

Accountability in governance: will and can traditional village-owned enterprises achieve it?

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ABSTRACT

Village-Owned Enterprise (in Indonesia commonly referred to BUMDes) has a goal to develop the economy of the village community. Wologai Tengah Village in Ende Subdistrict, Flores Regency, East Nusa Tenggara Province, Indonesia is one of the traditional villages that have a tourist attraction, especially in terms of traditional houses and various rituals. One of the advantages of Wologai Tengah Village is the ability of its traditional leaders (Mosalaki) and village officials to mobilize village communities. This research aims to explore the understanding of village officials and traditional leaders in realizing the village accountability and the philosophical value of local wisdom of traditional village by supporting the accountability of BUMDes. The qualitative research method was selected in this study with informants consisting of traditional leaders, village officials, government representatives, and local village communities. Data were obtained through direct interviews and Focus-Group Discussion attended by resource persons related to the BUMDes. In terms of village accountability, traditional leaders and village officials have a strong will in preparing financial reports and budget of BUMDes. The problem faced in realizing village accountability is the inadequate capacity of human resources to prepare financial reports and budgets of BUMDes.

ABSTRAK

Badan Usaha Milik Desa merupakan lembaga milik masyarakat desa untuk mengem-bangkan perekonomian yang ada di desa setempat. Desa Wologai di Flores, Nusa Tenggara Timur, Indonesia merupakan salah satu desa adat yang memiliki daya tarik wisata dalam hal rumah adat dan berbagai ritual yang ada di desa tersebut. Kekuatan desa Wologai adalah dalam hal menggerakkan masyarakat desa oleh para pemimpin adat (Mosalaki) dan perangkat desa. Riset ini bertujuan untuk mengeksplorasi pemahaman perangkat desa dan pemuka adat dalam mewujudkan akuntabilitas desa, dan nilai filosofi kearifan lokal di desa adat yang mendukung akuntabilitas BUMDes. Metoda riset kualitatif dipilih dalam riset ini dengan narasumber para pemuka adat, perangkat desa, perwakilan dari pemerintah dan dari masyarakat desa setempat. Data diperoleh dalam Focus Group Discussion yang dihadiri oleh para narasumber terkait dengan Badan Usaha Milik Desa. Dalam hal akuntabilitas desa, para pemimpin adat dan perangkat desa memiliki kemauan yang kuat dalam menghasilkan laporan keuangan dan anggaran Badan Usaha Milik Desa. Permasalahan yang dihadapi dalam mewujudkan akuntabilitas desa adalah kemampuan sumber daya manusia yang belum memadai untuk menyusun laporan keuangan dan anggaran Badan Usaha Milik Desa.

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1. INTRODUCTION

Village funds were first disbursed in 2015 and set forth in Law Number 6 of 2014 on Village (Government of the Republic of Indonesia, 2014). Village funds are intended to carry out village development and village community empowerment. The village funds are expected to be able to increase village independence and improve the status and economy of the village for the better. During this time, economic growth in the village is considered to be slow, therefore, it requires the ability of the village government and the community together to encourage economic growth in the village through entrepreneurship under the auspices of the Village-Owned Enterprises (in Indonesia commonly referred to *Badan Usaha Milik Desa / BUMDes*) (Mahmudah, 2018).

As stated in the Regulation of the Minister of Village Number 4 of 2015 concerning the Establishment, Management, and Dissolution of BUMDes, that BUMDes is intended to accommodate all economic activities managed by the village with the aim of improving the village economy, increasing community welfare, and opening up employment opportunities by exploiting the potential of economic enterprises and village resources. Minister of Home Affairs Regulation No. 39 of 2010 states, that Village-Owned Enterprise (BUMDes) is a village business entity established by the Village Government in which the management is carried out by the Village Government by involving the community, starting from the beginning of its establishment to its management. This is expected that they can realize the goal of improving the economy by empowering the community (Government of the Republic of Indonesia, 2010).

In carrying out its activities, BUMDes must also be supported by accountable reporting to help users make decisions and evaluate the allocation of resources. Darise (2008) explains that financial reporting aims to present information useful in decision making and to demonstrate the accountability of entities in reporting entrusted resources. But in reality, many people still do not understand how to manage Village-Owned Enterprise (BUMDes) and how to make accountable reporting. Lack of human resources who want to learn and lack of knowledge about accountable reporting are major obstacles in establishing Village-Owned Enterprises (BUMDes). Therefore, the government always encourages villagers to learn and understand correct and

accountable reporting and to immediately establish BUMDes to improve the village economy. In addition, the government also provides training for the community related to the management of BUMDes so that they can maintain its accountability (Edinayanti, 2019).

