graph.

3.3.3.2. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between the independent variables. A good regression model should not have a correlation between the independent variables (Ghozali, 2016: 103). Multicollinearity can be seen from the tolerance value and the VIF (Variance Inflation Factor) value. The cut off value that is commonly used to detect multicollinearity is tolerance <0.10 or equal to the VIF value> 10.

3.3.3.3. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in a regression model there are similarities or differences in variance from the residuals of one observation to another. If the variance of the residuals from one observation to another is constant, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is homoscedasticity (Ghozali, 2016: 134). To identify whether or not heteroscedasticity is present in the regression model, it can be detected by looking at the plot graph between the predicted value of the dependent variable (ZPRED) and its residual (SRESID) where the Y axis is the predicted one, and the X axis is the residual (Y prediction - Y real) which has been studentized.

3.3.4. Statistical Data Analysis

3.3.4.1. Multiple Linear Regression Analysis

In this study, four independent variables and one dependent variable were used. The analysis method used to test the hypothesis is multiple regression, which is the regression used to determine how much influence the independent variable has on the dependent variable (Ghozali, 2016: 94). Multiple regression is used to test H1, H2, H3, H4 with an interaction approach that aims to meet researchers' expectations regarding the effect of financial accountability, transparency, supervision and presentation of financial reports on regional financial management, the regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

Where:

Y: Regional Financial Management

a : Constants

$\beta_1, \beta_2, \beta_3, \beta_4$: Regression coefficient

X1: Financial Accountability

X2: Transparency

X3: Supervision

X4 : Presentation of financial statements

3.3.4.2. Hypothesis test

Statistical tests are used to show how far the influence of one independent variable is individually in explaining the variation of the dependent variable (Ghozali, 2016: 97). The terms of acceptance or rejection of the hypothesis are as follows:

1. If $t_{count} > t_{table}$ or probability is smaller than the significant level ($Sig < 0.05$), then partially the independent variable has a significant effect on the dependent variable.
2. If $t_{count} < t_{table}$ or probability is greater than the significant level ($Sig > 0.05$), then partially the independent variable does not have a significant effect on the dependent variable.

3.3.4.3. Coefficient of Determination (R^2)

The coefficient of determination in essence measures how far the model's ability to explain the variation in the dependent variable. The value of R^2 is between 0 and 1. A small value of R^2 means that the ability of the independent variables to explain the very limited variation of the dependent variable. A value close to 1 means that the independent variable provides almost all the information needed to predict the dependent variable (Ghozali, 2016: 95).

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

Data collection in the study was carried out on Bekasi City Government employees who are involved in regional financial management. The object of this research is the Regional Financial and Asset Management Agency located at the Bekasi Mayor's Office.

The data was collected through direct distribution of research questionnaires by visiting respondents who work at BPKAD in the Bekasi City area. Researchers have distributed 100 questionnaires to BPKAD Bekasi City.

In this study, 100 of the 100 questionnaires distributed were returned, while the questionnaires that did not return did not exist. So that 100 questionnaires are complete and can be processed. The description of this data is as follows.

Table 4.1 Questionnaire Return Rate

No.	Information	total	Percentage
1	Number of questionnaires distributed	100	100%
2	Number of questionnaires that were not distributed	-	-
3	Number of incomplete questionnaires	-	-
	Number of questionnaires that can be processed	100	100%

Source: Data processed by the author (2020)

4.2. Respondent Profile Characteristics

The characteristics of respondents in this study include gender, age, and latest education in BPKAD in Bekasi City, West Java.

4.2.1. Gender

Grouping of respondents according to sex can be seen in Table 4.2

Table 4.2 Statistical Data of Respondents by Gender

Sex	Frequency	Percentage
Male	61	61%
Women	39	39%
Total	100	100%

Source: Data processed by the author (2020)

Table 4.2 shows that male respondents were 61 people or 61% and female respondents were 39 people or 39%.

4.2.1. Respondent Age

Grouping of respondents according to age can be seen in Table 4.3 below.

Table 4.3 Statistical Data of Respondents by Age

Age	Frequency	Percentage
21-30 Years	59	59%
31-40 Years	38	38%
> 40 years	3	3%
Total	100	100%

Source: Data processed by the author (2020)

Table 4.3 shows that 21-30 years of age dominate as many as 59 people or 59%. While 31-40 years of age are 38 people or the remaining 38% aged 40 years and over are 3 people or 3%.

