

**PENGARUH IMPLEMENTASI *GOOD CORPORATE GOVERNANCE*
TERHADAP KEPERCAYAAN NASABAH BUMDES TUNJUNG MEKAR**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh prinsip *Good Corporate Governance* meliputi transparansi, akuntabilitas, responsibilitas, independensi, serta *fairness* terhadap kepercayaan nasabah BUMDes Tunjung Mekar, Desa Tunjung. Penelitian ini merupakan penelitian kuantitatif. Subjek dalam penelitian ini adalah nasabah BUMDes Tunjung Mekar. Sedangkan objek dalam penelitian ini adalah transparansi, akuntabilitas, responsibilitas, independensi, serta *fairness*. Teknik Pengambilan sample menggunakan teknik Simple Random Sampling, serta penentuan jumlah sample menggunakan rumus slovin, sehingga sampel yang diperlukan sebanyak 97 responden. Data dikumpulkan dengan kuesioner, serta analisis dengan teknik analisis linier berganda. Hasil penelitian ini menunjukkan bahwa ialah 1) Transparansi (X_1) berpengaruh positif dan signifikan terhadap kepercayaan nasabah (Y) di BUMDes Tunjung Mekar 2) Akuntabilitas (X_2) berpengaruh positif dan signifikan terhadap kepercayaan nasabah (Y) di BUMDes Tunjung Mekar 3) Responsibilitas (X_3) berpengaruh positif dan signifikan terhadap kepercayaan nasabah (Y) di BUMDes Tunjung Mekar 4) Independensi (X_4) berpengaruh positif dan signifikan terhadap kepercayaan nasabah (Y) di BUMDes Tunjung Mekar dan 5) *Fairness* (X_5) berpengaruh positif dan signifikan terhadap kepercayaan nasabah (Y) di BUMDes Tunjung Mekar.

Kata-kata kunci: Badan Usaha Milik Desa, Good Corporate Governance, Kepercayaan Nasabah

ABSTRACT

This research aims to examine the influence of Good Corporate Governance principles including transparency, accountability, responsibility, independence and fairness on customer trust in BUMDes Tunjung Mekar, Tunjung Village. This research is quantitative research. The subjects in this research were BUMDes Tunjung Mekar customers. Meanwhile, the objects in this research are transparency, accountability, responsibility, independence and fairness. The sampling technique uses the Simple Random Sampling technique, and determining the number of samples uses the Slovin formula, so that the required sample is 97 respondents. Data was collected using a questionnaire and analyzed using multiple linear analysis techniques. The results of this research show that 1) Transparency (X1) has a positive and significant effect on customer trust (Y) in BUMDes Tunjung Mekar 2) Accountability (X2) has a positive and significant effect on customer trust (Y) in BUMDes Tunjung Mekar 3) Responsibility (X3) has a positive and significant effect on customer trust (Y) in BUMDes Tunjung Mekar 4) Independence (X4) has a positive and significant effect on customer trust (Y) in BUMDes Tunjung Mekar and 5) Fairness (X1) has a positive and significant effect on customer trust (Y) in BUMDes Tunjung Mekar.

Key words: Village Owned Enterprises, Good Corporate Governance, Customer Trust

