

## **ABSTRACT**

### ***M. Alfa Roby Siregar : The Influence of Financial Management to Accountability in Highways Agency and Irrigation Bandung***

Financial management is stated in regional autonomy constitution. Financial management is carried out by private or government agencies. Financial management is expected to implement good government principles appropriately accordance with the objectives and targets that will be achieved. Based on the previous study, low-accountability level in Highways Agency and Irrigation Bandung in 2014 is occurred due to less efficiency and effectiveness of financial management.

The objective of this research is to discover the influence of financial management partially and concurrently towards accountability in Highways Agency and Irrigation Bandung in 2014.

This research consists of two variables, variable (x) as financial management and variable (y) as accountability. The theory utilized refers to financial management theory that is stated by Baldrick (2015), it consists of three dimensions, such as: financial planning, financial implementation, and financial reporting. And the researcher utilizes a theory of Rahardjo (2011) for accountability variable that consists of three dimensions, such as financial integrity, disclosure, and loyalty to legislation.

The method used in this research is associative method with quantitative approach, the researcher utilizes primary and secondary data. The technique of collecting data is using questionnaire that is distributed to 82 respondents by using Slovin Approach. To determine the influence of financial management towards accountability, the researcher uses Test-T and Test-F with SPSS 20 for windows program.

The result designates that financial planning obtains 920 score in range 836,4 and 1.033,2 (high category), financial implementation obtains 1.731 score in range 1.722 and 2.050 (very high category), financial reporting acquires 1.397 in range 1.377,6 and 1.640 (very high category), financial management acquires 4.048 in range 3.345,6 and 4.132,8 (high category). And accountability obtains 2.361 score in range 1.951,6 and 2.410,8 (high category). Meanwhile the result of determination coefficient is obtained 0,634 or (63,4%) for  $R^2$  (R Square), it indicates that the support percentage of influence of financial management variable to accountability is 63,4% (high influence). Thus, it can be inferred that there has been occurred a high influence from financial management to accountability in Highways Agency and Irrigation Bandung. Meanwhile the rest is 36,6%, it is influenced and clarified by other variable which is not scrutinized by researcher.

**Keywords: Financial Management and Accountability**