4.2.2. Level of education

Respondent grouping according to education level is seen in Table 4.4

Table 4.4 Statistical Data by Education Level

Education	Frequency	Percentage
D3	6	6%
S1	69	69%
S2	23	23%
S3	2	2%
Total	100	100%

Source: Data processed by the author (2020)

Table 4.4 shows that most of them have a Diploma Three (D3) education as many as 6 people or 6%, while 69 people or 69% have a Bachelor degree (S2) as many as 23 people or 23% and as many as 23% Strata Three (S3) 2 people or 2%

4.3. Descriptive statistics

Descriptive statistics are statistics that are used to analyze data in a way to describe or describe the collected data as is without intending to make general conclusions or generalizations (Sugiono, 2015: 207-208). This statistic aims to analyze data based on the results obtained from respondents' answers. Descriptive analysis can be seen from Table 4.5

Table 4.5 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Accountability	100	16	25	21.44	2,306
Transparency	100	24	45	36.32	5,170
Supervision	100	29	45	37.72	4,358
Presentation of Financial Statements	100	21	35	28.84	3,910
Regional Financial Management	100	25	40	33.08	3,907
Valid N (listwise)	100				

Source: SPSS output 25, 2020

Based on Table 4.5, it states that the financial accountability variable (X1) has a minimum value of 16 and a maximum of 25, this shows that in the management of financial

accountability the smallest amount is 16 and the maximum is 25. The average (mean) financial accountability variable is 21.44 and a standard deviation amounting to 2.306. The transparency variable (X₂) shows a minimum value of 24 and a maximum of 45, this shows that the smallest transparency is 24 and the greatest is 45. The average (mean) of the transparency variable is 36.32 and the standard deviation is 5.170.

Monitoring variable (X₃) shows a minimum value of 29 and a maximum of 45, this shows that the smallest amount of supervision is 29 and the maximum is 45. The average (mean) of the Supervision variable is 37.72 and the standard deviation is 4.358. The financial statement presentation variable (X₄) shows a minimum value of 21 and a maximum value of 35, this shows that in terms of the presentation of financial statements, it is at least 21 and at most 35. The average (mean) of financial statement presentation variables is 28.84 and a standard deviation of 3.910. The regional financial management variable (Y) shows a minimum value of 25 and a maximum value of 40, this shows that in regional financial management the smallest amount is 25 and the maximum is 40. The average (mean) of the Regional financial management variable is 33.08 and a standard deviation amounting to 3,907.

4.4. Data Quality Test Results

4.4.1. Validation Test Results

The validity test of this research instrument was carried out by calculating the correlation number or tcount of the answer value of each respondent for each question item, then comparing it with the t table. Where the t-table value for N = 100 at 5% significance is 0.1966 with degrees of freedom 100-2 = 98, each question or indicator is said to be valid if the correlational number obtained from the calculation is greater than or equal to the t table (Ghozali, 2016: 53). Based on the test results, it is found that all statements are said to be valid, because the correlation coefficient $r_{count} > t_{table}$. The table below shows the results of the validity test of the Financial Accountability variable with a sample of 100 respondents.

Table 4.6 Financial Accountability Validation Test Results (X1)

VARIABLES		AK1	AK2	AK3	AK4	AK5	TOTAL
AK1	Pearson Correlation	1	.270 **	.402 **	.240 *	.378 **	.668 **
AK2	Pearson Correlation	.270 **	1	.275 **	-.030	.228 *	.502 **
AK3	Pearson Correlation	.402 **	.275 **	1	.369 **	.462 **	.761 **
AK4	Pearson Correlation	.240 *	-.030	.369 **	1	.365 **	.622 **
AK5	Pearson Correlation	.378 **	.228 *	.462 **	.365 **	1	.747 **
TOTAL	Pearson Correlation	.668 **	.502 **	.761 **	.622 **	.747 **	1

Source: SPSS Output (2020)

Table 4.7 Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Based on Table 4.6, the results show that the financial accountability variable has a correlation value that is greater than t_{table} namely 0.1966 with a significant level < 0.05 . So that all the questions in the financial accountability variable in this study can be stated as valid items.

