



PROCEEDINGS

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PREFACE

The 1st International Conference on Business and Accounting Studies (ICBAS) was held on November 4-5, 2016 in Jember, East Java, and was hosted by the Faculty of Economics and Business, University of Jember. The theme of the Conference was “Socio-Culture Entrepreneurship and Corporate Accountability”. There were six subthemes of the papers presented in this Conference, i.e.: (1) Accounting Information System/Management Information System (AMS); (2) Capital Market (CPM); (3) Entrepreneurship, Small and Medium Enterprise (ENT); (4) Financial Accounting and Auditing (FAA); (5) Sharia (SHA); (6) Taxation and Public Sector (TPS).

The Proceedings contains most of the papers presented during the Conference. There are 60 papers published in these proceeding consist of 5 (five) papers under AMS subtheme; 5 (five) papers under CPM subtheme; 9 (nine) papers under ENT subtheme; 20 papers under FAA subtheme; 8 (eight) papers under SHA subtheme; and 13 papers under TPS subtheme.

I would like to thank all participants for their contributions to the Conference program and for their contributions to these Proceedings. Also, I would like to extend my appreciation to my colleagues at the Faculty of Economics and Business, University of Jember for their support to this Conference. Finally, I would like to express my sincere thanks to all members of the Organizing Committee of the 1st ICBAS for their hard work before the Conference, during the Conference, and after the Conference including preparing these Proceedings.

Chairman of the Organizing Committee

Dr. Yosefa Sayekti, SE, M.Comm, Ak, CA



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TPS-01

THE VILLAGE'S FINANCIAL MANAGEMENT ACCOUNTABILITY (CASE STUDY ON KLOMPANGAN VILLAGE AJUNG JEMBER REGENCY)

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ABSTRACT

This study aims to identify and analyze accountability in financial management in the village of Klompangan village Ajung District of Jember. This research is descriptive qualitative with data collection techniques using interviews, observation and documentation. Location and research at the Village of Klompangan Ajung District of Jember with research informants that Village Head, Village Secretary, Treasurer and Chief of Village Consultative Entities (VCE) Klompangan Village. Technique authenticity of data using triangulation sources. The results of this study indicate that management of village finances starting from planning, budgeting, until the process of accountability, Klompangan village already perform well. Mechanisms and procedures that run in the stage of planning and budgeting village finances related to the preparation of the Draft Budget of Village (BV) not in accordance with Law No. 6 of 2014 and Regulation No. 113 of 2014, as in the phase of Village Government Work Plan (VGWP) and Preparation Plans Legislation Village (PLV) about BV carried out does not comply with the deadline specified in the Act and regulations on the management of village finances. As for each procedure and mechanism of implementation BV, BV changes, financial administration and accountability of BV, fully implemented in accordance with the legislation and a full understanding of village government officials involved in the process of financial management Klompangan village.

Keyword : Accountability, Financial Management village.

1. Introduction

As the issuance of Law No. 6 of 2014 About the village, need special attention given during the Village Administration regulated by Law No. 32 Year 2004 on Regional Government. The birth of the Act the subject of an interesting

study that is expected to strengthen the autonomy of the village and to accelerate rural development. Therefore, the village provided with guidance and technical guidance on financial management.

Since published Law on the Village, the Government provides funding on the Budget of the Village (BV) is pretty big for the management of the village. The enhanced capabilities for financial management and assets of the village, is needed to create a good accountability. One way to implement such management by implementing information systems based on Good Governance (GG). These principles include: accountability based on results and work, transparency in all financial transactions, Empowerment professional managers, and the existence of the external audit institutions is strong, professional and independent.

Accountability is one of the foundations of the creation of GG, is needed in the management of village finances. Without accountability it is quite possible the belief in a village financial management will be stopped. Accountability is also an instrument for the control activities mainly in achieving results in the public service. In this connection, the necessary performance evaluation was conducted to determine the extent to which the achievement of results and the means used to achieve it. Control as an essential part of good management is complementary to accountability. In other words, the control can not be run efficiently and effectively if it is not supported with good accountability mechanisms and vice versa.

The publication of Minister Regulation No. 113 of 2014 About the Financial Management of the village has changed some provisions in the Regulation of the Minister of Home Affairs Number 37 Year 2007 on Guidelines for the Management of Financial village. According to Soleh and Rochmansjah (2015: 69), mentions that some of the changes related to the transfer of the Village Fund of the State Budget, which means it will affect / add code revenue account, changes related to group shopping village sebelumnya grouped into Indirect Expenditures (IE) and Direct Expenditure (DE) is replaced with 5 (five) Group of the Governing Shopping is Shopping Village, Shopping Implementation of Development, Shopping Cart Development Community, and the Community

Empowerment Shopping Shopping Unexpected. While it's kind of expenditure of each activity is divided into 3 (three), namely personnel expenditures, Shopping Goods and Services and Capital Expenditures. Other changes are in respect of the financial administration aspects of the village, when the change in some format which, according to the author, more complete than those defined in Regulation number 37 in 2007. In addition, this rule provides the foundation for the village to be more autonomous in practice, not just a normative , With the granting of financial management authority of the village, the village should have been more accountable, transparent and participatory to the process of financial management.