Based on her research on BUMDes in Gunung Kidul, Yogyakarta, Anggraeni (2016) states that the BUMDes regularly makes annual report and gives it to stakeholders. Unfortunately, some people still do not understand the contents of the annual report. Therefore, they sometimes do not read or even do not know that an annual report has been made regularly. Mutiarni et al. (2018) found that after adequate assistance was provided, the BUMDes was able to make neat records and reports in accordance with standards. The financial reporting of BUMDes 'Pangung Lestari' is considered to have fulfilled the principle of accountability because it has presented the enterprise performance to stakeholders by directly involving the enterprise advisors and supervisors to come to the field to monitor and evaluate the actual situation and condition as well as the preparation of reports. The BUMDes conducts deliberations to convey information related to financial reports and business development (Pratama & Pambudi, 2017).

Muhdiyanto and Pramita (2018) identified that there are problems in BUMDes related to finance and good governance. Problem experienced by BUMDes is that the governance and accountability are still limited to the understanding of BUMDes management only because there are still no governance guidelines and accounting principles in financial reporting. According to Filya (2017), based on the research on BUMDes 'Guyub Reksa Dana', the BUMDes has a neat and good management accountability report even though it is still incomplete. Thus, the accountability in the financial statements and the accountability of BUMDes are still not optimal.

Wologai Tengah Village, Detusoko Sub-district, Ende Regency, East Nusa Tenggara Province was chosen as the object of this study for several reasons. This village is one of the traditional villages that are still preserved, with the area of less than one hectare, and has almost 800 years of age. Furthermore, Wologai Tengah villagers make gardening and raising livestock as their main livelihood. The villagers also make small wooden statues which are sold to tourists. In addition, the villagers also

process coffee, process walnuts, and make woven for additional livelihoods (Adiakurnia, 2018). Wologai Tengah Village was originally still an isolated village because there were no pathways for four-wheeled vehicles and it became difficult to market agricultural products and livestock. Wologai Village is one of the buffer villages of the Kelimutu National Park. However, the condition of the village is now much better due to the government's much attention. Foreexample, the road to the village has been built so that four-wheeled vehicles can enter the village and villagers can easily market their products to the cities (Pius, 2018).

Currently, Wologai Tengah Village is in the process of establishing Village-Owned Enterprise (BUMDes). As one of the traditional villages that have developed quite well in terms of tourism, there is urgency in establishing BUMDes that can help manage the potential of the village. Furthermore, it is hoped that the villagers can establish BUMDes that has good governance, especially related to accountability. This research explores the willingness and ability of villagers and traditional leaders to create an accountable BUMDes. Specifically, This research aims to explore the understanding of village officials and traditional leaders in realizing the village accountability and the philosophical value of local wisdom of traditional village to support accountable BUMDes. For Wologai Tengah Village, this research is expected to be useful as an evaluation tool related to BUMDes development as well as a learning tool in creating accountable BUMDes. Meanwhile, for the development of knowledge, this research is expected to be able to contribute especially in terms of developing VOE and its governance.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Stakeholder Theory and Institutional Theory

According to Deegan (2004), stakeholder theory is a theory which states that all stakeholders have the right to obtain information about company activities that can influence their decision making. Stakeholders can also choose not to use the information and do not play a direct role in a company. The thing to emphasize in this theory is that an entity or organization has interested parties. Therefore, an entity or organization needs to consider all the stakeholders' interests and values, one of

which is through accountability as one aspect of good governance.

The existence of Village-Owned Enterprise (BUMDes) can also be explained by Institutional theory. Institutional theory states that organizations are formed due to some factors such as internal factors (Dacin, Goodstein, & Scott, 2002) and external factors (Frumkin, Peter, & Joseph, 2004), community expectations, and environmental factors (Ashworth & Delbridge, 2009).

Village-Owned Enterprises (BUMDes)

Law Number 6 of 2014 Article 1 states that Village-Owned Enterprise (BUMDes) is a business entity with its entire or most of capital is owned by a village. This is done through direct participation of the village assets that are separated to manage assets, services, and other businesses for the maximum welfare of society. Therefore, in this case, BUMDes is an economic pillar in the village which is in favor of the community's interest and they moves as an economic institution, built on the initiative of the community itself by adhering to the principle of independence.

According to Nugrahaningsih *et al.* (2016), there are four main objectives of establishing BUMDes: (1) improving the village economy, (2) increasing the village's original income, (3) increasing the processing of village potential in accordance with community needs, and (4) becoming the backbone for economic growth and equity in the country side.