Table 4.8 Validity Test Results for Transparency Variable (X2)

VARIABLE;	TR1	TR2	TR3	TR4	TR5	TR6	TR7	TR8	TR9	TOTAL
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TR1	Pearson Correlation	1	.529 **	.228 *	.372 **	.372 **	.247 *	.690 **	.500 **	.150	.689 **
TR2	Pearson Correlation	.529 **	1	.528 **	.470 **	.277 **	.261 **	.599 **	.450 **	.326 **	.742 **
TR3	Pearson Correlation	.228 *	.528 **	1	.465 **	.215 *	.527 **	.391 **	.338 **	.303 **	.666 **
TR4	Pearson Correlation	.372 **	.470 **	.465 **	1	.292 **	.210 *	.388 **	.451 **	.445 **	.686 **
TR5	Pearson Correlation	.372 **	.277 **	.215 *	.292 **	1	.293 **	.385 **	.279 **	.198 *	.554 **
TR6	Pearson Correlation	.247 *	.261 **	.527 **	.210 *	.293 **	1	.365 **	.202 *	.328 **	.566 **
TR7	Pearson Correlation	.690 **	.599 **	.391 **	.388 **	.385 **	.365 **	1	.655 **	.329 **	.806 **
TR8	Pearson Correlation	.500 **	.450 **	.338 **	.451 **	.279 **	.202 *	.655 **	1	.386 **	.713 **
TR9	Pearson Correlation	.150	.326 **	.303 **	.445 **	.198 *	.328 **	.329 **	.386 **	1	.569 **
TOTAL	Pearson Correlation	.689 **	.742 **	.666 **	.686 **	.554 **	.566 **	.806 **	.713 **	.569 **	1

Source: SPSS Output (2020)

**Table 4.9 Case Processing Summary
Transparency**

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Source: SPSS Output (2020)

Based on Table 4.8, it shows that the Transparency variable has a correlation value that is greater than t count, namely 0.1966 with a significant level <0.05. So that all the questions for the transparency variable in this study can be stated as valid items.

Table 4:10 Test Results of Supervision Variable Validation (X3).

VARIABLES		PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	PA9	TOTAL
PA1	Pearson Correlation	1	.314 **	.187	.314 **	.264 **	.352 **	.345 **	.418 **	.449 **	.572 **
PA2	Pearson Correlation	.314 **	1	.400 **	1,000 **	.402 **	.546 **	.577 **	.494 **	.463 **	.803 **
PA3	Pearson Correlation	.187	.400 **	1	.400 **	.854 **	.318 **	.177	.401 **	.370 **	.636 **
PA4	Pearson Correlation	.314 **	1,000 **	.400 **	1	.402 **	.546 **	.577 **	.494 **	.463 **	.803 **
PA5	Pearson Correlation	.264 **	.402 **	.854 **	.402 **	1	.431 **	.237 *	.436 **	.464 **	.698 **
PA6	Pearson Correlation	.352 **	.546 **	.318 **	.546 **	.431 **	1	.388 **	.231 *	.235 *	.627 **

THE EFFECT OF FINANCIAL ACCOUNTABILITY, TRANSPARENCY, SUPERVISION AND SERVICE FINANCIAL REPORT ON REGIONAL FINANCIAL MANAGEMENT ON THE GOVERNMENT OF BEKASI CITY (PERIOD 2015-2018)

PA7	Pearson Correlation	.345 **	.577 **	.177	.577 **	.237 *	.388 **	1	.603 **	.607 **	.702 **
PA8	Pearson Correlation	.418 **	.494 **	.401 **	.494 **	.436 **	.231 *	.603 **	1	.972 **	.793 **
PA9	Pearson Correlation	.449 **	.463 **	.370 **	.463 **	.464 **	.235 *	.607 **	.972 **	1	.789 **
TOTAL	Pearson Correlation	.572 **	.803 **	.636 **	.803 **	.698 **	.627 **	.702 **	.793 **	.789 **	1

**Table 4.11 Case Processing Summary
Supervision**

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Source: SPSS Output (2020)

Based on Table 4.10, it shows that the control variable has a correlation value that is greater than t count, namely 0.1966 with a significant level <0.05. So that all the questions for the control variable in this study can be stated as valid items.

