

**PENGARUH PENERAPAN PRINSIP *GOOD CORPORATE GOVERNANCE*
TERHADAP KINERJA KEUANGAN LEMBAGA PERKREDITAN
DESA DI KECAMATAN KINTAMANI**

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ABSTRAK

Lembaga Perkreditan Desa untuk dapat mencapai tujuan yang diharapkan harus melaksanakan tata kelolanya dengan baik. Salah satu hal yang dapat dilaksanakan untuk tercapainya tata kelola LPD yang baik adalah diterapkannya *Good Corporate Governance*. Penelitian ini bertujuan untuk menguji pengaruh transparansi, akuntabilitas, responsibilitas, independensi dan kewajaran terhadap kinerja keuangan Lembaga Perkreditan Desa di Kecamatan Kintamani. Penelitian ini menggunakan metode kuantitatif kausal untuk menganalisis hubungan sebab akibat antara variabel independen dan dependen. Populasi penelitian adalah 61 LPD dan 39 LPD sebagai sampel. Setiap LPD diambil 2 responden yaitu kepala LPD dan kepala badan pengawas LPD sehingga jumlah responden sebanyak 78 responden. Metode penentuan sampel menggunakan *purposive sampling*. Teknik analisis data yaitu analisis regresi berganda. Hasil penelitian menunjukkan (1) transparansi, akuntabilitas, responsibilitas, independensi dan kewajaran berpengaruh signifikan terhadap kinerja keuangan (2) transparansi berpengaruh positif dan signifikan terhadap kinerja keuangan, (3) akuntabilitas berpengaruh positif dan signifikan terhadap kinerja keuangan, (4) responsibilitas berpengaruh positif dan signifikan terhadap kinerja keuangan, (5) independensi berpengaruh positif dan signifikan terhadap kinerja keuangan, (6) kewajaran berpengaruh positif dan signifikan terhadap kinerja keuangan.

Kata kunci: lembaga perkreditan desa, *good corporate governance*, kinerja keuangan

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ABSTRACT

Village Credit Institutions to be able to achieve the expected goals must carry out their governance properly. One of the things that can be implemented to achieve good LPD governance is the implementation of Good Corporate Governance. This study aims to examine the effect of transparency, accountability, responsibility, independence and fairness on the financial performance of Village Credit Institutions in the Kintamani District. This study uses a causal quantitative method to analyze the causal relationship between the independent and dependent variables. The study population was 61 LPD and 39 LPD as samples. Two respondents were taken from each LPD, namely the head of the LPD and the head of the LPD supervisory body so that the number of respondents was 78 respondents. The method of determining the sample using purposive sampling. The data analysis technique is multiple regression analysis. The results of the study show (1) transparency, accountability, responsibility, independence and fairness have a significant effect on financial performance (2) transparency has a positive and significant effect on financial performance, (3) accountability has a positive and significant effect on financial performance, (4) responsibility has a positive effect and significant to financial performance, (5) independence has a positive and significant effect on financial performance, (6) fairness has a positive and significant effect on financial performance.

Keywords: *village credit institution, good corporate governance, financial performance*