Regarding the financial management of the village, further described in Government Regulation No. 43 Year 2014 on Implementing Regulations of Law No. 6 of 2014 concerning the village and in the General Provisions Regulation No. 113 of 2014 concerning Financial Management of the village, which stated that the Financial Management of the Village is a whole activities that include planning, implementation, administration, reporting, financial accountability village. So with the autonomous rights of the village hopes to manage its finances independently. Better manage revenue and income sources also manages the budget expenditures. However, in reality many villages that have not been able to take advantage of these privileges. Dependence of funds from central and local government is still very strong. The village has not been able to optimize revenue sources based on the village by the wealth and potential of the local village. Formulation and implementation of the Budget of the Village (BV) should be filled with activities / programs needed by the community, for example, physical development activities. But sometimes implementation of physical development activities are not carried out in accordance with those contained in BV (among other less volume, less quality), even some who did not / have not been implemented.

Actually, the implementation of activities that do not correspond with those contained in BV will not happen if there is active involvement of Neighborhood Association and Citizens Association (NA/CA) from the planning phase (Rural development planning), implementation and supervision of the

construction of up pertanggungjawabannya. However, what happened is still difficult to involve the active participation of community representatives in this village NA/CA, because based on the facts that exist in the community, village governments often ignore the role of village representatives to not include them in development activities or the management of village finances.

The above description is not in accordance with Regulation No. 113 2014 in article II stating that the village finances are managed based on the principles of transparent, accountable, participatory and orderly and disciplined budget. Implementation of these regulations is an important step that should be done in order to realize the financial management of the village which has an important role in representing all activities, political and economic policies of the village administration. Because of financial management accountability village is one of effectiveness and efficiency of good governance. In this regard, the accountability of village financial management is defined as a part of a financial management system that provides financial information that is open to the public in the context of good governance and accountable management of resources as well as the implementation of policies for the achievement of the goals set.

Referring to the regulations on the management of village finances, financial management activities should the village government is compiling BV conducted with the participation of a part of the community (NA/CA), provides information on village finances are transparent and can be obtained by the public, the preparation BV to be adjusted the needs of the village, the village government is fully responsible for financial management, and the public, either directly or through a representative body to supervise the financial management undertaken by the village government.

Based on data from the village in 2015, the Village of Klompangan is a high potential village that the village has fertile agricultural land with flat topography or slightly tilted and are equipped with technical irrigation and supported by the potential physical and non-physical so it has a great ability to develop further , But if the terms of area and population, Klompangan village has an area of 9.2654 km² with a population of 10.475 inhabitants (1.130 inhabitants /

Km2) so that the village does not fall into the category Klompangan ideal region in the development of the construction. Community needs for rural development, the challenge of accelerating the development of autonomous village makes the background of how the village of Klompangan manage finances, whether carried out with the full understanding of the executor of village financial management and whether it is appropriate or not with the law and regulations regarding the management of village finances. Based on the information very interesting to do research on accountability in financial management of the village. Based on the above, then formulated the problem in this research is how accountability in financial management in the village of Klompangan village Ajung District of Jember?

2. Theoretical Framework

In Act No. 6 of 2014 on villages, accountability is seen as the overall process or activity carried village government to perform its obligations with a full understanding of the government apparatus villages conducted with compliance with laws and regulations. Based on Minister of Interior No. 113 2014 Article 1 is the overall financial management of the village are activities that include planning, implementation, administration, reporting, and financial accountability village. Management also called the management in a general sense is an art, skill or expertise. That is the art of the work done through other people or expertise to move people to do a job.

According to Arif (2007: 32) explain to Financial Management of Rural is the overall activities that includes planning, budgeting, administration, reporting, accountability, and financial oversight of the village. Village governments are required to manage the village finances in a transparent, accountable, participatory and orderly and disciplined. In addition, the village must be recorded in the financial accounting system correctly in accordance with the rules of financial accounting systems of government (Nurcholis, 2011: 82).

The village head as the head of the village administration is the village financial management authority and represents the village administration in

villages separated the ownership of property. The village head in implementing the financial management of the village assisted by the Technical Implementation of Financial Management of Villages (TIFMV), the village secretary and other village. Village Secretary acts as coordinator for the implementation of the financial management of the village and is responsible to the village head. The account holder of the village is the village treasurer. The village head village treasurer set by the decision of the village head. Each stage of the process of financial management of villages have rules that must be understood and implemented in accordance with a predetermined time limit.

Referring to government regulation of the financial management of the village, the village government planning rural development in accordance with its authority with reference to the planning district / city. Rural Development Plan includes RMTDP and VGWP arranged futures and defined by Regulation village. Rural Medium Term Development Plan (RMTDP) for a period of 5 (five) years, while the Annual Development Plan or the so-called Village Government Work Plan (VGWP) for a period of 1 (one) year. VGWP is an elaboration of the Medium Term Development Plan for the Village. Rural development planning is based on an agreement in the meetings whose implementation no later than in June of the current budget year. RMTDP set out in a maximum period of 3 (three) months after the inauguration of the village head.

