

Village Fund Management Towards Village Independence, Through The Empowerment Of BUMDes In Simeuleu Regency

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ABSTRACT

This study aims to examine the effect of village fund management on village independence, through BUMDes empowerment in Simeuleu Regency. The study was conducted on 171 samples with the chairman, secretary and treasurer of the village as respondents from 138 villages in simeuleu Regency. Data was collected through questionnaires and analyzed using the analysis of the Statistical Package for the Social Science (SPSS) 23. The results showed that the partial and simultaneous management of village funds had a significant effect on village independence. Meanwhile, the partial and simultaneous BUMDes empowerment test strengthens the influence of village fund management on village independence in Simeuleu Regency. So the partial statistical test carried out in this study can be concluded that Ha1, Ha2, Ha3 and Ha4 are accepted.

Keywords: Village Fund Management, Village Independence and BUMDes Empowerment.

JEL Classification: A13, D01, G13

INTRODUCTION

Building an independent village is a goal and is the first priority in the use of village fund management (Zulfida and Samah, 2021). This goal can be achieved if the use of village fund management can be carried out optimally. The use of village fund management, which is mostly used to build village infrastructure, is not enough to be able to realize an independent village (Zulfida and Samah, 2021). Reality describes rural communities as a community group that mostly relies on natural resource-based activities, namely agriculture. This comparative advantage does not make rural areas grow in line with urban areas (Farida et al., 2021).

Several things make it difficult for rural areas to align their position with urban areas, among others, lies in the quality of human resources in addition to the availability of infrastructure. Currently, rural communities are placed in a central position in the vortex of development, while other dimensions of development, including economic, political, social, cultural, legal, environmental and others, play a role as supporters of the realization of community existence (Farida et al., 2021).

This concept makes society the main actor and its contribution will determine the success of development itself. Korten in Zulfida and Samah (2021) stated that development through empowerment is a process of developing personal and institutional capacity to be able to mobilize and manage resources owned to improve the quality of life in accordance with the aspirations of the community. In this capacity building, the government makes macro policies by launching programs aimed at reducing poverty in Indonesia, which generally live in rural areas.

Sidik (2015) explained that the management of BUMDes is considered ineffective because it has not been managed transparently and accountably. Then, efforts to realize independent villages also face social challenges, namely jealousy between rural areas related to the assistance funds provided and the emergence of economic actors around tourist areas who come from established economic families. Therefore, the management of BUMDes shows that the use of village fund management is dominated by infrastructure development such as the construction of drainage improvements, culvert repairs, construction of land retaining walls, septic tank repairs and posyandu construction. So that optimization of the use of village fund management has not been achieved because the priority needs and desires of the village community have not been met (Zulfida and Samah, 2021).

One of the efforts that can alleviate the problem of poverty and realize the independence of a village is the establishment of a business institution called Village Owned Usha Entities (BUMDes). However, in the business activities carried out by BUMDes, there are various problems that arise including the lack of community participation in the management of BUMDes, the village government does not optimally empower the community to develop BUMDes and the non-running of BUMDes (Nursetiawan, 2018).

The allocation of village fund management disbursed to every village in Simeulue Regency has not been able to realize maximum village independence. Although in every village there are BUMDes that try to encourage economic growth at the village level. This situation certainly raises various speculations in the community, especially academics who care about the importance of increasing village independence. So in understanding such a situation, it is necessary to know how much the amount of village fund management disbursed to BUMDes so that it can detect the status of villages in Simeulue Regency. In looking at the phenomena of village independence through BUMDes in Simeulue Regency, researchers obtained affirmation if the village funds obtained on average amounted to RP. 1.253.200.000.

The potential of villages that are declared independent does not yet exist, only a few villages in the advanced category, some are developing. Such a situation needs to be reviewed regarding the use of village fund management with the amount given is fairly high. Looking at the funds disbursed for the needs of BUMDes, in some villages, almost half of the village fund management obtained is still unable to realize village independence. Looking at the above phenomenon, related to the various obstacles faced by BUMDes as community institutions that have a role in realizing village independence, it is certainly inseparable from various obstacles.

