

## SYNERGY OF CUSTOMARY VILLAGE AND ADMINISTRATIVE VILLAGE IN STRENGTHENING THE INTERNAL CONTROL STRUCTURE OF VILLAGE-OWNED ENTERPRISE IN DENCARIK VILLAGE, BULELENG REGENCY, BALI

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### Abstract

This study aims to understand the background, form, and implications of synergy between customary villages and administrative villages in strengthening the Internal Control Structure of Village-Owned Enterprises (BUM Desa) in Dencarik Village, Buleleng Regency, Bali. This study uses a qualitative approach with a case study design. Data were collected through in-depth interviews, participatory observations, and documentation studies. The results of the study show that the synergy formed is based on the need of customary villages for funding sources to support traditional and religious activities. Through economic cooperation agreements, customary villages receive a share of the benefits of the Village-Owned Enterprise, while administrative villages receive social support and customary legitimacy in the supervision and compliance of residents. The integration of socio-cultural values such as *Tri Hita Karana* and *awig-awig*-based social capital strengthens the effectiveness of the internal control structure of Village-Owned Enterprise and improves local economic performance. This research makes a theoretical contribution by expanding the understanding of socio-cultural-based internal control, as well as practical contributions as a model of collaborative governance between customary institutions and formal institutions at the village level.

**Keywords:** *Village-Owned Enterprise, Internal Control Structure, Customary Villages, Administrative Villages, Social Capital*

### INTRODUCTION

Bali has two village government systems, namely customary villages (*desa adat*) and administrative villages (*desa dinas*) (Hamel & Sumawidayani, 2023). Customary villages are government units that take care of customary and religious affairs, while administrative villages serve as extensions of the central and local governments (Atmadja et al., 2024; Herawati et al., 2023). This dualism of government results in the existence of two leaders in villages in Bali: *Klian Adat*, the leader of the customary village, and *Perbekel*, the leader of the administrative village.

These two village governments carry out various activities to realize their respective visions and missions. The vision and mission that always exist in the customary village and administrative village government in Bali are to realize welfare for the entire community (Saptaputra Hantana et al., 2023). One of the efforts made by the two institutions to achieve

this goal is to establish business institutions. Customary villages have a financial institution called Village Credit Institution (Lembaga Perkreditan Desa - LPD), and administrative villages have a business entity called Village-Owned Enterprises (Badan Usaha Milik Desa – BUM Desa).

BUM Desa was established based on Law No. 14 of 2014 concerning Villages. In Chapter X Article 87 point (1) it is stated that "Villages can establish Village-Owned Enterprises called Badan Usaha Milik Desa" with the purpose as mentioned in Article 89 point, namely to carry out empowerment and improve the welfare of village communities (Republik Indonesia, 2014). Improving the welfare of the village community is also intended in the establishment of LPD, as mentioned in Regional Regulation No.3 of 2017 concerning LPD. Village Credit Institutions was established to improve the welfare of Customary Village people through savings and loan activities (Regional Regulation No. 3 of 2017 concerning Village Credit Institutions, 2017). Thus, Village Credit Institutions is a financial institution owned by customary villages that functions as an institution that mediates between those who have excess funds and those who lack funds (Atmadja et al., 2016).

Although both aim to improve the welfare of the village community, the competition between the Village-Owned Enterprise and the Village Credit Institution is often unavoidable. This is mainly because these two institutions often operate in the same field of business. From observations in various villages, many businesses run by Village-Owned Enterprise are savings and loan businesses. This business field in itself directly intersects with the business field owned by Village Credit Institution, so that it creates unavoidable competition.

The competition between the Village Village-Owned Enterprise and Village Credit Institution also occurred in Dencarik Village, Banjar District, Buleleng Regency. As Putu Astika (62 years old), Chairman of the Dencarik Village-Owned Enterprise, conveyed, this competition often leads to conflicts between Customary villages and Administrative villages, which own Village Credit Institutions and Village-Owned Enterprises. This situation, of course, makes the village's atmosphere uncondusive, and the performance of these two business institutions is not optimal.

