

Robotic Process Automation (RPA) Development Model and Application of Tripple Bottom Line (TBL) in Village Accounting Systems as An Effort to Reach Advanced Villages by 2045

*Galang Nusantara Achmad**, *Rosa Nur Fitriyana*¹, and *Enrico Pratamaputra*¹

¹Faculty of Economics and Business, University of Jember, Indonesia

Abstract. The performance of village government management in Indonesia still reflects an unsatisfactory government system. This can be seen from ICW which noted that there were around 676 cases of fraud committed by village officials in the last five years. On the other hand, the lack of attention from the Village Government regarding the application of the Triple Bottom Line (TBL) is also the cause of sub-optimal village development. So that the role of millennial accountants is not only prepared to be a driver of compliance, but also pro on social and environmental aspects, and Robotic Process Automation (RPA) is needed to provide impetus for accountants' performance. This study aims to determine the model of TBL implementation, as well as the development of RPA in the development of a village. This study uses a qualitative descriptive method with a literature study approach. The data analysis method begins with data collection, data reduction, data presentation, and drawing conclusions. The results of the study explain that it is very important for villages to involve TBL in playing an accounting role as village development planning. Economic, social and environmental based village performance measurement supports the achievement of sustainable village development. In addition, RPA needs to support the creation of satisfactory planning, monitoring and evaluation governance. In this way, the TBL implementation model and the encouragement of RPA development are expected to create village development that is much more qualified, and can improve the welfare of the community.

Keywords: Accountants, Robotic Process Automation (RPA), Triple Bottom Line (TBL), Village, Village Accounting System

1 Introduction

The village is the smallest unit in the administrative system in Indonesia which is included in the nine priority development programs or called Nawacita Indonesia by the President of

* Corresponding author: galannnga@gmail.com

the Republic of Indonesia, Joko Widodo (Alva and Aprina, 2021). Minister of Villages, Development of Disadvantaged Regions and Transmigration, Abdul Halim Iskandar said that the success of village development can be a pillar in the realization of an Advanced Village in 2024 which relies on improving the quality of Human Resources and economic growth. The village itself has been designated as an autonomous region in regulating and managing an administration of its own government. This provides an impetus for village communities to be able to manage and develop their villages independently (BPKP, 2021). One form of development launched by the central government is village funds originating from the state revenue and expenditure budget.

The allocation of village funds provided by the government is indeed not small in number and can be used properly and appropriately, and motivates village communities in accelerating the development of their respective villages (Arief and Ray, 2021). The village fund becomes a risky thing if it is in the hands of incompetent officials and the management of village funds must also require controlled supervision because finance is one of the sensitive issues in village governance (Susanti et al, 2021). It's just that recently, many elements of the village apparatus have deliberately allocated village funds inappropriately. These actions are certainly deviant and need to be anticipated and watched out for because they can hamper development in the village. In addition, the performance of village government management in Indonesia still reflects an unsatisfactory governance system. Indonesian Corruption Watch (ICW) recorded that from 2015 to 2020, there were 676 corruption cases involving village officials. Losses from corruption reached a total of approximately Rp. 111 billion and the potential loss for village development.

Village government management in Indonesia is inseparable from the less than optimal application of the Triple Bottom Line (TBL) in the village development component. The TBL concept is known as the 3Ps, namely planet, people, and profit, each of which means concern for nature and the surrounding environment, concern for human resources or labor, and the ability to generate profits (Wilson, 2015). The implementation of TBL is still considered difficult, considering that the capacity in managing village finances is also very limited. However, there are several studies that use the TBL concept as their object of research, such as in Selva and Luciana's (2021) research which examined the application of the TBL concept in Telalora village, Masela Island which went well despite obstacles such as lack of facilities and finance. According to the study, TBL is important because this concept emphasizes the balance of economic, social, and environmental values in an organization. Research related to TBL was also conducted by PT. Pertamina (Persero) on agro-tourism in Tawang Sari Village named Camp Bell 2 Edupark (Rahmatika et al, 2020). Based on this research, the TBL concept can be used in agro-tourism as a strategy to be able to develop and compete, but there are several inhibiting and supporting factors, such as Human Resources (HR), Natural Resources (SDA), to community participation. From several previous studies related to TBL, the application of TBL in the village accounting system requires the role of millennial accountants and community participation to be able to create a better village financial management.

