IS IT IMPORTANT TO MANAGE AND IDENTIFY VILLAGE WEALTH AS A FIRST STEP TO BECOMING A VILLAGE SUSTAINABILITY?

A.A. Ketut Jayawarsa
Komang Adi Kurniawan Saputra
A.A. Sri Purnami

ABSTRACT

This study aims to analyze the effect of village wealth management and identification of village assets on village sustainability. This study was conducted in one district in Bali, namely Buleleng Regency which was identified as one of the districts with the most villages managing village funds. The population is 129 villages and the total population is used as the research sample which is called the saturated sample. Data collection techniques used surveys with questionnaires to village leaders or village government heads. The data analysis technique uses statistical assistance, namely the multiple linear regression technique. The results of the study stated that the variables of village wealth management and identification of village assets had a positive influence on village sustainability. It becomes evident that in the village it is necessary to identify the wealth of the village to clarify the territorial boundaries between villages or to clarify the steps of the village to develop its economy. The contribution of this research to policy making in determining village wealth governance regulations and becomes the basis for the emergence of new tasks for village assistants to help identify historical assets and their ownership so that there are no disputes in the future.

Keywords: village management, village funds, village wealth governance, village sustainability

PRELIMINARY

Sustainable development can be interpreted broadly as activities in an area to meet the needs of development in the present without endangering the carrying capacity of resources for future generations to meet their needs. The challenge of sustainable development is to find ways to increase welfare while using natural resources wisely. Quoted in the literature www.sustainable.org, sustainable development is a strategy in which communities seek economic development approaches that also benefit the local environment and quality of life (Gray, 2010). Sustainable development provides a framework within which people can use limited resources efficiently, create efficient infrastructure, protect and improve the environment and quality of life, and create new businesses to strengthen their economy (Figueroa B. et al., 2010). This can help create healthy communities that can sustain future generations. In the era of globalization, which is getting stronger, it must also be balanced with awareness in solving the problem of inequality in natural resources (Tiwari & Joshi, 2014). Development policies should pay more attention to the need to reorganize the basis of the asset management system in the region, especially in rural areas. The rearrangement of the area is more in the form of integration into dual use, namely increasing economic value, preserving the environment or ecosystem and strengthening local social and cultural structures (Alvino et al., 2021; Lima et al., 2021).

Nowadays, in the context of sustainable rural development or realizing a Sustainable Village, resource management in the village must be carried out in a pattern that ensures environmental sustainability and maintains biological balance (L. K. Y. Dewi, 2014; Jayawarsa et al., 2021). In maintaining the preservation of nature and improving the quality of natural resources, an efficient and sustainable resource utilization model can be applied. National development planning in rural areas is concerned with determining how, where and when human development occurs, which affects the use of natural resources. In preparing a village development plan, it is very important to be oriented towards improving the sustainability of the life of the village community (Li et al., 2018).

For this reason, in realizing sustainable village development, cooperation between the central government and local governments is needed in an effort to provide quality infrastructure that is in accordance with the needs of rural communities (Bößner et al., 2019). But in fact, the provision of village infrastructure is not a top priority in national development so that the quality of life in rural areas does not increase and even decreases. One of the things in realizing sustainable village development is the need for independent village development by utilizing available resources, managing village wealth properly and correctly identifying the wealth owned by the village (Fu et al., 2020).

The village government as a dominant element of the village needs to have a set of income and wealth. Without the support of these elements, the Village Government will find it difficult to carry out its duties (Humphreys et al., 2019; Vel & Bedner, 2015). In fact, it shows that the management of village wealth in particular has not been running as expected, because there is no single guideline that can be used. As an overview of the overall implementation of the management function in its management. So far, the management of village wealth has been limited to recording (Saputra, Sara, et al., 2019; Wu et al., 2020).

Based on village regulations in Indonesia, village assets are village assets derived from the village's original wealth, which are purchased or obtained at the expense of the Village Revenue and Expenditure Budget and other legitimate rights (Ekayani et al., 2020; Sara & Saputra, 2021). Village assets can be in the form of village treasury land, customary land, village markets, animal markets, boat moorings, village buildings, fish auctions, agricultural product auctions, village forests, village springs, public baths, and other village assets. Furthermore, these assets can be managed properly to be able to increase the village's original income so that it can improve the economy in the village and towards an independent village. To achieve optimal asset utilization, asset life cycle management is required Given the importance of managing village-owned assets (Saputra, Sara, et al., 2019).

