

ABSTRAK

Riskiyawati. 2020. Menguak Praktik Good Governance Di Badan Usaha Milik Desa (BUMDES) Yanfa'ul Linnas Gapura. Program Studi Akuntansi, Universitas Trunojoyo Madura. Dibawah Bimbingan Alexander Anggono, S.E., MSi., Ph.D.

Tujuan penelitian ini adalah untuk menguak praktik good governance badan usaha milik desa (bumdes) dengan mengambil tujuh prinsip dari good governance di bumdes Yanfa'ul Linnas Gapura.

Penelitian ini menggunakan metode penelitian kualitatif dengan menggunakan studi kasus. Teknik pengumpulan data menggunakan observasi, wawancara dan dokumentasi.

Kesimpulan penelitian ini adalah : Perencanaan serta pengelolaan BUM Desa di BUM Desa Yanfa'u Linnas Gapura telah menggambarkan prinsip Good Governance BUM Desa, namun tidak semua aspek dalam Good Governance dapat diwujudkan seperti halnya bentuk transparansi yang dilakukan masih belum optimal, serta penilaian efektivitas dan efisiensi yang dilakukan belum dilakukan secara terukur. Untuk itu pemerintahan BUM Desa Yanfa'u Linnas terus berupaya untuk meningkatkan kualitas yang dimiliki, sehingga nantinya BUM Desa Yanfa'u Linnas dapat mencerminkan segala prinsip-prinsip yang terdapat dalam Good Governance BUMDesa, yang nantinya hal tersebut akan berdampak dan membawa BUMDesa Yanfa'u Linnas menjadi BUMDesa yang maju sehingga dapat memberikan pengaruh besar dalam peningkatan perekonomian di desa.

Kata Kunci : Good Governance, Prinsip Good Governance, Bumdes.

ABSTRACT

Riskiyawati. 2020. Revealing Good Governance Practices in Village-Owned Enterprises (BUMDES) Yanfa'ul Linnas Gapura. Accounting Study Program, Trunojoyo University Madura. Supervised by Alexander Anggono, S.E., MSi., Ph.D.

The purpose of this study was to uncover the good governance practices of village-owned enterprises (bumdes) by taking the seven principles of good governance in the Yanfa'ul Linnas Gapura bumdes.

This research uses qualitative research methods using case studies. Data collection techniques using observation, interviews and documentation.

The conclusions of this research are: Planning and management of BUM Desa in BUM Desa Yanfa'u Linnas Gapura has described the principles of good governance of BUM Desa, but not all aspects of good governance can be realized such as the form of transparency that is still not optimal, as well as assessment of effectiveness and efficiency. that has not been done in a measurable manner. For this reason, the BUMDesa Yanfa'u Linnas government continues to strive to improve the quality it has, so that later the Yanfa'u Linnas Village BUM can reflect all the principles contained in BUMDesa Good Governance, which later will have an impact and bring BUMDesa Yanfa'u. Linnas becomes an advanced BUMDesa so that it can have a big influence in increasing the economy in the village.

Keywords: Good Governance, Good Governance Principles, Bumdes.