
**VILLAGE FUND MANAGEMENT: LESSON LEARNED FROM REGULATORY
AN LEGITIMACY THEORY APPROACHES AT KENEP VILLAGE,
BOJONEGORO, INDONESIA**

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ABSTRACT

This study evaluates the implementation of village fund management based on the Minister of Home Affairs Regulation Number 20 of 2018 and the legitimacy theory. This qualitative research uses a case study approach to evaluate the application of village fund management starting from planning, implementation, administration, reporting, and accountability in Kenep village, Balen district, Bojonegoro. The results indicate there are some flaws in the implementation of village fund management in Kenep village. The time inaccuracy related to the procurement of goods and the realization process for the construction of infrastructure facilities which results in delays in infrastructure development, will also be a problem in reporting the realization of the use of village funds. Transparency must improve to avoid miscommunication with the community during the village fund management process. Active participation from the village government and society is essential in managing village funds to increase trust in the community, which confirms the legitimacy theory. This study is among the first to discuss village fund management from the legitimacy theory perspective.

Keywords: Legitimacy Theory; Qualitative; Regulation; Transparenc; Village Fund Management

INTRODUCTION

The village, the smallest legal entity that exists and grows with the life history of Indonesian citizens, has become an inseparable part of the life order of Indonesia. Therefore, as a form of national acknowledgment of the village, the government massively providing village funds to improve local financial capacity (Nadyastika & Siswanto, 2018) and explicitly clarifies the functions and authorities of the village. Furthermore, the government's policy to strengthen villages and communities' status as development subjects enables the village authorities to formulate and standardize village policies. Law Number 6 of 2014, concerning Villages and implementation of regulations, has instructed village governments to be more independent in managing government and various natural resources, including village financial and asset management. The village government's policies stated in the law are the policy that gives new hope to improve people's welfare. These policies include large village budget allocations designed to strengthen society's development, services, training, and empowerment. In addition, the existence of fixed income and allowances for the village head and his apparatus can improve the services to all villagers

The current regulation of Village Fund Management established in the Minister of Home Affairs Regulation No. 20 of 2018, which was previously regulated in the Minister of Home Affairs Regulation No. 113 of 2014, governs village financial management stages from the planning, implementation, administration, reporting, and accountability.

Minister of Home Affairs Regulation Number 20 of 2018 concerning the management of Village Funds has determined that the Village is a pioneer in developing and improving community welfare. Therefore, villages are given the appropriate authority and funds to take advantage of the village's potential to improve the economy and community welfare.

The implementation of village fund management must be transparent, accountable, participatory, and conducted in accordance of budget discipline manner (Nadyastika & Siswanto, 2018). Furthermore, the regulation indicates that the administration of the village treasury must be carried out in synchronization with the applicable provisions to achieve, excellent, responsible village financial management (Tutuko, 2020).

Early studies related to village fund management show that there are problems associated with managing village funds. For example, Tikollah & Ngampo (2020) research indicate that the Village Fund Budget follows Minister of Home Affairs Regulation Number 113 of 2014, whose management includes planning, implementation, administration, reporting, and accountability. Constraints in this study are the lack of cooperation between village officials, the community, and related parties and the lack of understanding of the Village Treasurer in managing the village Fund Budget. Research by Kadjudju et al., (2017) shows that the management of village funds in the village of Montodoi under the Minister of Home Affairs Regulation Number 113 of 2014. This is because in the accountability process, indicate some discrepancies. For example, village finances do not conform to all the people of Motandoi village. Another research by Lili (2018) found that in managing village finances in the village of Magmagan Karya there are still main obstacles faced by village financial management, such as the problem of the lack of quality human resources in management and development in the village. Research from Mersa & Suriadi (2020) shows that implementing the village income and expenditure budget follows the Minister of Home Affairs Regulation No. 113 of 2014. However, there are still discrepancies in the accountability process. The village management does not inform the community. In addition, many regulations and the standards that keep changing are also becoming problems related to village fund management.

