

Factors Affecting the Value Chain of Asset Management and Village Boundaries in the Digital Age in Indonesia

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Abstract

This research aim to know about the Understanding and knowledge of The Asset Management and Village Areas in North Sumatra. This research was conducted by conducting a primary data survey and direct field identification in several villages in North Sumatra. In exercising this power, the Village Head can authorize part of his power to the Village Apparatus, namely the Village Secretary as assistant to the manager of village assets and the head of affairs as the officer/manager of village assets. This type of research is the Expalanatory Survey. The respondents used were 74 respondents in the form of Village Secretary in Central Tapanuli, North Sumatra, Indonesia. The research variables used are the Asset Registry, the Asset Classification, the Asset Recognition and thr Asset Portfolio Construction. Analysis tools used with Structural Equations. Tests were carried out with SmartPLS Version 3.1. The results show that Asset Classification plays a major role in the Ratification of Village Assets and Territorial Borders. Meanwhile, the Asset Registry, Asset Classification, Asset Recognition and Asset Portfolio Construction variables have no significant effect on asset data collection. The findings of this study are expected to be able to provide suggestions and recommendations for the position of village assets in accordance with Regulation of the Minister of Home Affairs Number 45 of 2016 concerning Application and Affirmation of Village Territory Boundaries. Asset Classification in village governments in North Sumatra has a partially significant effect on the Ratification of Territorial Borders.

Keywords : *The Asset Portfolio Construction, The Asset Registry, The Asset Classification, The Asset Recognition.*

JEL Codes : 018, R51

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1. Introduction

In regional development efforts, economic growth and equitable development are important things. Various problems arise in relation to regional economic increase, and sustainability development of regional economic growth concepts. Regional development can be defined as

an activity to add, increase, improve or expand aspects of regional development from a dynamic process and interaction of theoretical studies with practical experiences in order to improve the level of community welfare. Regional development has at least two meanings, namely: objective area and subjective area. The development of the subject of Regional Development is a new development that emerged in the 1950s. This is indicated by studies that have paid less attention to spatial aspects. In its development, Misra (1997) states that Regional Planning and Development is supported by four pillars, namely: geographical aspects, economic aspects, location theory and urban planning. These four pillars do not cover other aspects that also make a major contribution to regional development such as social and environmental biogeophysical aspects, so Regional Planning and Development will be supported by six pillars (Chumo, 2014, Pavel & Moldovan, 2019 and Mbiba et al., 2019).

The view of most western regional scientists, especially in Europe, emphasizes that regional development includes four main aspects, namely: institutional aspects, social aspects, economic aspects and ecological aspects. Regional development (regional development) is closely related to the development of the region itself. Thus the development of regional regional development has a broad meaning and impact as well as not only paying attention to the economic aspects (economic setting), but involves the institutional setting, social (social setting) and the environment (ecological setting). The four aspects are a unity that is interrelated and integrated with one another.

The problem in managing regional assets lies in the elimination of regional assets. Asset write-off means that the value of an asset is no longer included in the balance sheet. Write-off from the general ledger is carried out after the ownership of the asset is no longer in the region, but on the other hand, or is destroyed or thrown away. Several years ago, the asset management process was carried out in a simple manner, namely completing the procurement of goods, handing over to the agency routine, being given a registration number, creating a goods card, recording it in the goods/asset mutation report and just finishing it, no inventorying so there was no Reliable database. However, along with current technological developments, recording of goods is carried out through the application, namely a system that accommodates direct recording of goods, starting from the input process, recording in ledgers, trial balance to agency balance sheet. However, this process does not necessarily take place quickly, there are still many obstacles in its application. After two years since the issuance of Government Regulation No. 6 of 2006, the process of changing the mindset of asset management from the original focus on the asset administration approach to the asset management approach has not been implemented.

