

ABSTRACT

This study aims to examine the relationship of individual, organizational, and psychological factors to accountability and performance in the Village Owned Enterprise (BUMDes) organization, including motivation, competence, management commitment, and regulation. In addition, this study will also investigate the phenomenon of institutional isomorphism that occurs related to the implementation of accountability and performance in BUMDes. The research was conducted in the scope of Village/Kelurahan-Owned Enterprises (BUMDes/BUMKals) throughout the Special Region of Yogyakarta (DIY). The research sample is BUMDes/BUMKals managers in DIY, which are classified as levels of organizational development level A, B, and C according to the data obtained from BAPPEDA DIY in 2019. The research was conducted using mixed research methods.) and using a two-stage sequential explanatory strategy. The first stage is hypothesis testing using Structural Equation Modeling (SEM) techniques, and the second stage is deductive thematic analysis.

From the results of hypothesis testing, it was found that the factors that were positively and significantly related to organizational management accountability were Management Commitment and Competency of BUMDes managers. At the same time, the factors that relate positively and significantly to the performance of organizational management are Motivation, Regulation, Management Commitment, and Accountability. Meanwhile, the factors that have been shown to have an indirect effect on performance are Regulation and Management Commitment. Motivation and Competency factors have only been shown to have a direct effect on the accountability and performance of BUMDes organizational management. A more detailed explanation regarding the results of hypothesis testing is presented in the qualitative data analysis section. Finally, from the results of a qualitative analysis of the phenomenon of institutional isomorphism, it was found that each factor related to accountability and performance will be triggered and trigger different isomorphism phenomena, either coercive, plucking, or normative. However, the isomorphism that occurs in the local government environment is still dominant at the coercive (pressure) level.

Keywords: *motivation, competence, regulation, management commitment, Village Owned Enterprises (BUMDes), accountability and performance, Institutional Isomorphism.*

INTISARI

Tujuan dari penelitian ini adalah untuk menguji hubungan faktor individual, organisasional dan psikologikal terhadap akuntabilitas dan kinerja di organisasi Badan Usaha Milik Desa (BUMDes) yang meliputi motivasi, kompetensi, komitmen manajemen dan regulasi. Selain itu, penelitian ini juga akan menyelidiki fenomena isomorfisme institusional yang terjadi terkait pelaksanaan akuntabilitas dan kinerja di BUMDes. Penelitian dilakukan di lingkup Badan Usaha Milik Desa/Kelurahan (BUMDes/BUMKal) se-Daerah Istimewa Yogyakarta (DIY). Sampel penelitian adalah pengelola BUMDes/BUMKal di DIY yang tergolong dalam tingkat perkembangan organisasi Grade A, B dan C sesuai dengan data yang diperoleh dari BAPPEDA DIY tahun 2019. Penelitian dilakukan dengan metoda riset campuran (*mixed methods*) dan menggunakan strategi eksplanatoris sekuensial dua tahap. Tahap pertama adalah pengujian hipotesis dengan menggunakan teknik *Structural Equation Modeling* (SEM), dan tahap kedua adalah analisis tematik deduktif.

Dari hasil uji hipotesis, ditemukan bahwa faktor-faktor yang berhubungan secara positif dan signifikan terhadap akuntabilitas pengelolaan organisasi adalah Komitmen Manajemen dan Kompetensi pengelola BUMDes. Sedangkan faktor-faktor yang berhubungan secara positif dan signifikan terhadap kinerja pengelolaan organisasi adalah Motivasi, Regulasi, Komitmen Manajemen dan Akuntabilitas. Sedangkan faktor-faktor yang terbukti berpengaruh tidak langsung terhadap kinerja adalah Regulasi dan Komitmen Manajemen. Faktor Motivasi dan Kompetensi hanya terbukti berpengaruh secara langsung terhadap akuntabilitas dan kinerja pengelolaan organisasi BUMDes. Penjelasan lebih rinci terkait hasil-hasil pengujian hipotesis dipaparkan di bagian analisis data kualitatif. Terakhir, dari hasil analisis kualitatif mengenai fenomena isomorfisme institusional, ditemukan bahwa setiap faktor yang berkaitan dengan akuntabilitas dan kinerja akan dipicu dan memicu fenomena isomorfisme yang berbeda-beda, baik koersif, mimetik maupun normatif. Namun, isomorfisme yang terjadi di lingkungan pemerintah daerah masih dominan pada level koersif (tekanan).

Kata Kunci: motivasi, kompetensi, regulasi, komitmen manajemen, Badan Usaha Milik Desa (BUMDes), akuntabilitas dan kinerja, Isomorfisme Institusional.