

## ABSTRACT

**Omega G. Paendong. 921 410 144. 2014.** *The Influence of Government Internal Controlling System towards the Effectiveness of Regional Financial Management at Department of Regional Assets and Financial Management (DPPKAD) of Bone Bolango District.* Skripsi. Accounting Study Program, Accounting Department, Faculty of Economics and Business, Universitas Negeri Gorontalo. Principle supervisor was Rio Monoarfa SE. Ak, M.Si and co-supervisor was Nilawaty Yusuf, SE. Ak, M.Si.

This research was to measure the influence of government internal controlling system towards the effectiveness of regional financial management at Department of Regional Assets and Financial Management of Bone Bolango district, to measure the effectiveness of regional financial management at Department of Regional Assets and Financial Management of Bone Bolango district, and to find out influence of government internal controlling system towards the effectiveness of regional financial management at Department of Regional Assets and Financial Management of Bone Bolango district. The research primary data were collected through questionnaire distributed to the employees of Asset, Budget, Revenue, and Accounting in DPPKAD of Bone Bolango district.

Research result and hypothesis showed that the variable of government internal controlling system significantly affected the regional financial management at DPPKAD of Bone Bolango district. The positive regression coefficient showed that the better implementation of government internal controlling system, the better effectiveness of regional financial management. It can be concluded that there was a significant and positive effect of government internal controlling system towards the effectiveness of regional financial management at DPPKAD of Bone Bolango district. The better implementation of government internal controlling system, the better effectiveness of regional financial management.

Keywords: Internal Control, Government Internal Controlling System, Regional Financial, Regional Financial Management

