

**AN ANALYSIS ON THE EFFECT OF VILLAGE ACCOUNTING
IMPLEMENTATION, LEADERSHIP, AND VILLAGE GOVERNMENT
INNOVATION ON THE ECONOMIC EMPOWERMENT OF VILLAGE
COMMUNITIES**

(Case Study of Bulukumba Regency, South Sulawesi)

***ANALISIS PENGARUH IMPLEMENTASI AKUNTANSI DESA,
KEPEMIMPINAN, DAN INOVASI PEMERINTAH DESA TERHADAP
PEMBERDAYAAN EKONOMI MASYARAKAT DESA***

(Studi Kasus Kabupaten Bulukumba, Sulawesi Selatan)

Student Thesis Research



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**INTERNATIONAL PROGRAM OF ACCOUNTING
FACULTY OF ECONOMIC AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

2024

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UNDERGRADUATE THESIS

Submitted as a partial fulfillment of the requirement of the attainment of the Bachelor Degree of Accounting in The International Program of Accounting Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta



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DECLARATION PAGE

Herewith, I

Name : A. Difa Nadiyah Rahmah

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I declared that the undergraduate thesis entitled “**AN ANALYSIS ON THE EFFECT OF VILLAGE ACCOUNTING IMPLEMENTATION, LEADERSHIP, AND VILLAGE GOVERNMENT INNOVATION ON THE ECONOMIC EMPOWERMENT OF VILLAGE COMMUNITIES (A Case Study of Bulukumba Regency, South Sulawesi)**” is my own work to fulfil the requirements for the bachelor degree of Accounting (*S. Ak*) in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. There is no creation that have been submitted to obtain a bachelor's degree at a university and as long as my knowledge this thesis does not contain creation or has never been written or published by another person, except those written in this text and mentioned in the references. If there is any violation of scientific ethics found in this study, I am willing to cancel the creation.

Yogyakarta, May 08th, 2024



A. Difa Nadiyah Rahmah

MOTTO

“dan Dia memberinya rezeki dari arah yang tidak disangka-sangkanya. Dan barang siapa yang bertawakal kepada Allah, niscaya Allah akan mencukupkan (keperluan)nya. Sesungguhnya Allah melaksanakan urusan-Nya. Sungguh, Allah telah mengadakan ketentuan bagi setiap sesuatu”

(Q. S At-Talaaq (65) : 3)

“Maka sesungguhnya bersama kesulitan ada kemudahan.

Sesungguhnya bersama kesulitan ada kemudahan.

Maka apabila engkau telah selesai (dari sesuatu urusan), tetaplah bekerja keras

(untuk urusan yang lain),”

(Q. S Al-Insyirah (94) : 6 – 8)

“Tetaplah berusaha dan jangan menyerah karena jalan yang diberikan Allah untuk setiap hamba-Nya berbeda beda”

- Akhmad Januaris dan A. Nunung selaku orang tua tercinta

“Tetap bertahan dan selalu berbahagia untuk diri sendiri. Hope we get the future we always pray for.”

- Myself

DEDICATION PAGE

Alhamdulillahirobbil'alamin

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I would love to dedicate this undergraduate thesis to those who have always been there and believe in me even in my worst feelings.

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PREFACE

In the name of Allah SWT, the Most Compassionate, the Most Merciful. All praise is only for Allah SWT who has given His extraordinary grace and grace so that the author can complete the thesis entitled "An Analysis on the Effect of Village Accounting Implementation, Leadership, and Village Government Innovation on the Economic Empowerment of Village Communities (A Case Study of Bulukumba Regency)".

This thesis is prepared to fulfil one of the requirements to achieve a Bachelor of Accounting degree in the International Accounting Study Program, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher took this topic with the hope that it could provide an overview for the village government regarding the understanding of the economic empowerment of village communities and for further research.

The completion of this thesis is inseparable from guidance, assistance, and support from various parties. Therefore, the researcher would like to thank:

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May all the forms of assistance that have been given to researchers get the pleasure of Allah SWT. The researcher realizes that this thesis is still far from perfection, but it is hoped that it can be useful for those in need. Therefore, constructive criticism and suggestions are highly expected.

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A. Difa Nadiah Rahmah

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