

ABSTRACT
THE INFLUENCE OF ACCOUNTABILITY PERFORMANCE OF
GOVERNMENT INSTITUTIONS ON THE QUALITY OF FINANCIAL
STATEMENTS GOVERNMENT OF TASIKMALAYA CITY
(Survey at the Regional Financial and Asset Management Agency (BPKAD)
Tasikmalaya City)

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This study aims to determine: (1) Accountability and Quality of Financial Statements of the City Government of Tasikmalaya (2) The Effect of Performance Accountability of Government Agencies on the Quality of Financial Statements at the City Government of Tasikmalaya. The method used in this research is descriptive method with survey approach. The technique used in this research is simple regression analysis and data collection is done through primary data, namely data obtained directly from research subjects on 21 employees of the Regional Asset Financial Management Agency (BPKAD) Kota Tasikmalaya by giving questionnaires to employees. The results showed that: (1) Accountability of Agency Performance and Quality of Government Financial Reports at the Regional Financial and Asset Management Agency (BPKAD) of Tasikmalaya City can be said to be very good. This can be seen from the interpretation of the total value of the respondents' answers which indicate the very good category. (2) Performance Accountability has a positive and significant effect on the quality of financial statements. at the Regional Financial and Asset Management Agency (BPKAD) Kota Tasikmalaya.

Keywords: Performance Accountability of Government Agencies and Quality of Financial Statements