

Management of Village Original Income in The Perspective of Rural Economic Development

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ABSTRACT

This study was conducted to find out the management of Village Original Income in Kerobokan Village and the role of BUMDes to be able to increase Village Original Income and Rural Original Income Management strategy to improve the economy.. The method in this study uses a qualitative descriptive method. Data obtained through in-depth interviews, observations and document studies are then analyzed by data reduction, data presentation, data analysis and conclusion. The results of this study indicate that the management carried out by Kerobokan Village Government is in accordance with the management procedure, BUMDes play a role in increasing the Village's Original Income so that the Village Government could carry out the development which impact on the village economy and the strategy implemented by the Village Government puts forward the coordination and cooperation.

Keywords: Village income; Rural Economy; BUMDes; Economic Development

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Introduction

Village Original Revenue Management is carried out in the context of village development to increase and inclusion of village income sources. Based on Regulation of Law No. 6 of 2014, Article 77 concerning Villages, village wealth management is carried out to improve the welfare and living standards of rural communities and increase village income. Minister of Home Affairs Regulation no. 66 of 2007 concerning village development planning explains that village development by the village government which was previously burdened with development programs from the Central Government can now be more free and unimpeded in managing and regulating and determining the direction of village development independently.

Villages are required to be independent in carrying out their government affairs, especially in managing village finances. The source of village income derived from village original income is a form of village independence in managing finances. So that the village

does not depend on the transfer of funds from the local government or the central government. In the current government system, villages have a strategic role in assisting local governments in the process of administering government, including development and community empowerment as concrete steps for regional governments in supporting regional autonomy in their regions (*Atmadja, et al, 2018*). The Village Government, especially the Village Head, in building and developing the village must know how to manage and run the government well, especially in revenue management. Whether a management is good or not depends on the governance of the village itself, so it is important for the village government to know and understand how to manage the village properly. Given and aware of the obstacles in the development of an area, it is necessary to have an alternative development paradigm that is new (Sujarweni, 2015; Sumartono, 2019), where all community needs are guaranteed to remote villages so that an autonomous

region is needed for the village to be able to manage the sources of funding for the welfare of society as a whole (Saputra and Julianto, 2016).

In the village's original income in the village of Kerobokan there are several potentials that have not been optimized by the village government that have the potential to be village income, including: the development of BUMDes, establishing a traditional village market, and the potential in BUMDes namely tourism villages and optimizing the potential of coastal tourism. The establishment of BUMDes by embracing entrepreneurs in the Kerobokan Village is expected to optimize the village's original income, where the proceeds from the BUMDes will be given to the Village. This potential is expected to improve the economy of Kerobokan Village through management carried out in a transparent and accountable manner (Atmadja and Saputra, 2017). Transparency is related to the openness or complete disclosure of open and honest financial information to the public based on the consideration that the community has the right to know openly and comprehensively about accountability in management both in the income post and overall. Where management will later be carried out, starting from planning to the existence of an accountability and realization carried out. Based on this background the author raised the title of "Professionalism in Managing Village Original Income to Improve Rural Economic Development".

Based on the background explained by the researcher in the research background, the problem can be formulated which is the subject of this research: (1) How is the management of Village Original Income in Kerobokan Village ?, (2) What is the role of BUMDes to increase Village Original Income in Kerobokan Village ?, (3) What is the strategy for managing Village Original Income to improve the economy of the Village in Kerobokan Village ?.

Method

Research Design

The problems that will be studied by researchers are problems that are social and dynamic. Therefore, researchers chose to use qualitative research methods to determine how to search, collect, process and analyze data from the research results. This qualitative research can be used to understand social interactions, for example by in-depth interviews so that clear patterns will be found. The format of qualitative research design consists of three models, namely descriptive format, verification format, and grounded research format. In

this study qualitative methods are used with descriptive designs, namely research that gives a careful description of a particular individual or group of circumstances and symptoms that occur. Furthermore, the researcher will give a careful description of the phenomenon that occurred regarding how to manage village original income to improve the economic development of the village in Kerobokan Village.

Data Collection Technique

Data collection technique is a method used by researchers to obtain data in a study. In this study the researcher chose the type of qualitative research, the data obtained must be in-depth, clear and specific. Furthermore, explained by Sugiyono (2009) that data collection can be obtained from the results of observation, interviews, documentation, and joint/triangulation. In this study researchers used data collection techniques by means of observation, documentation, and interviews. In the collection technique using interviews is almost the same as the questionnaire. The interview itself was divided into 3 groups: structured interviews, semi-structured interviews, and in-depth interviews. Here the researcher chooses to conduct in-depth interviews, this aims to collect complex information, which mostly contains opinions, attitudes, and personal experiences.

