ABSTRACT

MEGA PERMATASARI, *"The Presentation Of Regional Balance Of Public Accountability And The Implications Of Performance In Service Industry And Trade West Java Province", Underguidance Of :* Prof. Dr. Hj. Umi Narimawati, Dra., SE., M.Si.

The research was conducted at the Department of Industry and Commerce of West Java Province. Phenomenon that occurs is the increased accountability to the public claims to be but in fact the transparency and accountability have not been implemented to the maximum. The purpose of this study was to determine the effect of balance sheet presentation of the impact area of accountability is also on the performance.

The method used in this study is descriptive and quantitative approaches verifikatif. The unit of analysis of this study were employees of the Office of Industry and Commerce of West Java Province, with samples taken as many as 77 employees. Path analysis was used is Analysis, using the program SPSS 15.0 for windows applications.

The results showed that the presentation of the balance sheet at the Department of Industry and Commerce of West Java province as a whole is in a good criteria, but the indicator shows the ratio of the independence criterion is not good because the Department of Industry and Trade in West Java Province who specialize in each field of the respondents have not been able to finance the program and own activities, it is due to the allocation of funds from central government and local governments to fund programs and activities that have been initiated which then funds are allocated by the Department of Industry and Commerce of West Java province to each field to run the program and activities. As for the public accountability and performance of the Department of Industry and Trade of the Province of West Java are in fairly good criterion. The presentation of the balance of positive and significant impact on public accountability. Then the public accountability is also positive and significant impact on performance.

Keywords: Balance Sheet Presentation of Regional, Public Accountability, Performance.