ABSTRACT

THE EFFECT OF FINANCIAL MANAGERS' COMPETENCE ON THE QUALITY OF FINANCIAL STATEMENTS AT* BPKAD *OF* MAKASSAR *CITY

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*This study aims to analyze the influence of financial management competence on the quality of financial statements at the Regional Financial and Asset Management Agency (*BPKAD*) of* Makassar *City. This research is motivated by the importance of improving the quality of local government financial statements, which reflect the principles of accountability and public transparency.*

This study applied a quantitative approach with an explanatory research type. The research population consisted of 64 BPKAD *employees involved in the financial management process, with a sample of 44 respondents determined through purposive sampling techniques. The data were collected through a questionnaire with a Likert scale and analyzed using simple linear regression.*

The result of the study shows that the competence of financial managers has a positive and significant effect on the quality of financial statements. This reveals that the higher the level of competence of financial managers, the better the quality of the financial statements produced. Therefore, the development of technical, managerial, and behavioral competencies is an important factor in improving the quality of local government financial reporting.

Keywords: Competence, Financial Manager, Quality of Financial Statements, BPKAD*, Makassar*

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