Research conducted by Jepri (2019) illustrates that the strategy of BUMDes in managing village markets has many supporting and inhibiting factors. So that the results obtained show that the strategy carried out in village market management is carried out by means of village market management directed at the traditional market system which is the center of the economy in the village.

Endah (2018) explained that village independence is the ability of the village government and the community in improving welfare through the potential of natural resources and human resources. Therefore, the management of Village-Owned Enterprises can drive the village economy if there is a commitment to close cooperation between the village government and the community. Furthermore, Endah (2018) stated that village independence can be realized if there is cooperation between elements of the community and also the government with a strong

commitment to make changes to the dependence provided by the central government by empowering the capabilities of existing human resources and utilizing the potential that exists in the village.

The existence of Village-Owned Enterprises managed by the village government and the community will provide positive value for the village's original income and provide employment opportunities for the community. The management of Village-Owned Enterprises that are well run based on cooperation and togetherness proves that villages are able to be independent without waiting for assistance coming from the center (Amalia and Syawie, 2015).

Puspayanthi et al (2017) explained that village fund management has a significant influence in realizing village independence. Moreover, if it is strengthened by optimizing the role of BUMDes, village independence will be well realized. Research conducted by Farida et al (2021) explained that in increasing village independence, community servants are here to provide counseling and understanding of better utilization of village fund management which requires active participation and strategic policy input from the wider community. Therefore, community servants produce several recommendations for villages and the government in continuing the village fund management program.

Based on the explanation of several studies on Village-Owned Enterprises (BUMDes) have issued recommendations, including some are Negative and some are Positive, this shows that depending on the level of education, work experience, training, and the use of appropriate technology, financial reporting, the existence of good trust in the management management, transparency of all management, so that it really becomes a benchmark Departing from the description above becomes the purpose of this study in Realizing independent village development through the use of better and optimal village fund management that requires active participation of village communities as well as input on strategic government policies and the participation of universities.

LITERATURE REVIEW AND HYPNOTHESIS

Village Independence

Independent villages are currently an interesting issue that many people discuss. The text of the village law explicitly does not explain the concept or size of independent villages. Because there is no standard definition, many people and institutions further interpret the meaning of village independence based on their respective arguments (Suhendar and Wahyun, 2021).

According to Hastowiyono in Suhendar and Wahyun (2021), etymologically independence is different from solitude, it is also different from selfhood. Solitude means taking care of itself without government support, and the government allows the village to work alone with local power, for example by utilizing community self-help. While independence can be interpreted as the capacity (ability) to make efforts to achieve a more prosperous life by prioritizing other parties.

Wardoyo in Farida et al (2021) also stated about village independence, which is a condition of a developed village that has the ability to meet its own needs and is not solely dependent on assistance from the government and although the village receives assistance from the government, it is only a stimulant or stimulant. This opinion is also strengthened by the issuance of the Regulation of the Minister

of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia number 2 of 2016, which states that independent villages or can be referred to as self-sufficient villages are developed villages that have the ability to carry out village development to improve the quality of life and life as much as possible for the welfare of rural communities with social resilience, economic resilience, and ecological resilience in a sustainable manner.

From the explanation above, it can be concluded that village independence is centered on local capacity and emancipation, namely the ability, initiatives and movements of villages collectively in developing the potential of their assets. Even if there is involvement from outside parties, the involvement is reinforcing and provides energy support to accelerate the achievement of goals. The concept of village independence also points to the existence of village authority. Village authority is the right to regulate, manage and be responsible for government affairs and the interests of local communities.

BUMDes Empowerment

Soemodiningrat in Fitria (2020) explained that empowerment is an effort to build power by encouraging, motivating, and raising awareness of its potential and trying to develop it and strengthen the potential or power of the community. Meanwhile, BUMDEs are one form of development and empowerment in rural areas (Nursetiawan, 2018). According to Paramita et al (2021), Bumdes is a village business managed by the Village Government, and is a legal entity. The Village Government can establish Village-Owned Enterprises in accordance with the needs and potential of the Village. BUMdes is one of the policy strategies to present state institutions (Ministry of Village Development of Disadvantaged Regions) in community and state life in villages (Fitria, 2020).