Village Government Work Plan (VGWP) prepared by the village government in accordance with information from local government district / city indicative ceilings relating to the village and plan the activities of government, provincial governments, and local government district / city. VGWP the basis for the drafting of BV. The draft regulation on VGWP village discussed and agreed on by the Village Head and Village Consultative Body to be set into a village regulation on VGWP.

In the explanation of Soleh and Rochmansjah (2015), argued that after VGWP set then followed the process of preparing BV. Work Plan and Budget Plan set out in the VGWP used as a guide in its budgeting process. Budget Village

(BV) is an annual financial budget plan village government were set to organize programs and activities under the authority of the village.

Process BV accordance with the Regulations on management of village finances starts with communication of the proposed Regulatory activity budget to the Secretary of the Village by VGWP predetermined; then secretary of the village to draft Regulation concerning BV and deliver to the Village Head; The village head then put forward to the Village Consultative Body to be discussed and agreed. Draft Regulation Village on BV agreed at the latest in October of the current year between the Village Head and VCE; The next draft Regulations Village of BV that have been agreed as subsequently submitted by the Village Head to the Regent / Mayor through the district or other designation at the latest three (3) days since agreed to be evaluated; Regent / Mayor draft set of evaluation results BV maximum of 20 (twenty) working days from receipt of the draft regulation Village on BV; if regent / mayor does not provide evaluation results within the time limit then the Village Regulations apply by itself. In the case of Regent / Mayor declared the results of the evaluation of the Draft Regulation village BV not in accordance with the public interest and the legislation of higher Village Head perfecting least seven (7) working days after the receipt of the evaluation results. If the results of the evaluation were not followed by the village chief and village heads remains set Draft Regulation Village on BV into village regulations, Regent / Mayor cancels Village Regulations by the Decree of Regent / Mayor who once declared the ceiling BV previous budget year; Village regulations concerning BV set no later than December 31 of the current budget year. Regent / mayor in evaluating the draft Regulation of the village of BV may delegate to the district head. Further provisions regarding the evaluation delegation Draft Regulation Village on BV to the district head in Rule Regent / Mayor.

Explanation BPKP (2015) regarding changes BV to do in the event: the circumstances that led to do the shift between the types of spending, the circumstances that caused the remaining budget (RB) the previous year should be used in the current year, the addition and / or a reduction in rural incomes in the

current year, special events, such as natural disasters, political crisis, economic crisis, and / or prolonged social unrest, a fundamental change of policy of the Government and Local Government. BV changes can only be done once in a budget year. Procedures for the submission BV is generally the same as the procedures for determining BV. In terms of the Financial Assistance Provincial Budgets and Budgets Regency / City as well as grants and third party which is not binding to the village disbursed after enactment of Amendment Village of BV, then the change is accommodated and regulated by the Village Head of Change BV. Regulation on the Amendment village chief of BV will then be communicated to the VCE.

Based Financial Management Guidelines Bimkon Village BPKP (2015) in the implementation of village finances, there are some general principles that must be adhered which includes revenues and expenditures. This principle is such that all revenues and expenditures implemented through the village of Desa Cash Account. All revenues and expenditures of the village is supported by evidence of a complete and valid and signed by the Head of the Village and the Village Treasurer.

Furthermore, BPKP (2015) describes the Rural Finance Administration is recording the activities performed by the Treasurer in particular village. Village Treasurer shall keep records of all transactions that exist in the form of revenue and expenditure. Village Treasurer perform a systematic and chronological recording on financial transactions that occur. Village Treasurer keep records of all revenues and expenditures in the General Ledger for that is CASH. While transaction receipts and expenditures through bank / transfer is recorded in the Book Bank. Ledger Assistant Treasurer Tax used by the village to record the receipt of money from taxes and expenses recorded in the form of tax payment to the state treasury. In addition to recording in the General Ledger or Bank Book, Treasurer Village also posted revenue into book income details. Revenues in the recording book details useful to classify the details of the actual income received in order to be reported to the Realization Report BV. Recording all the receipts carried out properly and orderly. According to article 35 Regulation 113 of 2014,

the Village Treasurer shall be accountable for the money through accountability reports.

Based on Law and the ministerial decrees on the village, in carrying out their duties, authorities, rights and obligations in the financial management of the village, the village head has an obligation to report. The report periodic quarterly and yearly, which was delivered to the Regent / Mayor and there was also submitted to the VCE. The report details the Regent / Mayor (through sub-district head) and consists of a Semester Report realiasasi BV Implementation, Implementation Realization BV Accountability Report to the Regent / Mayor of the end of each fiscal year, Report on Utilization of Village Fund. While the Report to the Village Consultative Entities (VCE), which reports Realization Implementation Specification Accountability BV consists of Income, Expenditure and Financing.

Actual Implementation Accountability Report Fiscal Year End BV Each submitted to the Regent / Mayor through Camat consists of Income, Expenditure and Financing established by Regulation village. After the village authorities and VCE has agreed to the realization Accountability Report Implementation BV in the form of village regulation, then this Village Regulations submitted to the Regent / Mayor as an integral part of the management report Village Government. Realization Accountability Report Implementation BV as stated in the article 41 Regulation 113/2014, submitted no later than 1 (one) month after the fiscal year in respect. Implementation of the construction carried out by the village government should be informed including finances to the public. It was as a form of accountability which is the principle of management of village finances. Realization Accountability Report Implementation BV accordance with the provisions and public openness to the public is informed in writing to the media information that is easily accessible by the public, among others bulletin boards, community radio, and other information media.

