

ABSTRACT

Transparency is the government's openness to financial information to the public and the legislative. In order to create transparent financial statements, things that must be obeyed are the presentation of financial statements that have followed Government Accounting Standards, ease of access to financial statements, and high commitment to the work and entity where he works.

This study aims to determine whether the presentation of financial statements, accessibility, and management commitment have a simultaneous and partial effect on the transparency of local government financial statements in the Bandung City Regional Apparatus Work Unit (SKPD) in 2021. The data used in this study were obtained from the results of the dissemination of questionnaires.

This research is a type of descriptive and verifiable research. The population in this study is all heads and sub-sections of finance in SKPD Bandung City. The sample determination technique uses non-probability sampling with a total of 112 people. The data in this study were analyzed using a multiple linear regression method using IBM SPSS version 25 software.

The results showed that the presentation of financial statements, accessibility, and management commitment had a simultaneous effect on the transparency of local government financial statements. Partially, the presentation of financial statements does not affect the transparency of local government financial statements. Meanwhile, accessibility and management commitment have a positive effect on the transparency of local government financial statements.

This research is expected to provide insights and in the next study it is hoped that there will be an increase in the duration of the study and add methods in data collection in order to get more accurate data. Furthermore, practical advice for the Bandung City SKPD is to improve and maintain the presentation of financial statements that are compiled completely.

Keywords: *Presentation of Financial Statements, Accessibility, Management Commitment, and Transparency of Local Government Financial Statements.*