BUMDes is also one form of the embodiment of village financial management that will later manage the potential for village independence by creating a variety of economic activities in a self-help and mutual cooperation with the community. BUMDes is said to be one type of business that meets the criteria of Financial Accounting Standards for Micro, Small, and Medium Enterprises because BUMDes is managed to prosper the community, not just for profit alone (Mahmudah, 2018). The 2007 BUMDes Handbook and Management states that BUMDes itself has 7 (seven) main features that distinguish BUMDes from other economic institutions: (1) the business entity is owned by village and managed jointly: (2) the business capital is obtained from village (51%) and the community (49%) through equity participation in shares, (3) its operation uses business philosophy derived from local wisdom, (4) the

business sectors that are run are based on the potential and results of market information, (5) the benefits gained are aimed at improving the welfare of members and the community through village policies, (6) facilitated by the Government, Provincial Government, Regency Government, and Village Government, and (7) the operation is jointly controlled (Village Government, Village Consultative Body (BPD), and members) (Ministry of National Education, 2007).

Accountability

Accountability is an obligation to convey accountability that is used to answer and explain the performance of an organization's actions to those who have the right or have the authority to obtain or to request accountability. According to Mahmudah (2018), accountability is a manifestation of good governance in a community service organization that can be realized in the form of reports that are useful for maintaining the trust and existence of a business entity. Accountability is a media that explains in writing in the form of reporting which covers aspects of the convenience. This is a mandate given to obtain information directly and indirectly, both in oral and writing, so that accountability can grow in an environment that prioritizes openness as the basis (Sulistyani, 2011).

According to Mardiasmo (2002), accountability is the trust holders's obligation to be accountable, and to present, report, and disclose all activities as their responsibility to the trust mandate giver who has the right and authority to request such accountability. Furthermore, Mardiasmo (2002) explains that there are two kinds of accountability: vertical accountability and horizontal accountability. Vertical accountability means that each administrator, both individual and group, is obliged to account directly to their superiors regarding the performance or results of activities periodically or at any time. Horizontal accountability, on the other hand, refers to each state institution as an organization responsible for explaining in writing all the mandates they received and carried out to be communicated to the public as external parties and the environment.

3. RESEARCH METHOD

This research is a qualitative research with a case study. The case raised was the condition of the Village-Owned Enterprise (in Indonesia commonly referred to BUMDes) in the Wologai

Tengah Village, Detusoko Sub-district, Ende Regency, East Nusa Tenggara Province. The information used was obtained from primary data. The data were collected through interviews, observation, and documentation. Then, they were analyzed by the way as referred to Miles & Huberman (1994), e.g., Gathering the results of interviews and carrying out data reduction. The results of the data reduction were presented in narrative form. Next, conclusions or verification were used to answer the research problem.

The data sources were obtained through interview, Focus Group Discussion (FGD), and direct observation to obtain valid information data from selected informants. The selected informants were those who participated directly, understood and could provide information about business entities in Wologai Tengah Village, including the Head of the Wologai Tengah Village, Mosalaki (Traditional Leaders), the Head of the Culture and Tourism Office of Ende Regency, and the Head of the Village Community Empowerment Office of Ende Regency.

4. DATA ANALYSIS AND DISCUSSION

Profile of Research Location

The traditional village of Wologai is located in the Wologai Tengah Village, Detusoko Sub-district approximately 40 kilometers east of Ende City, which is in the vicinity of the Kelimutu National Park. The traditional village of Wologai has a number of traditional houses with traditional architecture arranged neatly in a circle. The traditional houses are often referred to as Sa'o Ria.

Wologai Tengah Village is one of the traditional villages that still hold Lio's cultural traditions and customs. This is indicated by the fact that ceremonial or traditional rituals are still intact to this day. The traditional leader in this village is called Mosalaki. All traditional ceremonies must be carried out in accordance with the sequence. If it is not carried out, it is believed to have a negative impact on the lives of rural communities.