3. Research methods

This descriptive qualitative study in order to describe in detail and interpret symptoms in every village financial management mechanism in the village of Klompangan. The strategy used in this study is a case study mentioned by Creswell (2013) is a research strategy in which researchers investigated carefully inside a program, event, activity, process, or group of individuals.

This research was conducted in-depth interviews, observation and documentation are carried out for two months from April 25 until June 25, 2016. The interview in the study carried out by several informants among others: Mr. Sofyan as Head of the village, Mr. Ansori as the village secretary, Mrs. Evi as Village treasurer, and Mr. Mudjiono as the Head of VCE. In this study, researchers recorded / recorded either in a structured or semi- structured. Researchers can also engage in a variety of roles, starting as a participant and non-participant to participant intact. Study documentation in this study focused on village data archives relating to the financial management of the village in the Klompangan village.

In this study using triangulation strategy. Denzin in Moleong (2007: 330) distinguishes four types of triangulation of them make use of the resources, methods, investigators and theories. In this study, four types of triangulation, the researchers used a technique examination by utilizing resources.

4. Results and Discussion

Financial management Village of Klompangan to achieve accountability in the implementation of each party or apparatus related to the financial management of the village in any implementation mechanism should be based on a solid understanding of the financial management of the village and executed with regulatory compliance of the financial management of the village from the planning phase to phase accountability.

5. Sub-Chapter One: Drafting BV in Klompangan Village

The village head was first elected office are required to compile Village Medium Term Development Plan (RMTDP) in accordance with the vision and mission in building the Village of Klompangan become more advanced and developed in all aspects. Based on that the village chief is required to formulate RMTDP as a first step or the early stages of the preparation of the Draft Regulation Village on BV. Rural Medium Term Development Plan (RMTDP) is an essence or essences beginning how the process of village financial management will be carried out. In the RMTDP there are government programs village next 5 years how the course of development and the governance and management of the village so as to achieve the medium-term objective. Determination RMTDP according to Regulation No. 113 of 2014 no later than 3 months since the inauguration of the chief. Mr. Sofyan as Klompangan village chief has made RMTDP as mandated by the Regulation on financial management of the village.

With the enactment of the RMTDP people can know the running of the government forecast period village next 5 years. Preparation of RMTDP not be separated from the regulations of the district, meaning the course of the village administration in the five years must be in accordance with the higher laws and does not deviate from the laws and regulations governing the financial management of the village. If they do not match then the RMTDP needed re-evaluation of the RMTDP order not to deviate from the rules that have been set. Based on that, Mr. Sofyan review the RMTDP Klompangan and adapt them to the regulations and the Act in force today, he explained:

Iyo wong wajib iku (Iya memang wajib itu), dasar penyusunannya ya Undang-Undang ya, karena memang sudah diamanatkan dengan Undang-Undang nomer berapa yang baru itu? nomer enam ya, PP-nya juga sudah ada revisi. Amanat Undang-Undang, tiga bulan setelah pemilihan kepala desa baru itu wajib menyusun rencana apa? RPJMD Rencana Pembangunan jangka menengah selama lima tahunan itu amanat

Undang-Undang seperti itu. Karena paling tidak RPJMDes itu adalah frame, apa namanya, etalase-etalase, pajangan-pajangan selama lima tahun, paling tidak dengan perencanaan lima tahun ini kan kita sudah bisa melihat arah pembangunan selama lima tahun itu seperti apa, artinya RPJM itu tidak bisa menyimpang dari RPJMKabupaten. Penetapannya awal, tapi barusan ini saya review lagi kaitan dengan RPJMDesnya karena emang diminta seperti itu dengan undang-undang yang baru awal dari dulu emang RPJM harus ada. [Iyo wong wajib iku (Yes indeed obligatory), basic preparation yes yes Act, because it is mandated by law how the new number? number six yes, regulation is also a revision. Mandate of the Act, three months after the election of a new village head was required to plan what? RMTDP medium-term plan development over the five-year mandate of the Act as it is. Because at least RMTDP it is a frame, what it's called, the storefront, the exhibits for five years, not least with the planning of this five-year right we can see the direction of development for five years is like, means RMTDP it can not deviate from RMTDP. Assignment beginning, but just now my review again linked to RMTDP because weve asked like that with the new law beginning from the first RPJM must exist].