Data Analysis Method

Data reduction

Data reduction includes various activities aimed at sharpening analysis. The process of interviewing informants is sometimes out of the context of the interview guides that have been prepared. The reduction in the results of this interview is done by eliminating the answers of the informants who came out of the context of the interview guideline questions. Therefore, the reduction process is related to sorting data which is seen from its relevance to the research question. Even in a reduction a tentative narrative will be made. This is important in the context of focusing on data mining, which will later lead to testing research propositions or adding variations to existing explanations and meanings. They cannot be removed from the building of the theoretical foundation that has been made. The theoretical foundation provides direction about what data is collected and how to build it in narrative form.

Regarding that, data triangulation is very important in the process of reduction. This is important to do to increase the validity of the data, the more validity is

guaranteed. Data obtained from interviews and observations can also be triangulated with document data, and vice versa so that more data is obtained and the validity is stronger.

Withdrawal Analysis Conclusion

In the context of this research, analysis is carried out by referring to the propositions that have been made previously. This proposition is tested to find out how far it can be maintained through evidence in answering research questions. Furthermore, the results of the analysis are utilized in drawing up a research conclusion that describes the subjective meaning, conceptual findings of the problem under study. In addition, data collection activities, data reduction conclusions are related series to get the final research results that are holistic and full of meaning in the context of providing answers to the problems being studied. The findings obtained in this study will be presented in the form of research reports. The contents of this research report are in the form of narratives that contain the results of analysis of data from observations, interviews and documentation.

Results and Discussion

Optimization of Village Original Revenue Management

The component of village original income consists of taxes, levies, results of regional-owned companies and the results of regional wealth management. The four components are very important and each contributes to the receipt of village income. Each village has several potentials which are used as a source of village income that can increase the component. Can be in the form of a village market, animal market or anything else according to the village's ownership Kerobokan Village Chief, Putu Wisnu Wardana said:

"For the original sources of village income in Kerobokan, the first source comes from the management of coastal tourism objects. The second BUMDes, the source of income for the net proceeds to enter the village as the source of the village's original income from the remaining allocation of business results, and other sources that are not binding, even then there are some businesses which are like waste management and so on are included as the village's original source of income, then the others are also non-binding donations from companies that when we carry out activities on August 17 or development activities

and so on are not binding terms, it only contributes to village development. "

These sources will later increase village income to support village operational activities (Sujarweni, 2015). The sources used in financing development activities come from village original income, village fund allocation, and financial assistance from the Buleleng Regency Government (Saputra and Julianto, 2016). The village's original income will be allocated to the village with the percentage set by the village government. APBDesa is expected to be able to drive the wheels of government at the Village level, including to respond to needs that can be handled at the village level. An adequate APBDesa can also encourage wider citizen participation in development planning and budgeting processes. Community participation that is not accommodated in the APBD, with the APBDesa can answer micro-community participation and be able to be handled at the village level.

In order for Village Fund Allocation in the APBDesa implementation to be truly implemented, it is necessary to carry out a process of strengthening the Village Government (Village Government and Village Consultative Body) in managing village finance, specifically increasing Village Original Income (PADes) oriented to improving the welfare of the village community (Yabbar and Hamzah, 2015). Good management is an important element to ensure the organization works in accordance with the interests of its members.

1. Planning is the selection of facts and efforts to connect the facts with one another, then make estimates and forecasting about the situation and formulation of actions for the future which if needed to achieve the desired results. As said by the Head of the Kerobokan Village asserted:

"The planning system remains on the basis of deliberation. Involve BPD and Pakraman village and official village. At least before making a decision in the planning through village meetings. "

2. Organizing is defined as the activity of applying all activities that must be carried out between work groups and establishing certain authorities and responsibilities so as to realize business unity in achieving the stated goals. This is in line with the statement from the Kerobokan Village Chief:

"... Other sources with their organization formed a special team through a Perbekel decree. The SK is charged to the village PAD to finance resources related

to the source of expenditure, and the others also form a special team as well. "

3. Actuating is to place all members rather than groups to work consciously to achieve a set goal in accordance with the planning and pattern of the organization.
4. Controlling is defined as the process of determining which is achieved, measurement and correction of implementation activities and when it is necessary to take corrective action on implementation activities can proceed according to plan. Regarding the presentation from the Chairman of the Kerobokan Village BPD, stated: "In addition to overseeing, perbekel also submits a report to me, a report on the production of information related to the accountability of financial management or income before being submitted to the community in the village."