Several villages in Bali-Indonesia face several problems related to the utilization of village assets and their management, for example in some villages it is still unclear the source of funds provided for the utilization of village assets and the function of the Village Consultative Body in cooperation with the Village Head in drafting village regulations in the utilization and

management is not yet optimal village wealth (Atmadja & Saputra, 2018; Saputra, Sara, et al., 2019; Sara et al., 2021). This is stated in a village regulation which contains the management of village property which is discussed by the village head with the Village Consultative Body based on the procedures for managing village property as regulated in government regulations (Atmadja et al., 2018; Vel & Bedner, 2015; Wu et al., 2020).

LITERATURE REVIEW

Sustainability Village

Theoretically, the increase in the income of rural communities can be in line with efforts to improve the rural environment. This can be achieved on the condition that the rural community is aware of the importance of the environment as part of welfare. To achieve this, it takes stages that require patience. Information about the importance of the environment, education and training about the environment are expected to increase the awareness of rural communities. One thing that is important is non-agricultural enterprises in rural areas (Fu et al., 2020; Jayawarsa et al., 2021). This is because in general most farmers have a narrow area of land that has been done intensively. This increase in non-farming income is expected to reduce the intensity of farming, which in turn will reduce pollution of rural resources (Akinwumi et al., 2019).

Sustainable Village is the management of resources in the village must be carried out in a pattern that ensures environmental sustainability and maintains biological balance. In maintaining the preservation of nature and improving the quality of natural resources, an efficient and sustainable resource utilization model can be applied (Lako, 2018; Minton et al., 2015). The Sustainable Village concept can maintain a stronger village function, namely as a provider and as a national food reserve as well as maintaining the quality of the local ecology (Figge et al., 2002; Predana et al., 2020). In realizing sustainable village development, cooperation between the central government and local governments is needed in an effort to provide quality infrastructure that is in accordance with the needs of rural communities (Richter, 2019).

Village Wealth Identification

Village Original Wealth, namely, consisting of: village treasury land, village market, animal market, boat, village building, fish auction managed by the village, auction of agricultural products (Saputra et al., 2020). Management of village assets is carried out based on appropriate regulations, in which these activities can be in the form of utilizing village treasury land, and other activities mentioned in Permendagri Number 1 of 2016. In its management, it is very important for villages to refer to village asset management guidelines in managing village assets (Atmadja et al., 2021; Paellorisky & Solikin, 2019). Village assets can be in the form of village treasury land, communal land, village market, animal market, boat moorings,village buildings, fish auctions, auctions of agricultural products, village-owned forests, village-owned springs,public baths, and other assets belonging to the village (Atmadja et al., 2021; Sujana et al., 2020).

Village Wealth Management

Management of village assets is carried out based on functional principles, legal certainty, transparency and openness, efficiency, accountability, and value certainty (Ekayani et al., 2020; Xu et al., 2018). According to Permendagri 1 of 2016, the Government has again issued a regulation on Village assets. Village Assets are regulated by Minister of Home Affairs Regulation Number 1 of 2016 issued on January 15, 2016. Village Asset Management is a series of activities ranging from planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, development, supervision and control of Village assets (Ash-shidiqqi & Wibisono, 2018; Saputra, Sara, et al., 2019).

METHOD

The sampling technique used purposive sampling with certain criteria, namely village officials who were in direct contact with village asset management. The research design used in this study is a survey method. The survey research design was that each village head's office was visited in person and given a questionnaire. The number of villages that meet the sample criteria as participants in this study is 129 villages. The reason for selecting this sample is because of the specifications of the research carried out to make it easier to observe the implementation of the steps towards village sustainability. The number of samples used in this study amounted to a total population of 129 respondents. Primary data in this study is data obtained and collected directly from the research site through a questionnaire given to respondents, while the questionnaires used are sourced from previous studies and the manufacture of questionnaires with modifications through applicable theories and regulations, and adapted to the needs of the object of research and indicators that have been tested for validity and reliability. Before analyzing the data, an instrument test was conducted, namely the validity and reliability test as well as the classical assumption test of multicollinearity, heteroscedasticity, and normality test. Meanwhile, to test the relationship between the variables of asset management quality and asset identification on village sustainability, multiple linear regression was used with the OLS (Ordinary Least Square) model. This method is one way to calculate the unbiased statistical regression coefficient, efficiency, and consistency.

