

**PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA  
PENGELOLAAN KOPERASI SIMPAN PINJAM DI KABUPATEN  
JEMBRANA**

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**ABSTRAK**

Penelitian ini bertujuan menganalisis pengaruh *Good Corporate Governance* terhadap kinerja pengelolaan Koperasi Simpan Pinjam (KSP) di Kabupaten Jembrana dilihat dari prinsip transparansi, akuntabilitas, responsibilitaas, kemandirian, dan kesetaraan. Pada kajian studi ini digunakan pendekatan penelitian kuantitatif deskriptif serta sumber data primer yang didapatkan dari penyebaran angket *online* melalui *Google Form*. Populasi penelitian adalah pengurus KSP di Kabupaten Jembrana yang masih beroperasi aktif. Sampel diambil dengan metode *purposive sampling*. Studi ini mempergunakan teknik analisis regresi linier berganda yang didahului melalui uji instrumen dan uji asumsi klasik. Keakurasian hasil analisis regresi diukur menggunakan program SPSS version 23.0. Studi inipun mmebuktikan variabel akuntabilitas, responsibilitas, kemandirian, dan kesetaraan berpengaruh positif dan signifikan terhadap kinerja pengelolaan Koperasi Simpan Pinjam. Sedangkan variabel transparansi, berpengaruh negatif dan signifikan terhadap kinerja pengelolaan Koperasi Simpan Pinjam. Studi inipun diharap mampu membantu KSP untuk menciptakan peningkatan bagi kinerja pengelolaan dengan memperkuat implemnetasi prinsip-prinsip *Good Corporate Governance* (GCG) serta memberikan kontribusi terhadap literatur terkait GCG yang dapat diterapkan secara efektif di KSP.

**Kata-kata kunci:** *Good Corporate Governance*, Koperasi Simpan Pinjam, Kinerja Pengelolaan

**THE EFFECT OF GOOD CORPORATE GOVERNANCE ON THE  
MANAGEMENT PERFORMANCE OF SAVINGS AND LOAN  
COOPERATIVES IN JEMBRANA REGENCY**

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**ABSTRACT**

*The objective of this study is to examine the impact of Good Corporate Governance on the operational effectiveness of Savings and Loans Cooperatives (KSP) in Jembrana Regency, with a specific focus on the values of openness, accountability, responsibility, independence, and equality. This study employed descriptive quantitative research methodologies, utilising online surveys distributed through Google Form as the primary data sources. The target demographic for this research consists of active KSP administrators in Jembrana Regency. The samples were collected using the purposive sampling technique. This study employs multiple linear regression analytic methodologies, preceded by instrument testing and classical assumption testing. The precision of the regression analysis findings was assessed using the SPSS version 23.0 software. The research results provide evidence that the variables of accountability, responsibility, independence, and equality have a positive and significant effect on the management performance of Savings and Loans Cooperatives. Meanwhile, the transparency variable has a negative and significant effect on the management performance of Savings and Loans Cooperatives. It is hoped that the results of this research can help KSP improve management performance by strengthening the application of Good Corporate Governance (GCG) principles as well as contributing to literature related to GCG that can be implemented effectively in KSP.*

**Keywords:** *Good Corporate Governance, Savings and Loan Cooperatives, Performance*