

The Influence of Village Financial Management Competence and Supervision on the Quality of Village Government Financial Reports (Study of Villages in Bungatan District) Endro Sugiartono, S.E., M,M

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ABSTRACT

This study aims to determine the influence of village financial management competence and supervision on the quality of financial reports in the village government in Bungatan sub-district. This study uses a quantitative approach. The population and sample in this study are village officials and the BPD in the Bungatan sub-district. The data source used is the primary data source through the use of a questionnaire with a Likert scale. The statistical tool for testing the hypothesis uses multiple linear regression analysis with the IBM Statistics 23 application. The obtained analysis shows that the competence of village financial managers and supervision has a significant effect on the quality of village government financial reports.

Keywords : *Village Financial Management Competence, Supervision and Quality of Financial Reports*