abstract

The research was conducted in Bandung city government environment. The phenomenon happened is the demands of public accountability in government bodies which gave rise to the offense on the performance audits of government who think that government works less effectively and efficiently that affect the stakeholder / external parties in response thereto in the financial statements.

The method used in this research is descriptive analysis method and the method verifikatif with a qualitative approach. The unit of analysis in this study is the auditor of government and government employees and also employees a number 40people financial services and asset management area of the city of Bandung number 40people. The test statistic used is the calculation perason correlation, path analysis, determination coefficient, hypothesis testing, and also use the help of an application program SPSS 17.0 for windows.

The results of this study indicate that the accessibility of financial reporting, performance audit and public accountability in Bandung city government as a whole is included in the criteria of good, of all indicators that describe the accessibility of financial reporting, performance audit and public accountability itself. Accessibility financial reports, performance audit significant effect on public accountability. Then the effects of simultaneous and partially as great an effect the accessibility of financial statements and performance audit of public accountability.

Key words: accessibility of financial reports, performance audit, public accountability