This research focuses on managing village funds in Kenep Village, Balen District, Bojonegoro Regency. Preliminary research conducted in Kenep Village, Balen District, Bojonegoro Regency indicated some drawbacks in managing village funds. The initial interview with Mr. Ahmad Nur, the head of the RT (Rukun Tetangga), conducted on January 15, 2022, stated that only the use of village funds for infrastructure development did not run on time according to a predetermined schedule. The time delay related to the procurement of goods and the realization process for the construction of infrastructure facilities results in delays in infrastructure development. Ultimately, It affects the delay in preparing the realization report of the use of village funds. The other aspect to investigate in this research is the enactment of village funds management under the Minister of Home Affairs Regulation No. 20 of 2018, particularly related to transparency. The preliminary research indicates that at the planning stage for the use of the Village Fund Allocation, only certain people are involved in the planning discussion, and the community lacks information about the meeting. Furthermore, the public is not well-informed of the discussion results of the planning to use the Village Fund Allocation.

Based on discussion of previous studies, there are still weaknesses in the chain in managing village funds. Therefore, this study evaluates the implementation of village fund management in Kenep Village based on the Minister of Home Affairs Regulation No. 20 of 2018 and legitimacy theory. This research is expected to provide recommendations for local and village governments in implementing village fund management, especially in Kenep Village, Balen District, Bojonegoro Regency.

LITERATURE REVIEW

The section discusses regulation and the theoretical basis used to evaluate the implementation of village fund management. In addition, the review includes the legitimacy theory to understand how the authorities should govern the village fund management and how the village authorities should manage village funds according to Minister of Home Affairs Regulation Number 20 of 2018.

Legitimacy Theory

Legitimacy theory explains how organizations try to ensure that organizational activities follow the wishes of the community in which the organization operates. The organization ensures that the activities carried out respond to the values within the organization. Legitimacy is the leader's relationship with society (Indriani et al., 2019). According to Ramlan (2005:92) the concept of legitimacy is related to people's attitudes towards authority. That is, "legitimacy is the acceptance and acknowledgment of society's acceptance of the moral right of leaders to govern, make, and implement political decisions. Legitimacy is a decision not only owned by the leader but also requires legal community participation. Kim & Schacher in Meirna (2019) stated

that participation would encourage the exchange of information between the community and the village government. In addition, participation is a mechanism for government legitimacy because budgeting is constructed based on the community's actual situation, the value system adopted as well as the fairness of a process. Participation from the villagers is crucial to monitor and optimize the use of village funds to increase the village's potential assets, including natural and human resources (Suyatna, 2021).

According to its

Village Fund

Etymology, the village comes from the Sanskrit language, namely "dhesi", which means the land of birth. Therefore, the village does not only see the physical appearance of the village name. but also a measure of social culture. The village is the most miniature form of government in this country. The village area is usually not too wide and inhabited by many people. Law No. 6 of 2014 explains that the village is a unit of legal citizens with regional boundaries authorized to control and manage the interests of residents based on local origins and customs recognized and respected in the government system of the Republic of Indonesia. Village government development is one of the main components of the totality of village development efforts. Kartodikususmo (2002) views the notion of the village as a legal entity in which a community resides and has the power to hold its government.

Dealing with village funds, Government regulation Number 60 of 2014 and Farhan (2019) define village funds as funds sourced from the State Revenue and Expenditure Budget allocated for villages. The funds are transferred through the Regional Revenue and Expenditure Budget and used to finance the administration of orders, implementation of development, and community empowerment. Furthermore, Law Number 6 of 2014 explains that the Village reports include the budget allocation for village funds sourced from central are spending by making comprehensive and equitable village-based programs. The description states that the budget allocation sourced from the APBN is calculated based on the number of villages and allocate by considering the population, poverty rate, area of the region, and the level of geographical difficulty.