This re-evaluation of the RMTDP will affect the process and mechanisms for financial management as the other villagers who mentioned that this RMTDP an early stage in the financial management mechanism of village. After making RMTDP, then Mr. Sofyan along Village Consultative Body (VCE) will develop in accordance with RMTDP VGWP based Rural Development Plan Meeting (Rural development planning). According to his opinion regarding RMTDP readjustment of the period resulted in delays in the preparation of the Village Government Work Plan (VGWP) which is based RMTDP. VGWP formation with consultation with VCE conducted in accordance with the regulations on the management of village finances. Preparation of VGWP not necessarily

correspond with the time of their establishment RMTDP that had been developed previously, Statement of Mr. Sofyan make these things:

Setelah RPJM nanti ke RKP, apa namanya, Rencana Kerja Pemerintah Desa. Tapi didesa itu bukan Rencana Kerja Pemerintah Desa, tapi Rencana Karepe Petinggi (Rencana kemauan kepala desa), tak kasi tau sampean (kamu) ya, RPJMDes baku sudah, sesuai aturan, serius ini kan RPJMDesnya. RPJM itu dasar hukumnya undang-undang tapi untuk menyusun ini adalah berangkat dari menyerap aspirasi ditingkat bawah tingkat dusun tingkat RT itu ada, apa yang dimau baik dibidang kesehatan, bidang pertanian, bidang keagamaan, pendidikan, ketika sudah tercover semua, ini kan sudah aturan ya, ranahnya pemerintah kepala desa ketika mengambil, memetik dari RPJMDes selama lima tahun kita ngambil ke RKP. Tapi saya memelesetkannya itu menjadi Rencana Karepe Petinggi, kenapa? Karena saya jabatan politis. Sejauh yang saya ambil di RKP itu tidak menyimpang dari RPJMDes itu tidak salah. Karepe petinggi itu, jika masyarakat butuh ini, walaupun ada ditahun terakhir, tapi ketika kebutuhannya dibutuhkan sekarang, kenapa tidak? Karepe petinggi tapi framenya tidak menyimpang dari RPJM ini. [After RMTDP later to VGWP, what the name implies, the Government Work Plan Village. But the village was not the Village Government Work Plan, but Rencana Karepe Petinggi (Plan willingness village head), do not know sampean cation (you) yes, raw RMTDP already, according to the rules, it's serious RMTDP. the legal basis of RMTDP for the legislation but to compile this is a departure from aspiration level below the level of village neighborhood level that there is, what desirable both in the field of health, agriculture, the fields of religion, education, when it covered all, it's been a rule yes , direction government village head when picking, picking off RMTDP for five years we take to VGWP. But I call it became Rencana Karepe Petinggi, why? Because my political position. As far as I take in the VGWP it does not deviate from RMTDP was not wrong. Karepe

Petinggi (willingness village head) that, if people need this, although there last year, but as the need is needed now, why not? willingness village head but the frame does not deviate from this RMTDP].

Based on the interview with him can be seen that the determination VGWP can be arranged outside the periods set out in the determination of RMTDP but do not deviate from RMTDP. Furthermore, Mr. Sofyan statement regarding the establishment of VGWP whose meaning he call it be *Rencana Karepe Petinggi* had the sense that VGWP a work plan established under the full authority of Mr Sofyan as the chief. In this case the formation VGWP which is the work plan short-term period of 1 year is certainly not deviate from RMTDP, but even in RMTDP annual plans that should be implemented in the last year but appropriate measures taken, Mr. Sofyan if the plan needs to be realized in time before period listed in RMTDP, then it is allowed and the full power of Mr. Sofyan as a village chief who is mentioned in the Act as the authority's financial management of the village. The policy was taken out of course taken into account earlier. VGWP formation mechanism described Mr. Sofyan does not deviate from the Act and the Regulations on the financial management of the village, according to the process set forth in the regulations on the management of village finances. Non-compliance mechanism with the Act and regulations village financial management occurs in the delay determination period VGWP Klompangan Village caused by a review of the previously mentioned RMTDP that affect the determination period VGWP.

Rural financial management mechanism is the preparation of the next Klompangan Draft Regulation Village on BV which is a step performed after the determination VGWP. After Mr. Sofyan set VGWP, Mr. Ansori village secretary then draw up Draft Regulation on BV based VGWP village. Draft Regulation Village on BV were then handed over to Mr. Sofyan to be discussed together and then the Village Consultative Body agreed. Determination draft regulation Village on BV are not running according to schedule which should result of conflict with the rules of the district and review of RMTDP had a direct effect on

the determination of VGWP that period Draft Regulation The village was joined late and not in accordance with the timetable should be.

In determining the draft regulation Village on BV, Village of Klompangan must be approved by the Regent through the evaluation phase. The results of the evaluation will be ditetapkan later than 20 days after such filing. If, within 20 days, it did not give the results of the evaluation, the draft regulation Village on BV can be passed into a village regulation. If the Regents did not approve the draft regulation of the village, Mr. Sofyan and VCE should evaluate the draft regulation of the village. If Mr. Sofyan did not evaluate the draft regulation, the Regent Village will impose a budget ceiling of the previous year.