RESULTS AND DISCUSSION

In this study, data collection was carried out by distributing 129 questionnaires to villages in Buleleng Regency with 129 respondents, namely the Village Head. The questionnaires returned within 4 weeks were 100 questionnaires. Details of respondents who participated in filling out the questionnaire by gender: 98 male and 2 female. The results of testing the validity and reliability of the instrument indicate that the instrument used in this study is valid and reliable, as indicated by the value of the item-total variable correlation coefficient greater than 0.3 and a significance less than 0.05. The results of the reliability test showed that the Cronbach alpha value for all variables used in this study was more significant than 0.70.

The results of normality testing with the Kolmogorov Smirnov Test One Sample test showed the Asymp. Sig (2-tailed) results of 0.336, which was higher than 0.05, so it was said to be normally distributed data. The results of the calculation of tolerance values indicate that all independent variables have tolerance values, each of them equal to 0.992, more significant than 0.10. VIF value calculation results also show that all independent variables have a VIF value <10, each of which is 1.00, so it can

be concluded that there are no symptoms of multicollinearity between the independent variables. Meanwhile, the heteroscedasticity test results showed that all variables were not significant at 0.05, so it can be concluded that there was no heteroscedasticity.

The results of the research variable regression test state that the summary model shows an R2 adjustment of 0.887, meaning that 88.7% of the variation in village income variables can be explained by variations in the two independent variables, namely management and identification, while the rest (100% - 88.7% = 1.2%) is explained by other causes outside the model.

Table 1. Coefficient of Determination

Model	R	R Square	Customized R Square	Std Error of Estimate
1	.948(a)	.581	.887	6.238

Based on the ANOVA test table or the F test, the calculated F value is 0.314 with a probability of 0.000. Because the probability is much smaller than 0.05, it can be concluded that the regression coefficient of the management and identification variables is not equal to zero, or that both independent variables simultaneously affect the increase in village original income. This also means that the coefficient of determination R2 is not equal to zero or can be interpreted as significant.

Table 2. Simultaneous Significance Test (Statistical Test F)

Model		Number of Squares	df	Square Average	F	Sig.
1	Regression	2.022	2	1.011	.314	.000(a)

From the results of the regression test also obtained significant results with the T test which states that of the two independent variables included in the model, it turns out that all variables, namely management and identification, have a significant effect, this can be seen from the probabilities of the two varying significances. The management variable has a significance value of 0.000, and the identification variable is 0.001. So it can be concluded that the sustainability village variable is influenced by asset management and asset identification with the following mathematical equation:

Village Income = 18,853 + 0.203 management + 0.024 identification

Table 3. Individual Parameter Significance Test (Test Statistics t)

Model		Nonstandard Coefficient		Standard Coefficient	T	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	18,853	3,804		4.956	.000
	Management	.203	.072	-.024	-.209	.000
	Identification	.024	.056	-.006	-.012	.001

The asset management variable has a significance value of 0.000 <0.05. So that effective village wealth management has a positive and significant impact on the government's goal to make the village a sustainable village. The significance value of the identification variable is 0.001 < from 0.05, indicating that the asset identification variable has a positive and significant effect on the government's goal to realize a sustainable village. Analysis of research data states that asset management and identification have a significant effect on village sustainability (Cho & Patten, 2013; Thornton, 2013). This means that good and targeted asset management is a trigger in realizing a sustainable village. The goal of asset management going forward is to ensure sustainable village government capacity development, so that they are required to be able to develop or optimize asset management to realize a sustainable village (Saputra, 2020). So the village government must understand what needs to be done to optimize the assets it has to make it a sustainable village, especially in this case are fixed assets (Sara & Saputra, 2021). Management of village assets is one of the determinants of healthy business performance, so there needs to be an optimization analysis in asset valuation, namely: inventory, legal audit, asset valuation, as well as supervision and control, which if done properly and accurately will provide great benefits for the government in increasing effectiveness and efficiency as well as creating added value in a more orderly, accountable and transparent asset management (Sara et al., 2020). So the village government must understand what needs to be done to optimize the assets it has to make it a sustainable village, especially in this case are fixed assets (Sulista, 2019).

