

INTISARI

Penelitian ini bertujuan untuk mendapatkan bukti secara empiris mengenai pengaruh optimalisasi Badan usaha Milik Desa (BUMDes), pengelolaan aset desa, dan peran kinerja pemerintah desa terhadap peningkatan Pendapatan Asli Desa (PADes). Sampel pada penelitian ini adalah kepala desa, sekretaris desa, bendahara desa, kepala urusan dan umum di Pemerintah Desa Kabupaten Gunungkidul. Penelitian ini menggunakan data primer, yang dikumpulkan menggunakan kuesioner. Dalam penelitian ini sampel berjumlah 105 responden yang dipilih menggunakan *purposive sampling*. Alat analisis yang digunakan adalah SPSS. Berdasarkan hasil analisis data menunjukkan bahwa optimalisasi Badan Usaha Milik Desa (BUMDes) tidak berpengaruh terhadap peningkatan pendapatan asli desa, sedangkan pengelolaan aset desa, dan peran kinerja manajerial pemerintah desa berpengaruh positif terhadap peningkatan pendapatan asli desa (PADes)

Kata kunci: optimalisasi Badan Usaha Milik Desa (BUMDes), pengelolaan aset desa, peran kinerja manajerial pemerintah desa, peningkatan pendapatan asli desa

ABSTRACT

This study aims to obtain empirical evidence regarding the effect of optimization of Village-Owned Business Entities (BUMDes), management of village assets, and the role of village government performance in increasing Village Local Revenue (PADes). The sample in this study was the village head, village secretary, village treasurer, head of affairs and general affairs in the Gunungkidul District Village Government. This study uses primary data, which was collected using a questionnaire. In this study a sample of 105 respondents were selected using purposive sampling. The analytical tool used is SPSS. Based on the results of data analysis shows that the optimization of Village-Owned Enterprises (BUMDes) does not affect the increase in village original income, while the management of village assets, and the role of village government managerial performance have a positive effect on increasing village original income (PADes).

Keywords: optimization of village-owned enterprises (BUMDes), management of village assets, role of village government managerial performance, increasing village local revenue