Millennial accountants are not only compliance drivers, but also pro of social and environmental aspects (Siti, 2017). In this case, millennial accountants are also required to be artistic in playing the village accounting system. In supporting the creation of TBL-oriented village development, a Robotic Process Automation (RPA) development model is also needed to encourage the performance of accountants. RPA is able to function as an operational tool to automate and improve internal processes with little consideration of strategic and external impacts, including the impact on service quality that can be used on a software system. Frizka (2018) said that the application of RPA can make work faster, more effective and efficient in the accounting field. RPA can work like humans who can handle repetitive work faster. Research conducted by Otaru et al (2020) also said that the

implementation of RPA can increase productivity and accelerate the return on investment that has been made. In addition, technological transformation and automation will certainly help RPA to potentially be developed in a Village Accounting System (SAD). This can create a village financial management that is accountable, transparent, and minimizes fraud in the management of village funds.

Based on the description above, it is necessary to apply a model that can help budget allocation problems that are more transparent and considering the rapid development of technology. Therefore, the author recommends the Robotic Process Automation (RPA) development model in the application of TBL in the Village Accounting System. The model implements the RPA which can assist in creating a Village Accounting System that is transparent for all communities, especially villages.

2 Literature Review

2.1 Village Accounting System

The government system in Indonesia in fact has a close relationship with the Agents Theory. The theory put forward by Jensen and Smith (Arief, 2018) is a theory that explains how the relationship between principals as parties who give trust to agents as parties who carry out responsibilities and make decisions. In its development, agency theory also discusses problems that occur in a relationship because agents and principals have different visions (Kurniawansyah, 2018). When viewed in the village administration, the village head or other ranks of the apparatus are agents of the local community. Therefore, the village government as agents must be able to become wise and fair decision-makers.

Fund management is inseparable from how the accounting system works in an organization. According to Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning SAP, accounting is a process of identifying, recording, measuring, and classifying, as well as conducting an overview of financial transactions, then presenting reports and interpreting the results. The initial capital for good financial planning and management in the village environment is the need for a clear and transparent accounting system. Gelinas et al. (Arief, 2018) defines an accounting system as a system created by humans, both manual and digital in order to produce accounting information through collection, data management, and storage activities so that it is useful for decision-makers who need this information. Sanjaya (2017) states that every organization has the freedom to determine accounting systems or procedures to produce the required information. So the village accounting system is a system that is intentionally created in order to collect various data, then store and manage it to make various decisions, especially village programs that are oriented to the interests of the community.

Ismail et al. (2016) explained that the government needs an accounting system that is not only used as a financial control tool, but also as a tool in achieving organizational goals. Halim et.al (Ismail et al., 2016) mentions several objectives of the creation of an accounting system in public organizations, including accountability, managerial, and supervision. The achievement of the functions and objectives of the village accounting system will bring financial management into the realm of true accountability. Mardiasmo (2018) explains that the government has 2 types of accountability, namely vertically and horizontally. Vertical accountability describes how the government is responsible to a higher authority, while in the horizontal dimension, the government also has a responsibility to the community. Therefore, the financial management and village accounting system used must be able to fulfill both types of accountability.

2.2 Triple Bottom Line (TBL)

Various companies in this era are no longer measured only in terms of finance, but how companies are responsible for implementing the Triple Bottom Line. The Triple Bottom Line is the 3 aspects of the organization's care and responsibility, namely to the 3Ps (Profit, People, Planet). Profit is additional income earned by an organization or company (Utama, 2017). If this concept is linked to the village accounting system, then the profit aspect will direct sustainable village finances and even be independent in generating their own income. Furthermore, people explains that an organization or company must continue to strive to create a positive impact or benefit for the community. The village government as a public organization of course has a very large obligation to pay attention to the welfare of the community. The third aspect is the environment (planet) which implies that the company's activities must still pay attention to the preservation of the surrounding environment (Utama, 2017).