Village Fund Management based on Minister of Home Affairs Regulation Number 20 of 2018

According to the regulation of the Minister of Home Affairs Number 20 of 2018 concerning the Management of Village Funds, managing village funds is the overall activity that includes planning, implementation, administration, reporting, and village financial accountability carried out in one fiscal year. Planning is the calculation and determination of activities to be carried out to achieve specific goals, which discuss the place, actors, and implementation of activities. From this statement, planning defined as selecting a set of actions and determining activities to be carried out based on when, how, and by whom the activities are carried out (Nurcholis, 2011). The implementation stage of village financial management is village receipts and expenditures carried out through the village cash account at a bank appointed by the Regent/Mayor (Raharjo 2021: 14). Administration of Village financial is a recorded activity by the village treasurer. The village treasurer must record all transactions in the form of receipts and expenditures. The village treasurer keeps a systematic and chronological record of the financial transactions. Village-level financial management under the responsibility of the village head is carried out simply in the form of bookkeeping rather than daily notes (Pratiwi, 2021). In reporting stage, Hamzah (2015) in (Sri Rejeki, 2015:33) stated that the report on the implementation of village government should at least contain information regarding the accountability of village governance, accountability for development implementation, implementation of community development, and implementation of community empowerment. The purpose of reporting on the administration of village governance, as in other public sector organizations, is to provide information for achieving public accountability. As a public entity, the village should carry out accountability reporting as a form of responsibility. Finally, accountability, village financial accountability is a must for the village to provide answers and conduct activities that have been required. Five stages in village fund management are essential to optimize the villages' potential that can be used to develop the village and improve the welfare of the village community (Nadyastika & Siswantoro, 2018; Suyatna, 2021).

METHODS

This research type is descriptive qualitative research with a case study approach to evaluate the implementation of village fund management in Kenep Village, Balen District, Bojonegoro Regency. The research was conducted from March 2022 to June 2022. The subjects of this study were all relevant village officials, including the village head, village treasurer, village secretary, and the Village Consultative Body (BPD).

Data used in this study are primary and secondary data. Primary data was obtained from direct interviews with related informants, including the village head, village treasurer, village secretary, and the Village Consultative Body (BPD). Secondary data was obtained from the Village Work Plan (RKP Desa), the Village Medium-Term Development Plan (RPJM Desa), reports on the realization of the village fund budget, and other documents relevant to the management of village funds and this research. Data collection employs three techniques, including observation, interviews, and documentation. In addition, triangulation of sources and methods was used to ensure the validity of the data. Finally, data analysis involved data reduction, data display (presentation), conclusion drawing, and verification.

RESULTS AND DISCUSSION

The Kenep village fund management evaluation includes planning, implementation, administration, reporting, and accountability based on the regulation of the Minister of Home Affairs Number 20 of 2018 concerning the Management of Village Funds. The results are described in the following sections.

Planning

The planning stage of village financial management in Kenep Village begins by making a draft Medium Term Development Plan (Rencana Pembangunan Jangka Menengah-RPJM) for six years during the administration period of the inaugurated village head. Then, the village head forms an RPJMDesa drafting team to discuss the preparation of the RPJMDesa or Village Medium Term Development Plan.

The Kenep village financial plan determined in the Village RPJMD is then described in the village RKP (Government Work Plan). This RKP was prepared through meetings conducted from the RT level and "Dusun." As a result, the Village Government Work Plan (RKP) has become the guideline for the Kenep village government in preparing the APBD (Village Income and Expenditure Budget). The village financial planning process is described in the interview with the village secretary:

"Preparation of RPJMD planning is not only the plan from the village head and apparatus but also accommodating the aspirations from the society. All the aspirations have been stated in the RPJMdesa". (Mr. Arif - Village secretary)

The interview indicates that the planning of the village RPJM (Village Medium-Term Development Plan) in Kenep village is not only the village head and the village government which prepares the planning. The preparation of the RPJMDa planning is designed based on societal aspirations, which means the village government accommodates all aspirations from the bottom up. Furthermore, the village RKP serves as a guideline for the village government to prepare a village income and expenditure budget for the incoming year. The Village secretary also stated that:

"Especially for Kenep Village, it is very structured and patterned."

The interview result indicates that the management of village funds in the village of Kenep has been carried out in a structured and patterned manner. It means that the village government of Kenep in planning the management of village funds has carried out the stages in the preparation of the RKPDesa starting with RT level discussion and then held a village meeting ("Musyawarah dusun"). The results of "Dusun" meeting and consideration are discussed again at the Village meeting (Musdes). After all village development proposals have been collected, the proposals will be selected which ones need to be prioritized and

synchronized with Village Long-Term Development Plan (RPJMDesa) to review whether these proposals have been included in the Village RPJMDes or not.