This condition changed in 2022 when the two institutions, customary villages and administrative villages, began to synergize in the management of these two business institutions. Since this synergy was created, Village-Owned Enterprises has been able to strengthen its Internal Control Structure, which has led to an improvement in the performance of Village-Owned Enterprises. Currently, the Dencarik Village-Owned Enterprises is one of the best-performing Village-Owned Enterprises in Banjar District and even in Buleleng Regency. This phenomenon is even more interesting because Village-Owned Enterprise is a business institution that has strong formal legality because it was established under the national law, but still needs support from customary villages, which is a traditional institution.

The synergy between the administrative village and the customary village in strengthening the Internal Control Structure of the Village-Owned Enterprise in Dencarik Village is a very interesting phenomenon to understand, especially because two institutions – the Customary Village and the Administrative village – which were originally competing with each other, can work together. This paper is the result of research on the Village-Owned Enterprise of Dencarik Village, Banjar District, Buleleng Regency, Bali, which discusses several aspects related to the

synergy between customary villages and administrative villages in strengthening the Village-Owned Enterprise Internal Control Structure, namely: background, form and implications of synergy in strengthening the Internal Control Structure to support the success of Village-Owned Enterprise operational activities.

## LITERATURE REVIEW

The Internal Control Structure aims to create financial reporting reliability, compliance with applicable laws and regulations, and the creation of operational effectiveness and efficiency (Atmadja et al., 2016, 2018; Putri & Endiana, 2020). To achieve the objectives of this Internal Control Structure, each Village-Owned Enterprise must pay attention to the five components of internal control, in the form of: 1) control environment, 2) risk calculation, 3) information and communication, 4) control activities, and 5) monitoring (Sia, 2019). In other words, the optimal implementation of the five components of the Control Structure will lead to the achievement of the objectives of implementing the organization's Internal Control Structure.

Balinese society is a society that adheres to a paternalistic culture (Putra & Gunadi, 2016). This makes the leadership a party that greatly determines the governance as well as the success of an organization. In Balinese society, the leader is the leader of the customary village and the administrative village. In the field of customary and religious affairs, the community will follow the leaders of the customary villages who act based on *awig-awig* (customary regulation) and *perarem* (supplementary customary regulation), while for administrative matters related to the supravillage government, they will follow the leaders of the administrative villages (Triadi et al., 2023).

The synergy between customary villages and administrative villages can strengthen the internal control structure of the Village-Owned Enterprise because this is a form of unity between the two main authority holders in the village. Every villager who interacts with the Village-Owned Enterprise can be sure to obey all the rules implemented by the Village-Owned Enterprises, because otherwise they can be punished by the customary village and the administrative village at the same time. This, of course, will be avoided by all residents because it can result in sanctions or even the loss of their rights as customary or administrative village members.

The effectiveness of an internal control structure is measured by the extent to which it can assist management and its owners in obtaining reasonable assurances that: 1) the company's operational objectives are achieved, 2) there are reliable financial statements, and 3) the organization complies with applicable laws and regulations (Atmadja et al., 2016). As a business entity, the main goal of Village-Owned Enterprise is to make a profit. However, in addition to business-oriented goals, Village-Owned Enterprise also has social goals as mandated by Law No. 14 concerning Villages and Government Regulation No. 11 of 2021 concerning Village-Owned Enterprises. In the laws and regulations, it is stated that the purpose of establishing the Village-Owned Enterprise is to obtain results to empower the village community through the provision of social assistance, as well as revolving funds (Government Regulation of the Republic of Indonesia No. 11 of 2021 concerning Village-Owned Enterprises, n.d.; Republic of Indonesia, 2014).

Reliable financial statements can be seen from how useful they are for decision-making by internal and external parties. For this reason, a business entity must apply several basic principles of internal control, which include: 1) separation of functions, 2) authorization procedures, 3) documentation procedures, 4) accounting procedures and records, 5) physical supervision of assets and accounting records, and 6) independent internal audit (Sari, 2013). By evaluating the fulfillment of these six basic principles, we can assess how reliable financial statements are in assisting internal and external parties in decision-making.

