

ABSTRAK

Melani Tanjung. 7142220023. Penerapan Tata Kelola Badan Usaha Milik Desa (BUM Desa) Menuju Desa Mandiri Di Desa Sampali Kecamatan Percut Sei Tuan Kabupaten Deli Serdang. Skripsi. Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2018.

Fokus penelitian ini adalah bagaimana penerapan prinsip tata kelola BUM Desa dalam rangka menuju Desa yang mandiri di Di Desa Sampali Kecamatan Percut Sei Tuan Kabupaten Deli Serdang. Penelitian ini bertujuan untuk mengetahui apakah penerapan tata kelola sesuai dengan Pedoman Umum *Good Corporate Governance* Indonesia Tahun 2006.

Jenis penelitian ini adalah penelitian kualitatif dengan pendekatan deskriptif. Penelitian ini dilakukan pada BUM Desa Sampali Sejahtera yang ada di Desa Sampali Kecamatan Percut Sei Tuan Kabupaten Deli Serdang. Informan dalam penelitian ini dibagi menjadi 2 kategori informan yaitu *key informan* dan *secondary informan*. Penelitian ini dilakukan dengan wawancara secara mendalam, pengamatan secara langsung, dan dokumentasi.

Hasil penelitian menunjukkan bahwa penerapan tata kelola Badan Usaha Milik Desa (BUM Desa) menuju Desa Mandiri di Desa Sampali Kecamatan Percut Sei Tuan Kabupaten Deli Serdang belum menerapkan dengan baik 4 (empat) prinsip-prinsip *Good Corporate Governance* (GCG) yang dikeluarkan oleh KNKG yaitu prinsip transparansi, akuntabilitas, responsibilitas, independensi, hanya prinsip kewajaran dan kesetaraan yang dilaksanakan dengan baik. Hal itu terjadi karena kurangnya kualitas dan kuantitas SDM, lokasi usaha yang kurang strategis, Sarana dan prasarana yang kurang mendukung, dan persepsi masyarakat Desa.

Kesimpulan akhir tentang penerapan tata kelola Badan Usaha Milik Desa (BUM Desa) menuju Desa Mandiri di Desa Sampali Kecamatan Percut Sei Tuan Kabupaten Deli Serdang secara umum belum terlaksana dengan baik.

Kata Kunci : *Good Corporate Governance*, Badan Usaha Milik Desa, Desa Mandiri

ABSTRACT

Melani Tanjung. 7142220023. *Implementation of Village-Owned Enterprise (BUM Desa) Governance Becomes An Independent Village in Sampali Village, Percut Sei Tuan District, Deli Serdang Regency. Thesis. Accounting Department, Faculty of Economic, State University of Medan, 2018.*

This research focus is how implementation the principles of BUM Desa governance in order towards an independent village in Sampali Village, Percut Sei Tuan District, Deli Serdang regency. This research aims to find out whether the implementation of governance is in accordance with the General Guidelines for Indonesia's Good Corporate Governance in 2006.

This type of research is qualitative research with a descriptive approach. This research was conducted in Sampali Sejahtera Village in Sampali Village, Percut Sei Tuan District, Deli Serdang Regency. The informants in this research were divided into 2 categories of informants namely key informants and secondary informants. This research was conducted by in-depth interviews, direct observation, and documentation.

The results showed that the implementation of the governance of Village-Owned Enterprises (BUM Desa) becomes an independent village in Sampali Village, Percut Sei Tuan District, Deli Serdang Regency had not implemented well the 4 (four) principles of Good Corporate Governance (GCG) issued by the KNKG namely principles of transparency, accountability, responsibility, independence, only the principle of fairness has implemented well. This happened because of the lack of quality and quantity of human resources, lack of strategic business location, facilities and infrastructure that were less supportive, and the perception of the village community.

The final conclusion about the implementation of governance of Village-Owned Enterprises (BUM Desa) becomes an independent village in Sampali Village, Percut Sei Tuan District, Deli Serdang District in general didn't work well.

Keywords : Good Corporate Governance, Village-Owned Enterprise, Independent Village