Management of village assets is one of the determinants of healthy business performance, so there needs to be an optimization analysis in asset valuation, namely: inventory, legal audit, asset valuation, as well as supervision and control, which if done properly and accurately will provide great benefits for the government in increasing effectiveness and efficiency as well as creating added value in a more orderly, accountable and transparent asset management (Atmadja & Saputra, 2017; P. E. D. M. Dewi et al., 2017). So the village government must understand what needs to be done to optimize the assets it has to make it a sustainable village, especially in this case are fixed assets. Management of village assets is one of the determinants of healthy business performance, so there needs to be an optimization analysis in asset valuation, namely: inventory, legal audit, asset valuation, as well as supervision and control, which if done properly and accurately will provide great benefits for the government in increasing effectiveness and efficiency as well as creating added value in a more orderly, accountable and transparent asset management (Saputra, Anggiriawan, et al., 2019; Wu et al., 2020).

It is very important to manage village assets so that the village wealth can be counted which will later be used for the welfare of the village community towards a sustainable village. If village wealth is not managed properly, various problems will arise, for example village assets or assets that are used by other parties and for their own interests (Kumar, 2004). The problem that arises is who records and reports these assets and who performs maintenance (Santika et al., 2021). Many Village officials are confused about how to treat Village assets used by other parties. Utilization is the utilization of Village assets that are indirectly used in the context of carrying out village government tasks and do not change ownership status as regulated in Regulation of the

Minister of Home Affairs of the Republic of Indonesia No. 1 of 2016 concerning Village Asset Management. It should be explained the substance of the asset used by the party is rented or borrowed (Le Guen et al., 2018).

Identification can help the village government to calculate village wealth. The identification provides a clear picture of how much wealth the village has that can be utilized. Problems often occur in the identification of village assets. There are many cases in several villages that there are assets that are not identified (Vaishar & Šťastná, 2019). Assets that can no longer be used can be chosen by several alternatives, namely assets that are discarded or written off, donated to other parties, exchanged or sold. Assets that have been discarded or written off, given to other parties, exchanged or sold must be removed from the asset books and not included in the Village net worth report (Trier & Maiboroda, 2009). Buildings that are built and unfinished must be reported as buildings in the process of construction at the cost of the costs already incurred for the construction process. This happens because the quality of human resources in the village is not yet qualified (Eliason, 1999). There are still many Village apparatuses that are not clear on how the accounting treatment for Village assets will be. How to treat assets that can no longer be used, assets used by other parties, assets under construction and completion, the cost of assets. This lack of understanding can lead to mistakes and carelessness that have an impact on legal problems (Hwang et al., 2018).

One of the things in realizing sustainable village development is the development of independent villages by utilizing available resources (Ulluwishewa, 1991). An independent village is a village that can meet the need for basic infrastructure and basic needs, and can prosper the community in a sustainable manner, namely using and utilizing resources to meet current needs by paying attention to social, economic, and environmental aspects so as not to sacrifice the needs for future generations. Patterns of human, physical, social and economic development greatly affect sustainability at the local and global level (Jashimuddin & Inoue, 2012). Independent villages can be developed in accordance with the potential of the village, including agriculture, livestock, mining, nature tourism or villages as tourist destinations and so on. One of the potential for economic improvement for villagers, village areas can be used as tourist destinations or tourist villages (Kim, 2005). The potential of natural natural resources, community customs that are still maintained and the simple life of rural communities can be used as assets for the development of alternative tourism.

CONCLUSION

Management and identification of village wealth is important in realizing a sustainable village. The sustainability village is the main goal of the government to prosper the community. This has become a reality that the Indonesian government has agreed with other countries in the world, namely the Sustainable Development Goals (SDGs), which is a global action plan agreed by world leaders, including the world, to end poverty, reduce inequality and protect the environment. As part of efforts to achieve the target of national sustainable development goals (SDGs) down to the village level, the Ministry of Villages, Development of Disadvantaged Regions and Transmigration issued regulation no. 13 of 2020 which focuses on the village SDGs. This regulation regulates the priority of using village funds in 2021 which also focuses on efforts to achieve the SDGs. Regulation Number 13 of 2020 is motivated by thoughts related to the national development model based on Presidential Regulation Number 59 of 2017 related to the implementation of achieving sustainable national development goals. The results of this study support the government's program to realize sustainable villages as a priority with the goal of community welfare and independent villages.