The final component to determine the effectiveness of the internal control structure is how far this structure can encourage the organization and all its members to comply with laws and regulations. For Village-Owned Enterprise management, the effectiveness of the Internal Control Structure means compliance with management procedures and policies in carrying out internal control. In the context of the organization as a whole, the effectiveness of the control structure means the fulfillment of the laws and regulations that bind the Village-Owned Enterprise. These regulations are issued by the government and tax authorities.

The effectiveness of internal control can lead to the success of achieving the goals of the Village-Owned Enterprise, which is to be able to earn profits and be able to contribute to community empowerment activities. In addition to the economic dimension, the success of the management of Village-Owned Enterprise produced through the synergy of customary villages and administrative villages can have implications for the strengthening of relations between customary villages and administrative villages. This can avoid conflicts that can occur, so that the vision and mission of these two institutions can ultimately be achieved.

## **RESEARCH METHOD**

This research uses an ethnographic qualitative approach that is interpretive and reflective, with the aim of understanding the social and cultural meaning behind village institutional practices. The research process began with limited field observations and preliminary studies to recognize the phenomenon of collaboration between customary villages and administrative villages in Dencarik Village. Based on the results of the initial observations, three main focuses of the research were formulated, namely the synergy background, the form of synergy, and the implications of synergy on the effectiveness of SPI and the performance of Village-Owned Enterprise. This focus is then directed through literature studies to build relevant theoretical frameworks, including the concept of internal control (Sia, 2019), social capital theory (Coleman, 1988), and the values of Tri Hita Karana as the basis of socio-economic ethics of the Balinese people.

Researchers also develop a sociological consciousness that emphasizes four reflective principles: debunking, unrespectability, relativity, and cosmopolitan motifs. This principle leads researchers to look at phenomena critically, contextually, and openly at the moral and spiritual dimensions of local communities.

Operationally, the research location was chosen purposively, namely Dencarik Village, with purposive informant determination techniques and snowball sampling. Data were collected through in-depth interviews, participatory observations, document studies, and Focus Group Discussions (FGDs), then validated through triangulation of sources and methods. Data

analysis was carried out following Atmadja et al. (2024), which included conceptualization, deconstruction, and proof.

## RESULT AND DISCUSSION

Based on the findings of the scene constructed based on the theoretical study that has been prepared, it can be understood that the background, process, and implications of the synergy of customary villages and administrative villages can be described as follows:

### Background of the Synergy of Customary villages and Administrative villages

The synergy between the administrative village and the customary village in managing the Village-Owned Enterprise began with the awareness that customary villages do not have a source of income. Even though the Customary Village has a Village Credit Institution, the distribution of profits from this financial institution has not been able to support the customary village's operational activities.

The Dencarik Administrative Village Chief, I Putu Riasa (52 years old), is a Chief of the Customary Village in the previous period, so as to understand the problem of lack of funds owned by the customary village and encourage cooperation between the customary village and the administrative village in managing BUMDesa. This is stated in the interview below

*“Latar belakangnya ini kenapa tiang harus keras sama dengan dinas? Tiang melihat memang adat terutama di Dencarik itu beda dengan adat yang di Bali Selatan dan sebagainya dengan PAD nya yang luar biasa. Kita di Dencarik tidak ada PAD adat kecuali biasanya itu pun peturunan apa namanya pengampel-pengampel di samping kebentur dengan UU Desa yang pungli nika. Dasarnya waktu kemarin begitu belum ada perarem tentang kedudukan. Banyak pengaruh. Terus tiang berpikir bagaimana? Adat niki kerjasama dengan dinas kebetulan waktu itu mekelnya (perbekel) sampun almarhum mangkin. Nah terjadilah bentuk kerjasama niki. Banyak yang tiang dapat dari sana dari BUM Des itu. Satu ketika sekadi mangkin dah puniki saat ngaben masal terutama saat-saat piodalan yang memerlukan dana besar. Ada dana BKK ngak nyempe kesana. Tyang nudukin krama waktu nika. Krama juga hari ini nuduk sing meungkin hari ini selesai pak bisa buin abulan mara tepuk....dengan kerjasama dengan BUM Des kuangan buin 5 juta, aluh ti nyilih kemu. Pasar tyang serahkan pasar sebelum kerjasama dengan BUMDes paling maksimal sekali paling banyak 1,5 juta. Nah setelah kita kerjasama dengan BUMDes nilainya hampir 5 juta.”*

The results of the interview above suggest that the reason behind the synergy between customary villages and administrative villages is the concern about the lack of financial resources belonging to customary villages that can be used to finance their operational activities. The main source of income from customary villages is the payment of customary village member dues, which are unable to carry out their customary obligations, or what in the Balinese language is called *pengampel*.

