

# The Effect of Village Accounting Implementation, Leadership, and Government Innovation on The Economic Empowerment of Village Communities

A. Difa Nadiyah Rahmah<sup>1</sup>, Rizal Yaya<sup>2\*</sup>

<sup>1</sup>Bachelor of Accounting, Undergraduate Program, Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta, 55183 Indonesia

<sup>2</sup>Master of Accounting, Postgraduate Program, Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta, 55183 Indonesia

**Abstract.** The purpose of this research is to examine the impact of village accounting implementation, leadership, and village government innovation on the economic uplift of villages in Bulukumba Regency, South Sulawesi. This research was carried out on the village governmental structures in the province of South Sulawesi, specifically, Bulukumba Regency. The data were obtained through the administration of a questionnaire survey through purposive sampling and analyzed through multiple regression analysis with IBM SPSS Statistics 22 software. The study also established that leadership and village government innovation has a strong positive influence on the economic benefits of the village communities. However, the implementation of village accounting does not substantially impact on economic enfranchisement of village communities. Therefore, by examining the impact of village accounting implementation, leadership, and village government innovation on the economic empowerment of village communities, it is believed that the village government can use this research as a reference or measurement regarding the factors influencing the economic empower of village communities toward the village government.

## 1 Introduction

Villages are crucial in the administration of the Indonesian territory but these are not just administrative divisions, but also sociopolitical, economic and cultural entities. This means that the villages have central importance in national economic development as well as the economic development of communities. Villages also have an important role in assessing the effectiveness of policies since they are part of the administrative structure associated with the community. Hence, any policy implementation plan from the government or regions has to pass through the village [1]. Specifically, in the context of shifting development paradigm where sustainable and inclusive growth for all is the top priority that must be achieved through communities and villages, increasing importance of role of villages as drivers for local economic growth is evident [2]. Strengthening ownership of village communities and

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\* Corresponding author: [r.yaya@umy.ac.id](mailto:r.yaya@umy.ac.id)

providing them with economic opportunities is also important for the government to promote sustainable development. However, economic empowerment at the village level can not be achieved mechanically. Generally, there are many factors which can influence the economic empowerments at village level and the village accounting is one of those factors which can play a significant role for empowering the village economically. Village accounting is not only an administrative tool, but it equally serves as a tool that has the potential of enhancing the overall levels of transparency, accuracy, and efficiency in the handling of the financial assets and resources of the village [3]. This study clearly shows that a village accounting system in the context of village economics will bring about changes on how such data is processed and presented as information that is beneficial to the village community and or related parties. A proper mechanism of accounting will enhance the accountability of the village's financial management hence empowering the villages economically.

But beyond the proper implementation of village accounting, a sound village leadership can engage the community. Based on the study of [4], it was revealed that a good leader refers to one who is positive in attitude, a responsible leader who has a desire to better the welfare of the community and has the capability to succeed in a program. Hence, any leader who holds a positive and responsible attitude towards their leadership mandate, should enhance and sustain the wellbeing of the community. The village unit that belongs to the immediate community should be headed by an individual vested with the responsibility of fulfilling the progress of a village. The presence of an appropriate leader who can enhance community participation is believed to enhance the quality of community resources.

Agriculture based economic development of rural communities for this also requires innovation from the village government. Innovation can be defined as a process or as something that originates from the need to be better and the application of effort to bring it to life and ensure that it operates effectively [5]. Consequently, an innovation within the scope of a government organization is one of the efforts to increase welfare of the community and economic development itself. Innovation is one of the processes that begins with a desire to be better and is followed by attempts to achieve it and make it function effectively [5]. This innovation or renewal effort is important because innovation is a form of one of the efforts to achieve the welfare of the community.

Just like other regencies in the country, Bulukumba Regency houses several villages that are economically important. According to the Central Bureau of Statistics (BPS) in the year 2020, Bulukumba Regency is among the regencies in the South Sulawesi Province with the area of 1,154. An area of 58km<sup>2</sup> and a population of 43,760,700 people respectively. Thus, GDRP Bulukumba Regency in 2023 increased in value based on the constant of 2010 market price. From the above results it was cleared that it was caused by increase production in several filed of business that are not affected by the inflation. Bulukumba Regency is made up of 10 sub districts, all of which have attributes that indicate the development in different natural resources and potential sectors to boost the regional economy [6]. To the same, [7] research also pointed out that this area remains poorly understood about the extent of village accounting implementation fosters Economic Empowerment at the village level.