Geographically, Wologai Tengah Village is located in Detusoko Sub-district, Ende Regency, East Nusa Tenggara Province. This traditional village is located at an altitude of about 1,045 meters above sea level and has been around 800 years old. The village administrative area is approximately 64 km² and consists of four hamlets: Wologai, Faunaka, Resetlemen, and Pasado'o. Wologai

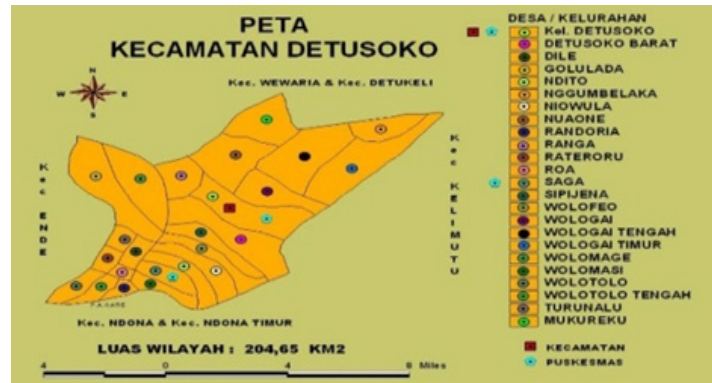


Figure 1
The Map of Detusoko Sub-district

Tengah Village has a population of around 608 people. Ende Regency itself is divided into two tribes: the Ende Tribe and the Lio Tribe. Most of the livelihoods of villagers are in the agricultural sector. Figure 1 shows the map of Detusoko Sub-district.

Understanding of Village Officials and Traditional Leaders on the Importance of Accountability in Village-Owned Enterprise (BUMDes)

In organizational governance, accountability is an obligation to account for the organization's performance. The village government is required to be able to explain everything such as clarifying the functions, implementation, and accountability of both activities and finances, as well as the achievement of the targets of the Village Budget and Expenditure (APBDes). All these are done openly so that the community and other stakeholders can understand it. At present, Wologai Tengah Village is still in the stage of establishing Village-Owned Enterprise (BUMDes) engaged in tourism. The village government, traditional leaders and the general public feel that BUMDes engaged in tourism is needed to help manage the village's potential. This is consistent with what was conveyed by the Village Head:

"Our village needs BUMDes in order to be able to introduce the potential of Wologai Tengah Village to the eyes of the world, as well as a means of empowering and developing community for the better."

The same thing was also conveyed by the Head of Village Community Empowerment Service of Ende Regency:

"BUMDes is good, as long as it is managed well. Don't harm the community or just make the management satisfied."

The statement of support was also delivered by the Head of the Culture and Tourism Office of Ende Regency.

"We have long dreamed of establishing a BUMDes. What for? It is for the welfare of all of us and for this village to be better. So it is time for us to realize our dream by establishing a successful BUMDes."

Although at this time the BUMDes engaged in tourism in the Wologai Tengah Village is still in the stage of formation, there is a strong desire from all components of the village to be able to create good governance in BUMDes engaged in tourism, one of which is related to the accountability. Since the beginning of the idea of establishing BUMDes, the Village Head, Mosalaki, and the community always use the means of consultation to unite their vision and mission and commitment in order to establish a BUMDes engaged in tourism that has good governance and aims for the welfare of the community. This is consistent with the statement delivered by Mosalaki of Wologai Tengah Village.

"If there is a good idea for this village, we always take it to Mbabho (deliberation), so that everyone agrees and does it wholeheartedly. The point is for community welfare."

This was justified by the Chairperson of Village Consultative Board (BPD) of Wologai Tengah Village. He stated that the strong will of all community components related to the establishment of a well-managed BUMDes tourism was already very visible, especially every time when the Hamlet Consultation and village development planning meeting were held.

"In every village meeting, the community is eager to have a place to be able to manage and develop the potential of the village, because there

are so many village potentials that we have. It's a shame if it's not managed properly, it only benefits one person."

Based on the results of the interview, it is very clear that there is a strong will from all components of the village as an internal party in Wologai Tengah Village. In addition, it also has support from external parties, such as the relevant Regional Apparatus Organizations consisting of the Village Community Empowerment Office and the Culture and Tourism Office. During this time the community members always hold meetings and deliberations to discuss the preparation of the establishment of BUMDes engaged in tourism. The purpose of the meeting is that all aspirations and ideas from the community related to the establishment of the BUMDes engaged in tourism can be accommodated properly.

Local Wisdom and Capability of Village Officials and Traditional Leaders in Creating Accountable BUMDes Governance

Local wisdom in the traditional Village of Wologai Tengah is very high. The value of local wisdom consists of such as the 'philosophy of the three stoves', holding religious values, traditional values, and government in one unit. Mosalaki as the traditional leader states that indigenous people must obey the government program and must not violate the values of tradition and religion. The principle of accountability in the formation of BUMDes can be supported by the existence of such local wisdom.

The role of mosalaki (traditional leader) in realizing accountability is also very strong. Mosalaki is a role model for indigenous people. The leadership factor becomes a good basis in upholding accountability. Leaders become role models in carrying out accountability. For example, mosalaki states that tourists visiting the traditional villages have always been recorded in the guest book and the income from tourist arrivals has always been reported to traditional leaders and village communities. The visit of tourists to enjoy traditional rituals in Wologai Tengah Village is a source of income for indigenous people. With the presence of BUMDes, it is planned that tourism package and entrance tickets for traditional villages will be determined by Village Regulations. Thus, local wisdom is the power to carry out accountability in establishing BUMDes.

