

ABSTRACT

Rosnawati Amasi. 2013. 921 409 013. The Effect of Functional Control toward Accountability of Regional Financial Management. Study program of Accounting. Department of Accounting. Faculty of Economics and Business. Universitas Negeri Gorontalo. Principal Supervisor was Rio Monoarfa, SE., Ak., Si and Co-supervisor was Usman S.Pd., M.Si.

The problem statement of this study was “how the effect of functional control toward accountability of regional financial management was”. The aim of the study is to test and to know the effect of functional control toward accountability of regional financial management. Population of this study was inspectorate auditor that has a functional auditor position at Inspektorat KotaGorontalo. Data was taken from questionnaire that has been spread to the respondent. Analysis instrument used analysis simple regression method.

The result of the study showed that the effect of functional control toward accountability of regional financial management around 84,2%.

Keywords: Functional Control, Accountability of Regional Financial Management