

*The Effect of the Presentation of Financial Statements, Accessibility of Financial Statements, Government Internal Control System and Application of Government Accounting Standards on Accountability of Financial Management of the Local Government of Jember Regency*  
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**ABSTRACT**

*This study aims to explain the presentation of financial statements, accessibility of financial statements, government internal control system and application of government accounting standards to accountability of local government financial management in Jember Regency. This research is a causal research using quantitative methods with research instruments through questionnaires and data analysis techniques in the form of multiple linear regression analysis with the SPSS. The population and sample in this study were 85 Finance Department Employees at OPD Jember Regency. The results of this study show that the presentation of financial statements, accessibility of financial statements, government internal control system and application of government accounting standards have a significant effect on the accountability of local government financial management.*

**Keywords:** *The effect of the presentation of financial statements, accessibility, government internal control system and application of government accounting standards on accountability of local government financial management.*