

ABSTRACT

Dewi Mursyidah, *The Influence of Village Income and Expenditure Budget Structure on Village Financial Performance (Empirical Study of Villages in Lamongan Regency Fiscal Year 2018-2019)*
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This study aims to examine the influence of the structure of the Village Revenue and Expenditure Budget on Village Financial Performance. This research was conducted in villages in Lamongan district. This type of research is quantitative research. The data used in this study are secondary data from Report on Realization of Village Budget and Revenue in 2018-2019. The sampling technique in this study is purposive sampling. The results of this study indicate that partially Village's Original Income Variations, Transfer Income, Other Income, Expenditures for Implementing Village Government, Expenditures for Implementing Village Development, Expenditures for Village Community Development, Expenditures for Village Community Empowerment affect Village Financial Performance. The results of the simultaneously show that the seven independent variables jointly influence the Village Financial Performance in Lamongan Regency, Fiscal Year 2018-2019.

Keywords : *Financial performance, Original Village Income, Transfer income, Other income, Expenditures for Implementing Village Government, Expenditures for Implementing Village Development, Expenditures for the Village Community Development, Expenditures for Village Community Empowerment.*

ABSTRAK

Dewi Mursyidah, Pengaruh Struktur Anggaran Pendapatan Dan Belanja Desa Terhadap Kinerja Keuangan Desa (Studi Empiris pada Desa-Desa di Kabupaten Lamongan Tahun Anggaran 2018-2019)
Dibawah bimbingan Ardi Hamzah, S,E., M.Si., Ak.

Penelitian ini bertujuan untuk menguji pengaruh struktur Anggaran Pendapatan dan Belanja Desa terhadap Kinerja Keuangan Desa. Penelitian ini dilakukan pada desa-desa di kabupaten Lamongan. Jenis penelitian ini merupakan penelitian kuantitatif. Data yang digunakan dalam penelitian ini merupakan data sekunder yang berasal dari Laporan Realisasi Anggaran Pendapatan dan Belanja Desa tahun 2018-2019. Teknik pengambilan sampel dalam penelitian ini adalah *Purposive Sampling*. Hasil penelitian ini menunjukkan bahwa secara parsial variabel Pendapatan Asli Desa, Pendapatan Transfer, Pendapatan Lain-lain, Belanja Bidang Penyelenggaraan Pemerintah Desa, Belanja Bidang Pelaksanaan Pembangunan Desa, Belanja Bidang Pembinaan Kemasyarakatan Desa, Belanja Bidang Pemberdayaan Masyarakat Desa berpengaruh terhadap Kinerja Keuangan Desa. Hasil Pengujian secara simultan menunjukkan bahwa ketujuh variabel independen tersebut berpengaruh secara bersama-sama terhadap Kinerja Keuangan Desa di Kabupaten Lamongan Tahun Anggaran 2018-2019.

Kata Kunci : Kinerja Keuangan, Pendapatan Asli Desa, Pendapatan Transfer, Pendapatan Lain-lain, Belanja Bidang Penyelenggaraan Pemerintah Desa, Belanja Bidang Pelaksanaan Pembangunan Desa, Belanja Bidang Pembinaan Kemasyarakatan Desa, Belanja Bidang Pemberdayaan Masyarakat Desa.