REFERENCE

Akinwumi, I. I., Domo-Spiff, A. H., & Salami, A. (2019). Marine plastic pollution and affordable housing challenge: Shredded waste plastic stabilized soil for producing compressed earth bricks. *Case Studies in Construction Materials*, *11*, e00241. https://doi.org/10.1016/j.cscm.2019.e00241

Alvino, F., Di Vaio, A., Hassan, R., & Palladino, R. (2021). Intellectual capital and sustainable development: a systematic literature review. *Journal of Intellectual Capital*, *22*(1), 76–94. https://doi.org/10.1108/JIC-11-2019-0259

Ash-shidiqqi, E. A., & Wibisono, H. (2018). Corruption and Village : Accountability of Village Fund Management on Preventing Corruption (Problems and Challenges). *Journal of Indonesian Legal Studies*, *3*(02), 195–212.

Atmadja, A. T., & Saputra, K. A. K. (2017). Pencegahan Fraud Dalam Pengelolaan Keuangan Desa. *Jurnal Ilmiah Akuntansi Dan Bisnis*, *12*(1), 7–16.

Atmadja, A. T., & Saputra, K. A. K. (2018). Determinant Factors Influencing The Accountability Of Village Financial Management. *Academy of Strategic Management Journal*, *17*(1), 1–9.

Atmadja, A. T., Saputra, K. A. K., & Koswara, M. K. (2018). The Influence Of Village Conflict, Village Apparatus Ability, Village Facilitator Competency And Commitment Of Local Government On The Success Of Budget Management. *Academy of Accounting and Financial Studies Journal*, *22*(1), 1–11.

Atmadja, A. T., Saputra, K. A. K., Manurung, D. T. H., & Wulandari, R. (2021). Factors That Influence Financial Management : A Case Study in Indonesia. *Journal of Asian Finance, Economics and Business*, *8*(6), 1203–1211. https://doi.org/10.13106/jafeb.2021.vol8.no6.1203

Bößner, S., Devisscher, T., Suljada, T., Ismail, C. J., Sari, A., & Mondamina, N. W. (2019). Barriers and opportunities to bioenergy transitions: An integrated, multi-level perspective analysis of biogas uptake in Bali. *Biomass and Bioenergy*, *122*(January 2018), 457–465. https://doi.org/10.1016/j.biombioe.2019.01.002

Cho, C. H., & Patten, D. M. (2013). Green accounting: Reflections from a CSR and environmental disclosure perspective. *Critical Perspectives on Accounting*, *24*(6), 443–447. https://doi.org/10.1016/j.cpa.2013.04.003

Dewi, L. K. Y. (2014). Modeling the Relationships between Tourism Sustainable Factor in the Traditional Village of Pancasari. *Procedia - Social and Behavioral Sciences*, *135*, 57–63. https://doi.org/10.1016/j.sbspro.2014.07.325

Dewi, P. E. D. M., Saputra, K. A. K., & Prayudi, M. A. (2017). Optimalisasi Pemanfaatan dan Profesionalisme Pengelolaan Aset Desa dalam Meningkatkan Pendapatan Asli Desa. *Jurnal Ilmiah Akuntansi*, *2*(2), 129–147.

Ekayani, N. N. S., Sara, I. M., Sariani, N. K., Jayawarsa, A. A. K., & Saputra, K. A. K. (2020). Implementation of good corporate governance and regulation of the performance of micro financial institutions in village. *Journal of Advanced Research in Dynamical and Control Systems*, *12*(7), 1–7. https://doi.org/10.5373/JARDCS/V12I7/20201977

Eliason, R. N. (1999). Towards sustainability in village health care in rural Cameroon. *Health promotion international*, *14*(4), 301-