This research aims to address the following questions in the analysis of the economic effects and community characteristics that determine the economic empowerment of several villages in Bulukumba Regency. In specific, the researcher sought to find out whether village accounting implementation, leadership and village government innovation have the ability to empower the village communities.

## **2 Literature review**

The stewardship theory developed by [8] explains there is no inherent problem with executive control, which means that organizational managers tend to be benign in their actions.

Stewardship theory, which can be explained as the harmonization between capital owners (principals) and capital managers (stewards) in achieving common goals, not only reflects the relationship between the two, but also creates a framework for understanding how accounting builds the construction of leadership patterns and communication relationships between shareholders and management.

[9] explains that stewardship theory has roots in the fields of psychology and sociology, which are designed to explain the role of managers as stewards, servants, or agents in organizations. In this theory, management behavior is not driven by individual goals or personal interests, but rather focuses on achieving organizational goals and the interests of the principal. Stewards who successfully improve the company's performance will satisfy most of the other principals, as they will also benefit from the increased prosperity of the organization.

Etymologically, the concept of empowerment can be derived from the root word "power," which implies the meaning of strength or ability. Empowerment means providing people with resources, opportunities, knowledge, and skills to improve their capacity to determine their future. The main concept in empowerment is to provide extensive opportunities for people to determine the direction of their own lives in their communities. Empowerment also emphasizes autonomy in decision-making by community groups. In the concept of empowerment, the community is not only an object, but also an active subject. Empowerment lasts until the community reaches a level of independence, with continuous efforts to maintain their spirit, conditions, and abilities so that they do not return to depend on other parties [10]. This village development is the seriousness of the village government to empower the community's economy to achieve fair and equitable national development [11]. The progress of national development starts from the smallest level, so that community economic empowerment is not only beneficial for the people in the village itself, but also improves the Indonesian economy. [11] also emphasizes that the immediate task for the village government is how to build and develop the economy in rural areas through community economic empowerment and what steps or initiatives must be taken to encourage harmony/equalization with urban areas.

According to [12], village accounting is a process of recording transactions that occur in the village accompanied by evidence of transactions that will be presented in the village financial report to be used by parties with an interest in the village financial report. [13] argues that every quarter village grant funds are distributed in large amounts with the aim of achieving equitable quality and welfare of Indonesia's human resources. It is intended that village finances can be managed as efficiently and effectively as possible. By implementing a good accounting system, villages can improve the transparency and accountability of village financial management, which can have a positive impact on the economic empowerment of village communities.

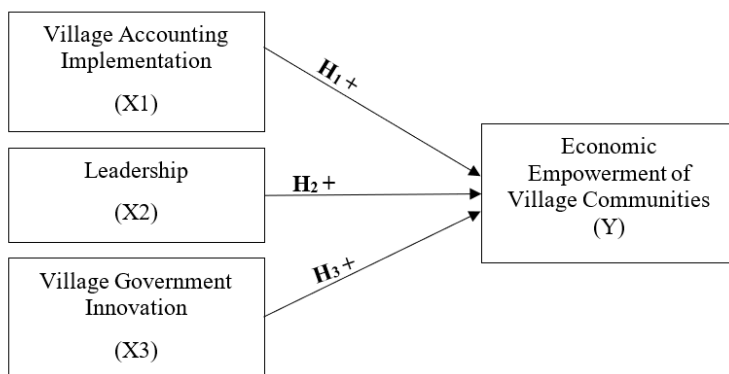
Leadership is a person's ability or steps to direct, control, teach someone or a group in achieving a common goal. The role of leaders in an organization has an impact on the running of an organization, including the village government. [14] said that "the real leadership performance of a village head and his apparatus will then be accepted as an inseparable part of the community". In this case, the village unit that is directly related to the community must have a leader who is responsible for achieving the progress of a village.

Innovation is a renewal effort or the process of finding new things that are different in an idea, product, and so on. In terms of village government, innovation encompasses a range of initiatives that aim to improve the effectiveness, efficiency, and community services provided at the village level. Innovation is a process that starts with a desire to be better which is then followed by an effort to realize it and make it work well [5]. This innovation or renewal effort is important because innovation is a form of one of the efforts to achieve the welfare of the community. Economic Empowerment of Village Communities In the context

of the economy, empowerment refers to efforts to create power (community) through providing motivation, creating inspiration, and increasing awareness of their economic potential and taking steps to develop it. One of the fundamental components necessary for a civilization to survive is community empowerment. This village development is the seriousness of the village government to empower the community's economy to achieve fair and equitable national development [11].

