

ABSTRACT

Regional autonomy success depends on the local government's ability to manage finances effectively, efficiently, transparently, and accountably. This study aims to analyze the influence of accountability, transparency, and regional financial management on the financial performance of the Semarang City Government. Using a quantitative approach, the research involved 50 work units in Semarang City, comprising 34 Regional Apparatus Organizations (OPD) and 16 districts as respondents. Primary data were collected via questionnaires and analyzed using multiple linear regression after passing validity, reliability, and classical assumption tests. The results demonstrate that accountability, transparency, and regional financial management have a positive and significant impact on financial performance, both partially and simultaneously. These findings indicate that higher levels of accountability and transparency, coupled with better financial management, directly enhance local government financial performance. This study contributes to public sector accounting development and serves as an evaluation tool for local governments to strengthen financial governance, improve performance, and prevent budgetary irregularities.

Keywords: *accountability, transparency, regional financial management, local government financial performance.*

