

Analisis Kinerja Keuangan Badan Usaha Milik Desa (Bumdes) Di Desa Sempolan (Analysis of the Financial Management Performance of Village Owned Enterprises (Bumdes) in Sempolan Village)

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ABSTRACT

This research was carried out from January to June 2021 in Sempolan Village, Silo District, Jember Regency. This study aims to analyze the financial management of Makmur Jaya Village Owned Enterprises (BUMDes) in Sempolan Village by using the Profitability ratio in obtaining net profit after tax, total own capital, and total assets. This research uses descriptive quantitative method. The results of this study show that the average profitability ratio in 2018 to 2020 as measured using a net profit margin is considered very good, this is based on the results of the calculation of the average net profit margin, which is 30.08%. return on equity in 2018 to 2020 is considered good, this is based on the results of the calculation of the average return on equity which is 48.47%. return on assets in 2018 to 2020 is considered good, this can be seen from the results of the calculation of the average return on assets of 48.47%

Keyword : financial performance, BUMDes, ratio analysis profitability