The same thing was also conveyed by the Head of Kerobokan Village, emphasizing: "The supervision was clearly the special team with the BPD directly supervised by the village government."

Most of the management of Village Original Income in Kerobokan Village has been managed regularly where the Village Government formed a special team to carry out supervision and accountability to the Village Government, where the special team was given a Decree issued by the Village Perbekel. Village Original Income can be optimized through various actions and processes which will later be able to increase the income itself. Where with increasing Village Original Income, it will be able to increase or improve the village economy. The actions used can be in the form of managing the Original Village Revenue itself by increasing the potential that can be a supporter of Village Original Revenue (Dewi, et al, 2017). According to the Village Head of Kerobokan about optimal or not in terms of managing the village's original income, it confirms:

"There are only a few sources of income that are considered optimal, we still do approaches to DKP (Department of Hygiene and Parks) for waste management. Because this is like having land for the village itself, the assumption that next year can be separated from the waste management that occurs with the BUMDes by establishing a Waste Bank.

The management of village original income carried out by the Kerobokan Village can be optimized by working with the BUMDes to form a Waste Bank that is separated from its management. The management

has also implemented the principles of village financial management that are transparent and accountable. Management must at least be known by all village communities in terms of honesty of the village government in allocating funds both from village original income and from central government funds.

Based on the results of interviews and observations, this was supported by a statement from the Head of the Kerobokan Village which confirmed:

"In the realization of the use of the key budget is open by installing activity boards. One source of allocation, whether it is village funds, allocation of village funds, distribution of taxes, levies to the source of the village's original income, is arranged according to the program, procurement of office facilities and the second is the community development involving all parties, PKK, Karang Taruna and the establishment of religious forums and so on. And the third is community empowerment with training with the existence of a forum of religious harmony we give mutual respect, tolerance, the third is infrastructure development. "

The same thing was said by the Secretary of the Village of Kerobokan, namely as follows:

"The accountability is made by the Village and submitted to the BPD after it has been approved by the BPD or it has been agreed that it will only be submitted to the BPD, it is the report on the statement of perbekel, later it will be distributed to each hamlet. Sometimes the village head invites the community here, especially the BPD, the Hamlet Chief, the Group Chair and that is where the village head conveys his responsibility. "

The process of organizing village governance is regulated in Law No. 5 of 1979. Based on the organizational structure, it can be seen that elements of the village administration consist of village heads and village deliberation institutions. The village head as the head of the village leader, assisted by the village secretary and hamlet head. According to legislation, the village head plays a role as an executive institution, to form regulations, implement policies, resolve disputes, conduct community development, also has the obligation to carry out transparent governance, accountable, and professional, effective, efficient, and clean. Through Law No. 6 In 2014, the term of office of the village head was extended to 6 years for one term of office, and could be re-elected up to three times (Saputra, et al, 2018). In carrying out the functions of administering the government, the village head is assisted by the village secretary who is in charge

of administrative and secretarial affairs of the village. The village head is also assisted to handle each field of special affairs, by the head of affairs (kaur). While the hamlet head functions as the executor of the village head's policy, to be socialized and applied in his area (hamlet).

In the implementation of village governance, the position of village head is aligned with the village consultative institution, the Village Consultative Body, which functions as a legislative at the village level. As with the House of Representatives, the BPD also has a function of budgeting, legislation and supervision in village governance. The Village Consultative Body is also obliged to accommodate and channel the aspirations of the community, so that governance and village development are always in accordance with what is needed by the village community. If it is associated with the realization of transparent and accountable governance, the role of the BPD as a supervisor becomes very important. The oversight function that is under the BPD can be one of the instruments to realize good governance. So that good government governance can be created from the scope of government closest to the community (Atmadja and Saputra, 2018).

In short, the administration of the government can be explained that the village secretary, head of affairs, hamlet head, is responsible to the village head as the top of the village government leadership (Rasjid and Blongkod, 2016). While the BPD acts as a supervisor and cooperates with the village head for village government affairs, in an effort to prosper the village community. Every year, the village head is obliged to provide a report on the administration of the government in the form of an Accountability Report (LPJ) to the regent through the subdistrict head, to assess the administration of the village administration and decide on further guidance. And the Accountability Statement (LKPJ) to the Village Consultative Body (BPD) as the supervisor of the village government.

