

## ABSTRAK

**Suparsa, I Made** (2024), *Catur Purusa Artha* Memoderasi Pengaruh *Good Corporate Governance* dan Komitmen Organisasi terhadap Kinerja Lembaga Perkreditan Desa. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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*Kata-kata kunci:* *Catur Purusa Artha*, *Good Corporate Governance*, Komitmen Organisasi, Kinerja Lembaga Perkreditan Desa

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance* dan komitmen organisasi terhadap Kinerja Lembaga Perkreditan Desa dengan *Catur Purusa Artha* sebagai variabel moderasi. Populasi pada penelitian ini yaitu seluruh pegawai LPD yang masih aktif beroperasi di Kabupaten Gianyar yang berjumlah sebanyak 1.709 orang. Penarikan sampel dalam penelitian ini menggunakan metode penentuan sampel *nonprobability sampling* dengan teknik *purposive sampling*. Kriteria responden yang digunakan dalam penelitian ini adalah Ketua LPD yang masih aktif beroperasi di Kabupaten Gianyar. Analisis data menggunakan *Structural Equation Model* berbasis *Partial Least Square*. Hasil penelitian menunjukkan bahwa : (1) *good corporate governance* berpengaruh positif terhadap kinerja LPD. (2) komitmen organisasi berpengaruh positif terhadap kinerja LPD. (3) *Catur Purusa Artha* tidak memoderasi pengaruh *good corporate governance* terhadap kinerja LPD. (4) *Catur Purusa Artha* memperkuat pengaruh komitmen organisasi terhadap kinerja LPD.

## ABSTRACT

**Suparsa, I Made** (2024), *Catur Purusa Artha Moderates the Influence of Good Corporate Governance and Organizational Commitment on the Performance of Village Credit Institutions*. Thesis, Master of Accounting, Postgraduate Program, Universitas Pendidikan Ganesha.

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*Keywords: Catur Purusa Artha, Good Corporate Governance, Organizational Commitment, LPD performance*

This research aims to analyze the influence of good corporate governance and organizational commitment on the performance of *Village Credit Institutions* with *Catur Purusa Artha* as a moderating variable. The population in this study is all LPD employees who are still actively operating in Gianyar Regency, totaling 1,709 people. Sampling in this research used a non-probability sampling method with a purposive sampling technique. The respondent criteria used in this research were the Chair of the LPD who was still actively operating in Gianyar Regency. Data analysis uses a Structural Equation Model based on Partial Least Square. The research results show that: (1) good corporate governance has a positive effect on LPD performance. (2) organizational commitment has a positive effect on LPD performance. (3) *Catur Purusa Artha* does not moderate the influence of good corporate governance on LPD performance. (4) *Catur Purusa Artha* strengthens the influence of organizational commitment on LPD performance.