

**PENGARUH *GOOD CORPORATE GOVERNANCE*, KEARIFAN LOKAL
TRI HITA KARANA, DAN *FINANCIAL LITERATION* TERHADAP
KINERJA KEUANGAN PADA LPD SE-KECAMATAN
KUBUTAMBAHAN**

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ABSTRAK

Penelitian ini memiliki tujuan yaitu menganalisis pengaruh *good corporate governance*, kearifan lokal *Tri Hita Karana*, dan *financial literacy* terhadap kinerja keuangan LPD di Kecamatan Kubutambahan. Rancangan penelitian menggunakan kuantitatif kausal. Jumlah sampel penelitian sebanyak 17 LPD dari 22 populasi LPD di Kecamatan Kubutambahan serta sebanyak 51 responden yang dijadikan sampel penelitian. Subjek penelitian ini adalah kepala LPD, bendahara, pegawai tata usaha/pegawai bagian keuangan/akuntansi yang penentuan sampelnya mempergunakan teknik *purposive sampling*. Teknik pengumpulan data menggunakan metode kuesioner. Data dari instrumen penelitian dikumpulkan kemudian diuji kualitas data, uji asumsi klasik, dan uji hipotesis. Hasil penelitian menunjukkan bahwa *good corporate governance* berpengaruh positif terhadap kinerja keuangan, kearifan lokal *Tri Hita Karana* berpengaruh positif terhadap kinerja keuangan, dan *financial literacy* berpengaruh positif terhadap kinerja keuangan.

Kata kunci: *Good Corporate Governance*, *Tri Hita Karana*, *Financial Literation*, Kinerja Keuangan

***THE INFLUENCE OF GOOD CORPORATE GOVERNANCE, TRI HITA
KARANA LOCAL WISDOM, AND FINANCIAL LITERACY ON FINANCIAL
PERFORMANCE AT LPD IN KUBUTAMBAHAN SUB-DISTRICT***

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ABSTRACT

This research has the objective of analyzing the effect of good corporate governance, Tri Hita Karana local wisdom, and financial literacy on the financial performance of LPDs in Kubudindingan District. The research design uses causal quantitative. The number of study samples was 17 LPDs from 22 LPD populations in Kubutambahan District and as many as 51 respondents who were used as research samples. The research subjects were the head of the LPD, the treasurer, the administration/financial/accounting staff who used purposive sampling to determine the sample. Data collection techniques using the questionnaire method. Data from research instruments were collected and then tested for data quality, classical assumption test, and hypothesis test. The research results show that good corporate governance has a positive effect on financial performance, Tri Hita Karana local wisdom has a positive effect on financial performance, and financial literacy has a positive effect on financial performance.

Keywords: *Good Corporate Governance, Tri Hita Karana, Financial Literacy, Financial Performance*