Until now, not all agencies have an adequate database, a reliable database that can make us sure that a ministry has a total asset value spread across several locations, especially where many work units still have assets that have not been managed and administered according to Government Regulation Number 6 of 2006. There are still assets that have not been secured both physically, administratively and legally and there are still assets that are not used (Ira et al., 2019 and Feng et al., 2020). The changes needed in implementing asset management are related to the goods manager, goods users and third parties who will utilize/transfer assets by strengthening public participation (represented by the community), private (represented by third parties/private) and communities (Managers and Users Goods) by creating consistent accountability, transparency and rule of law, openness (openness/focus on stakeholders) so that stakeholders can assess the performance of each party involved in asset management, fairness (treatment which is fair) that can convince various parties, especially the private sector, that there is no corruption, collusion and nepotism in the use or transfer of assets (Grubisic et al., 2008 and Gunu et al., 2013). Adequate asset management should include the process of asset procurement, asset handover, asset inventory, asset accounting, management information system and area property accounting, and financial report preparation. If all processes go well,

information about the assets of an area will be accurate and the financial statements will avoid a disclaimer opinion. In exercising this power, the Village Head can authorize part of his power to the Village Apparatus, namely the Village Secretary as assistant to the manager of village assets and the head of affairs as the officer/manager of village assets. Furthermore, this research problem can be described as follows "What are the forms of the the Asset Registry, the Asset Classification, the Asset Recognition and the Asset Portfolio Construction in implementing Asset Validation and Determination of Village Areas in North Sumatra, Indonesia?".

2. Literature Review

2.1. Rural Development

Approximately 65% of Indonesia's population live in rural areas. Village development is an integral part of regional development and national development which is carried out in a harmonious, integrated, efficient and effective manner in each and throughout rural areas (Sirojuzilam et al, 2016. Baranowska et al., 2019 and Babo, 2019). Rural areas are characterized by residents living in villages and their livelihoods in general from the agricultural sector, having a relatively low level of labor productivity, high levels of poverty, and low quality of housing (Tang, 2019).

The low access of rural communities to economic resources such as land, capital, production inputs, skills, technology and cooperation networks as the problems in rural development are the low assets controlled by rural communities (Tarmizi et al, 2017, Khan et al., 2011 and Karg et al., 2019). Rural development is carried out with a multisectoral (holistic), participatory approach, based on the spirit of independence, environmental insight, and sustainability as well as implementing harmonious, harmonious and synergistic use of development resources so that optimality is achieved. The main targets to be achieved in village development are:

1. The realization of an increase in the welfare of rural communities;
2. Increasing the quality and quantity of infrastructure in rural areas;
3. Organized neighborhoods of rural communities;
4. Increased access control and participation of all elements of rural society.

Village development is a process of activity to increase empowerment in achieving a better future. This definition includes efforts to improve community empowerment even in line with the era of autonomy, the meaning of the concept should be expanded by increasing community empowerment and increasing community participation in the development process (Zhang et al., 2019 and Löfving et al., 2021). The community is a development subject not an object of development capable of setting goals, controlling resources owned and directing the development process to improve their standard of living (Raja et al., 2011).

The 'bottom up' approach is carried out with the assumption that rural communities have the ability to think about and work on their own needs and that the government only participates in the administrative system. The 'community base management' approach is actually not a new idea, but it emerged and was extracted from the local community, which was adopted from traditional community practices in managing natural resources for common economic welfare in the village without government intervention (Swemmer et al., 2019). The characteristics of village development are as follows:

1. The village development process is a planned and organized effort to help community members be able to participate actively.
2. Building a village means building a community, then community development means building self-reliance and intensifying community participation.

Development requires planning because development needs are greater than the available resources. Through development planning, it is hoped that development activities are formulated efficiently and effectively in accordance with the capabilities so that they can optimally utilize available resources and develop existing potentials.

2.2. Village Asset Utilization Supply Chain Model

The forms of utilization of village-owned assets (Regulation of the Minister of Home Affairs Number 45 of 2016) can be:

1. Leasing assets.
2. Borrow and use.
3. Utilization Cooperation (KSP).
4. Build for Delivery (BGS).
5. Build Handover (BSG).

Optimization of asset utilization is defined as a business that can be carried out with the following considerations:

1. optimizing the utility and efficiency of regional property (Asset Rental),
2. in order to optimize the usability and usability of regional property (KSP),
3. optimizing regional property (BGS and BSG),
4. The optimal use of regional property will open up working fields, increase,
5. community income and increase/increase local income

Regional governments as providers of public services to the community. Understanding of assets can differ between planning, financial management, and accounting (Bond and Dent, 1998). Meanwhile, the scope of supply chain for asset management includes: needs planning and budgeting,

- (1) procurement,
- (2) use,
- (3) utilization,
- (4) security and maintenance,
- (6) assessment,
- (7) deletion,
- (8) transfer,
- (9) administration,
- (10) guidance, supervision and control.