The number of spenders collected could not cover the expenses of the customary village because the number was not large, and there were concerns in the collection because at that time the customary village did not have an *awig-awig* (customary regulation) that regulated the collection of spenders. The limited financial resources are what encourage the Dencarik

Customary Village Chief (*Klian*) to take the initiative to collaborate with the Dencarik Village Chief (*Perbekel*) in managing the physical resources owned by the customary village.

The physical resource that is shared between the customary village and the administrative village is the Dencarik Village Market. The village market owned by the customary village is handed over to the Village-Owned Enterprise with a profit-sharing system. After being managed by the Village-Owned Enterprise, the village market recorded a significant increase in income and became one of the main sources of income for the customary village. This success has made customary villages begin to be able to finance their various activities and no longer rely on *pengampel* anymore.

### **Form of Synergy between Customary villages and Administrative villages**

The synergy between customary villages and administrative villages has started since the recruitment process for Village-Owned Enterprise employees. The recruitment process for Village-Owned Enterprise administrators, in addition to being based on competence, can take advantage of the patrilineal kinship network in customary villages. This patrilineal kinship bond is a very important aspect of Balinese society (Pratiwi et al., 2024). This kinship bond—or what in Bali is known as *soroh* or *dadia*—is so important that everyone will try to maintain it.

The effort to maintain this bond of *dadia* manifests in a person's loyalty to their respective *dadia* by always trying to maintain the good name of the *dadia* in the eyes of the village in general. Even in some areas of Bali—for example, in the North Bali area—the bond to *Dadia* exceeds the bond with customary villages.

Bonding, or, in certain conditions, fanaticism towards the state, can be used positively during the recruitment of Village-Owned Enterprise administrators. The administrative village collaborates with the customary village in the recruitment process of the Village-Owned Enterprise management by providing an opportunity for each village to propose the name of the Village-Owned Enterprise management that can represent each *dadia* in the village.

The recruitment process is based on data that is collected with the approval of each data point through a meeting. Through this meeting process, candidates who have competencies in accordance with their work at Village-Owned Enterprise will also be sought. This competency can be shown by educational background, experience, training that has been followed, and so on. Thus, in addition to having legitimacy as a representation of *dadia* or *banjar*, the employee also has the appropriate competencies so that they can work optimally.

The synergy of customary villages and administrative villages is then carried out at the level of BUMDesa's operational activities. As stated in the "Joint Agreement on Cooperation in the Field of Village Economics and Assets Owned by Dencarik Village in 2022", the scope of cooperation carried out by administrative villages and customary villages includes:

- a. The implementation of cooperation in the management of Village-Owned Enterprise Bina Mandiri owned by the Dencarik Administrative Village Government and the Village Credit Institution as part of the Dencarik Customary Village.
- b. Guidance and assistance in solving problems in the Village-Owned Enterprise of Independent Business Development of Dencarik Administrative Village and Dencarik Customary Village Credit Institutions.

- c. Other mutually beneficial cooperation and agreed upon by the administrative village and customary village, as long as it does not conflict with the applicable regulations and laws

As a form of the cooperation agreement, the administrative villages and customary villages carry out cooperation in several forms, as conveyed by Putu Astika (60 years old), Chairman of Dencarik's Village-Owned Enterprise, as follows