From some of the explanations above, it can be understood that the establishment of Village-Owned Enterprises is determined by Village Regulations where the management of Village-Owned Enterprises consists of the Village Government and local village communities. So that the capital of Village-Owned Enterprises originating from the Government aims at profit-sharing cooperation on a mutually beneficial basis. So the presence of Village-Owned Enterprises (BUMDES) is one of the government programs formed in order to improve the economic welfare of the village and as an empowerment institution for rural communities. The establishment of this business institution was initiated by the village community and also run by the village community.

Village Fund Management

According to the Ministry of Finance of the Republic of Indonesia (2017), village fund management is a budget derived from the state budget specifically intended for villages in order to carry out community development and empowerment through City/Regency APBD funds.

Sopian et al (2021) explained that village fund management is financing village government programs in carrying out village empowerment and institutional activities, providing village government apparatus allowances and providing rural infrastructure development funds. To exercise this authority, the village government has revenue sources that are used to finance the activities it undertakes. One of the most important things to consider in supporting the development implementation process in each village is financial certainty for financing.

Village fund management is funds from the state budget transferred through the district/city budget which is prioritized for community development and empowerment (Farida et al., 2021). In line with this statement, Zulfida and Samah (2021) also explained that village fund management is central government funds transferred through local governments whose main purpose is to improve infrastructure and community empowerment. The purpose of managing village funds is to alleviate poverty, advance the village economy, overcome development gaps between villages, and improve public services in the village.

So it can be concluded that the management of village funds is a fund allocated by the District Government for villages, which comes from the share of the balancing fund. Increasing the availability and quality of infrastructure in an effort to improve the service of economic activities to support superior programs as a form of improving services to the community and developing superior products by prioritizing strengthening Village-Owned Enterprises (BUMDes), Cooperatives, Small and Micro Medium Enterprises (UMKM).

The Effect of Village Fund Management on Village Independence in Simeuleu Regency

Research conducted by Zulfida and Samah (2021) states that in building independent villages, they must be able to optimally use village fund management. If village finances cannot be used optimally, it will be difficult to build an independent village. In line with Farida et al (2021), Suhendar and Wahyun (2021) who also stated that village fund management has a significant influence on village independence. This information was also emphasized by Farida et al., (2021) by optimizing the use of village fund management, it is hoped that villages will be able to increase their independent status more and more. So it can be understood that the use of village fund management should be able to increase village independence if the management of village funds can be managed properly. Rosyada and Kayupa (2021), (Sumarni, 2020), also stated that village fund management is very influential in increasing village independence, because regarding the disbursement of village fund management, it is hoped that the overall village development process will be improved and together development inequality between villages will also be reduced. Therefore, the purpose of village fund management is expected to be able to alleviate poverty, advance the village economy, overcome development gaps between villages, and improve public services in villages.

H1: Village fund management affects Village Independence in Simeuleu Regency

BUMDes Empowerment Strengthens the Influence of Village Fund Management on Village Self-Reliance in Simeuleu Regency

Paramita et al (2021) stated that BUMDes have a positive impact on improving the village economy and community welfare. Where BUMDes also have an impact on the performance of rural communities that are more secure. Jepri's research (2019) also explained that BUMDes have the power to realize economic independence in the village.

Rosyada and Kayupa (2021) stated that BUMDes are influential in increasing village independence because BUMDes are formed to make profits in order to strengthen the village's original income, improve the village economy and prosper the village community. This statement also parallels the results of Gayatri and Widhiyani's (2020) research which explains that BUMDesa has an influence on village self-sufficiency because to realize village independence, a village development strategy is needed, one of which is by utilizing existing resources in the village. Sopian et al (2019) explained that village fund management has a positive and significant influence on Community Empowerment and Community Welfare Improvement. The use of village fund management to establish a business in each area will certainly have a positive impact on the local community. So with the existence and village will help empower existing businesses in the village. So in the thesis study that the researcher is exploring whether the management of existing village funds is able to increase the empowerment of BUMDes in each village.

