The Effect of Accountability, Value for Money, Honesty, Transparency, and Government Supervision on Regional Financial Management

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ABSTRACT

This research analyzes the influence of accountability, value for money, honesty, transparency, and government oversight on the financial management of the Kaur Regency Government in Bengkulu Province. The study addresses recurring issues in regional financial administration and inconsistencies in prior literature. Adopting a quantitative approach grounded in Agency Theory, this study surveyed financial management officials within the Regional Apparatus Organizations (OPD) of Kaur Regency. Respondents were selected through purposive sampling, and data were analyzed using multiple linear regression. The results indicate that, simultaneously, the independent variables have a significant effect. Partially, honesty demonstrates the most dominant positive influence, followed by government oversight. Value for money also shows a positive and significant effect. Conversely, accountability and transparency were found to have no significant influence. These findings suggest that integrity-based human resource recruitment is crucial for enhancing financial management.

JEL Codes:

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