## 2.1 Hypothesis development

This study's independent variables are village accounting implementation, leadership, and village government innovation. The dependent variable is economic empowerment of village communities. The framework in this study is as follows:



**Fig. 1.** Research model.

Financial recording and reporting are then completed to produce information in the form of financial reports that can be utilized by parties related to the village [12]. This hypothesis can be proposed with the assumption that with a good accounting system in place, the village has a better chance of effectively managing its financial resources, which in turn can affect economic growth at the village community level. The accurate application of village accounting can help ensure that village resources are managed properly and in accordance with the needs of the villagers or local government. Based on this explanation, the hypothesis is as follows:

H1: Village Accounting Implementation has a positive effect on the economic empowerment of village communities.

Based on research conducted by [15], effective and efficient forms of leadership will be carried out properly if carried out based on predetermined functions and objectives. [16] explains that the leadership style of the village head determines the success of development in the village he leads. Village officials tend to make decisions by considering their impact on the long term, not just short-term results. They can direct the community towards achieving long-term goals and ensuring the sustainability and welfare of the village community. Based on this explanation, the hypothesis is as follows:

H2: Leadership has a positive effect on the economic empowerment of village communities.

The purpose of innovation is to promote growth and constructive change in various areas of life. The implementation of village development programs is an effort of social change that aims to change all aspects of community life for the better with the main target of creating community welfare [17]. This is assumed with the belief that the application of appropriate innovation by the village government will result in positive changes in the economic conditions of the village community. Village government innovation can be focused on improving efficiency and effectiveness in delivering community services, ensuring that

village resources are used wisely to improve the welfare of residents. Based on this explanation, the hypothesis is as follows:

H3: Village Government Innovation has a positive effect on the economic empowerment of village communities.

### 3 Method

This research is quantitative. In order to establish the relationship between two or more variables, the latter were compared. The research questions that are considered in this study are ; how does Village Accounting Implementation (X1), Leadership (X2) and Village Government Innovation (X3) influence Village Economic Empowerment (Y)? The research data of this study were gathered and analyzed quantitative in regard to the village accounting, leadership, village government innovation, and economic empowerment in Bulukumba Regency. This research seeks to determine the correlation between the variables therefore a quantitative approach was used. Data for this research were collected through a questionnaire survey. The questionnaire was administered to the respondents one on one and the responses were graded on the Likert scale.

The population used in this study are village apparatus in Bulukumba Regency, South Sulawesi. This study adopted purposive sampling method in selecting the sample of the study. The research targeted the village authorities such as the head, secretary, head of affairs and the finance department head. This was done so because these individuals know the performance of the village. Multiple regression was used to test hypothesis in this study. Multiple regression was applied in this study because the study had three independent variables.

### 4 Result and discussion

The respondents in the study were the head of village, village secretaries, heads of affairs, heads of section, staff of the Village Consultative Body (BPD), head of hamlet, and staff of village. In all, 160 questionnaires were administered, of which 29 were not completed and returned to the researcher. Therefore, the number of questionnaires that could be processed were 131 in total. Regarding the position of the respondents, head of affairs respondents are dominating the list.

A summary level of data analysis that focuses on the total analysis by giving an overall view using the total data obtained which include the following ; N, Min, Max, and average value together with the Std.Deviation on each variable is presented in the following table.

**Table 1.** Descriptive statistic test.

	Variable	N	Actual			
			Min	Max	Mean	Std Deviation
1	Village Accounting Implementation	131	15	25	21.08	2.068
2	Leadership	131	18	25	21.68	1.935
3	Village Government Innovation	131	16	25	20.68	2.278
4	Economic Empowerment of Village Communities	131	16	25	20.56	2.142

The result of the study reveals that the minimum level of village accounting implementation is 15 while the maximum level is 25 with the standard deviation of 2.

According to the theoretical calculations, the Village Accounting Implementation theoretical mean value equals 21. It implies that the respondent has a relatively high perceived value on the variables concerning the implementation of village accounting.