6. Sub-Chapter Two: Implementation of the BV in Klompangan Village

Implementation Klompangan BV in the village in accordance with the Act and the regulations, where all revenues and expenditures made through cash accounts rural village. Programs and activities undertaken by the village recorded in BV as well as any income and expenditure on these programs and activities must be equipped with a complete and valid evidence. This is consistent with the results of interviews with Ms. Evi Puji Village Treasurer as Klompangan:

Semuanya dek, semua melalui rekening kas desa. Tapi kalau pelayanan enggak, kayak pelayanan dari masyarakat dari kas umum, ndak masuk. Kalau anggaran-anggaran semuanya masuk. Semua pemasukan dan pengeluaran kas itu harus dibuatkan surat bukti dari pemasukan pengeluaran itu, dilampiri dengan nota atau bukti kwitansi dan harus sepengetahuan Kepala Desa karena dalam hal ini saya selalu didampingi pak Kades sama staf yang lain biasanya pak Sekdes juga. [Everything bro, all through the village treasury account. But if the service not, like the service of society from the public treasury, not sign. If budgets are all entered. All inflows and outflows of cash that must be made proof of income that expenditure, accompanied by a memorandum or evidence of receipt and must be knowledge of the Village Head because in this case I

was always accompanied by the Village Head and other staff usually village secretary well].

In order to execute Klompangan BV in the village, the submission of disbursement of funds to carry out the activities must be accompanied by valid evidence and Budget Plan which previously had to be verified first by Ms. Evi as Treasurer of the Village and Mr. Ansori village secretary Klompangan. Referring to the implementation of activities in accordance with BV, operational responsibility for the actions that cause the load expenditure budget ledger activities by using activities as a form of accountability for pelaksanaak these activities. Based on the Budget Plan, operational submits a Request for Payment (RP) to Mr. Sofyan accompanied by a Statement of Expenditure Responsibility and attachments evidence of a legitimate transaction.

Further associated with the filing of the implementation of the payment, Mr. Ansori coordinator TIFMV obliged to examine the completeness of payment requests submitted by the implementing activities, and then test the correctness of the calculation of the bill at the expense BV listed in the payment request. After that Mr. Ansori test the availability of funds for such activities, and if the submission of payment requests that have not qualified diteteapkan Mr. Ansori entitled and obliged to reject the payment of a request. The next payment of a request approved by Mr. Sofyan based on the results of verification of Mr. Ansori, then Ms. Evi make payments and expense account.

Related to the revenue collection of the village, Mr. Sofyan has implemented in accordance with the terms set out in the regulations and in accordance with the Law on the financial management of the village, even according to Mr Sofyan levies in the village who had made rules just now should not be raised again. Mr. Sofyan stated that harvesting was his duty has been adjusted to the fact the field. Mr Sofyan explained:

Sebetulnya pungutan di desa itu hampir tidak ada ya di, Kecuali surat-surat itu apanya yang mau dipungut. Wong masyarakat sekarang dimintai

sewu ae wes ngunu (seribu saja sudah seperti itu) , malah lebih suka dimintai nasi, ini fakta dilapangan ya. Mungkin kalau bicara teori partisipasi masyarakat, oke teori, tapi fakta dilapangan. Aku bangun jalan misalnya, memang disitu juga kalo bisa, ini Cuma pancingan saja diharapkan bisa muncul partisipasi walaupun tidak dalam bentuk pungutan, tapi partisipasi itu semen misalkan, nyumbang semen, karna memang ada proyek itu yang saya minta harapannya agar masyarakat berpartisipasi dalam bentuk nyumbang, tapi jika bicara uang masyarakat sudah ndak mau , tapeh mon epentaeh nasek (tapi kalau dimintai nasi), epentaeh lemaebuh (dimintai lima ribu) merasa keberatan orang itu, tapi kalau dimintai nasi sepuluh bungkus dia mau. Ndak ngerti saya pola pikirnya apa padahal nasi sepuluh bungkus itu lebih mahal dari lima ribu. Bisa jadi karna ketidakpercayaan masyarakat pada pemerintahnya, karna mungkin takut dikorup, atau mungkin masyarakat ini pikirannya kalau uang untuk uang saku anak gitu kan, yowes, beras iku wes masak'en (yasudah beras itu saja dimasak), kan gitu kan bisa seperti itu. Tapi yang namanya pungutan itu ndak ada. malah pungutan yang diVillage Regulationskan saja saat ini sudah tidak boleh memunculkan kaitan dengan kependudukan, ini didesa gak ngerti saya dikecamatan. [Actually levy in the village was virtually nothing, except the letters ass wants levied. society is now held sewu ae wes ngunu (just thousand rupiah is like that), instead preferred rice held, this fact the field yes. Maybe if you talk to the theory of community participation, okay theory, but the fact the field. I woke up the road, for example, is there also if you can, it's just provocation alone is expected to appear participation, although not in the form of levies, but the participation of the cement for example, donate cement, because there is a project that I'm hope that the community participates in the form of chip in, but if you talk to people already do not want money, tapeh mon epentaeh nasek (but if held rice), epentaeh lemaebuh (held five thousand rupiah) objected that person, but if ten packs of rice held he wants. I don't know what the mindset is ten packs of rice

when it is more expensive than five thousand rupiah. It could be because the public distrust in the government, because fear may be corrupted, or maybe the public's mind if the money for child allowance so right, *yowes, beras iku wes masak'en* (alright, rice was just cooked), do so right to be like that. But the name of the levy was not there. instead levy made rules just now should not generate relation to population, this village in the district do not understand me].