H2: BUMDes Empowerment Strengthens the Influence of Village Fund Management on Village Self-Reliance in Simeuleu Regency

Based on the explanation above, the framework of thought in this study can be formulated as follows:

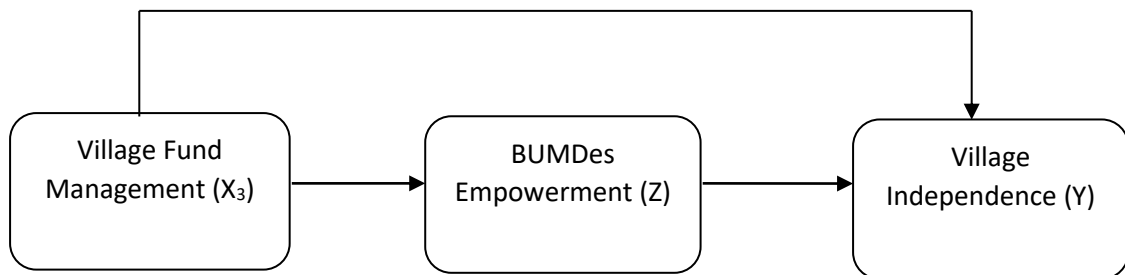


Figure 1. Frame of Mind

Based on scheme 2.1 of the above framework, it can be seen that this study seeks to explain the influence of independent (free) variables on dependent variables (bound) through intervening variables (mediation).

METHOD

Samples and Collection Techniques

The purpose of this study is to examine the effect of Village Fund Management on Village Self-Reliance, through the Empowerment of BUMDes in Simeulue Regency. So the population in this study is all villages in Simeulue Regency. Data collection in the study was carried out by distributing questionnaires to BUMDes mobilizers consisting of the chairman, secretary and treasurer. Because the population in this study is all villages in Simeulue Regency which amounts to 138 villages. So the sample selection technique used purposive sampling. The number of samples is so large that the researchers simplified it using the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

n = Samples to look for
N = Population
e = Tolerable error rate 0.05²

$$n = \frac{138}{138 (0.1)^2 + 1}$$
$$= 57$$

Based on the results of the sample search using the Slovin formula, the number of samples obtained in this study was 53 villages with a total of 171 respondents.

Variable Measurement

The endogenous variables in this study are village independence (Y) as a form of the process of realizing the vision and mission of the village has a series of planning and implementation stages (Adisasmita, 2011). The indicators used to measure the achievement of village independence are as follows: social, economic and ecological (Wibowo, 2019).

The exogenous variable in this study is the management of village funds as a concept that must be owned by BUMDes mobilizers so that village independence (Y) can be achieved properly (Dewi et al, 2021). Indicators used; allocation of resources and operational activities to support efficiency and effectiveness (Harjono et al, 2014). The BUMDes empowerment variable is a variable that shows the extent to which this variable is able to strengthen the influence of the independent variable on the dependent variable. The indicators used to measure the empowerment of BUMDes are Community Participation, Growth and Environmental Preservation (Sarjono et al, 2018).

Research Methods

Data testing in this study used the help of Statistical Package for the Social Science (SPSS) 23 and Microsoft Office Excel. Instrument validity tests are carried out to show the validity of the instruments to be used in research. Arikunto (2017) validity is a measure that shows the level of validity and validity of an instrument. Reliability test is the extent to which measurement results using the same object, will produce the same data (Sugiono, 2019). Linear regression analysis to analyze the magnitude of the relationship and the influence of independent variables (Suharyadi and Purwanto, 2016). Testing the significance of the linear regression coefficient partially is essential to conclude whether there is an influence between the change of each independent variable and the dependent variable.

RESULTS AND DISCUSSION

Characteristics of Respondents

The respondents of this study were BUMDes movers consisting of the chairman, secretary and treasurer in the Simeulue Regency area. In this study, the authors took responders as many as 171 respondents. The characteristics of respondent can be seen in table 1.

Table 1
Characteristics of Research Respondents

No	Characteristics	Respondents	Percentage (%)
1	Gender:		
	Male	67	39,18%
	female	104	60,82%
	Total	171	100
2	Age		
	> 22 year	14	8,18%
	22 – 26 year	35	20,46%
	27 – 35 year	45	26,34%
	36 – 40 year	55	32,16%
	41 – 50 year	12	7,01%
	> 50 year	-	-
	Total	171	100
3	Period Work		
	0 - 5 year	20	11,69%
	6 - 10 year	41	23,97%
	11 - 15 year	65	38,03%
	16 - 20 year	45	26,31%
	Total	171	100
5	Position		
	Head	35	20,47%
	Secretary	65	38,01%
	Treasurer	71	41,52%
	Total	171	100

Source : Primary data processed (2024)

Test Results

Validity

Based on the results of the validity test for the variables of village fund management effectiveness, competence, accountability and the role of village assistants using the Statistical Package for the Social Science (SPSS) 23, the test results were obtained as contained in table 2.

