

## **ABSTRACT**

*This research aims to investigate the effect of government apparatus competencies, accounting control, legislation compliance, and utilization of information technology towards performance accountability of local government institutions on OPD in Bantul regency. The test variables are government apparatus competencies, accounting control, legislation compliance, and utilization of information technology. The population of this research is OPD in Bantul regency. The sample of this research included 25 OPD in Bantul regency with the 80 total respondents. The respondents coming from employees that involved in accounting function / financial administration. The data collected through questionnaire and analyze by using multiple linear regression. The data in this study were tested by using the software IBM SPSS 16.0. Based on the analysis that have been made, the result are government apparatus competencies, accounting control, legislation compliance, and utilization of information technology has significant positive effect towards performance accountability of local government institutions.*

*Keywords: government apparatus competencies, accounting control, legislation compliance, and utilization of information technology, performance accountability of local government institutions*