

ABSTRAK

Pradnyani, Ida Ayu Gede Danika Esa Pradnyani (2023), *Pengaruh Implementasi Good Corporate Governance Terhadap Sustainable Development Goals dengan Pengelolaan Keuangan BUM Desa sebagai Variabel Intervening di Kabupaten Buleleng Bali.*

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Kata-kata kunci: Good Corporate Governance, Sustainable Development Goals, Pengelolaan Keuangan BUM Desa

Penelitian ini bertujuan mengetahui dan menganalisis pengaruh implementasi *Good Corporate Governance* BUM Desa terhadap *Sustainable Development Goals* Desa di Kabupaten Buleleng Bali yang dimediasi oleh pengelolaan keuangan BUM Desa. Sampel dalam penelitian ini adalah seluruh BUM Desa di Kabupaten Buleleng Bali yang berjumlah 126 BUM Desa. Data penelitian dianalisis dengan menggunakan analisis regresi Model *Partial Least Square* (PLS). Hasil penelitian ini menunjukkan bahwa: (1) Emansipatif, Transparan, Akuntabel, Responsivitas, dan Profesionalisme mempunyai pengaruh signifikan terhadap *Sustainable Development Goals* Desa. (2) Pengelolaan Keuangan BUM Desa mempunyai pengaruh signifikan terhadap *Sustainable Development Goals* Desa. (3) Kooperatif, Responsivitas, dan Profesionalisme mempunyai pengaruh signifikan terhadap Pengelolaan Keuangan BUM Desa. (4) Pengelolaan Keuangan BUM Desa tidak signifikan dalam memediasi pengaruh Kooperatif, Partisipatif, Emansipatif, Transparan, Akuntabel, Responsivitas, dan Profesionalisme terhadap *Sustainable Development Goals* Desa.

ABSTRACT

Keywords: good corporate governance, sustainable development goals, BUM Desa's financial management.

This study aims to determine and analyze the effect of the implementation of Good Corporate Governance on BUM Desa with Sustainable Development Goals in Buleleng Regency Bali mediated by the financial management of BUM Desa. The sample in this study is all BUM Desa in Buleleng Regency Bali which amounts to 126 BUM Desa. The research data were analyzed using regression analysis of the Partial Least Square (PLS) Model. The results of this study show that: (1) Emancipative, Transparent, Accountable, Responsive, and Professionalism have a significant influence on Village Sustainable Development Goals. (2) Financial Management of BUM Desa has a significant influence on the Sustainable Development Goals of the Village. (3) Cooperative, Responsiveness, and Professionalism have a significant influence on the Financial Management of BUM Desa. (4) Financial Management of BUM Desa is not significant in mediating the influence of Cooperative, Participative, Emancipatory, Transparent, Accountable, Responsive, and Professionalism on Village Sustainable Development Goals.

