

INTISARI

Pemerintah Republik Indonesia menerbitkan Undang Undang Republik Indonesia No. 6 Tahun 2014 Tentang Desa sebagai amanat bagi Pemerintah Desa untuk membentuk Badan Usaha Milik Desa. Pembentukan Badan Usaha Milik Desa diharapkan dapat membantu perekonomian desa dan kesejahteraan masyarakat dengan memanfaatkan sumber daya lokal. Badan Usaha Milik Desa menjadi suatu hal baru yang ada di Indonesia dan umumnya memiliki beberapa unit usaha sehingga perlu diketahui kinerja dari Badan Usaha Milik Desa tersebut. Oleh karena itu, penelitian ini bertujuan untuk mengetahui (1) kinerja organisasi dari Badan Usaha Milik Desa Bintang 18 Sardonoharjo; dan (2) kinerja finansial dari Badan Usaha Milik Desa Bintang 18 Sardonoharjo. Penelitian dilakukan pada konsumen, mitra, dan pengurus Badan Usaha Milik Desa Bintang 18 Sardonoharjo di Desa Sardonoharjo, Kecamatan Ngaglik, Kabupaten Sleman. Metode penentuan lokasi dilakukan secara *purposive* dan sampel ditentukan secara sensus sebanyak 50 responden. Teknik pengumpulan data dilakukan dengan observasi, wawancara dengan kuesioner, dan pencatatan. Kinerja organisasi diukur dengan skala likert dengan tiga indikator, yaitu ekonomi, efisiensi, dan efektivitas. Kinerja finansial diukur dengan rumus rasio modal CAR, rasio rentabilitas ROA dan BOPO, rasio solvabilitas DER, serta rasio likuiditas CR. Hasil penelitian menunjukkan bahwa kinerja organisasi tergolong sangat baik dan kinerja finansial tergolong sehat.

Kata Kunci : Badan Usaha Milik Desa, Kinerja

ABSTRACT

Indonesian Republic Government issued Indonesian Republic Regulations Number 6 in 2014 about Village as mandate for village government to established Village-Owned Enterprise (Badan Usaha Milik Desa). The established of Village-Owned Enterprise was expected to help the economy and societies welfare with utilize the local resources. Village-Owned Enterprise is the new thing in Indonesia and commonly had some business unit so this study is use to find out the performance of Village-Owned Enterprise. Therefore, this study aims to analyze (1) the organizational performance of Bintang 18 Sardonoharjo Village-Owned Enterprise; and (2) the financial performance of Bintang 18 Sardonoharjo Village-Owned Enterprise. The study interviewed consumers, partners, and organizer of Bintang 18 Sardonoharjo Village-Owned Enterprise in Sardonoharjo Village, Ngaglik District, Sleman Regency. Location of this study chosen purposively and the samples are chosen by sensus with total 50 respondent. Data collection was done with observation, interview with questionnaire, and registration. Organizational performance was measured by likert scale with three indicators, such as economy, efficiency, and effectiveness. Financial performance was measured by capital ratio CAR, rentability ratio ROA and BOPO, solvability ratio DER, also liquidity ratio CR. Results of this study showed that organizational performance and financial performance is as around as bell.

Keyword : Village-Owned Enterprise, Performance