

**PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP
KINERJA USAHA LEMBAGA PERKREDITAN DESA
DI KECAMATAN BATURITI**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Good Corporate Governance* (GCG) terhadap kinerja usaha Lembaga Perkreditan Desa (LPD) di Kecamatan Baturiti, Kabupaten Tabanan. LPD sebagai lembaga keuangan berbasis adat memiliki peran penting dalam mendukung perekonomian lokal, terutama di wilayah agraris dan pariwisata seperti Baturiti. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei melalui penyebaran kuesioner kepada pengurus dan pengawas LPD sebagai responden. Variabel independen dalam penelitian ini adalah lima prinsip utama GCG, yaitu transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran, sedangkan variabel dependen adalah kinerja usaha LPD. Data dianalisis menggunakan regresi linier berganda untuk menguji pengaruh simultan dan parsial antara variabel-variabel tersebut. Hasil penelitian menunjukkan bahwa penerapan GCG berpengaruh signifikan terhadap kinerja usaha LPD. Prinsip transparansi, akuntabilitas, responsibilitas, independensi dan kewajaran menunjukkan pengaruh yang signifikan positif terhadap peningkatan kinerja usaha LPD di Kecamatan Baturiti. Temuan ini menegaskan pentingnya penguatan tata kelola yang baik dalam manajemen LPD untuk mencapai efisiensi operasional, memperkuat kepercayaan masyarakat, serta mendukung keberlanjutan lembaga. Implikasi praktis dari penelitian ini adalah perlunya peningkatan kapasitas pengelola LPD dalam memahami dan menerapkan prinsip-prinsip GCG secara konsisten agar kinerja lembaga dapat terus ditingkatkan secara berkelanjutan.

Kata kunci : *Good Corporate Governance*, LPD, Transparansi, Kinerja Usaha, Kecamatan Baturiti

***THE INFLUENCE OF GOOD CORPORATE GOVERNANCE ON THE
BUSINESS PERFORMANCE OF VILLAGE CREDIT
INSTITUTIONS IN BATURITI DISTRICT***

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ABSTRACT

This study aims to analyze the influence of Good Corporate Governance (GCG) on the business performance of Village Credit Institutions (LPD) in Baturiti District, Tabanan Regency. As a traditional community-based financial institution, LPD plays an essential role in supporting the local economy, particularly in agrarian and tourism-oriented areas like Baturiti. This research adopts a quantitative approach using a survey method by distributing questionnaires to LPD management and supervisory board members as respondents. The independent variables in this study consist of the five core principles of GCG: transparency, accountability, responsibility, independence, and fairness, while the dependent variable is the business performance of LPD. The data were analyzed using multiple linear regression to test both the simultaneous and partial effects of these variables. The results indicate that the implementation of GCG has a significant influence on the business performance of LPD. The principles of transparency, accountability, responsibility, independence, and fairness all show a significant positive effect on the improvement of LPD business performance in Baturiti District. These findings underscore the importance of strengthening good governance in LPD management to achieve operational efficiency, enhance public trust, and support institutional sustainability. The practical implication of this study is the need to improve the capacity of LPD managers in understanding and consistently applying GCG principles so that the performance of these institutions can be continuously enhanced in a sustainable manner.

Keywords : Good Corporate Governance, Village Credit Institution, Transparency, Business Performance, Baturiti District