ABSTRACT

The Influece Of Internal Control And Regional Government Finance Management To Regional Government Performance (Survey of the agencies in the City of Bandung)

Internal control and regional government financial management is essential to improving regional government performance. This happens in order to realize the economic performance, effective and efficient. This study aims to determine the effect of internal control and financial management on the performance of local government agencies in the city of Bandung.

This study population, there are 34 people with the supervision of the respondents, financial, and staffing the agencies in the city of Bandung. The method used is descriptive verifikatif. Data collection was done by observation, interviews and surveys with the distribution of questionnaires to the respondents. This study using a multiple linear regression analysis. Statistical testing using the software SPSS 18 for windows.

The results of this study indicate that the internal controls at the Department of Local Government in Bandung City has not been implemented optimally, it is evident that internal controls are still in the ideal score is not expected. This shows that there is still a system of accounting controls and reporting and control system weaknesses Budget implementation in government agencies in the city of Bandung. Regional government financial management in Local Government Office in Bandung City has not done well, it is evident that financial management is far below the expected ideal score. This shows the danger of the persistence of non-compliance with legislation which resulted in the loss, the potential loss, lack of acceptance and administrative agencies in the City of Bandung. Regional government performance in the Local Government Office in Bandung has not been the economic, efficient, and effective, it is evident that the local government performance is far below the expected ideal score. This shows that the performance of local government agencies in the Government of Bandung has not been efficient and effective due to the non-compliance with environmental legislation.

Key words: Internal Control, Regional Government Finance Management, Regional Government Performance