Table 4.12 Results of the Validation of Financial Statement Presentation Variables (X4)

VARIABLES		PL1	PL2	PL3	PL4	PL5	PL6	PL7	TOTAL
PL1	Pearson Correlation	1	.468 **	.498 **	.526 **	.339 **	.282 **	.363 **	.660 **
PL2	Pearson Correlation	.468 **	1	.446 **	.520 **	.559 **	.434 **	.577 **	.764 **
PL3	Pearson Correlation	.498 **	.446 **	1	.584 **	.446 **	.403 **	.575 **	.759 **
PL4	Pearson Correlation	.526 **	.520 **	.584 **	1	.527 **	.398 **	.474 **	.776 **
PL5	Pearson Correlation	.339 **	.559 **	.446 **	.527 **	1	.363 **	.582 **	.734 **
PL6	Pearson Correlation	.282 **	.434 **	.403 **	.398 **	.363 **	1	.647 **	.687 **
PL7	Pearson Correlation	.363 **	.577 **	.575 **	.474 **	.582 **	.647 **	1	.817 **
TOTAL	Pearson Correlation	.660 **	.764 **	.759 **	.776 **	.734 **	.687 **	.817 **	1

Source: SPSS Output (2020)

**Table 4:13 Case Processing Summary Presentation
Financial statements**

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Based on Table 4:12, it shows that the financial statement presentation variables have a correlation value greater than t count, namely 0.1966 with a significant level <0.05. So that all the questions for the financial statement presentation variables in this study can be stated as valid items.

Table 4.14 Results of the Validation Test of Regional Financial Management Variables (Y)

VARIABLES		PK1	PK2	PK3	PK4	PK5	PK6	PK7	PK8	TOTAL
PK1	Pearson Correlation	1	.487 **	.321 **	.314 **	.311 **	.570 **	.311 **	.422 **	.688 **
PK2	Pearson Correlation	.487 **	1	.457 **	.321 **	.193	.469 **	.265 **	.339 **	.665 **
PK3	Pearson Correlation	.321 **	.457 **	1	.418 **	.303 **	.508 **	.390 **	.400 **	.702 **
PK4	Pearson Correlation	.314 **	.321 **	.418 **	1	.463 **	.222 *	.096	.448 **	.605 **
PK5	Pearson Correlation	.311 **	.193	.303 **	.463 **	1	.457 **	.249 *	.536 **	.640 **
PK6	Pearson Correlation	.570 **	.469 **	.508 **	.222 *	.457 **	1	.580 **	.470 **	.779 **
PK7	Pearson Correlation	.311 **	.265 **	.390 **	.096	.249 *	.580 **	1	.487 **	.610 **
PK8	Pearson Correlation	.422 **	.339 **	.400 **	.448 **	.536 **	.470 **	.487 **	1	.751 **
TOTAL	Pearson Correlation	.688 **	.665 **	.702 **	.605 **	.640 **	.779 **	.610 **	.751 **	1

Source: SPSS Output (2020)

Table 4.15 Case Processing Summary Regional financial management

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0
a. Listwise deletion based on all variables in the procedure.			

Source: SPSS Output (2020)

Based on Table 4.13, it shows that the regional financial management variable has a correlation value that is greater than tcount, namely 0.1966 with a significant level < 0.05 . So that all the questions for the regional financial management variables in this study can be stated as valid items.

4.3.2. Reliability Test Results

The reliability test can be carried out after the validity of an instrument has been confirmed. The reliability test is the level of stability of a measuring instrument in measuring a symptom or event. The higher the reliability of a measuring instrument, the more stable the measuring device is. A variable can be said to be reliable if the Cronbach Alpha results are > 70 (Ghozali, 2016). Table 4:15 will show the results of the variable financial accountability, transparency, supervision and presentation of financial statements.

Table 4:16 Reliability Test Results

Variable	Reability Coefficient	Cronbach Alpha	Information
Financial accountability (X1)	5 questions	0.762	Reliable
Transparency (X2)	9 questions	0.764	Reliable

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Supervision (X3)	9 questions	0.773	Reliable
Presentation of financial statements (X4)	7 questions	0.783	Reliable
Regional financial management (Y)	8 questions	0.767	Reliable

Source: SPSS Output (2020)

Table 4.16 shows the Cronbach alpha value of the financial accountability variable of 0.762, the transparency variable of 0.764, the monitoring variable of 0.773, the presentation of financial statements of 0.783, of the variable of regional financial management of 0.767. So it can be concluded that all questions in this variable are reliable because all have a Cronbach alpha value greater than 0.70. In this case, it shows that every item of question in each research instrument will be able to obtain consistent data.