Table 2
Validity Test Results

No	Variable	r _{count}	r _{table}	Description	
1	Village fund management (X)	X_1	0,507	0,150	Valid
		X_2	0,576	0,150	Valid
		X_3	0,438	0,150	Valid
		X_4	0,497	0,150	Valid
2	Village Independence (Y)	Y_1	0,757	0,150	Valid
		Y_2	0,574	0,150	Valid
		Y_3	0,838	0,150	Valid
3	BUMDes Empowerment (Z)	Z_1	0,472	0,150	Valid
		Z_2	0,589	0,150	Valid
		Z_3	0,442	0,150	Valid
		Z_4	0,556	0,150	Valid

Source : Primary data processed (2024)

Based on table 2, it can be seen that from the overall value of the research statement variable, it is declared valid because the calculated value > r_{table} as the

average correlation coefficient number is above the value of 0.138. Thus, the research tool is declared valid because the value of the correlation coefficient of each attribute value that forms the variable is greater than the Critical Product-Moment value at the Level of Significant 0.05%.

Reliability

Reliability testing of all items / questions used in this study will use the Cronbach alpha formula (Cronbach alpha coefficient), which is generally considered reliable if the value of Cronbach's alpha > 0.6 (Ghozali, 2011: 42). Results of the research reliability test as in Table 3.

Variable	Cronbachs Alpha Value	Limit Value	Status
Village fund management (X)	0,899	0,60	Reliabel
Village Independence (Y)	0,853	0,60	Reliabel
BUMDes Empowerment (Z)	0,854	0,60	Reliabel

Source : Primary data processed (2024)

Based on table 3 it can be seen that alpha for all research variables is obtained alpha value greater than the table value for reliability testing, namely Cronbach's alpha value > 0.6 thus the reliability of research variables is categorized as reliable or with good reliability, this can be seen where the alpha value is 0.80.

Regression Model II

Individual influence test (Test t)

Table 5
Significance of T Value Regression Model II

Variable	Unstandardized Coefficients	
	B	Std. Error
(Constant)	18.723	0.471
Pengelolaan dana desa	0.873	0.170
PDD*PB	0.073	0.010
Koefisien Korelasi (R)	= 0,850	
Koefisien Determinasi (R ²)	= 0,722	
Adjusted R Square	= 0,716	
T Hitung : KD	= 21.944	
PDD	= 7.768	
PDD*PB	= 8.862	
Sig. T	= 0,000	
F Hitung	= 39.521	
Sig. F	= 0,000	

The regression equation obtained is as follows:

$$Y = 18.723 - 0,837(X) + 0.073(X*Z)$$

The results of regression analysis II (table 6) show that variable X*Z (interaction between variables Village fund management (X) and BUMDes empowerment (Z)) has a tcount of 8.862 greater than ttable = t (α/2; n-k-1 = t (0.025;

168) = 1.97419 with a significance level of 0.000 (moderated). This means that the variable of BUMDes Empowerment (Z) is a moderation in the relationship between village fund management (X) and village independence (Y).

Guided by $DF = N - k - 1$ obtained F_{table} or $F_{0.05; 167; 2}$ is 3.05, and F_{count} is 39,521. This shows that $F_{count} > F_{table}$ or $39.521 > 3.05$. Table 4.13. indicates the p-value of the F test result of 0.000. Because the p-value is smaller than the significant level of $\alpha = 5\%$ or $(0.000 < 0.05)$, H_0 is rejected which means that the empowerment of BUMDes simultaneously strengthens the influence of village fund management on village independence.

