

# **PENERAPAN PRINSIP *GOOD CORPORATE GOVERNANCE* PADA BADAN USAHA MILIK DESA (BUMDes) ARTHA SARI LESTARI DESA CEMPAGA**

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## **ABSTRAK**

Badan Usaha Milik Desa atau BUMDes adalah badan usaha yang didirikan oleh pemerintah dan masyarakat desa guna mengelola usaha, memanfaatkan aset desa, mengembangkan investasi, menyediakan jasa pelayanan, dan/atau jenis usaha lain demi kesejahteraan masyarakat desa. Dalam Tata kelola perusahaan (*Good Corporate Governance*) merupakan kunci agar perusahaan dapat hidup berkepanjangan. Banyak sekali BUMDes yang mati karena tidak menerapkan tata kelola perusahaan yang baik. Penelitian ini didasari dengan tujuan untuk mengetahui penerapan dan menganalisis prinsip-prinsip GCG (*Good Corporate Governance*) pada BUMDes Artha Sari Lestari Desa Cempaga. Metode analisis data menggunakan metode kualitatif yaitu melakukan wawancara secara lisan dengan informan BUMDes Artha Sari Lestari Desa Cempaga, yang selanjutnya hasil wawancara tersebut dianalisa dengan memperhatikan lima aspek prinsip GCG (*Good Corporate Governance*) yaitu *Transparency, Accountability, Responsibility, Independence, and Fairness* yang dilanjutkan dengan menarik kesimpulan secara umum untuk menjawab permasalahan yang diajukan. Hasil penelitian penerapan Prinsip-prinsip *good corporate governance* sudah cukup baik dalam penerapan di tata kelola BUMDes Artha Sari Lestari dalam melaksanakan operasionalnya. Dapat dikatakan juga sudah baik jika dalam penerapan prinsip GCG pada BUMDes sudah dijalankan dengan baik. Selanjutnya dikatakan belum baik jika dalam penerapan prinsip GCG pada BUMDes belum sepenuhnya diterapkan dan perlu adanya peningkatan serta perbaikan yang lebih lanjut. Meskipun demikian tidak menjadi masalah serius bagi BUMDes Artha Sari Lestari karena penerapan prinsip GCG masih dalam lingkup yang sempit seperti ditingkat desa, namun bisa menjadi bahan pertimbangan bagi kemajuan operasional selanjutnya.

**Kata Kunci : *Good Corporate Governance*, Badan Usaha Milik Desa (BUMDES)**

**APPLICATION OF PRINCIPLES GOOD CORPORATE GOVERNANCE AT  
THE VILLAGE OWNED ENTERPRISE (BUMDes) ARTHA SARI LESTARI  
CEMPAGA VILLAGE**

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**ABSTRACT**

*Village-Owned Enterprises or BUMDes are business entities established by the government and village communities to manage businesses, utilize village assets, develop investment, provide services, and/or other types of business for the welfare of village communities. In corporate governance (Good Corporate Governance) is the key so that a company can survive for a long time. Many BUMDes have died because they did not implement good corporate governance. This research aims to determine the application of GCG principles (Good Corporate Governance) at BUMDes Artha Sari Lestari Cempaga Village. The data analysis method uses qualitative methods, namely conducting verbal interviews with BUMDES informants Artha Sari Lestari Cempaga Village, then the results of the interview were analyzed by paying attention to five principle aspects GCG (Good Corporate Governance) that is Transparency, Accountability, Responsibility, Independence, and Fairness which is continued by drawing general conclusions to answer the problems raised. Results of research on the application of the Principles good corporate governance It has been implemented quite well in the governance of BUMDes Artha Sari Lestari in carrying out its operations. It can also be said to be good if the implementation of GCG principles in BUMDes has been carried out well. Furthermore, it is said that it is not good if the implementation of GCG principles in BUMDes has not been fully implemented and further improvements and improvement are needed. Even though this is not a serious problem for BUMDes Artha Sari Lestari because the application of GCG principles is still in a narrow environment such as at the village level, it can be a consideration for further operational progress.*

***Keywords: Good Corporate Governance, Village Owned Enterprises (BUMDES)***