

**ANALISIS PENERAPAN *GOOD CORPORATE GOVERNANCE* DALAM
MENDUKUNG KINERJA KEUANGAN BADAN USAHA MILIK DESA
(BUMDES) MANDALA GIRI AMERTHA DESA TAJUN**

Oleh :

Kadek Tina Prenitayani

2017051208

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan prinsip-prinsip *Good Corporate Governance* (GCG) dalam mendukung kinerja keuangan Badan Usaha Milik Desa (BUMDes) Mandala Giri Amertha, Desa Tajun, Kecamatan Kubutambahan, Kabupaten Buleleng. Penerapan prinsip-prinsip GCG seperti transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran sangat penting dalam pengelolaan BUMDes untuk mencapai kinerja keuangan yang optimal dan berkelanjutan. Penelitian ini menggunakan metode kualitatif deskriptif dengan pengumpulan data melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan prinsip GCG di BUMDes Mandala Giri Amertha telah berjalan dengan baik, terutama dalam aspek transparansi keuangan dan keterbukaan informasi kepada pemangku kepentingan. Namun, terdapat beberapa hambatan, seperti keterbatasan sumber daya manusia yang terampil dan kebutuhan peningkatan sistem manajemen. Penelitian ini juga merumuskan solusi untuk mengatasi hambatan tersebut, seperti pelatihan karyawan dan penyempurnaan sistem manajemen. Implementasi GCG di BUMDes Mandala Giri Amertha berkontribusi positif terhadap peningkatan kinerja keuangan, yang pada akhirnya mendukung kesejahteraan masyarakat desa.

Kata Kunci: *Good Corporate Governance*, kinerja keuangan, BUMDes.

**ANALYSIS OF THE IMPLEMENTATION OF GOOD CORPORATE
GOVERNANCE IN SUPPORTING THE FINANCIAL PERFORMANCE OF
VILLAGE OWNED ENTERPRISES (BUMDES) MANDALA GIRI
AMERTHA TAJUN VILLAGE**

Oleh :

Kadek Tina Prenitayani

2017051208

ABSTRACT

This research aims to apply the principles of Good Corporate Governance (GCG) in supporting the financial performance of Mandala Giri Amertha Village-Owned Enterprises (BUMDes), Tajun Village, Kubutambahan District, Buleleng Regency. The application of GCG principles such as transparency, accountability, responsibility, independence and fairness is very important in managing BUMDes to achieve optimal and sustainable financial performance. This research uses a qualitative descriptive method by collecting data through observation, interviews and documentation. The research results show that the implementation of GCG principles in BUMDes Mandala Giri Amertha has gone well, especially in the aspects of financial transparency and information disclosure to stakeholders. However, there are several obstacles, such as limited skilled human resources and the need to improve management systems. This research also outlines solutions to overcome these obstacles, such as employee training and improving management systems. The implementation of GCG in BUMDes Mandala Giri Amertha contributes positively to improving financial performance, which ultimately supports the welfare of village communities.

Keywords: Good Corporate Governance, financial performance, BUMDes