Research conducted by Utama (2017) on a company named PT Saipem Indonesia Karimun Branch shows that the application of the three aspects, namely people, profit, and the planet, has proven to have a significant influence on corporate social responsibility. In addition to large companies, various public organizations or private organizations that are local in nature are also competing in implementing the Triple Bottom Line. This can be seen in several previous studies, such as that conducted by Nurhidayat et al. (2020) regarding the application of the Triple Bottom Line at the HM Djafar Harun Hospital in North Kolaka Regency. Another study conducted by Temalagi et al. (2021) shows that the implementation of TBL for seaweed farmers in Telalora Village, Masela Island has been going well despite facing several obstacles. The same result was also found by Putra et al. (2020) regarding the application of TBL to the Asparagus Farmer Group in Pelaga Tourism Village.

2.3 Robotic Process Automation (RPA)

Hodson (Adrianto, 2020) defines Robotic Process Automation as a form of technology that automates business processes through software or with artificial intelligence. According to Fernando et al. (2019) RPA is a new technology in the form of robot software that is used to complete structured, repetitive, and routine computer tasks. This understanding shows that the meaning of the word "robotic" is not technology in physical form, but software. RPA can help human work, especially in repetitive activities, such as data transfer, data extraction, and so on.

Several tasks that can be carried out by RPA According to Davetpon (Adrianto,2020),

- a. Carry out the process of transferring data or transferring from one media into the company's recording system, for example updating data on consumer phone numbers, customer addresses, and so on.
- b. Carry out the reconciliation process through the extraction of various information from various types of documents.
- c. Make replacements when there is a loss of credit cards through updating information and communicating with related customers.
- d. Read various legal or contractual document to capture information and various rules in it using NLP (Natural Language Processing).

Adrianto (2020) explained that RPA is one of the easiest and cheapest types of cognitive and artificial intelligence technology to implement, and has a relatively high chance of generating a return on investment. RPA has proven to be able to create improvements to business processes and services in several KAPs, such as Accenture, and others (Adrian, 2020). Therefore, Robotic Process Automation is very possible to be applied in the village accounting system. Research conducted by Adrianto (2020) on how RPA affects accounting shows that the right implementation of RPA can make human performance more efficient because the time savings felt by humans can be used to carry out other, more strategic jobs.

Humans can make the best use of time for various jobs that require problem solving and analysis. Santos et.al (Adrianto, 2020) also stated that it turns out that Robotic Process Automation can reduce operational costs by up to 70%.

3 Research Method

3.1 Types of Research

The approach used in this paper is qualitative. Qualitative research according to Anggito et al. (2018) is a study where the results are not obtained through statistical processes or other quantification procedures. Therefore, in its preparation, the data or information that will be presented is not in the form of numbers, but through detailed, clear, and in-depth explanations and descriptions. The use of a qualitative approach is based on the reason that a qualitative approach can describe a phenomenon or information clearly and in- depth. This is the discussion to be raised in the form of innovations and new ideas and needs to be explained in detail.

This type of writing is descriptive writing, which aims to compile a factual, systematic, and accurate description based on facts. The author will clearly illustrate the idea with a description of how RPA can support the implementation of TBL in the village accounting system.

3.2 Data Collection Techniques

The collection technique used is a literature study. Literature study is a technique of collecting data through various literature sources such as scientific articles, trusted agency data, and so on. The data used in this paper is secondary data sourced from books and scientific articles in journals on the topic of village accounting systems, RPA, and the Triple Bottom Line. The various sources taken are written works published in 2015 and above to produce more relevant results. In addition, to produce accurate writing, the authors use data published by-laws and regulations or other information by relevant agencies and institutions

3.3 Data Analysis Techniques

The data obtained through the study of literature must of course be processed and analyzed first. The following are the steps of data analysis carried out according to Rijali (2018):

- a. Data collection, namely the process of extracting data from various sources such as scientific articles and relevant books. At this stage, it is also possible to make small notes about the important points of the data obtained.
- b. Data reduction, namely organizing data by selecting, simplifying, and transforming the data that has been collected. The Reduction can be done by summarizing, coding, then grouping.
- c. Presentation of data, namely compiling the information that has been obtained so as to allow the author to draw conclusions.
- d. Drawing conclusions from the data that has been collected.