Even though there are very detailed regulations, the problem of regional assets to date is still experiencing several obstacles. One of the problems that arise is related to the planning and budgeting process. In practice, regional asset management is often budgeted for something that is not needed, while what is needed is not budgeted. This can occur because of certain interests, such as rent, received by regional officials before the procurement of goods is carried out. Other problems such as in the case of procurement of goods or services. This stage is the most difficult because apart from being prone to corrupt practices, the "threat" of becoming a suspect (then being convicted) is quite large. Therefore, the problems that arise most often are: the procurement mechanism is direct appointment, direct election, or free tender? Some regional officials are often unwilling to be on the procurement committee for fear of being caught in a corruption case. Even though the regional apparatus have taken the certification exam (as a condition of becoming a committee for the procurement of goods and services according to Nurzaimah & Rasdianto (2016), they generally prefer not to pass and are not responsible for the process of procuring goods and services. An equally important issue in managing regional assets lies in the elimination of regional assets. Asset write-off means that the value of an asset is no longer included in the balance sheet. Write-off from the general ledger is carried out after the ownership of the asset is no longer in the region, but on the other hand, or is destroyed or thrown away. In an accounting perspective, the write-off is done by keeping a journal, for example: debiting the Equity Funds-Invested in Fixed Assets account and crediting Fixed Assets.

2.3. Village Asset Management in The Digital Age

The village asset inventory management process still often applies a process that actually causes bad impacts. These activities are in the form of data collection and reporting that still use the conventional system. If the data contained in an agency or institution is increasing, of course it will cause new, more complex problems (Leimgruber, 2019). Meanwhile, technological advances are increasingly rapid so that agencies or institutions are required to develop from conventional methods to the digital era. The data contained in an agency must be made as neat as possible so that it can be managed in a database so as to produce information. This information will be used as supporting data to meet the needs of the community for lending Village assets. Village inventory management should be well organized because it refers to the needs of the community and the number of existing Village assets so that it often creates difficulties in data collection. Therefore, it is necessary to reconsider regarding the creation of an asset inventory information system in today's technological era. Chiodo et al (2019), explained that there are many problems that must be faced by agencies in terms of asset inventory management, such as the difficulty of obtaining data on assets, both their existence, number and condition as well as the process of transferring them. For the input process, later the Head of General Affairs and Administration will work extra hard to collect data on ownership of village assets starting from the village where it was founded until the current year. The data referred to include the origin of village assets, the planning process in which data is contained in the RPJMDes, RKPDes, Fields, Types of Activities, Locations, to the Amount of Budget contained in the RKPDes. Procurement data which includes the Identity of the Goods up to the Date of Acquisition and much more data needed in the application including the Village Regulation on Village Asset Management, Perbekel Decree on Determining the Status of Village Asset Use, Perbekel Decree on Designation of Village Asset Users and other documents

2.4. The Village Asset Management

The Village Asset Management is a group of activities from planning, until reporting, and control of Village assets. The conceptual framework of this research show in Figure 1:

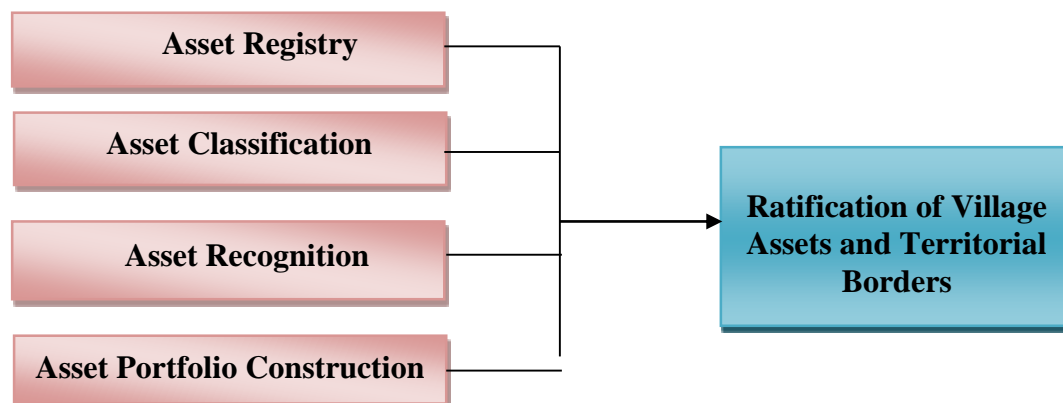


Figure 1. Conceptual Framework

3. Methods

This research uses quantitative methods. Quantitative methods are performed using SEM analysis. The population of this research is the Village Administration in Central Tapanuli Regency, North Sumatra. The sampling method used was purposive sampling. To test in this study used a questionnaire which was delivered directly to each selected member of the sample. The target respondents of the questionnaire are Village Asset managers. Thus the data source is primary data. This study methods using SmartPLS application. The Partial Least Square is a variant-based structural equation analysis (SEM) that can simultaneously test the measurement model as well as test the structural model.

4. The Result and Discussion

4.1. The Result

4.1.1. The Convergent Validity

Table 1. The Convergent Validity Result

Sources : SmartPLS 3.1 (2020)

	Asset Classification (X2)	Asset Portfolio Construction (X4)	Asset Recognition (X3)	Asset Registry (X1)	Ratification of Village Assets and Territorial Borders (Y)
ac1	0,885				
ac2	0,786				
ac3	0,662				
apc1		0,919			
apc2		0,626			
apc3		0,650			
ar1				0,603	
ar2				0,990	
ar3				0,657	
arec1			0,661		
arec2			0,839		
arec3			0,791		
y11					0,662
y12					0,608
y13					0,629
y14					0,682

Based on Table 1, the outer loading value for all questions on each indicator are valid and all the question are suitable for measuring the variable.

4.1.2. Discriminant Validity

Table 2. Result of Discriminant Validity Test

Sources : SmartPLS 3.1 (2020)

	The Asset Classification (X2)	Asset Portfolio Construction (X4)	Asset Recognition (X3)	Asset Registry (X1)	Ratification of Village Assets and Territorial Borders (Y)
ac1	0,885	0,345	0,641	0,479	0,554
ac2	0,786	0,500	0,685	0,412	0,541
ac3	0,562	0,513	0,533	0,468	0,329
apc1	0,648	0,919	0,641	0,438	0,568
apc2	0,651	0,526	0,621	0,417	0,513
apc3	0,640	0,550	0,507	0,474	0,574

ar 1	0,673	0,536	0,605	0,403	0,607
ar 2	0,648	0,501	0,684	0,990	0,525
ar 3	0,655	0,518	0,612	0,557	0,537
ar ec 1	0,659	0,566	0,661	0,516	0,583
ar ec 2	0,540	0,535	0,839	0,587	0,527
ar ec 3	0,540	0,564	0,791	0,534	0,519
y1 1	0,439	0,561	0,502	0,516	0,662
y1 2	0,504	0,554	0,582	0,530	0,608
y1 3	0,529	0,509	0,571	0,514	0,529
y1 4	0,554	0,559	0,579	0,568	0,682

Based on Table 2, the discriminant validity test in the Table 2 show that the correlation between each the constructs have higher correlation for each variable.

4.1.3. The Reliability Examination

Table 3. Reliability Examination

Sources : SmartPLS 3.1 (2020)

	Cronbach's Alpha	Composite Reliability
Asset Classification (X ₂)	0,616	0,795
Asset Portfolio Construction (X ₄)	0,689	0,730
Asset Recognition (X ₃)	0,649	0,810
Asset Registry (X ₁)	0,651	0,874
Ratification of Village Assets and Territorial Borders (Y)	0,626	0,716

Based on Table 3, the Cronbach alpha value and composite reliability are in the range of 0.600 to 0.800, it can be concluded that all variables in this study are reliable.

