

ABSTRACT

The success of regional autonomy depends on the local government's ability to manage finances accountably, transparently, and with sound internal control. This study aims to analyze the influence of accountability, transparency, and internal control of regional financial management on the performance of Batam City Government. The population comprised 22 Regional Apparatus Organizations and 12 sub-districts in Batam City. Using census sampling, this study involved 33 respondents consisting of heads of OPDs and sub-district heads. 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 internal control each have a positive and significant effect on government performance, both partially and simultaneously, with the model explaining 64.4% of performance variation. These findings indicate that higher levels of accountability and transparency, coupled with a stronger internal control system, directly enhance local government performance. This study contributes to public sector accounting development and serves as an evaluation tool for local governments to strengthen financial governance and prevent budgetary irregularities.

Keywords: *accountability, transparency, internal control, local government performance, Batam City*

