

**IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* BAGI KINERJA
BUMDES KENCANA SARI AMERTHA PENGLATAN**

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PROGRAM STUDI S1 AKUNTANSI

ABSTRAK

Penelitian ini bertujuan untuk mengetahui peran implementasi *Good Corporate Governance* bagi Kinerja BUMDes Kencana Sari Amertha Penglatan, dengan metode deskriptif kualitatif yaitu melakukan Teknik observasi, wawancara dan dokumentasi pada Ketua, Bendahara dan Sekretaris BUMDes. Dari hasil wawancara yang dilakukan kepada pihak BUMDes, BUMDes telah melakukan Pratik GCG melalui lima prinsipnya yaitu *Transparency, Accountability, Responsibility, Independence, dan Fairness*, kelima prinsip tersebut mampu berperan dalam kinerja BUMDes yang dapat dilihat dari tingkat perolehan laba yang terus bertumbuh, kemampuan BUMDes dalam memberikan PAD pada desa, Keberlanjutan usaha melalui partisipasi masyarakat yang dilihat dari kepercayaan masyarakat menaruh simpanan berjangka (deposito), tabungan dan cara BUMDes dalam mengelola uang simpanan dari masyarakat yang disalurkan dalam bentuk pinjaman kredit tahunan dan musiman yang diberikan kepada pelaku UMK (Usaha Mikro Kecil) Masyarakat Penglatan, Walaupun masih ada beberapa praktik GCG yang perlu ditingkatkan sehingga usaha BUMDes secara terus menerus dapat berkelanjutan.

Keyword: Good Corporate Governance, Kinerja, BUMDes

**ANALYSIS OF THE ROLE OF IMPLEMENTATION OF GOOD
CORPORATE GOVERNANCE FOR THE PERFORMANCE OF BUMDES
KENCANA SARI AMERTHA PENGLATAN**

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PROGRAM STUDY OF ACCOUNTING

ABSTRACT

This research aims to find out the role of implementation Good Corporate Governance for the performance of BUMDes Kencana Sari Amertha Penglatan, using a qualitative descriptive method, namely carrying out observation, interview and documentation techniques with the Chairman, Treasurer and Secretary of BUMDes. From the results of interviews conducted with BUMDes, BUMDes has implementing GCG practices through five principles, there are Transparency, Accountability, Responsibility, Independence, and Fairness, these five points are able to play a role in BUMDes performance which can be seen from the level of profit generation that continues to grow, BUMDes' ability to provide PAD to villages, business sustainability through community participation which can be seen from the public's trust in placing term savings (deposits), savings and the way BUMDes manage savings money from the community which is distributed in the form of annual and seasonal credit loans given to MSEs (Micro Small Enterprises) in the Penglatan Community, although there are still several GCG practices which needs to be improved so that BUMDes businesses can continue to be sustainable.

Keywords: Good Corporate Governance, Performance, BUMDes.