306.
Figge, F., Hahn, T., Schaltegger, S., & Wagner, M. (2002). The Sustainability Balanced Scorecard – linking sustainability management to business strategy. *Business Strategy and the Environment*, *11*(5), 269–284. https://doi.org/https://doi.org/10.1002/bse.339
Figueroa B., E., Orihuela R., C., & Calfucura T., E. (2010). Green accounting and sustainability of the Peruvian metal mining sector. *Resources Policy*, *35*(3), 156–167. https://doi.org/10.1016/j.resourpol.2010.02.001
Fu, C., Cao, Y., & Tong, J. (2020). Biases towards water pollution treatment in Chinese rural areas—A field study in villages at Shandong Province of China. *Sustainable Futures*, *2*(December 2019), 100006. https://doi.org/10.1016/j.sftr.2019.100006
Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability...and how would we know? An exploration of narratives of organisations and the planet. *Accounting, Organizations and Society*. https://doi.org/10.1016/j.aos.2009.04.006
Humphreys, M., Sierra, R. S. de la, & Windt, P. C. der. (2019). Exporting democratic practices : Evidence from a village governance intervention in Eastern Congo. *Journal of Development Economics*, *140*(March), 279–301. https://doi.org/10.1016/j.jdeveco.2019.03.011
Hwang, J., Park, J., & Lee, S. (2018). The impact of the comprehensive rural village development program on rural sustainability in Korea. *Sustainability*, *10*(7), 2436.
Jashimuddin, M., & Inoue, M. (2012). Management of village common forests in the Chittagong Hill Tracts of Bangladesh: Historical background and current issues in terms of sustainability. *Open Journal of Forestry*, *2*(03), 121.
Jayawarsa, A. A. K., Purnami, A. A. S., & Saputra, K. A. K. (2021). Meaning the economic existence and financial management of the small organization of a traditional village in bali. *International Journal of Business, Economics and Law*, *24*(5), 8–15.
Kim, K. B. (2005). Towards sustainable neighborhood design: A sustainability evaluation framework and a case study of the Greenwich Millennium Village Project. *Journal of architectural and planning research*, 181-203.
Kumar, R. (2004). eChoupals: A study on the financial sustainability of village internet centers in rural Madhya Pradesh. *Information Technologies & International Development*, *2*(1), pp-45.
Lako, A. (2018). Akuntansi Hijau Berkelanjutan: Isu, Tantangan dan Strategi Pendidikan dan Riset Akuntansi. *Konferensi Nasional "Improving Accounting, Management, and Economic Research in Developing Business Sustainability and Economic Growth"*, *Oktober*, 146.
Le Guen, M., Mosca, L., Perera, A. T. D., Coccolo, S., Mohajeri, N., & Scartezzini, J. L. (2018). Improving the energy sustainability of a Swiss village through building renovation and renewable energy integration. *Energy and Buildings*, *158*, 906-923.
Li, L., Xia, X. H., Chen, B., & Sun, L. (2018). Public participation in achieving sustainable development goals in China: Evidence from the practice of air pollution control. *Journal of Cleaner Production*, *201*, 499–506. https://doi.org/10.1016/j.jclepro.2018.08.046
Lima, P. de M., Morais, M. F. de, Constantino, M. A., Paulo, P. L., & Magralhães Filho, F. J. C. (2021). Environmental assessment of waste handling in rural Brazil: Improvements towards circular economy. *Cleaner Environmental Systems*, *2*(August 2020), 100013. https://doi.org/10.1016/j.cesys.2021.100013
Minton, E. A., Kahle, L. R., & Kim, C. H. (2015). Religion and motives for sustainable behaviors: A cross-cultural comparison and contrast. *Journal of Business Research*, *68*(9), 1937–1944. https://doi.org/10.1016/j.jbusres.2015.01.003
Paellorisky, M., & Solikin, A. (2019). Village Fund Reform: A Proposal for More Equitable Allocation Formula. *Jurnal Bina Praja*, *21*, 1–13. https://doi.org/10.21787/jbp.11.2019.1-13
Predana, P. G. W., Jayawarsa, A. A. K., Purnami, A. A. S., Larasdiputra, G. D., & Saputra, K. A. K. (2020). EFFECT OF EASY IN THE USE, TRUST AND BENEFITS OF THE USE OF MOBILE BANKING SERVICES. *International Journal of Environmental, Sustainability, and Social Sciences*, *1*(2), 41–45.
Richter, R. (2019). Rural social enterprises as embedded intermediaries: The innovative power of connecting rural communities with supra-regional networks. *Journal of Rural Studies*, *70*(November 2017), 179–187. https://doi.org/10.1016/j.jrurstud.2017.12.005
Santika, T., Wilson, K. A., Law, E. A., St John, F. A., Carlson, K. M., Gibbs, H., ... & Struebig, M. J. (2021). Impact of palm oil sustainability certification on village well-being and poverty in Indonesia. *Nature Sustainability*, *4*(2), 109-119.
Saputra, K. A. K. (2020). The Performance Of The Internal Auditors Of The Village Rural Institution. *International Journal of Environmental, Sustainability, and Social Sciences*, *1*(2), 28–35.
Saputra, K. A. K., Anggiriawan, P. B., Trisnadewi, A. A. A. E., Kawisana, P. G. W. P., & Ekajayanti, L. G. P. S. (2019). Pengelolaan Pendapatan Asli Desa Sebagai Landasan Pembangunan Ekonomi Pedesaan. *Ekuitas: Jurnal Pendidikan Ekonomi*, *7*(1), 5. https://doi.org/10.23887/ekuitas.v7i1.16688
Saputra, K. A. K., Sara, I. M., Jayawarsa, A. A. K., & Pratama, I. G. S. (2019). Management of Village Original Income in The Perspective of Rural Economic Development. *International Journal of Advances in Social and Economics*, *1*(2), 52. https://doi.org/10.33122/ijase.v1i2.40
Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2020). Issues of morality and whistleblowing in short prevention accounting. *International Journal of Innovation, Creativity and Change*, *12*(3), 77–88.
Sara, I. M., & Saputra, K. A. K. (2021). Socialization of the implementation of good village governance and sustainability village credit institutions: Community service in Pejeng Village, Tampaksiring district, Gianyar Regency, Bali. *International Journal of Business, Economics and Law*, *24*(4), 58–65. https://www.ijbel.com/wp-content/uploads/2021/06/IJBEL24-726.pdf
Sara, I. M., Saputra, K. A. K., & Jayawarsa, A. A. K. (2020). Regulatory Impact Assessment Analysis In Traditional Village Regulations As Strengthening Culture In Bali. *International Journal of Environmental, Sustainability, and Social Sciences*, *1*(3), 16–23.
Sara, I. M., Saputra, K. A. K., & Larasdiputra, G. D. (2021). Community Service Activities For Development Of (A Study Based On Community Service In Siangan Village , Gianyar). *Palarch's Journal Of Archaeology Of Egypt/Egyptology*, *18*(4),