The validity test was conducted using Factor Analysis Method called Kaiser Meyer Olkin Measure of Sampling Adequacy. If the KMO value of 0.05 indicates that every question asked on the questionnaire is substantive. While reliability has been done using Cronbach Alpha Coefficient where if cronbach alpha > 0.90 as perfect reliability and according to Cronbach alpha value was 0.90 indicates high reliability; cronbach alpha value 0.70 indicates moderate reliability; Cronbach alpha value < 0.50 it means low reliability. The result of this analysis proves that the KMO value of each variable indicates 0.5, so it can be concluded that all variables have valid results. If the Cronbach Alpha Coefficient of the instrument used in a study is more than 0.6, the instrument can be said to be reliable. According to the reliability test indicated in Table 3 above, the reliability of the test is between 0. Therefore, it can be said that all the research instruments are of moderate reliability.

The tests conducted in this study, which are routine examination tests to determine the suitability of assumptions, include normality, multicollinearity, and heteroscedasticity tests. The normality test result indicates that the variable under consideration has a normal distribution. The value that is relatively greater is 0.200 which is higher than the standard value 0. According to the above analysis, it can be concluded that the regression model satisfies the normality assumption. In addition, the test for multicollinearity through tolerance value of all the independent variables as follows. The calculated value for the test was found to be greater than the tolerance values, which are > 0.1 and VIF value < 10. The village accounting implementation index has a VIF value of 1.527 < 10 with a tolerance value of 0. The Leadership has a VIF value of 1. documented less than 10 and tolerance value of 0. The VIF value for the village government innovation is 1.594 > 10 and tolerance value of 0. From the above result, tested multicollinearity is not present.

Lastly, heteroscedasticity test. If there is no heteroscedasticity then it is said that the regression model is a good one. The heteroscedasticity test that was made in this study employed the Gletjser test. The chi-square value which is greater than  $\alpha$  (0.05) suggest the existence of heteroscedasticity. As we earlier conducted a heteroscedasticity test, and the result depicted that there is no heteroscedasticity in the data. The value of the village accounting implementation is relatively high as it has a value of 0.983 > 0.05. Of special importance is the Leadership which holds a value of 0.525 > 0.05. For the village government innovation its Value is 0 that shows it has a great worth. 869 > 0.05. The analysis method used in this study is hypothesis testing in the form of multiple regression analysis whereby a view to ascertaining the effects of independent variables such as village accounting implementation, leadership, village government innovation, and economic empowerment of village communities.

**Table 2.** T-test result.

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.196	1.983		3.629	0.000
Village Accounting Implementation	0.060	0.096	0.057	0.620	0.536
Leadership	0.206	0.102	0.186	2.010	0.047
Village Government Innovation	0.370	0.088	0.393	4.212	0.000

If the obtained significance level is less than  $\alpha$  (0.05) and the computed value of the regression coefficient (B) is equal to or exceeds the hypothesized value of B, then the hypothesis is accepted. Consequently, it is ascertained that village accounting implementation boasts an importance score of 0. undefined 05 was seen as positive regression coefficient value. Therefore, moving to the analysis of the research hypotheses, it can be stated that it is possible to reject H1. Leadership has a considerable impact of 0. undefined It is also important to note that H2 has a positive regression coefficient value at 05 level; therefore, this hypothesis is accepted. Innovation of village government has a value of 0 as it is a very important factor. undefined 05, and if the regression coefficient value is positive, then H3 is supported; otherwise, it is rejected.

**Table 3.** F-test result.

Model	Sum of Squares	df	Mean Square	f	Sig.
1 Regression	182.034	3	60.678	18.601	0.000
Residual	414.286	127	3.262		
Total	596.321	130			

On the other hand, the F-test of Analysis of Variance results which give out the significant value for 0.000, which is  $0.000 < 0.05$ . Therefore, one can deduce that the following variables influence the dependent variable, namely Economic Empowerment of Village Communities: Village Accounting Implementation, Leadership and Village Government Innovation. The regression result shows the coefficient of determination ( $R^2$  of 0.289) which means 29% of the Economic Empowerment of Village Communities are explained by the variables namely Village Accounting Implementation, Leadership and Village Government Innovation while the

According to the above results, Hypothesis 1 has a significant value and Hypothesis 1 has a positive effect. Therefore, it can be stated that the implementation of village accounting does not affect the economic liberation of the village communities. Therefore, hypothesis 1 is not supported and therefore hypothesis 1 is rejected. The findings of this study differ with the study done by [1, 18, 19]. Therefore, similar to the findings of [1], it can be identified that the distribution of village funds is beneficial for community involvement in Langonsari Village, Pameungpeuk District of Bandung Regency. It is evident that financial issues in the village have impact to the process of empowering the community.