The fact that there is in the community Klompangan village not the same as the existing theories regarding community participation. Village Community Klompangan its participation in the development process or the execution of the financial management of the village, preferring to include participation by donations consumption in implementing the activities of in the form of money or goods helper activity.

Withholding Income Tax and other taxes by Ms. Evi mandatory and then deposit all revenues cuts and taxes levied to the account of the State Treasury in accordance with applicable regulations. Treatment related to remaining balance budget has been implemented in accordance with the mechanism in accordance with the legislation on the management of village finances. The Remaining Budget (RB) in the village of Klompangan This can happen because the revenue is greater than expenditure and the excess is recorded and can be used in the coming budget year. RB can be used to cover the budget deficit if it occurs, and to fund further activities at the expense of direct expenditure or other obligations. Mr. Sofyan added that RB recorded also happened as a result of the incentives that are not channeled annually and the funds can be used for other purposes.

Regarding the treatment of the Reserve Fund, the Reserve Fund is recorded in another account and on behalf of the Reserve Fund singled out the village government. In the use of the Reserve Fund can not be used to finance activities outside the established in the Regulation of the village and the reserve fund has been created in accordance with the estimates have been adjusted to finance the implementation of the activities that have later. But for the village of

Klompangan has not formed a reserve fund from previous years, the village of Klompangan will bring it on BV in this year accordance with the instructions of Law and the regulations at this time.

Klompangan village for the previous year are not allocated to the Reserve Fund. According to information Mr. Sofyan, the Reserve Fund is a relative thing for every village, because the circumstances of each village is not equal to one another. The difference according to him is the basis why Klompangan village for years and do not include or allocated to the Reserve Fund. Determination of the Reserve Fund must be adapted to the existing situation and potential that will occur in each budget year, it became the basis for the calculation and determination of the Reserve Fund in BV. The village itself in 2016 Klompangan this form and enclose their Reserve Fund in BV Rp 10,000,000. The Reserve Fund will be used in case of unexpected events such as natural disasters and other unexpected things.

Mr. Sofyan statement regarding the Reserve Fund that are not included in the previous year BV because according to him to unexpected events such as natural disasters when there can be handled directly by the social services district if the village government reported it. Rapid handling of the District Government gives reason for Mr. Sofyan not budgeted BV Reserve Fund in previous years. But for 2016 in accordance with the Act and the Regulations on the financial management of the village, the village of Klompangan specify your budget to the Reserve Fund.

7. Sub-Chapter Three: Changes of BV in Klompangan Village

According to the Regulations on the management of village finances, BV changes can occur due to the circumstances that caused the shift between the types of spending, the addition or subtraction of income, the circumstances that caused the Remaining Budget (RB) the previous year is used in the current year, a state of emergency. It is the same as the mechanism of change BV Klompangan village.

Based on the interview with Mr. Sofyan, Mr. Ansori and Mr. Mudjiono, changes BV Klompangan village can occur if there are changes in expenditure or revenue that converts part of the BV. Changes that can occur due to an increase or reduction in income, the use of funds RB last year for the current year and in case of unexpected things such as natural disasters or changes in government regulations and policies. Mr Ansori explanation by stating the following:

Ya begini, APBDesa bisa dirubah itu Cuma satu kali selama periode anggaran, itu biasanya karena ada perubahan belanja atau bisa juga ada peraturan baru seperti undang-undang yang baru misalnya yang bisa merubah isi dari APBDesa itu. [Yes this time, BV can be changed it's just one time during the budget period, it is usually because there are changes in spending or it could be a new regulation such as new legislation, for example that can change the contents of the BV].

BV changes can only be done once in a budget year in accordance with the results of interviews with sources mentioned above. If there is a change in BV, Mr. Ansori draw up Draft Regulation Village on the Amendment BV and conveyed to Mr. Sofyan together VCE to be discussed and agreed upon. Draft Regulation Village on the Amendment BV mutually agreed upon will then be submitted to the Regent to be evaluated and determined to be of Village Regulations. BV change mechanism is carried out together with the mechanism for setting BV previously conducted in accordance with the Act and regulations on the management of village finances.

8. Sub-Chapter Four: Rural Financial Administration Klompangan

The mechanism of financial administration of the village of Klompangan are in accordance with the provisions of the Act and regulations on the management of village finances. As the interview is not mentioned previously there are several documents that must be made in the administration. The documents are created and compiled by the Treasurer Village in the budget period

as explained in interviews conducted over the administration mechanism all in accordance with those contained in Regulation No. 113 of 2014.

Village Treasurer shall implement the revenue and expenditure administration by using the general book, cash book and bank book tax helpers, especially for revenue and income details of financing using books and books detailing the financing. Mrs. Evi as Treasurer of the Village did a systematic and chronological recording on financial transactions that occur. The administration was conducted by Ms. Evi done in a simple way in the form of bookkeeping yet using accounting journals. Mrs. Evi gives the following explanation:

Gini dek, pendapatan dan pengeluaran yang ada, semuanya dicatat dalam buku harian yang saya pegang, terus nantinya direkap dalam buku kas umum. Nanti di akhir saya akan melaporkan dan mempertanggungjawabkannya kepada pak kades. [like this bro, revenues and expenditures, are all recorded in the diary which I hold, will continue to be recapitulated in the general book. Later in the end I will report and be accountable to the village head].