6358–6369.
Sujana, E., Saputra, K. A. K., & Manurung, D. T. H. (2020). Internal control systems and good village governance to achieve quality village financial reports. *International Journal of Innovation, Creativity and Change*, *12*(9), 98–108.
Sulista, S. (2019). The Sustainability of Livelihoods of Villages around the Tin Mine in Bangka Islands. *Jurnal Bina Praja*, *21*, 43–52. https://doi.org/10.21787/jbp.11.2019.43-52
Thornton, D. B. (2013). Green accounting and green eyeshades twenty years later rejoinder to critics. *Critical Perspectives on Accounting*, *24*(6), 474–476. https://doi.org/10.1016/j.cpa.2013.05.003
Tiwari, P. C., & Joshi, B. (2014). ScienceDirect Local and regional institutions and environmental governance in Hindu Kush Himalaya. *Environmental Science and Policy*, *49*, 66–74. https://doi.org/10.1016/j.envsci.2014.09.008
Trier, C., & Maiboroda, O. (2009). The Green Village project: a rural community's journey towards sustainability. *Local Environment*, *14*(9), 819-831.
Ulluwishewa, R. (1991). Modernization versus sustainability: disintegrating village agro-ecocomplexes in the Dry Zone of Sri Lanka. *Environmental Conservation*, *18*(2), 103-109.
Vaishar, A., & Šťastná, M. (2019). Smart village and sustainability. Southern Moravia case study. *European Countryside*.
Vel, J. A. C., & Bedner, A. W. (2015). Decentralisation and village governance in Indonesia : the return to the nagari and the 2014 Village Law. *The Journal of Legal Pluralism and Unofficial Law*, *47*(3), 493–507. https://doi.org/10.1080/07329113.2015.1109379
Wu, Y., Sun, X., Sun, L., & Choguill, C. L. (2020). Optimizing the governance model of urban villages based on integration of inclusiveness and urban service boundary (USB): A Chinese case study. *Cities*, *96*(January 2019), 102427. https://doi.org/10.1016/j.cities.2019.102427
Xu, Z., Gao, X., Wang, Z., Gilroy, R., & Wu, H. (2018). An investigation of non-local-governed urban villages in China from the perspective of the administrative system. *Habitat International*, *74*(February), 27–35. https://doi.org/10.1016/j.habitatint.2018.02.007

A.A. Ketut Jayawarsa
Faculty of Economics and Business,
Warmadewa University

Komang Adi Kurniawan Saputra
Faculty of Economics and Business,
Warmadewa University
Email: adikurniawan@warmadewa.ac.id

A.A. Sri Purnami
Faculty of Economics and Business,
Warmadewa University