

## ***Abstract***

*This result empirical exploratory is an attempt to understand the perception of accountability in local government in the province of Central Java. It is important to governance development which emerged in recent years, changing the context of public accountability of government to become an obligations that must be done. This is exactly done to study the context of public sector accountability has changed.*

*Data obtained using questioner that contain 12 items collected through the surveyquestions. A survey instrument were distributed to 100 respondents consisting of community and government officials in Central Java province. Using factor analysis, four factors produced uncover items that are considered to be an important element of public accountability.*

*The result of the study found that four major factors that form of accountability, among other information, legal compliance, personal values, and stewardships. This means that in the accountability report must contain information that is clear and open, the adherence to legal, honest and objective, and based on the relationship between the various stakeholders. Accountability of local government in central Java province according to public view is still considered low. This is because there are many reports of accountability that focuses on the internal value that is based on legal compliance requirements on personal values to public service.*

*Keywords : Accountability of Local Government, Information, Legal Compliance, Personal Values, Stewardships.*