From interviews obtained information that Ms. Evi as Treasurer of the Klompangan Village has carried out its duties and responsibilities associated with the financial administration of the village. The mechanisms implemented by Ms. Evi accordance with the information in the Law and regulations on the management of village finances. In conducting the financial administration of the village, Ms. Evi record every receipt and expenditures happened and must be supported by evidence that is complete and valid. Recording is done starting with evidence of both revenue and expenditure transactions recorded in the Diary Assistant, and then inserted into the General Ledger. In the village administration documents Klompangan not use additional book as object granularity receipts or expenditures for the General Ledger is contained at the same object details of receipts and expenditures.

As control over the administration of which was conducted by Ms. Evi as Treasurer of the Village, Ms. Evi required to account for the receipt and expenditure of money through an accountability report to Mr. Sofyan as the chief. Attach to the Accountability Report Diary Assistant, General Ledger and valid evidence.

9. Sub-Chapter Five: Accountability Implementation BV in Klompangan Village

Implement the whole village BV either Mr. Sofyan as village chief, Mr. Ansori village secretary, Ms Evi and VCE Village Treasurer is responsible for the implementation of the BV. Financial management is inseparable from the village of reporting and accountability of financial management of the village.

From the results of interviews with Mr. Sofyan, Mr. Ansori, Ms. Evi and Mr. Mudjiono, Klompangan village in the manner of filing of the Draft Regulation on Accountability Implementation BV and Village Heads Draft Decision in accordance with those contained in the Act and the Regulation on financial management of the village. Mr Sofyan said:

Untuk penetapan pertanggungjawaban pelaksanaan APBDes, penetapan tersebut dilakukan Kades kepada bupati sebetulnya, tapi dihadapkan kepada BPD dulu terhadap apa yang telah dilakukan dari APBDes yang ada itu, sudah terealisasi semua atau tidak, kalau memang tidak terealisasi apa masalahnya, kelebihan itu di SILPAkan di APBDes tahun yang akan datang. Jangka waktu penyampaiannya itu pada waktu tahun berjalan karena itu harus diperdeskan juga, Perdes pertanggungjawaban. Itu kan berarti untuk yang tahun yang kemarin harus diperdeskan juga, pertanggungjawaban itu harus dibikin walaupun kadang-kadang lebih ke bulan satu gak masalah. Karna apa? Karena itu menjadi syarat pengajuan pencairan untuk tahun yang akan datang, berarti kan harus dibikin sebelumnya gitu lo. [For the determination of accountability of the BV, such determination made Village Head to the regents in fact, but

faced with VCE used for what he has done from BV that there was, already realized all or nothing, if it is not realized what the problem is, excess of it in RB in BV year which will come. The term of delivery was on time for the current year should made rules also, rules accountability. That means that the last year for which must made rules also, that accountability must be constrained even though sometimes it's not a problem for one month. Because what? Because it is the requirement of filing disbursement for years to come, it means that must be made before that].

The accountability mechanisms begins with the creation of the Village Draft Regulation on the Implementation Accountability BV and Draft Decision Village Chief on Village Chief Accountability conducted by Mr. Ansori. The draft Regulation of the village and then submitted to Mr. Sofyan and discussed with VCE for approval together. If agreed upon and then submitted to the Regent to be evaluated and then made the Village Regulations on the Implementation Accountability BV. The village of Klompangan based explanation for Mr. Sofyan, filing a draft regulation on Accountability Implementation village BV made until one month after the fiscal year ends. According to the explanation, Mr. Sofyan Village Regulations on the Implementation BV Accountability must be submitted to the Regent after the Village Regulations set. This is related to the filing requirements disbursement of funds coming year. This means that every process and financial management mechanisms villages conducted by the village government are all related and continuous.

Klompangan village government as a form of village financial management accountability and public openness, inform Accountability Report Implementation BV to the public in writing by the board as a announcements media easily accessible information society. Each village financial management mechanism in the village of Klompangan do conform with the Act and regulations concerning the financial management of the village and carried out with full understanding of the parties implementing the financial management.

10. Conclusion

Rural Financial Management Mechanism Klompangan performing well overall. Mechanisms and procedures that run in the stage of planning and budgeting village finances related to the preparation of the Draft BV not in accordance with Law No. 6 of 2014 and Regulation No. 113 of 2014, as in the phase of VGWP and Preparation Plans Legislation Village (PLV) about BV carried out does not comply with the deadline specified in the Act and regulations on the management of village finances. Such differences regarding the determination period RMTDP which resulted in the determination period VGWP and of course also resulted in the period of creation and establishment of the Draft Regulation Village on BV.

This led to indiscipline in financial planning and budgeting processes village in the Village of Klompangan guided by the law and regulations on the financial management of the existing village. As for each procedure and mechanism of implementation BV, BV changes, financial administration and accountability of BV, fully implemented in accordance with the legislation and a full understanding of village government officials involved in the process of financial management Klompangan village.

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