

## ABSTRACT

*The lack of stakeholders participation on budgeting process will arise asymmetric informations in the use of public funds. An asymmetric informations becomes one of the basic problems in accountability. The financial reports is a form of accountability, therefore the public should has an access through the financial reports. Furthermore, the number of corruption case still increase even though internal controls and transformational leadership had been applied, will increase the urgency of this research topic. This research aims to examine and obtain empirical evidence on the influence of budgetary participation, accessibility of financial reports, internal control and transformational leadership toward regional financial accountability in Ciamis Regency. The subject in this study were chief of financial subdivision or the chief of planning subdivision and the staff of finance subdivision or staff of planning subdivision. Research data was primary data which obtained from questionnaire instruments. In this research, there were 112 questionnaires used for data processing. The hypothesis testing in this research used multiple linear regression model. The indicators of regional financial accountability used in this study was the indicators of performance accountability system of government agencies from the Ministry of Administrative Reform and Bureaucracy Reform. According on the analysis that has been conducted, this research demonstrates that the budgetary participation and accessibility of financial report has no positive effect on regional financial accountability, while internal control and transformational leadership has a positive effect on regional financial accountability. The research results help local governments to increase the effectiveness of budgetary participation system, accessibility of financial reports system, internal controls system and the implementation of transformational leadership.*

**Keywords:** *Budgetary Participation, Accessibility of Financial Reports, Internal Control, Transformational Leadership, Regional Financial Accountability.*