This research shows that village accounting does not empower village community economically. According to [20], the village government should establish itself and serve the community as they increase in size. For organizational advancement, villages have to enhance the performance of management and the implementation process by mobilizing all the organisational costs such as finance, human resources, innovation, and other expenditures. The recording of financial accounts in Bulukumba's rural areas is weak. They fail to comprehend implementation of accounting in the village thereby leaving the village apparatus without adequate knowledge on the subject. Some of the respondents from the village asserted that financial accountability and financial management have not been enhanced. This also suggests that the village government does not effectively involve the people in the local financial reporting process. Therefore, this hypothesis goes against stewardship theory. Stewardship philosophy dictates that the village government ought to guard and nurture resources for the benefit of the public and this is where village accounting comes in.

Hypothesis 2 is statistically significant and has a significant benefit. Consequently, it can be concluded that strong leadership exerts a very significant positive influence on the

economic enfranchisement of the rural people of Bulukumba Regency. Therefore, hypothesis 2 is in fact true. Consequently, findings of this study indicate that leadership plays a pivotal role in economic empowerment in Bulukumba Regency. An overview of management in achieving organizational goals is essential for the success and sustainable growth of a business. Leadership according to [16] is the ability to coordinate activities of an individual or society to achieve predetermined goals.

In this sense, the villages and their employees, especially the village heads and the staff, have an eminent impact on the development and empowerment of a village. Leadership effectiveness involves integrity, creativity relating to the formation of the group, and genuine concern for people. In such cases, the utilization of apparatus in the village means that the Neighborhood has to be led by ideas that have the ability to create and strengthen the community. Leadership within the village administrative system determines how effectively the people participate in the development process [21].

This research work provides support for the stewardship theory, which claims that while managing a particular village, the village government delivers the best service possible to a community. In the capacity of a leader, one is expected to coordinate and manage the involvement of the community carefully while taking time to consider the interest as well as strengthening ties with the community. From the study by [5], this indicates that as a policymaker at the village level, the administration should work towards increasing the public's participation of government-led policies and changes.

The leadership of the village administration in Bulukumba Regency has been efficient and exemplary in supporting the development and economic independence of the communities. The capability of the village apparatus in Bulukumba Regency in empowering the community on economic matters and the proper use of the available facilities in the region is proper. Bulukumba Regency is an area that consists of so many tourism sites, which makes the place to be the most visited vacationing ground by the people of Indonesia every year. This achievement can be attributed to the good governance of these tourist sites by the government and the community so that they can continuously attract tourists. From interviews conducted with the officials, particularly those in Bulukumba Regency, it was revealed that community participation in the development process requires effective leadership at the village level.

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In fact, the management of village government innovation cannot be separated from the village apparatus and the village community itself. Bulukumba Regency, as one of the regencies that has many tourist villages must continue to maintain and increase innovation in increasing economic opportunities, resources, and existing financial assets. Because no one can predict unexpected events. Over time, the management of tourist attractions and tourism development continues to be carried out by the government and local village communities. One of the efforts made is to make some changes and continue to introduce the culture of village culture in Bulukumba to the world. This indicates that villages in Bulukumba Regency continue to develop innovations for the economic empowerment of local villagers.

## **5 Conclusion and recommendations**

The purpose of this study is to investigate the impact of village accounting implementation, leadership and village government innovation on the economic improvement of village communities in Bulukumba Regency. Therefore, the findings indicate that leadership and village government innovation have a positive influence on economic enabling the village communities in Bulukumba Regency, South Sulawesi. On the other hand, village accounting implementation does not benefit the economic capacity of villages and the village communities.

It is believed that the findings of this study will offer a possibility for village officials in Bulukumba Regency to help comprehend and argue that, implementation of village accounting, leadership, and village government innovations can boost economic enfranchisement of village communities and empower the village itself. Besides, the village government of Bulukumba Regency should also know the factors that help the economic empowering of the village communities so that, in the future, it will be able to increase the opportunities, resources, and high competitiveness.

For these reasons, more research has to be done, as this work has certain limitation. First, the research scope is limited to research conducted only through the village apparatus in the villages of Bulukumba Regency. Secondly, the time factor interfered with the even distribution of the questionnaires in all villages in Bulukumba Regency. Finally, this research employed a limited approach of only focusing on three independent variables for the analysis of a single dependent variable. More research should be capable of expanding the area of coverage in the studied sample, change other independent variables potentially affecting the economic advancement of village communities, and apply complementary methods of interviews in the process of data collection, so that the data collected is more extensive.

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