

ABSTRAK

Aisyah Ariefiana. Analisis Komparatif Kinerja Keuangan Pemerintah Desa di Kabupaten Sumenep (Studi Perbandingan Rasio Kinerja Keuangan Wilayah Daratan dan Kepulauan). Dibawah Bimbingan Dr. Bambang Haryadi, SE., M.Si.,Ak.,CA.

Penelitian ini bertujuan untuk mengetahui Uji Beda kinerja keuangan Pemerintah Desa Kabupaten Sumenep yang terbagi atas wilayah daratan dan kepulauan tahun anggaran 2017-2018. Penelitian ini dilakukan di Kabupaten Sumenep, data yang digunakan yakni data sekunder dan primer terkait dokumentasi atas Laporan Keuangan Anggaran Pendapatan dan Belanja Desa serta wawancara terhadap pihak terkait. Kinerja keuangan dapat dikur dengan menggunakan rasio keuangan diantaranya rasio ekonomi, efektivitas, efesiensi, kemandirian desa dan ketergantungan keuangan desa. Metode penelitiannya yakni deskriptif kuantitatif dengan pendekatan gabungan (Kuantitatif-kualitatif).. Penentuan sampel yakni secara acak (*Random sampling*) sebanyak 56 pemerintah desa, menggunakan teknik *area sampling* antara wilayah daratan dan kepulauan. Teknik analisis yang digunakan adalah *Uji beda Independent Sampel T-test* Hasil penelitian menunjukkan bahwa terdapat perbedaan kinerja keuangan pemerintah desa wilayah daratan dan kepulauan dari rasio efektivitas PADesa. Sedangkan dari rasio ekonomi, efesiensi, kemandirian keuangan desa dan ketergantungan keuangan desa tidak terdapat perbedaan kinerja antara pemerintah desa wilayah daratan dan kepulauan. Secara rasio efektivitas keuangan desa, pemerintah desa wilayah daratan lebih unggul daripada wilayah kepulauan. Hasil studi desa Lalangon terkait upaya pemerintah desa dalam meningkatkan PADesa, dapat dilihat: 1. Kebijakan sewa tanah atau Kas Tanah Desa (KTD). 2. Pembentukan Pasra Desa. 3. Perencanaan usaha desa. 4. Faktor penghambatnya yakni masyarakat kurang patuh dalam pembayaran KTD dan pemerintah desa yang terfokuskan pada pembangunan infrastruktur desa.

Kata Kunci: Uji Beda, Kinerja Keuangan Pemerintah Desa, Keuangan Desa, Wilayah daratan dan Kepulauan.

ABSTRACT

AisyahAriefiana.Comparative Analysis of Village Government Financial Performance in Sumenep Regency (Comparative Ratio Study of Land and Islandic Financial Performance). Under guidance of Dr.Bambang Haryadi, SE., M.Sc., Ak., CA.

This study aimed to find out the Different Tests of the financial performance of the Village Government of Sumenep Regency which is divided into land area and islands in the 2017-2018 fiscal year. This research was conducted in Sumenep Regency, the data used were secondary and primary data related to documentation of the Financial Statement f the Village Budget and Expenditure and interviews with related parties. Financial performance can be measured using financial ratios including economic ratios, effectiveness, efficiency, village independence, and village financial dependence. The research method was descriptive quantitative with a combined approach (quantitative-qualitative). Determination of the sample was random (random sampling) as many as 18 village governments, using sampling area techniques between land area and islands. The analysis technique used was the Independent Test of T-test Samples. The results of the study show that there are differences in the financial performance of the mainland and island village governments from effectiveness ratio. Whereas from economic ratios, efficiency, and village financial dependence. independence of village financial ratios there is no difference in performance between mainland and island village governments. Economically and village financial efficiency, the village government of the archipelago is superior to the mainland. The results of the Lalangon village study related to the efforts of the village government in improving PADesa, can be seen: 1. Land leasing policy or Village Land Cash (KTD). 2. Formation of Village Post. 3. Village business planning. 4. The inhibiting factor is that the less compliant from community in the payment of KTD and village governments which focus on developing village infrastructure.

Keywords: Different Tests, Village Government Financial Performance, Village Finance, Land Area and Islands.