*"Pasar ini nih itu dimulai sejak tahun 2002. Awalnya niki kan. Napi wastane. Kantornya (pasar) ini kan milik desa. Sedangkan tanahnya nika milik adat jadi ada bentuk kerjasama dalam bentuk persentase. Tidak cuman di pasar aja sebenarnya. Di PAM desa juga termasuk semua unit usaha. Ten di pasar manten. Kalau kerjasama ini dalam bentuk penanganan persoalan manten ampun. Nika kan pipa-pipa itu melewati juga tanah adat, jadi dasar pertimbangan (kerjasama). Kalau modal dari desa adat nika ten wenten (dalam bentuk uang). Cuman keuntungannya 7,5% dari hak, dari hasil usaha. Untuk semua. Untuk semua, pasar, PAM Desa, SP (Simpan Pinjam), sampah beliau juga ikut. Kerjasama niki juga untuk pengelolaan masalah. Anak di desa nika agak sulit dah. Masyarakat kadang lebih di lembaga keuangan lain seperti BRI, bank, finance. Di desa itu seolah-olah diabaikan, kenten. Makanya ketika nanti ada persoalan kita juga bersama-sama dinas dan adat menyelesaikan itu. Kalau di dinas kan ndak begitu banyak memberikan sanksi. Kalau di adat nanti acara pernikahan, kematian dipakai sebagai penanganan masalah"*

Based on the results of the interview above, it can be seen that the cooperation between the administrative village and the administrative village is in the form of joint market management. The market land is owned by the customary village, and the building was established by the administrative village. This collaboration then continued with cooperation in the management of Village Drinking Water (Perusahaan Air Minum – PAM) Companies and Savings and Loan Businesses owned by Village-Owned Enterprise.

The form of synergy from administrative villages and customary villages in the management of these two businesses aims to overcome the problems experienced by these two business units. Residents often become in arrears with their water accounts or do not pay credit installments.

Customary villages with their *awig-awig* have the ability to force residents who do not pay off their obligations. In contrast to administrative villages that are subject to national law, customary villages have *awig-awig* (customary regulation) and *perarem* (supplementary customary regulation) that can be applied independently to villagers who are also subject to customary regulation.

People can be subject to customary sanctions if they do not follow *awig-awig* and *perarem*. The synergy between customary villages and administrative villages means that customary customs can be subject to customary sanctions even though they violate the rules of Village-Owned Enterprise, which belong to the administrative village.

Customary sanctions can take the form of fines, not receiving customary services when holding ceremonies, or even being excluded from membership of the customary village. Although this sanction has never been implemented, its existence encourages customary village members to always comply with it.

The application of sanctions cannot be freely applied by administrative villages because administrative villages are subject to national law. The service of the administrative village

cannot be easily terminated if a person violates the rules determined by the administrative village. If the termination of services is carried out, as is the case with the customary village, if the member commits a violation, then the administrative village can face national law and the problem of human rights violations. This, of course, makes the administrative village unable to easily enforce the rules and rely on the customary village in disciplining its customs.

The synergy between administrative villages and customary villages is also reflected in Village-Owned Enterprise control activities. Recruitment based on *dadia* or *banjar* causes each *dadia* or *banjar* to carry out informal or formal supervision of the employees it recommends. Informal supervision can be carried out through the daily operational activities of each employee. *Dadia* or *banjar* can always remind their member who are on duty at Village-Owned Enterprise to always obey the rules and not commit deviations.

Formal supervision can be carried out through meetings or *paruman* carried out by *dadia* or *banjar*. In the *paruman* (customary village meeting), the *dadia* or *banjar* management can remind its members who are Village-Owned Enterprise administrators to always work according to the applicable regulations. The meeting forum is a formal forum that is expected to give stronger emphasis to the members who are the administrators of the Village-Owned Enterprise, to always obey the rules.

In addition to the members who are the administrators, informal and formal supervision is also carried out for the members who interact with the Village-Owned Enterprise. They are debtors or consumers who are adjusted to the business activities carried out by Village-Owned Enterprise. For members who are debtors of Village-Owned Enterprise, who are engaged in the field of savings and loans, they can always remind them to fulfill their obligations on time. In order for supervision to be carried out more formally, the *dadia* or *banjar* is involved in the credit application process of prospective debtors by making the approval of the *dadia* or *banjar* client as one of the conditions for submitting a credit application.