"Yes, it will be involved later from representatives, for example, community leaders, there will be more than usual if we prepare the APBD, there will be representatives from schools, right, schools will also participate in this too" (Village treasurer)

In planning the preparation of the Village Budget, not only the village government participates in the deliberations, but the community or community leaders also participate in the preparation of the Village Budget by attending the meeting and providing input in the planning process for the preparation of the Village Budget.

Implementation

The implementation of finance in Kenep Village has been carried out following the time scheduled of the RKPDesa and has been following the existing techniques in Minister of Home Affairs Regulation Number 20 of 2018. Interview with Village Consultative Body (Badan Permusyawaratan Desa – BPD) described the implementation of village fund management.

"What is clear is that we are adjusting it to the existing technical instructions. The Minister of Home Affairs Regulation is based on the existing law." (Village Consultative Body)

The interview results indicate that the process of implementing village fund management in the Kenep Village has been carried out following the existing technical regulations in Minister of Home Affairs Regulation Number 20 of 2018. Furthermore, a similar explanation related to knowing the process of implementing APBDesa and its allocation can be seen from the interview results with village secretary:

"Alhamdulillah, the implementation process follows our budget work plan, so the village budget work plan has a plan. For example, this activity is conducted this month, and the fund has been disbursed."

From the interview, it can be concluded that the APBDesa implementation process has followed the budget work plan, where all activities carried out by Kenep Village are always related to the predetermined budget work plan. In implementing village fund management, Kenep Village also involves the entire community in every activity of the development process.

"Yes, it will be involved later from representatives, for example, community leaders, there will be more than usual if we prepare the APBD, there will be representatives from schools, right, schools will also participate in this too" (Village treasurer)

In planning the Village Budget, not only does the village government participate in the discussions, but the communities or community leaders also participate in the preparation by attending the meeting and providing input to the Budget.

Administration

The administrative process in Kenep Village uses a system from the local government, namely the Village Financial System (Sistem Keuangan Desa- SISKUDES). The interview with the village secretary stated that:

"If the administration is related to accountability, we have used what is called SISKUDES" (village secretary)

The Village Financial System (Sistem Keuangan Desa - SISKUDES) in this administration is to assist the administration related to the responsibilities of implemented village fund management. Therefore, all village administration in the letter of responsibility (Surat Pertanggungjawaban - SPJ) on SISKUDES sourced from all existing budgets in the APBDesa. Furthermore, all expenditures evidence and expenditures made by the village have been appropriately recorded. The village's administration also includes an evaluation every few months from the sub-district to find out the administration carried out by the village government in the form of SPJ.

Reporting

After managing village funds, the village government must submit a village and management report to the Regent through the sub-district head. For example, financial Reporting in Kenep Village, Balen District, uses the Omspan application to connect directly to the Omspan application, established by the Ministry of Villages as an application for reporting

village fund management. The village secretary explained that the reporting of village fund management in Kenep Village is by sending financial reports to the regent through the sub-district head by collecting all the results of the discussions that have been carried out, in the form of RKPDesa, RPJMDesa, and also APBD reports.

Village financial reporting is done via online using the omspan application where the omspan is also connected to the Village Financial System (SISKUDES). Thus, the district can see reports that have been done using the omspan application. The authorities who have access right to the online system of SISKUDES include the village head, the village secretary, the finance department, and the BPD because the next disbursement of funds must have obtained approval from the BPD.

As the Village Consultative Body, the BPD supervises the process from the implementation to the realization stage of the Village Government. BPD has the right to see directly at the SISKUDES because the requirement for disbursing the funds is that the APBDes has received approval from the BPD. BPD also received reports from the village government, but only on village budgets and village head performance reports, including infrastructure development and implementation plan. The interviews conveyed by the informants showed that in reporting the management of village funds, the documents needed were printouts from SISKUDES, receipts from details of payments, complete documentation for tax payments, and documentation of village fund management activities.

Accountability

At the accountability stage, the village treasurer must report and discuss the use of the APBDesa with the village head and all existing stakeholders. Accountability for managing village funds is conveyed through the SPJ and then verified in implementing every fund village management activity. Direct monitoring from the sub-district or district will be at the end of each fiscal year. The village fund management conducted the meeting with the community, and a discussion was held regarding the accountability report in which the BPD, RT, RW, and village institutions were involved.