4.1.4. Inner Model Test

4.1.4.1. Determination Test (R²)

Table 4. Variations of Relationships

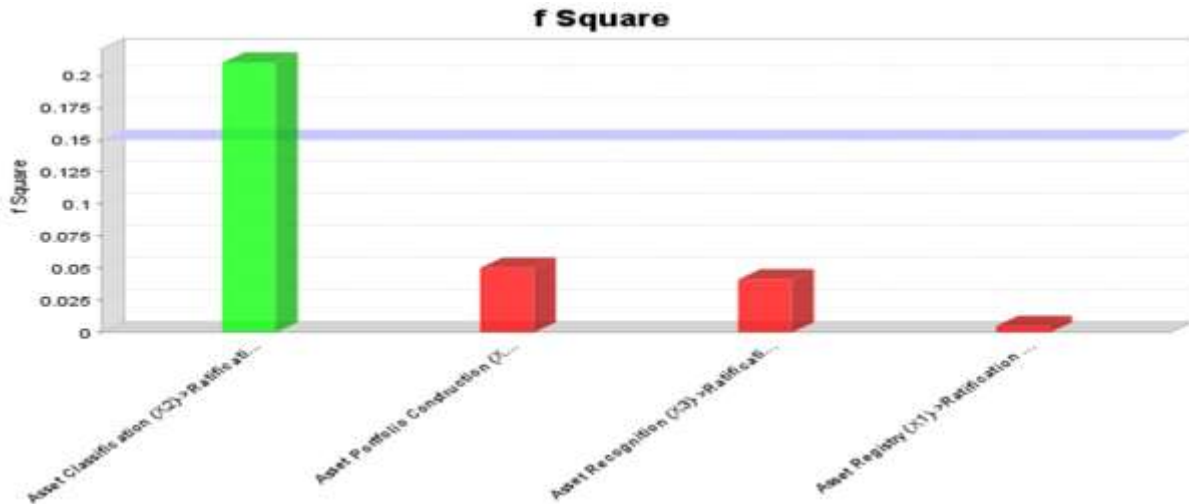
Sources : SmartPLS 3.1 (2020)

	R Square	R Square Adjusted

Ratification of Village Assets and Territorial Borders (Y)	0,487	0,457
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Based Table 4 show that the R Square value is 0.487 and the Adjusted R Square value is 0.457. The value of R Square show that represent by the dependent variable by 45.7%. For the the F Square value is presented in the following Figure 2:

Figure 2. F Square
Sources : SmartPLS 3.1 (2020)



Thus, when presented in the form of a Figure, it can be seen that only the Asset Classification (X₂) variable predicts the most dominant variable of Ratification of Village Assets and Territorial Borders (Y).

4.1.4.2. Predictive Relevance Test (Q²)

Table 5. Predictive Relevance Test

	RMS E	MA E	Q²_predict
Ratification of Village Assets and Territorial Borders (Y)	0,849	0,633	0,336

Sources : SmartPLS 3.1 (2020).

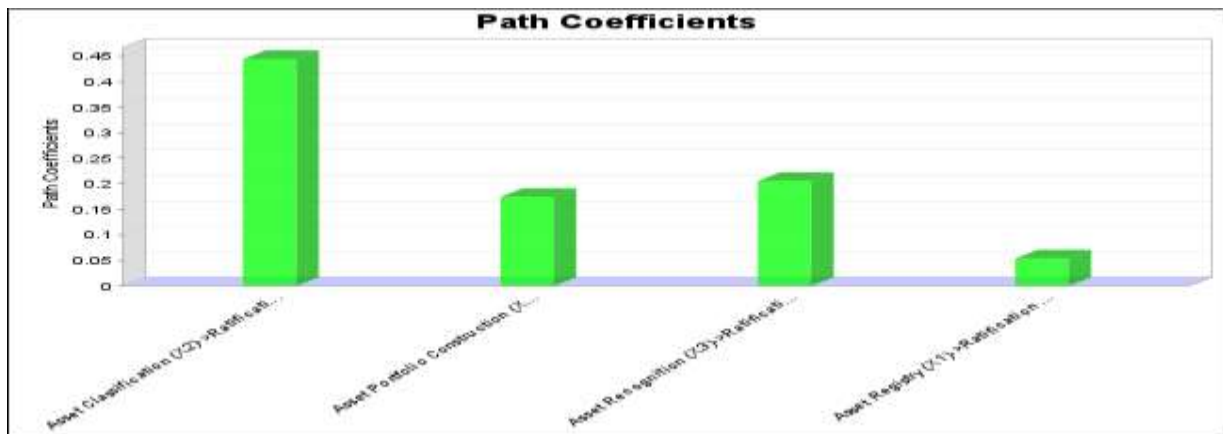
Based on the table, it can be seen that there is a direct relationship between each independent variable and the dependent variable which can be predicted with a Q Square value of 33.6%.

4.1.5. Hypothesis Test Results

The Path Coefficient value of this research is presented as follows in Figure 3:

Figure 3. Path Coefecient for All Variables

Sources : SmartPLS 3.1 (2020).