4.5. Classical Assumption Test Results

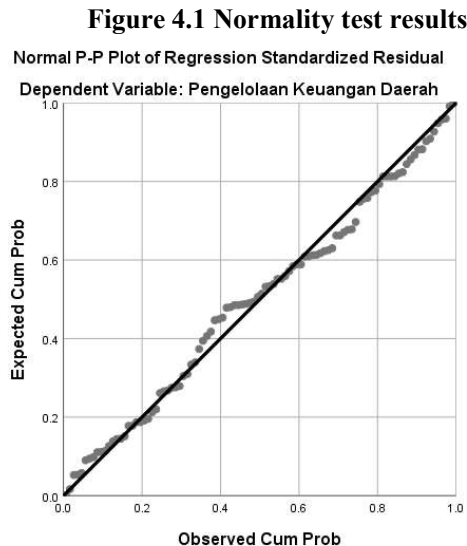
4.5.1. Normality Test Results

The normality test aims to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not, namely the data distribution with a bell shaped.

Normality can be detected by looking at the spread of data (points) on the diagonal axis of the graphic. If the data (points) spread around the diagonal line and follow the direction of the diagonal line, it shows a normal distribution pattern which indicates that the regression model fulfills the assumption of normality.

a. Graphical normality test results

The basis for making analysis decisions, if it spreads around the diagonal line, the regression model meets the normality assumption (Ghozali, 2016: 156). In Figure 4.1 shows the results of the P-Plot chart normality test:



In the normal P-Plot chart above, it can be concluded that the distribution of data that is above the diagonal line and follows the direction of the diagonal line, the regression model fulfills the assumption of normality.

b. The results of the normality test using the Kolmogorov-Smirnov (KS)

Table 4:17 Kolmogorov Smirnov Test Results

		Unstandardized Residual
N		100
Normal Parameters ^a , b	Mean	.0000000
	Std. Deviation	3.32919744
Most Extreme Differences	Absolute	.068
	Positive	.058
	Negative	-.068
Statistical Test		.068
Asymp. Sig. (2-tailed)		.200c, d
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS Output (2020)

Based on the table 4.17 above, it is concluded that the value of all Kolmogorov Smirnov variables > 0.05 is seen in asymp.sig. (2-tailed) which is 0.200. Thus the data residuals are normally distributed and the regression model has met the normality assumption.

4.5.2. Multicollinearity test results

Multicollinearity test is to test whether the regression model found a correlation between independent variables (independent). In a good regression model there should be no correlation between the independent variables. If the tolerance value is <0.1 and VIF > 10, then multicollinearity occurs (Ghozali, 2016: 105). The following are the results of the multicollinearity test:

Table 4:18 Multicollinearity Test Results

Coefficients ^a									
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics		
		B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	11,960	3,790		3,155	.002			
	Financial Accountability	.339	.170	.200	2,001	.048	.763	1,310	
	Transparency	.043	.076	.057	.566	.573	.757	1,321	
	Supervision	.080	.101	.090	.798	.427	.605	1,652	
	Presentation of Financial Statements	.321	.107	.321	2,999	.003	.667	1,500	
a. Dependent Variable: Regional Financial Management									

Source: SPSS Output (2020)

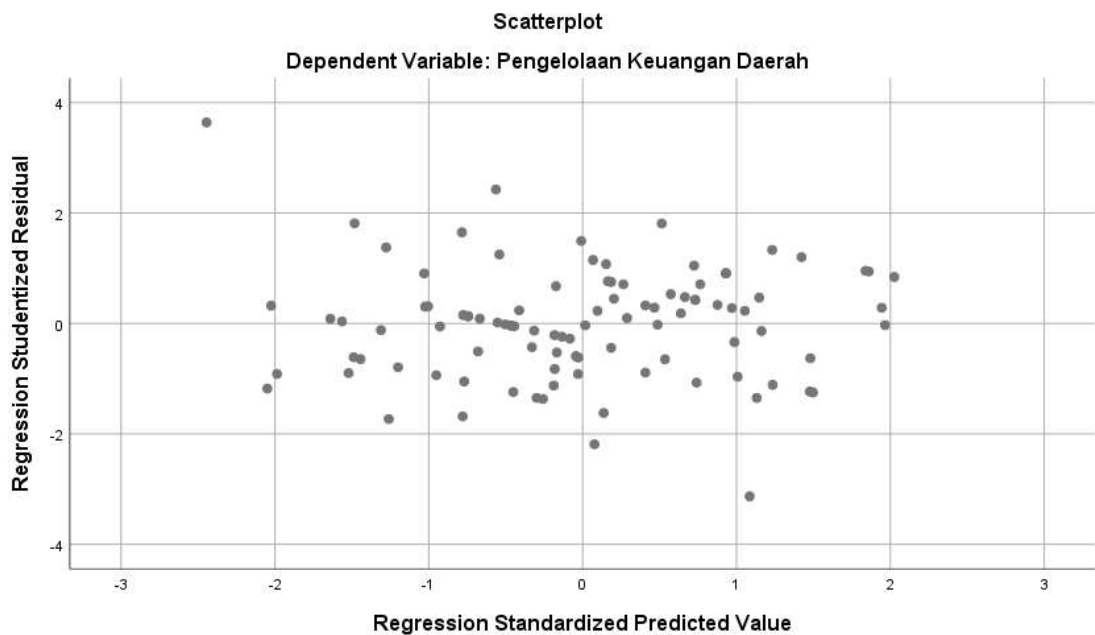
Based on Table 4.18 above, it shows that the financial accountability variable has a VIF value of 1.310, the transparency variable has a VIF value of 1.321, the monitoring variable has a VIF value of 1.652, the financial statement presentation variable has a VIF value of 1.500. The above table also concludes that the four variables have a tolerance value

