

**FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP KINERJAKEUANGAN
PEMERINTAH DESA PASCA PENERAPAN UNDANG- UNDANG NOMOR 6
TAHUN 2014**

Title	FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP KINERJAKEUANGAN PEMERINTAH DESA PASCA PENERAPAN UNDANG- UNDANG NOMOR 6 TAHUN 2014
Author Order	of
Accreditation	
Abstract	<p>Abstract: This research is quantitative research in the village government in the Banyumas Regency. The purpose of this research is to examine the effect of the planning, implementation village accounting, fixed income, and internal control on the financial performance of village government. The sampling method used in this study is a purposive sampling. The samples of this research are the villages that have sent Village Budget Accountability Report of 2015 and fill out the questionnaire in full. The number of samples are 78 villages. Based on the results of research and analysis using the PLS and SPSS show that: (1) Planning does not positively affect the financial performance of Village Government, (2) Implementation of accounting village has positive effect on the the financial performance of Village Government, (3) Fixed Income does not positively affect the financial performance of Village Government, (4) internal control negatively affects the financial performance of Village Government, and (5) Implementation of accounting village has not been fully implemented in accordance with the Regulation of the Minister of Internal Affairs No. 113 of 2014. Keywords: Planning, Implementation of Village Accounting, Fixed Income, and Internal Control, The Financial Performance of Village Government, After Implementation Law No. 6 of 2014</p>
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