While the results of Hypothesis testing as a follow in Table 6 :

Table 6. Hypothesis Test Results

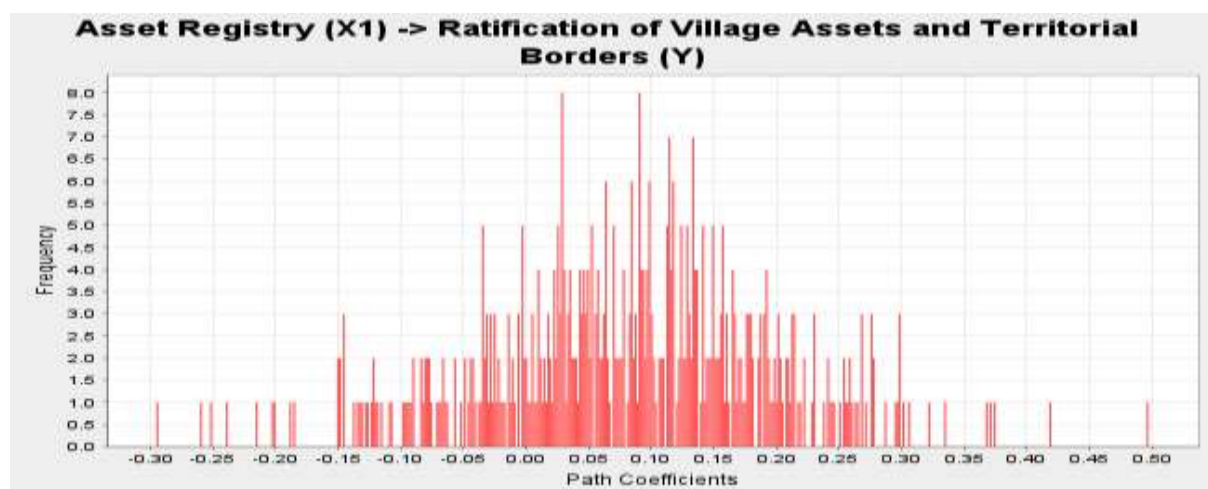
Sources : SmartPLS 3.1 (2020).

	Standard Deviation	T Statistics	P Values
Asset Classification (X₂) -> Ratification of Village Assets and Territorial Borders (Y)	0,133	3,346	0,001
Asset Portfolio Construction (X₄) -> Ratification of Village Assets and Territorial Borders (Y)	0,119	1,465	0,143
Asset Recognition (X₃) -> Ratification of Village Assets and Territorial Borders (Y)	0,139	1,480	0,139
Asset Registry (X₁) -> Ratification of Village Assets and Territorial Borders (Y)	0,113	0,478	0,633

The Asset Registry (X₁) it does not have a impact on the Ratification of Village Assets and Territorial Borders (Y). The *t* statistical value of 0.478 > from the *t* table value is 1.964 and this can be proven by the original sample value of 0.054 and a significance of 0.633 > 0.05, show the meaning that the Asset Registry is not impact on the Ratification of Village Assets and Territorial Borders. Visually presented in the following Figure 4:

Figure 4. Path Coefficient for Registry Asset Variables (X₁)

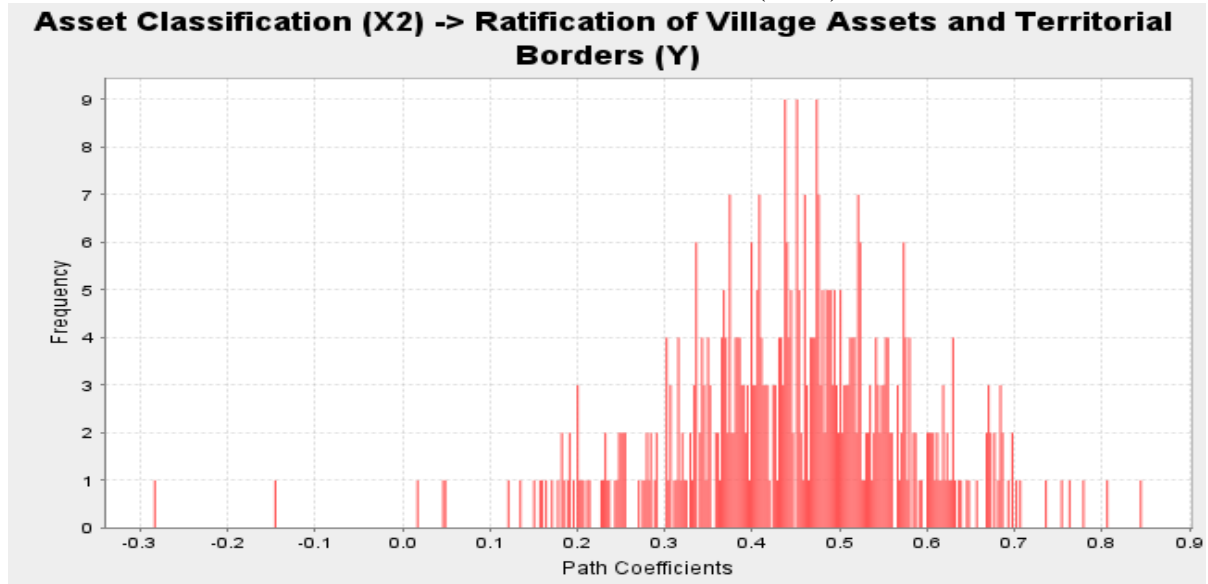
Sources : SmartPLS 3.1 (2020).