The income source of Kerobokan Village in financing development activities comes from Village Original Income, Village Fund Allocation (ADD) and financial assistance from the Regional Government of Buleleng Regency. Village income sources in the form of Village Original Income (PADes) can be optimized by the village government in order to increase the amount of income. With good management, this indicates that the organization has met the requirements and has a minimum set of tools to ensure the credibility, integrity and authority of an institution in developing

rules, making decisions and developing programs and policies that reflect the views and needs of members. Primarily, through good management, the organization maintains the trust of members to increase reputation, and influences its members through the interactions they build.

As an agrarian and suitable village in the agricultural sector, as well as being a tourist village, there is still a lot of potential in Kerobokan Village which can be used as a source of village income such as cooperation between developing tourism in Kerobokan Village and BUMDes Kerobokan Village to be more increasing village income. In terms of managing the village's original income, the village government in Kerobokan Village is in accordance with the management, in general, from planning to the supervision phase based on the interviews conducted.

The Role of BUMDes in Increasing Village Original Revenues

BUMDes is a business institution engaged in the management of village economic assets and resources within the framework of empowering rural communities. The regulation of BUMDes is regulated in Article 213 paragraph (1) of Law No. 32 of 2004, that the Village can establish a Village Owned Enterprise in accordance with the needs and potential of the village. In addition, it is also regulated in Government Regulation Number 72 of 2005 concerning Villages, which regulates BUMDes, namely in Article 78 - 81, Fifth Section concerning Village-Owned Enterprises, and the last in Minister of Home Affairs Regulation No. 39 of 2010 concerning Business Entities Belonging to the Village. The purpose of BUMDes is to optimize the management of existing village assets, advance the village economy, and improve the welfare of rural communities. The nature of the BUMDes business is profit-oriented. The nature of managing the business is openness, honesty, participation and fairness. The function of BUMDes is: as a driving force for the village economy, as a business entity that produces Village Original Income (PADes), as well as a means to encourage the acceleration of the welfare of rural communities.

With the presence of the BUMDes it is hoped that the village will become more independent and the community will become more prosperous. The role of the BUMDes is based on interviews with the head of the BUMDes management, it is appropriate to be able to increase the village's original income which will later be able to increase the village income that is used for village development activities to improve the

village economy in Kerobokan Village. By further exploring the potential that exists in Kerobokan Village, it will enable an increase in the village's original income. Because it is undeniable that the village cannot be separated from Transfer Income. Transfer income is the largest retribution obtained by the village to carry out long-term development, such as road construction. And the amount is too large compared to the other income. Funds from the village's original income are only used for medium-sized development, such as improvements to the BUMDes office. Therefore, with the increasing dependence of the village on government funding, the role of BUMDes is needed to increase Village Original Income so that the Village can take advantage of the existing potentials in Kerobokan Village so that it can increase the total village income in particular and village income in general.

Managing Village Original Revenues in the Village Economy

Regulation of Law No. 6 of 2014 article 77 explained that wealth management owned by the village was carried out to improve the welfare of rural communities and increase village income. In order to support the implementation of village autonomy (Saputra et al. 2018), it is necessary to improve and develop all the potential that exists in Kerobokan Village, both its natural potential and human potential. The potential of agriculture and trade is the carrying capacity of Kerobokan Village. This is a challenge for building and development in all sectors of the Kerobokan Village, therefore all existing potential must be optimized so that Kerobokan Village becomes an independent village and can realize village autonomy as mandated in Regulation of Law No. 6 of 2014.

Based on the interviews conducted, the Village Government always set a strategy to coordinate with all actors, especially the managers and parties of the Village Government and the BPD. With good coordination and cooperation, the goal of being able to improve the village economy can be done regularly and structured in each of its management. In order to realize village development, one alternative that is done is to develop village original income. The source of the village's original income will produce maximum output for the village government if it is supported by a strategy used by the village government in managing the village's original income. Various strategies are needed in managing village income so that it is effective and beneficial for the community, namely identification and inventory of village wealth values

and potential. Identification and inventory of values and potential of village wealth is the process stage of knowing the amount and value of wealth owned by the village, both those currently utilized and those that are still in the form of untapped potential. This activity is intended to obtain accurate, complete and up-to-date information about the wealth owned by Kerobokan Village. This is in accordance with Article 77 paragraph 2 of Law No. 6 of 2014 concerning village assets.