above 0.10. So it can be concluded that there is no multicollinearity between the independent variables in the regression model.

4.5.2. Heteroscedasticity Test Results

The heteroscedasticity test aims to test whether the regression model has an inequality of residual variance from one observation to another. Testing the presence or absence of heteroscedasticity in this study is by looking at the graph plot of the value predicted by the dependent variable (ZPRED) and its residue (SRESID). The basis of this analysis is that if there is no clear pattern and the dots spread above and below the number 0 on the Y-axis, there is homoscedasticity or no heteroscedasticity. The following are the results of the heteroscedasticity test.

Figure 4.2. Heteroscedasticity Test Results



Based on Figure 4.2. shows that the data spreads above and below the number 0 on the Y axis and there is no clear pattern in the distribution of the data. This means that there is a lot of heteroscedasticity compared to homoscedasticity.

4.6. Results of statistical analysis of data

4.6.1. Results of Multiple Linear Regression Analysis

Multiple linear regression analysis aims to determine the significant effect of financial accountability (X1), transparency (X2), supervision (X3), and financial statement presentation (X4), on regional financial management (Y), whether each variable has a positive or negative effect. . Following are the results of the multiple linear regression analysis test.

Table 4:19 Test Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	11,960	3,790	

Financial Accountability (X1)	.339	.170	.200
Transparency (X2)	.043	.076	.057
Supervision (X3)	.080	.101	.090
Presentation of Financial Statements (X4)	.321	.107	.321

Source: SPSS Output (2020)

Based on table 4:19 above, the results as above are obtained, then a regression equation can be made as follows:

$$Y = 11,960 + 0,339X1 + 0,043X2 + 0,080X3 + 0,321X4 + e$$

The regression equation above obtained constant values of 11,960. Which means that if the independent variables of financial accountability (X1), transparency (X2), supervision (X3), and presentation of financial statements (X4) are considered constant or have a value of 0 (zero), then regional financial management will increase by 11,960.

Kofiesien regression on financial accountability variables (X₁) has a value of 0.339 which means that the effect of financial accountability (X1) on regional financial management (Y) is positive. This identifies that each financial accountability (X1) will experience an increase in financial management of 0.339 with the assumption of transparent variables (X2), supervision (X3), and constant presentation of financial statements (X4).

Regression coefficient on the transparency variable (X₂) has a value of 0.043 which means that the effect of transparency (X2) on regional financial management (Y) is positive. This identifies that each transparency (X2) will experience an increase in regional financial management (Y) of 0.043 with the assumption of constant financial accountability (X1), supervision (X3), and financial statement presentation (X4).

Regression coefficient on the control variable (X₄) has a value of 0.080 which means that the effect of supervision (X3) on regional financial management (Y) is positive. This identifies that each supervision (X3) will experience an increase in regional financial management (Y) of 0.080 with the assumption of variable financial accountability (X1), transparency (X2), and constant presentation of financial statements (X4).

The regression coefficient on the financial statement presentation variables (X₄) has a value of 0.321 which means that the effect of financial statement presentation (X4) on regional financial management (Y) is positive. This identifies that the presentation of financial statements (X4) will experience an increase in regional financial management (Y) of 0.321 with the assumption that the variables of financial accountability (X1), transparency (X2), and supervision (X3) are constant.