In addition to supervision, the synergy of customary villages and administrative villages is also carried out in the assessment of the performance of Village-Owned Enterprise employees. If the supervision of activities has a preventive dimension, then performance assessments and sanctions have a more curative dimension. Customary villages through *Dadia* and *Banjar* can assess the performance of the members who are in charge of the Village-Owned Enterprise. In addition to the assessment of the members who work in Village-Owned Enterprise, if there is a decrease in performance caused by other members, such as the existence of bad loans, then the customary village, through *dadia* and *banjar*, can also carry out an assessment.

Every problem can be discussed informally in daily activities, or formally through *paruman dadia* or *banjar*. This effort will be carried out seriously because it concerns the good name of the *dadia* or *banjar* of origin of the member who creates problems in the Village-Owned Enterprise. This cannot be separated from the approval of the *dadia* or *banjar* when the member applies to become a Village-Owned Enterprise administrator. On the other hand, when there is bad credit that befalls a member, *Dadia* and *Banjar* will also try to solve the problem because without the approval of *Dadia* or *Banjar*, the debtor will not get credit.

If the discussion cannot find a solution to the problem, the customary village can impose customary sanctions on the member through *dadia* or *banjar*. Customary sanctions must be



adjusted to the agreed *awig-awig* and *perarem*. This makes it ideal that customary villages must have *awig-awig* that also regulates the customs that interact with Village-Owned Enterprise. If it is not possible to set it in *awig-awig*, then this can be set in the *perarem*.

Village-Owned Enterprise is an economic institution formed by administrative villages that has the goal of improving the economy of the village community. Even though it belongs to an administrative village, in its management, the administrative village must synergize with the customary village as much as possible. Synergy with customary villages can be done by utilizing the social capital owned by customary villages in the management of Village-Owned Enterprise.

### **Implications of the Synergy of Administrative Villages and Customary Villages in the Management of Village-Owned Enterprise**

The synergy between customary villages and administrative villages provides benefits for both. Customary villages obtain funding sources that can be used for their operational activities. This was obtained from the distribution of 7.5% of the Village-Owned Enterprise's net profit.

On the other hand, the administrative village also benefits from strengthening internal control at its Village-Owned Enterprise. In the savings and loan business, this strengthening is obtained since the credit will be disbursed. The character of prospective debtors can be well known because customary villages also provide assistance in verifying the character of prospective customers.

Prospective customers who have a bad character and may not pay off their credit will receive a special note indicating that their credit application will be rejected later. If the credit is finally disbursed, the customer will receive special attention so that the possibility of bad loans can be avoided.

After the credit is disbursed, supervision by the customary village is still carried out to avoid bad loans. This supervision process is carried out by coordinating periodically between customary villages and administrative villages. If there is a bad loan, the customary village will approach the problematic debtor. The approach taken can make the debtor pay off his credit. This is due to the authority of the customary village with customary sanctions that can be imposed by it.

The same discipline is also seen in various other businesses managed by Village-Owned Enterprise. Market traders are also more obedient in paying dues, which increases market income. PAM customers also have the same discipline. PAM can increase revenue due to the decrease in customers who are in arrears in paying their PAM contributions.

### **CONCLUSION**

Based on the results of the research, it can be understood that the synergy between administrative villages and customary villages begins with efforts to provide additional sources of income for customary villages. This is based on the awareness that customary villages need funding, while the funding sources they have are limited.

The form of synergy is profit sharing for the results of the Village-Owned Enterprise's business and the role of customary villages in strengthening the Village-Owned Enterprise's internal control. Customary villages play a role in solving various problems faced by Village-

Owned Enterprise related to bad loans or non-compliance with customary practices in resolving their obligations with Village-Owned Enterprise.

This strengthening of internal control has led to an increase in income and a decrease in bad loans in the savings and loan unit of Dencarik's Village-Owned Enterprise. The increase in income occurred due to the member's compliance in fulfilling its obligations to BUMDesa. The decrease in bad loans is due to customary villages involved in providing credit and settling bad loans.

The practice carried out by Village-Owned Enterprise Bina Usaha Mandiri Dencarik Village can also be applied to other Village-Owned Enterprises with the help of authorized government institutions. Of course, this implementation must be adjusted to the conditions of each village. This cannot be separated from the principle of *desa, kala, and patra* that lives in Balinese society.

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