The adjusted R square number indicates the coefficient of determination or the role of variance (independent variable in relation to the dependent variable). From table 4.14, it can be seen that there is an increase in the value of adjusted R square from regression model I to regression model II by 9.7% (adjusted R square in regression model I by 61.9%). The adjusted R square figure of 0.716 shows that 71.6% of the Village Self-Reliance variable (Y) can be explained by the Village Fund Management variable (X) which is explained by the BUMDes Empowerment variable (Z), the remaining 28.4% is explained by other factors.

Total Influence Analysis

The study used statistical analysis, namely path analysis. This analysis was used to test the effect of the intervening variable (Z). Then the trajectory of influence can be arranged as follows:

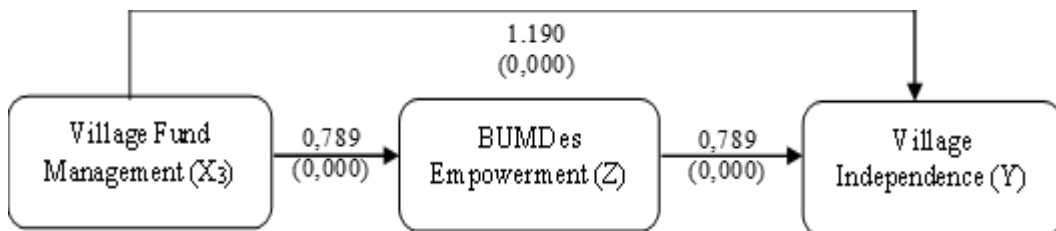


Figure 2. Results of Path Analysis between X, Z and Y

The direct effect of village fund management (X) on village independence (Y) is 1,190 or 19 percent. The indirect effect of village fund management (X) on village independence (Y) through motivation is $0.789 \times 1.357 = 1.070$ or 70 percent. The effect of total village fund management (X) on village independence (Y) through the empowerment of BUMDes (Z) $1,190 + 1,070 = 2.26$ or 26 percent.

DISCUSSION

Village Fund Management Has a Partial and Simultaneous Effect on Village Independence in Simeuleu Regency

The results of the questionnaire distribution showed that the village fund management variable obtained an average value of 3.02 with a percentage of 73.75%. This means that the variable of village fund management is in the high category because the interval score obtained is in the interval 2.52 to 3.27. As for the variable of village independence, the results of the questionnaire distribution obtained a value of 3.17 with a percentage of 79.41% also in the high category because it was in the interval of 2.52 to 3.27.

Based on the results of the analysis of the research findings, it is known that village fund management has a significant influence on village independence. As the results of statistical tests obtained the calculated value is greater than the t table value ($t_{\text{calculate}} > t_{\text{table}}$) which is $12,712 > 1,97419$ with a significance level of 0.000 smaller than 0.05 (influential) and regression coefficient of 1,749. This is also the result of the calculation of the second regression model where the value obtained is $8,862 > 1,97419$ with a significance level of 0.000. So it can be understood that the variable of village fund management (X) has a significant effect on the variable of village independence (Y).

Based on the analysis of the research findings, it is known that partially or simultaneously village fund management has a significant effect on village independence in Simeulue Regency. In statistical tests where the value obtained is significant, $F_{\text{calculate}}$ is greater than the value of F_{table} ($F_{\text{calculate}} > F_{\text{table}}$). That is $561,607 > 3,05$ p-values from the F test results of 0.000. Because the p-value is smaller than the significant level $\alpha=5\%$ or ($0,000 < 0,05$). So it can be concluded that simultaneously there is a significant influence of village fund management on village independence.

To determine the amount of influence produced, the determination test is known that the adjusted R square number shows the coefficient of determination or the role of variance (independent variable in relation to the dependent variable). The adjusted R square figure of 0.619 shows that only 61.9% of variable Y can be explained by variable X, the remaining 38.1% is explained by other factors.

The results of this study are supported by research by Suhendar and Wahyun (2021) which explains that in realizing village independence, good village fund management has a significant influence, where if the better the management of village funds carried out, the more village independence will be realized as expected. The results of this study are also reinforced by research conducted by Sumarni (2020) which states that village fund management on village independence has a positive influence because management and villages are aspects that really need to be considered in order to realize an independent village.