4.6. Hypothesis Test Results

4.6.1. T test result (partial)

The results of the t statistical test are used to measure the effect of each independent variable, namely financial accountability, transparency, supervision and presentation of financial reports whether they affect regional financial management. The following are the results of the t test.

Table 4.20 t test results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	11,960	3,790		3,155	.002		

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Financial Accountability (X1)	.339	.170	.200	2,001	.048	.763	1,310
Transparency (X2)	.043	.076	.057	.566	.573	.757	1,321
Supervision (X3)	.080	.101	.090	.798	.427	.605	1,652
Presentation of Financial Statements (X4)	.321	.107	.321	2,999	.003	.667	1,500

a. Dependent Variable: Regional Financial Management (Y)

Source: SPSS Output (2020)

Criteria in the t test (partial) can be seen based on the hypothesis test by comparing t_{count} with t_{table} , namely:

1. If $t_{count} > t_{table}$ or $sig < 0.05$, then H_0 is rejected and H_a is accepted, meaning that the independent variable has an effect on the dependent variable.
2. If $t_{count} \leq$ or $sig \geq 0.05$, then H_0 is accepted and H_a is rejected, meaning that the independent variable has no effect on the dependent variable.

Based on the results of the hypothesis, it shows that the t-table value is real
 $= 5\%$; $df = n - k - 1$
 $= 100 - 3 - 1$
 $= 96$

Then the t-table = 1.98498

The following are the partial test results which include financial accountability (X1), transparency (X2), supervision (X3), and financial statement presentation (X4) on regional financial management (Y):

1. The financial accountability variable (X1) $0.048 < 0.05$ and $2.001 > 1.98498$, it is concluded that the financial accountability variable (X1) partially affects regional financial management (Y).
2. The transparency variable (X2) $0.573 > 0.05$ and $0.566 < 1.98498$, it is concluded that the transparency variable (X2) partially has no effect on regional financial management (Y).
3. The supervision variable (X3) $0.427 < 0.05$ and $0.798 < 1.98498$, it is concluded that the monitoring variable (X3) partially has no effect on regional financial management (Y).
4. The financial statement presentation variable (X4) $0.003 < 0.05$ and $2.999 > 1.98498$, it is concluded that the financial statement presentation variable (X4) partially has an influence on regional financial management (Y).

4.5.3. Result of Determination Coefficient Test (R²)

The coefficient of determination test aims to test how much the ability of the independent variables, namely financial accountability, transparency, supervision and presentation of financial reports in carrying out the dependent variable, namely regional financial management. The results of the coefficient of determination test can be seen in table 4:21 which presents the results of the coefficient of determination for variables Y, X1, X2, X3, X4:

Table 4:21 Test Results of the Coefficient of Determination Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.523a	.274	.243	3,399
a. Predictors: (Constant), Presentation of Financial Statements (X4), Financial Accountantability (X1), Transparency (X2), Supervision (X3)				
b. Dependent Variable: Regional Financial Management (Y)				

Source: SPSS Output (2020)

Based on Table 4:21 above, the value of the adjusted R square coefficient is 0.243 or 24.3%. So it can be concluded that the variable financial accountability (X1), transparency (X2), supervision (X4) is 24.3%.

The correlation coefficient (R) in table 4.20 above is 0.523, indicating that the relationship between the independent variables between the dependent variables is strong because it has a coefficient above 0.05. The standard error of the estimate (SEE) is 3,399 the smaller the SEE value will make the regression model more precise in predicting the dependent variable.

4.6. Interpretation of Research Results

4.6.1. Financial Accountability has a Significant Positive Effect on Regional Financial Management

The results of the research conducted by researchers indicate that financial accountability has a significant positive effect on regional financial management. This is evidenced by the results of the regression analysis which shows that regional financial accountability has a significance value of 0.048 which means that is smaller than $\alpha = 0.05$, the higher the results of financial accountability, the higher the resulting regional financial management.

The results of this study are in line with the research of Gerryan Putra (2017) which argues that financial accountability has a positive effect on regional financial management.

4.6.2. Transparency Has No Significant Effect on Regional Financial Management

The results of the research conducted by researchers show that transparency has no significant effect on regional financial management. This is evidenced by the results of the regression analysis which show that transparency has a significant value of 0.573 which means that it is greater than $\alpha = 0.05$. Thus, the higher the transparency will not affect the regional financial management.