4 Result and Discussion

4.1 The Importance of Triple Bottom Line (TBL) Attention for the Creation of Quality Village Accounting Systems

The concept the Triple Bottom Line (TBL) has long been proposed by Elkington in the book *Cannibals with Forks*, which was published two decades ago (Temalagi and Borolla, 2021).-oriented profit, but also must pay attention to the community (people), and involve the environment (planet) as part of the business. In principle, the application of the TBL can be

applied to multi-sector organizations, including the village which is the smallest unit in the government system. As in this case, it refers to research conducted by Temalagi and Borolla (2021) and Putra and Larasdiputra (2020) which explains that overall the implementation of TBL in the village environment tries to balance economic, social, and environmental aspects.

First, Putra and Larasdiputra pillar profit is defined as the ability to achieve sustainable profits while still paying attention to social and environmental aspects. In addition, the pursuit of profit is also required to prioritize the principles of fair trade and ethical trade in doing business (Nurhidayat et al, 2020). That way, if you view the village government as a figure who plays TBL, the meaning of profit can be interpreted as an effort that can be made by the village government to turn village potential into a source of income for the village. Utilization of village potential has urgency in developing villages (Ruspianda et al, 2019). Similarly, (Soleh, 2017) added that the issuance of Law Number 6 of 2014 demands that the village be able to maximize every potential it has as a form of obtaining welfare for the village community. Putra and Larasdiputra (2020) added that to boost village potential, the local village government can apply the One Village One Product (OVOP) concept in exploring and processing the potential of existing resources.

Second, the people is defined as the caring attitude of an organization aimed at the workforce and the surrounding community. This means that organizations are prohibited from exploiting underage human resources, providing proper wages, and providing comfort facilities at work. In addition, on the external side, organizations must ensure the prosperity of the surrounding community as a form of social responsibility (Astriani and Semara, 2019). Pillar people can be interpreted as the role of village officials who lead to the implementation of community empowerment in order to participate in the success of village development. In another sense, in implementing this community empowerment, the village government needs to be a facilitator regarding what needs are needed to support the harmony of village development. This is as revealed in the research by Temalagi and Borolla (2019), that the APBDes of Terolola Village includes a budget of 27 million in the context of procuring seaweed seeds which are then handed over to the community for cultivation. Because, in achieving village development goals, it must involve community participation starting from the planning process to evaluation (Lomboh, 2015). This is the same as the element of profit achieved through the utilization of village potential, community empowerment has an urgency to achieve profit (Putra and Larasdiputra, 2020).

Third, the planetary emphasizes environmental management as the foundation for a business. Pillar planetary requires stakeholders to always maintain environmental sustainability in the midst of the organization's operations (Felisia, 2014). If interpreted in village governance, the planetary pillar means inviting the surrounding natural environment to discuss in an effort to make village development successful. In a sense, when they want to pursue profit, the village government is also required not to damage the surrounding environment. The village government along with the community is required to have sensitivity regarding environmental awareness. This is as revealed in the research results of Putra and Larasdiputra (2020) that the Pelaga Village community with asparagus commodity is able to minimize the impact of environmental pollution, such as the majority of farmers who choose to use organic fertilizers so that they are able to produce quality asparagus that is able to compete in the market, and the community is able to take advantage of recycled Turn the leftovers of asparagus into a ready-to-eat snack. Meanwhile, research in Telalora Village revealed by Temalagi and Borolla (2021) that people are prohibited from using chemicals in seaweed cultivation, and not throwing garbage in the sea so that they can produce quality seaweed with good quality.

From the presentation of the role that the village government must take as a follow-up effort to implement TBL, this is a good faith in managing the village which is reflected in the village accounting system. Because, basically the village head is obliged to submit a report

on the implementation of the village government to the regent/mayor (Law Number 6 of 2014, article 7). On the other hand, the existence of an accounting system in government is intended to provide (1) accountability related to operational units carried out, (2) financial information for planning, budgeting, implementation, monitoring, budget control, policy formulation and decision making as well as assessment. government performance, and (3) as a form of supervision over the fabric of government operational actions (Halim and Kusufi, 2012). So that the presentation of village accounting reports that are oriented towards the application of TBL illustrates the performance of village governments not only measured from financial indicators, but non-financial aspects are also the focus of measurement (Temalagi and Borolla, 2021).

