

CHAPTER V CONCLUSIONS AND IMPLICATIONS

5.1 Conclusions

Based on the results of the discussion and the results of data analysis regarding the analysis of differences in the performance of village governments in Kembaran District and Sokaraja District by measuring the perspective in the Balanced Scorecard are as follows:

1) From the results of data analysis of differences in village finances in Kembaran and Sokaraja Districts, it shows that there is no difference in financial performance based on the analysis of the independence ratio, effectiveness ratio, and efficiency ratio. The absence of differences in financial performance is supported by the existence of a fairly close location, where the potential contained in the villages in the two districts is the same, namely in the agricultural sector, livestock sector, and small industrial sector. In addition, the livelihoods or occupations of the villagers in the two districts are also the same, namely most of them are traders.

2) The results of the analysis of differences in village performance in Kembaran and Sokaraja districts show that there are differences in performance from the customer perspective. Based on the assessment of the services provided, villages in Kembaran District are better based on mechanism system indicators, procedure indicators, time indicators, product indicators, specifications, types of services, facilities and infrastructure indicators.

3) From the results of the analysis of differences in village performance in Kembaran and Sokaraja districts, it shows that there are differences in performance from an internal business process perspective. Based on the results of this study, villages in Kembaran District have better performance than villages in Sokaraja District.

4) From the results of the data analysis of differences in villages in Kembaran and Sokaraja districts, it shows that there is no difference in village performance seen from learning and growth perspective. This means that the villages in these two districts have equally provided opportunities for their village employees, such as participating in training on the competence of village employees to master technology so that they can help maximize the performance of village employees.

5.2 Implications

In this analysis of performance differences, it is found that the performance of villages in Kembaran and Sokaraja districts is different from the customer perspective and the internal business perspective. Meanwhile, there is no difference between the financial perspective and learning and growth perspective. But in the data that has been analyzed it is found that the performance of the village government in Kembaran District is more dominant than the performance of the village in Sokaraja District. Therefore, there are several implications that can be stated from the results of this study:

1. The performance of the village government in Kembaran district and Sokaraja district have a significant difference from customer perspective. And based on the

results of this study, villages in Kembaran District are better in their services so that rural communities get satisfaction with the performance of the village government. Therefore, village governments that have achieved good performance must be maintained while achieving poor performance must be evaluated and improved. For villages in Sokaraja District, they must be able to evaluate the performance of each field so that they can find and improve the performance system of their village. By improving the village performance system, the village government will provide satisfactory services to the community. Taking into account the results of this research, it is hoped that it can become the basis for the village government to carry out better reforms.

2. From an internal business process perspective, it is found that the performance of the village government in Kembaran district and Sokaraja district has a significant difference. In the difference which shows that the performance of the village in the Kembaran district is also superior to the performance of the village in the Sokaraja district. Therefore, the village government in Sokaraja District is required to improve existing services, one of which is by increasing the responsiveness, reliability, and empathy of village employees so that the performance of the village government will provide good satisfaction for the village community.

5.3 Research Limitations

The writer realizes that this research is still not perfect. There is still limitation in this study, such as researchers needing a long time to obtain data on the Village Expenditure

Realization Report 2020 because they are constrained by computer equipment that is being repaired. Another factor is that the recorded Village Expenditure Realization Report data is piled up with other documents, making it difficult to find.

5.4 Suggestions

From the results of this study, there are several suggestions for further research as follows:

- 1) The next researcher can examine financial performance ratios in more depth and variety, such as activity ratios, capital expenditure ratios, growth ratios, etc.
- 2) For further research, it is expected to add years of research and expand the population by selecting regencies/cities in Indonesia.
- 3) For further researchers, this study uses the Balance Scorecard as a benchmark where one of the measurements is a financial perspective by measuring 3 financial ratios. In order to obtain good and satisfactory research results, researchers should further deepen by adding ratios to the financial perspective so that they can be known in detail.