

**PENGARUH *INEFFECTIVE MONITORING*, AUDIT INTERNAL, DAN
PENGENDALIAN BIAYA TERHADAP KINERJA KEUANGAN BUMDES
DI KECAMATAN SAWAN**

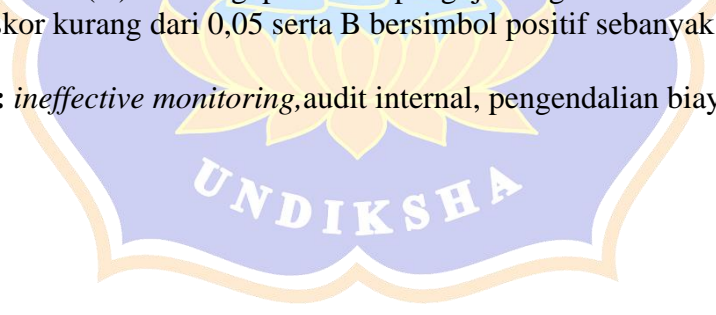
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ABSTRAK

Pelaksanaan penelitian berguna dalam memperoleh keberpengaruhan *ineffective monitoring*, audit internal, serta pengendalian biaya pada kinerja keuangan BUMDes di Kecamatan Sawan. Jenis penelitianpun diterapkan secara kuantitatif. Dalam pendataannya terkumpulkan melalui penyebaran kuisioner dan selanjutnya dijalankan penggarapan berbantuan SPSS. Setelah dikumpulkan, dilanjutkan dengan menguji data melalui penganalisisan statistika deskriptif, menguji instrument, menguji pengasumsian klasiknya sekaligus menguji hipotesi. Keseluruhan perespon berjumlah 64 respon selaku pengurus BUMDes diKecamatan Sawan. Perolehan yang didapatkan setelah dikaji yakni (1) *ineffective monitoring* (X1) dengan kenegatifan serta kesignifikanannya memengaruhi kinerja keuangan BUMDes (Y) dibarengi hasil pengujian signifikans t sebanyak 0,002 diartikan berskor kurang dari 0,05 serta B bersimbol negatif sebanyak -0,457. (2) audit internal (X2) kepositifan serta kesignifikanannya memengaruhi kinerja keuangan BUMDes (Y) dibarengi perolehan pengujian signifikans t sebanyak 0,000 diartikan berskor kurang dari 0,05 serta B bersimbol positif sebanyak 0,476. (3) pengendalian biaya (X3) kepositifan serta kesignifikanannya memengaruhi kinerja keuangan BUMDes (Y) dibarengi perolehan pengujian signifikans t sebanyak 0,000 diartikan berskor kurang dari 0,05 serta B bersimbol positif sebanyak 0,287.

Kata Kunci : *ineffective monitoring*, audit internal, pengendalian biaya



**THE INFLUENCE OF INEFFECTIVE MONITORING, INTERNAL AUDIT,
AND COST CONTROL ON THE FINANCIAL PERFORMANCE OF
BUMDES IN SAWAN DISTRICT**

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ABSTRACT

This research aims to investigate how ineffective monitoring, internal auditing, and cost control influence the financial performance of BUMDes in Sawan District. The research methodology employed is quantitative in nature. Data were gathered through the distribution of questionnaires and subsequently analyzed using the SPSS software. The collected data underwent descriptive statistical analysis, instrument testing, classical assumption testing, and hypothesis testing. A total of 64 administrators of BUMDes in Sawan District participated as respondents. The findings reveal that (1) ineffective monitoring (X1) has a statistically significant negative impact on the financial performance of BUMDes (Y), evidenced by a t-test result of 0.002, indicating significance below the 0.05 threshold, with a negative coefficient (B) of -0.457. (2) Internal audit (X2) demonstrates a statistically significant positive effect on the financial performance of BUMDes (Y), with a t-test result of 0.000, showing significance below 0.05, and a positive coefficient (B) of 0.476. (3) Cost control (X3) shows a statistically significant positive impact on the financial performance of BUMDes (Y), supported by a t-test result of 0.000, indicating significance below 0.05, with a positive coefficient (B) of 0.287.

Keywords : *ineffective monitoring, internal audit, cost control*