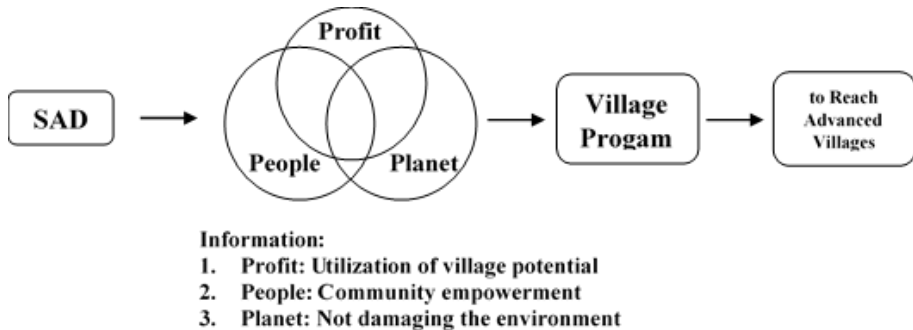


Figure 1. TBL Application Scheme on Village Accounting System

Oriented village accounting system TBL focuses on planning, implementation, administration, and reporting on economic, social, and environmental indicators. In the economic aspect (profit), the problem of planning and budgeting village funds focuses on obtaining income and expenditure from village potential utilization activities. This is also in line with the central government's instructions on village budget allocations that also take into account the potential of each village area that can be developed (Coordinating Ministry of PMK, 2020). In addition, the existence of development that prioritizes optimizing village potential aims to advance the village economy (Supoyono, 2020). Furthermore, the social aspect (people) means that village planning and budgeting involves community components as drivers of sustainable development through empowerment activities. As stated by Almisari and Deswinar (2020), community empowerment cannot be separated from village development and aims to improve the welfare and standard of living of rural communities. So in other words, community empowerment is needed to encourage the achievement of improving the village economy through optimizing village potential. While the social aspect (planet), village planning and budgeting must pay attention to the preservation of the village's natural environment. Connecting this, Rosana (2018) argues that the importance of preserving the environment is aimed at achieving sustainable village development. Thus, the village government in pursuing profit through optimizing village potential is prohibited from damaging the village environment.

The concept TBL was then brought into the formation of village programs compiled by the village government. In other words, the village program that is formed is a reflection of the implementation of TBL that balances economic, social, and environmental aspects. This kind of performance measurement provides sustainable quality of reporting information, and reflects the transparency and accountability aspects of village government (Rohma, 2021). Furthermore, Latifah (2020) explained that the report by carrying out the TBL reflects the disclosure of organizational performance that leads to sustainable development. Therefore, by carrying out the TBL in village development which is reflected through the village accounting system, it has a high urgency value in realizing a sustainable village.

4.2 RPA Development Model to Support Accountability in the Implementation of TBL in Village Accounting Systems

Development RPA in the current era has been implemented in various fields of work, one of which is in the scope of accounting science (Andrianto, 2020). The ability RPA can provide the effectiveness and efficiency of the time needed to complete work that is repetitive in nature Alvero (2020). So in this case, the role of RPA can provide convenience in managing village accounting records and reporting. Meanwhile, according to (Suliling et al, 2018) explaining the reporting system within the village scope reflects planning, implementation, and evaluation as a form of accountability report. So in this case, the principle of RPA is regulated to provide convenience in managing the planning, implementation, and evaluation of the village accounting system based on the application of TBL.

At the planning stage, it becomes the basic part that determines the benchmark for the success of village development goals (Dewi, 2012). Village development planning is a part of formulating the utilization of village potentials and problems which are followed up into village programs (Ariadi, 2019). Thus, the centralization of the TBL-oriented village accounting system must initially provide identification of village development programs that are in accordance with the potential of the village area. The need for the role of accountants in the planning of village development is also reflected in the presentation of financial information reports that can provide direction related to village programs which also adjusts related to the village budget in addition to seeing the potential of the village. In this case, of course, the village government as the highest decision-making authority has the responsibility to decide on the village development planning scheme so that the benefits of development that prioritize TBL can be fully implemented. Thus, the RPA can be aimed at providing a comparison of each village development program that is being planned. In accordance with how it works, the RPA will identify each program that is developed. The identification also includes the problem of budget planning that is adjusted to the needs of TBL-based village development. The automated identification process will provide comparisons between programs so that they can provide the best decisions for village development.