The strategy that has been carried out by Kerobokan Village in the process of identification and inventory is to carry out development planning based on joint deliberations, namely the Musrenbang-Desa consisting of village governments, community leaders, and the BPD. The next flow is making village regulations, and after village regulations have been established, the next step is the process of submitting development to the Buleleng Regional Development Planning Agency (Bappeda). So that the village's original income potential owned by Kerobokan Village can develop which consists of: 1) village cash 2) grant land 3) water reservoir 4) tourism village and 5) waste management. So that by identifying the village's original income wealth, the village can manage and develop the village's original income to the fullest. With the original village income results, the village government is also expected to be able to develop infrastructure to support the speed of community needs, especially in the fields of trade, agriculture and tourism (Saputra, 2014). The need for a village wealth management information system to support village wealth management efficiently and effectively and to create transparency on village wealth management policies, the village government needs to have or develop a comprehensive and reliable management information system as a tool for decision making.

The Kerobokan Village management information system is related to managing the village's original income in the form of a village-owned wealth database, which consists of an inventory of sources of income derived from the village's original income, annual results of village income management, an increase in village original income village.

Management information systems are useful for the basis of decision making regarding the need for procurement of goods and estimation of development spending needs in the preparation of village development budgets and are useful for producing accountability reports to the regional government and to the community.

The Kerobokan Village management information system places more emphasis on completing the database even though it is only a database manually as an accountability report to the district government. For accountability and transparency to the community, the village government has provided open access as one of them is the official website of the Kerobokan Village, and also in a transparent way the village community can attend the meeting regarding village financial accountability. So that the management information system in managing the original income of the village of Kerobokan has been maximized in the delivery of information to the community. Supervision and control of the utilization of village wealth is very important to be done to assess the consistency between the practices carried out by the village government and the applicable standards. Supervision is needed to avoid deviations in the planning and management of wealth owned by the village. To improve the oversight function of managing the original village income, Kerobokan Village uses the role of the community as direct supervision by empowering the community as the manager of the village's original income formed in a special team. The role of the community in managing the village's original income in the village of Kerobokan is the formation of village heads and village officials as a management and implementing team that is responsible for the village government. This surveillance system runs optimally. This is due to the direct involvement of the community as managers and supervisors. In addition, the supervision and control of the use of village wealth in the above manner proved effective because the community was perceived to play an active role in participating in developing the village through village income management.

The strategy of managing the village's original income in increasing the development of Kerobokan Village, Sawan District, Buleleng Regency is an appropriate strategy in increasing the village's original income, as well as the village's original income which is able to provide an increasing source of income each year can also affect the village development process. Based on the above observations, it shows that there is an increase in physical village development, namely by paving the 5 km road that has been realized in order to smooth the village community in their daily activities. the welfare of the Kerobokan Village community. In line with village development in terms of physical aspects, the development of human resources in Kerobokan Village has also increased, especially in developing economic enterprises through training on local product development. The community is given appropriate training to be able to develop local

products. So that it can be concluded that Kerobokan Village can build, utilize and explore appropriately (optimal, effective, and efficient). Where all the potential and resources that have been owned by the village are able to provide benefits for the welfare of the community and provide better change in direction.

Conclusion

The income source of Kerobokan Village in financing development activities comes from Village Original Income, Village Fund Allocation (ADD) and financial assistance from the Regional Government of Buleleng Regency. Village income sources in the form of Village Original Income (PADes) can be optimized by the village government in order to increase the amount of income. BUMDes is a business institution engaged in the management of village economic assets and resources within the framework of empowering rural communities. With the presence of the BUMDes it is hoped that the village will become more independent and the community will become more prosperous. The role of BUMDes is needed to increase Village Original Income so that the Village can take advantage of the existing potentials in Kerobokan Village so that it can increase the amount of village income.

In order to realize village development, one alternative that is done is to develop village original income. The source of the village's original income will produce maximum output for the village government if it is supported by a strategy used by the village government in managing the village's original income. Various strategies are needed in managing village income so that it is effective and beneficial to the community, that is identification and inventory of values and potential wealth in the form of development planning carried out based on joint deliberations namely Musrenbang-Desa. Developing infrastructure facilities to support the speed of people's needs, especially in the fields of trade, agriculture and tourism. The need for village wealth management information systems to support village wealth management efficiently and effectively and create transparency.

This research is suggested to be developed for further research with quantitative design by developing variables of optimization, professionalism or human resources and competence by taking several villages as research samples so that they are more able to generalize.

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