The strong desire of the people of Wologai Tengah Village to establish BUMDes engaged in tourism in fact has not been fully supported by the ability to create governance in BUMDes. This inability particularly can be seen in the quality of its human resources. As stated by the Head of Wologai Tengah Village:

"We have a strong intention to establish BUMDes, but we still have obstacles when we talk about the individual's ability."

This is in line with the statement made by the Head of the Village Community Empowerment Office.

"Yes, as you know, we are still limited by human resources. We clearly have tourism potential, but the management is still very limited. We need to be trained, we need to learn and be facilitated in many ways."

The results of the interview show that the capability of human resources is still very limited. The village government has so far been focused on routine village operational activities, including the formulation of the establishment of BUMDes engaged in tourism. Human resources are one of the supporting pillars in the management of BUMDes, so it really needs to be the main focus of attention.

The current condition is that Wologai Tengah Village still has not had professional human resources as one of the supporters of the establishment of BUMDes engaged in tourism. On the contrary, a strong desire to establish BUMDes engaged in tourism with accountable governance requires the role of competent human resources. The village government hopes that all parties, both the central government and other parties, can provide intensive assistance to the village to get qualified resources in the management of BUMDes. This is in accordance with a statement made by one of the community members.

"I am willing and ready to be given training. I feel that the BUMDes engaged in tourism that we are going to establish requires good human resources. So, if the Community Empowerment Office moves, we are also ready to move."

A statement of support was conveyed by the Chairman of the Village Consultative Body (BPD):

"We, the members of Village Consultative Body (BPD), will also support, if we are given training, assistance, and material about BUMDes. Frankly, our village has a lot of potential and human resources. But everything

must be directed so that we can establish a good BUMDes. Do not like what is in the news, after it was established then the business did not work."

The Head of Wologai Tengah Village also said that the role of professional resources would greatly help realize accountability in BUMDes Tourism

"Later this BUMDes will make a budget and financial reports. So, we need people who have competence, otherwise what will happen to this BUMDes?"

One form of accountability in BUMDes governance is the availability of BUMDes financial management reports. If this is not supported by good quality resources, the accountability of BUMDes will be very difficult to achieve.

The results of this research can also be explained using the institutional theory by DiMaggio (1988) that the formation of BUMDes is supported by internal factors, consisting of the village community, village officials, traditional leaders, and external factors consisting of the government. The realization of accountability can be supported by internal and external factors.

The involvement of village officials, traditional leaders, and the community is also explained using stakeholder theory. The stakeholders have the same goal which is to advance the village economy. Mosalaki gave the same opinion as the village head and traditional apparatus. In the Focus Group Discussion, stakeholders from the government include the Kelimutu National Park, the Government Office and the Community Development of Ende Regency, Flores; Ende Regency Tourism Office.

The findings of this research support some research on local wisdom belonging to the community and can improve the economy of rural communities (Yunus, Ambang, & Djoko, 2016) about the village granary to anticipate food shortages during the drought and the values of local wisdom in Bali, such as Tri Hita Karana (Saputra, Sujana, & Tama, 2018); Tri Kaya Parisudha (Yasa & Prayudi, 2019). With local wisdom, it is expected that the BUMDes can be managed well and accountability can be realized.

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

In general, all components, both internal parties (traditional leaders, village government, and

community members) and external parties (the Culture and Tourism Office and the Village Community Empowerment Office) have a strong desire to establish accountable BUMDes engaged in Tourism. Unfortunately, the strong desire to establish accountable BUMDes engaged in tourism has not been supported by adequate human resources in BUMDes management, more specifically related to budget creation and financial reporting. In order to obtain professional human resources, the people of Wologai Tengah Village hope to get assistance and training from all parties who have competencies in the field of BUMDes financial management.

One of the limitations of this research is that, in the FGD forum, not all community representatives expressed their opinions. This was due to the lack of understanding and knowledge of resource persons about BUMDes and its management. It is suggested that the people of Wologai Tengah Village get assistance, especially related to knowledge about BUMDes and its management. The role of related agencies is very much needed, especially in terms of bridging the existing limitations in the Wologai Tengah Village in order to create an accountable BUMDes engaged in tourism. The Community Empowerment Office and the Culture and Tourism Office can provide assistance in the management of BUMDes engaged in Tourism.

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