Then, in the implementation stage, the budget allocation that has entered the planning stage will be carried out by the procurement process for goods or services that will carry out the payment process. Implementation is a stage in implementing APBDes in one fiscal year which usually starts on January 1 to December 31. At this stage, the Robotic Process Automation system will provide the results of the development progress report and match it with the planning report or the first stage by implementing RPA. It is at this stage that RPA can be beneficial in terms of increasing effectiveness, efficiency, time, and quality of work (Ryandi, 2020). After passing the implementation stage, the next part is the results and evaluation stage.

Furthermore, results and evaluation are important stages in the village accounting system, because they describe how output is achieved by financial performance during a period. The results, in this case, can be in the form of reports that will be accounted for. Therefore, the third stage is actually related to how the RPA can help village financial performance in creating accurate and useful results, as well as being able to assess whether financial performance has gone well. The reporting stages in a series of village accounting systems are carried out by the village head to the Regent/Mayor by including a report on the realization of the implementation of the APBDes in the first semester and the final semester (Sumarlan, 2020). Compilation of reports as a result of implementing village accounting can be easily done with Robotic Process Automation (RPA). One of these cutting-edge technologies is capable of imitating repetitive human work, including the process of preparing reports through various activities and transactions carried out in village finances.

Robotic Process Automation will help carry out an overview of financial transactions that have been processed previously in the implementation stage, then compile them in the form of ready-to-use reports. However, before that, the various summary processes in preparing the report must be clearly regulated because RPA works on a rule-based basis. When the various processes and stages of data processing have been arranged in detail, RPA can be used in order to generate the required reports. The use of RPA will certainly create time efficiency and minimize the occurrence of errors.

The report that has been produced will go through the next stage, namely evaluation, and accountability. Every organizational performance certainly has targets or indicators of success. Robotic Process Automation does not only stop at preparing reports,; but can also assist in evaluating village financial performance. Davenport (2018 in Adrianto, 2020) states that RPA is able to reconcile, for example in the case of service billing failures. Therefore, RPA is actually capable of conducting evaluations with indicators that are related to reports and are financial in nature. The user must first define and input various indicators to be achieved into the system. The next step is to develop a set of rules to be able to create an RPA by automatically reading various financial information through the resulting report, then matching it with these various indicators. This process will produce information on what financial indicators are successful and have not been achieved. These indicators can be entered into the system at the beginning of the period to avoid any intentional changes in order to create a performance report that looks good.

This artificial intelligence technology can also identify solutions to financial problems in the village environment. The APBDes must of course be used as much as possible for the benefit of the people, including solving various economic problems that occur in the community. RPA can help draw information points in financial reports which will later be generated in the village accounting system. These points of information will not only be matched against indicators, but also with a list of various unresolved village economic problems. The evaluation and accountability process will run more effectively through this process. Robotic Process Automation has various benefits in preparing results and evaluating financial performance. Time savings are the most obvious benefits of using this technology because the reporting process is faster and more precise. In addition to time effectiveness, RPA also helps create better accountability and quality transparency.

5 Conclusion

Village development often experiences problems. In Indonesia, village development has not yet been able to provide significant improvement. On the other hand, irregularities often occur by irresponsible village officials, causing the village development goals to not be achieved. Therefore, the formulation of the Triple Bottom Line (TBL) contained in the Village Accounting System need to be considered as an effort to create sustainable village development. In addition, the Robotic Process Automation (RPA) development model for the application of the Triple Bottom Line (TBL) in the Village Accounting System is a form of solution to the problem of the rampant lack of transparent village funds and frequent misappropriation by village apparatus which can cause slow village development, especially in achieving Desa Maju 2025. RPA is a technology that can imitate human work and can be used in the report preparation process through various activities and transactions carried out in village finances. Therefore, the model is expected to provide village financial information that is more accountable, transparent, and minimizes fraud

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