Legitimacy Theory

The following discussed the results based on the Legitimacy theory. Legitimacy theory is a theory in which an organization/village government tries to ensure that its activities follow the community's wishes and norms. Therefore, legitimacy is a decision not only owned by the leader but also requires the participation of the community. The participation from all elements in The management of village funds carried out by the village of Kenep needs to improve, for example the participation of the community in the form of providing the input and feedback in every activity involving village fund. The village government also should arrange the budgets according to the need of the community. If the village government does so, the community trusts in the village government will increase. As a result, all villagers can receive all benefits of village fund to improve their living and economics.

Table 1 explains that the management of Village Funds in Kenep Village follows Minister of Home Affairs Regulation No. 20 of 2018 from planning to accountability based on the interview with the village apparatus. However, when the findings were confirmed with villagers, some problems existed. Although, for example, the village government has installed billboard information boards regarding the realization of village fund management for accountability, many residents still do not know about the bulletin board. This situation indicates that the village government is not enough just to put up a bulletin board. Sharing information through the village apparatus is still necessary so the community will know and feel the benefits of village funds and program development progress. The public also does not know the results after a discussion or meeting about the realization of village fund management. Therefore, the village government's communication with residents needs to improve.

Table 1. Summary of Evaluation Results Village Fund Management Stages in Kenep Village Based on Minister of Home Affairs Regulation No. 20 of 2018

Village Fund Management Process	Minister of Home Affairs Regulation No 20 Tahun 2018	Implementation at Kenep Village	
		Conform	Not Conform
Planning	The village secretary coordinates the plan for the preparation of the Village Budget based on the Village RKP of the year concerned and submitted to the village head.	✓	
	The village head submits the draft village regulation regarding the Village Budget to the BPD to be discussed and mutually agreed upon to get approval.	✓	
	The draft Village regulation regarding the Village Budget will be agreed upon no later than October.	✓	
	The draft village regulation on APBDesa that the village head has mutually agreed upon is submitted to the Regent/Mayor through the sub-district head no later than three days after it is agreed upon.	✓	
Implementation	Drafting DPA	✓	
	Drafting RAK	✓	
	Implementation of activities following DPA approved by the village head	✓	
Administration	The finance department carries out administration.	✓	
	The treasurer records every receipt and expenditure and closes the books at the end of each month.	✓	
	The village treasurer reports the book's closing to the village secretary no later than the 10th of the following month.	✓	
	The village secretary conducts verification and evaluation, which is then reported to the village head.	✓	
Reporting	The APBDesa implementation report is submitted to the sub-district head by the village head.	✓	
	Prepare a report on the implementation of the Village Budget.	✓	
	The Village APB implementation report contains a Village APB implementation report and the realization of activity.	✓	
Accountability	The village head submits a Village Budget realization report to the regent through the sub-district head at the end of each fiscal year.	✓	
	The accountability report is submitted no later than three months at the end of each fiscal year.	✓	
	Realization reports are informed to the public through information media.	✓	

Source: Author Analysis (2022)

CONCLUSION

To conclude, the management of village funds in Kenep Village from the stages of planning, implementation, administration, reporting, and accountability follows Minister of Home Affairs Regulation No. 20 of 2018. However, the transparency of the process needs to be well-communicated with Kenep Village residents. Therefore, the Kenep Village Government should further improve communication regarding the realization of the APBD to the entire Kenep Village community so that the whole community knows the realization information of the APBD. In addition, the village website needs to be updated and optimized so the entire community can access the latest news regarding general information on village development and implementation of village funds or APBDes. Meanwhile, based on the legitimacy theory,


community participation in decision-making in managing village funds in Kenep Village is crucial.

This research focuses on one village management funds implementation. However, future research might use the results to develop approaches to discuss village fund management in other villages. Different villages might encounter various problems. The government provides a large amount of funds to encourage village development. As found in this research and previous research, transparency and accountability remain the problems. Future research can be directed to look at the potential fraud related to the village fund management

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