The results of this study are different from previous research conducted by Rizky Rasmana Hanafiah (2016) which states that transparency has a positive effect on regional financial management.

This is due to the lack of public participation in knowing the financial management process of the Bekasi City Government, even though the Bekasi City BPKAD has provided access in the form of a website. However, there are still many people who are reluctant to access transparency regarding the financial management of the Bekasi City Government, either through electronic media or other media. However, this can also be due to convoluted access to information so that many people do not understand how to access the website. So, the transparency variable has no effect on regional financial management due to a lack of public participation or it can also be caused by the lack of socialization by the Bekasi City Government regarding how to access Regional financial reports in Bekasi City.

4.6.3. Supervision Has No Significant Effect on Regional Financial Management

The results of the research conducted by researchers show that supervision does not have a significant effect on regional financial management. This is evidenced by the results of the regression analysis which show that supervision has a significant value of 0.427 which means that it is greater than $\alpha = 0.05$. Thus, the higher the level of supervision, it will not affect the regional financial management

The results of this study are in line with the research of Muhammad Alqodri (2015) who argues that supervision has no effect on regional financial management.

4.6.5. Presentation of Financial Statements has a Significant Positive Effect on Regional Financial Management

The results of research conducted by researchers indicate that the presentation of financial statements has a significant positive effect on regional financial management. This is evidenced by the results of the regression analysis which shows that the regional financial accountability has a significance value of 0.003 which means that it is smaller than $\alpha = 0.05$, the higher the results of the presentation of financial statements, the higher the resulting regional financial management.

The results of this study are in line with the research of Salomi J. Hehanussa (2017) who argues that financial accountability has a positive effect on regional financial management.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on the results of hypothesis testing that has been collected and processed, it can be concluded as follows:

1. Financial accountability has a positive and significant effect on regional financial management in Bekasi City Government (2015-2018 period). This is because the local government has implemented musrenbang (deliberations for planning and development) which involves all elements of society. Not only that, the Government is able to explain, answer and be accountable for every policy. So that the community can see the performance of the Government and believe what the Government is doing.
2. Transparency has no effect on regional financial management in Bekasi City Government (2015-2018 period). This is due to the lack of community participation in knowing the regional financial management process, even though the Bekasi City BPKAD has provided a website to access transparency regarding regional financial management. But there are still many people who have not accessed the website. However, this can also be due to the fact that access to information is still convoluted so that there are still many people who do not understand how to access it.
3. Supervision has no effect on regional financial management in the Bekasi City Government (2015-2018 period). This is because a high level of supervision will make employees and leaders experience pressure in carrying out their duties. Pressure makes someone not calm and relaxed in carrying out their duties because they are always being watched. It is better if supervision is carried out appropriately and follows existing regulations.
4. Presentation of financial statements has a positive and significant effect on regional financial management in Bekasi City Government (2015-2018). This means that if the presentation of financial statements is systemized, controlled, and carried out in accordance with applicable regulations, it will affect regional financial management.

5.2. Suggestion

Based on the results of this study and for future researchers, the researchers provide the following suggestions:

1. For the Government

The results of this study are expected to be input for the Government, especially the Government in Bekasi City regarding financial accountability, transparency, supervision and report presentation on regional financial management in the future. So that in the future it can have a positive impact on the performance of the Government so that it will create a good Government and good government governance, especially in the government of Bekasi City.

2. For regional work units

The results of this study are expected to increase the knowledge and knowledge of respondents, especially regarding financial accountability, transparency, supervision and presentation of financial reports on regional financial management in Bekasi City. This information is expected to show that these government sector organizations can be managed properly so as to increase public trust.

3. For further researchers

Based on the research above which has limitations, it is recommended that further researchers be able to use other data collection techniques not only using survey methods (questionnaires) to obtain data but can also use interview methods so that further research can be more perfect. Fellow auditors) in the team will provide quality maximum audits to produce.

5.1. Limitations and Further Research Development

1. When the distribution of the questionnaire was blocked by the covid-19 outbreak, many employees in the Bekasi City BPKD were working from home or WFH which resulted in data collection taking quite a long time.
2. This study only uses the questionnaire method. It is suggested that further researchers can add it with interviews so that the results are more perfect and the results of the research are stronger.
3. This study only uses 4 independent variables, namely financial accountability (X1), transparency (X2), supervision (X3), and financial statement presentation (X4), and 1 dependent variable, namely regional financial management (Y). it is possible that there are other variables that can affect regional financial management

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