Partial and Simultaneous Empowerment of BUMDes Strengthens the Influence of Village Fund Management on Village Independence in Simeuleu Regency

The results of the questionnaire distribution showed that the BUMDes empowerment variable obtained an average value of 2.90 with a percentage of 75.83%. This means that the BUMDes empowerment variable as a moderating variable is in the high category because the interval score obtained is in the interval of 2.52 to 3.27. The variable of village fund management obtained an average value of 3.02 with a percentage of 73.75%. Meanwhile, the variable of village independence from the distribution of the questionnaire obtained a value of 3.17

with a percentage of 79.41% also in the high category because it was in the interval of 2.52 to 3.27.

The results of statistical tests show that the empowerment of BUMDes strengthens the influence of village fund management on village independence. This is evidenced by the test results of the t_{count} value greater than the table value ($t_{count} > t_{table}$) which is $8.862 > 1.97419$ with a significance level of 0.000 (moderated). This means that the variable of BUMDes Empowerment (Z) is a moderation in the relationship between village fund management (X) and village independence (Y). From the results of the regression test, the value obtained was 2,073. So it can be understood that village fund management and BUMDes empowerment have a positive regression coefficient towards village independence, this shows that the variables of village fund management and BUMDes empowerment have an influence on village independence.

From the F test, the value is obtained that $F_{count} > F_{table}$ or $39.521 > 3.05$ where the p-value is smaller than the significant level of $\alpha=5\%$ or ($0.000 < 0.05$). So that simultaneously the empowerment of BUMDes strengthens the influence of village fund management on village independence. The adjusted R square number shows the coefficient of determination, namely there is a relationship between independent and dependent variables if observed from the adjusted R square value of the first regression model of 61.9%, but in the regression test model II has increased by 71.6%, the variable Village Independence (Y) can be explained by the variable Village fund management (X) which is explained by the variable BUMDes Empowerment (Z), The remaining 28.4% was explained by other factors.

From the description of the hypothesis above, it can be understood that the direct effect of village fund management (X) on village independence (Y) is 1,190 or 19 percent. Meanwhile, the indirect influence of village fund management (X) on village independence (Y) through the empowerment of BUMDes (Z) is $0.789 \times 1,357 = 1,070$ or 70 percent. Meanwhile, the effect of total village fund management (X) on village independence (Y) through motivation $1,190 + 1,070 = 2.26$ or 26 percent. Thus, the hypothesis proposed can be accepted.

The results of this study are in accordance with the results of research conducted by Gayatri and Widhiyani (2020) which shows that BUMDes have an influence in increasing village independence because the purpose of establishing BUMDes is to improve the village economy, increase the original income of the village, improve the management of village potential in accordance with the needs of the community, and become the backbone of village economic growth and equity. This research is also reinforced by Mutmainnah (2020) who also states that BUMDes have a positive and significant effect on village economic independence in Masamba District, North Luwu Regency.

CONCLUSION, , LIMITATIONS AND SUGGESTION

Conclusion

Based on the results of partial statistical tests conducted in this study, it can be concluded that H_0 is accepted, meaning that the size of village fund

management has a significant effect on village independence. As for Ha2, there is a simultaneous influence between the independent variable and the dependent variable. From the partial statistical results conducted in this study, it can be concluded that Ha3 is accepted, meaning that the size of BUMDes empowerment is able to strengthen the variables of village fund management towards village independence. While Ha4 there is a simultaneous influence on the empowerment of BUMDes to strengthen the influence of village fund management on village independence in Simeuleu Regency.

Limitations

This study is certainly inseparable from all its limitations where researchers use questionnaires that sometimes do not show the true opinions of respondents, this happens because sometimes differences in thoughts, assumptions and understandings are different for each respondent. Also, the number of respondents, which is only 171 people, is certainly still insufficient to describe the real situation. Research is only focused on villages in terms of village independence even though there are many other objects that need to be studied related to accounting science.

Suggestions for Further Research

In the next study so that all the limitations in this study are not repeated, it should look again at the number of respondents who will be used as primary sources in obtaining data and ways to obtain data to be more accurate so as not to cause speculation.

The results of this study show that the independent variable influences the influence of the dependent variable as well as the intervening variable can be a reinforcement of the variable of village fund management towards village independence can be a reference for village leaders so that in the future it can become a priority so that village independence is increasingly realized as the vision and mission of the village.

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