

ABSTRAK**PENGARUH PENERAPAN *GOOD GOVERNANCE* DAN
PENGENDALIAN INTERNAL TERHADAP KINERJA PENGELOLAAN
KEUANGAN DESA****Studi Kasus pada Pemerintah Desa Banjararum**

Rino Pandhu Wibowo

NIM : 142114174

Universitas Sanata Dharma

Penelitian ini bertujuan untuk: (1) mengetahui pengaruh penerapan *good governance* terhadap kinerja pengelolaan keuangan Pemerintah Desa Banjararum, dan (2) mengetahui pengaruh pengendalian internal terhadap kinerja pengelolaan keuangan Pemerintah Desa Banjararum. Latar belakang penelitian ini adalah adanya peningkatan alokasi dana desa yang diterima setiap desa dan rendahnya tingkat kepuasan masyarakat terhadap pelayanan Pemerintah Desa Banjararum, maka penerapan *good governance* dan pengendalian internal diharapkan dapat meningkatkan kinerja dalam memberikan pelayanan publik terkait pengelolaan keuangan desa.

Jenis penelitian ini adalah studi kasus dengan pendekatan kuantitatif. Penelitian ini dilaksanakan pada bulan April sampai Mei 2018 di Pemerintah Desa Banjararum. Populasi sasaran dipilih dengan *populative sampling* yaitu seluruh Aparatur Pemerintah Desa Banjararum yang berjumlah 49 orang. Sumber data dalam penelitian ini adalah data primer dengan jenis data kuantitatif. Teknik pengumpulan data menggunakan kuesioner dengan skala *likert*. Teknik analisis data menggunakan analisis regresi linear berganda.

Hasil analisis data adalah variabel *good governance* dan variabel pengendalian internal mampu menjelaskan varian variabel kinerja pengelolaan keuangan sebesar 53,6%. Kesimpulan dari penelitian ini meliputi: (1) penerapan *good governance* berpengaruh positif terhadap kinerja pengelolaan keuangan Pemerintah Desa Banjararum, dan (2) pengendalian internal berpengaruh positif terhadap kinerja pengelolaan keuangan Pemerintah Desa Banjararum.

Kata kunci : *good governance*, pengendalian internal, kinerja pengelolaan keuangan, Pemerintah Desa Banjararum

ABSTRACT

**THE EFFECT OF THE IMPLEMENTATION OF GOOD GOVERNANCE
AND INTERNAL CONTROL ON VILLAGES FINANCIAL
MANAGEMENT PERFORMANCE
A Case Study of Banjararum Village Government**

Rino Pandhu Wibowo
NIM : 142114174
Sanata Dharma University

The research aimed to: (1) knowing the effect of the implementation of good governance on Banjararum Village Governments financial management performance, and (2) knowing the effect of internal control on Banjararum Village Governments financial management performance. The background of this research were an improvement in villages fund allocation which received by each village and low level of society satisfaction towards Banjararum Village Governments public service, therefore the implementation of good governance and internal control were expected to improve the performance while giving the public service related villages financial management.

This research type was case study with quantitative approach. This research was conducted on April until May 2018 in Banjararum Village Government. The target populations was chosen based on populative sampling consisting of all Banjararum Village Government Apparatus with 49 participants. Data source in this research is primary data with quantitative data type. The data collection technique used questionnaire with likert scale. The data analysis technique used multiple regression analysis.

The result was the good governance variable and the internal control variable able to explain variant of the financial management performance variable equal to 53,6%. The conclusion of this research includes: (1) the implementation of good governance has a positive effects for Banjararum Village Government financial management performance, and (2) internal control has a positive effects for Banjararum Village Government financial management performance.

Keywords : good governance, internal control, financial management performance, Banjararum Village Government