Asset Classification (X_2) is have impact on the Ratification of Village Assets and Territorial Borders (Y). with the original sample value of 0.445 and real impact of $0.001 < 0.05$, show meaning that the Asset Registry affects the Ratification of Village Assets and Territorial Borders. Visually presented in Figure 5 below:

Figure 6. Path Coefficient for Variable Asset Classification (X_2)

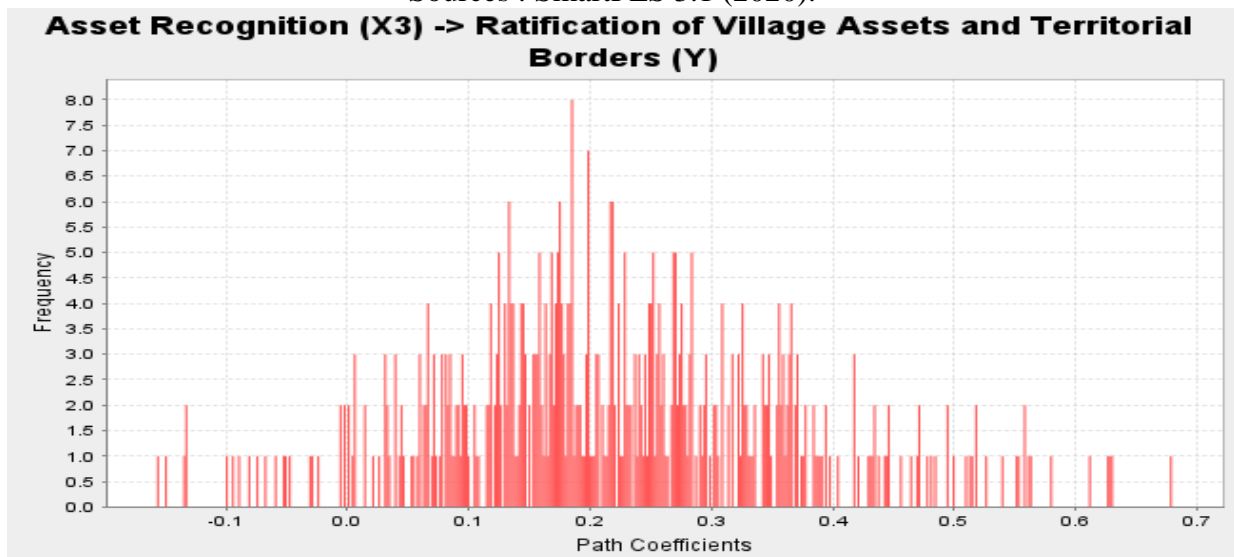
Sources : SmartPLS 3.1 (2020).



Asset Recognition (X_3) is this study that does not have impact on the Ratification of Village Assets and Territorial Borders (Y), this can be seen through the statistical T value which is $1.480 >$ from the t table value of 1.964 and this can be seen evidenced by the original sample value of 0.206 and p value of $0.139 > 0.05$, which means that Asset Recognition is not influence on the Ratification of Village Assets and Territorial Borders. Visually presented in the following Figure:

Figure 7. Path Coefficient for Asset Recognition Variables (X_3)

Sources : SmartPLS 3.1 (2020).

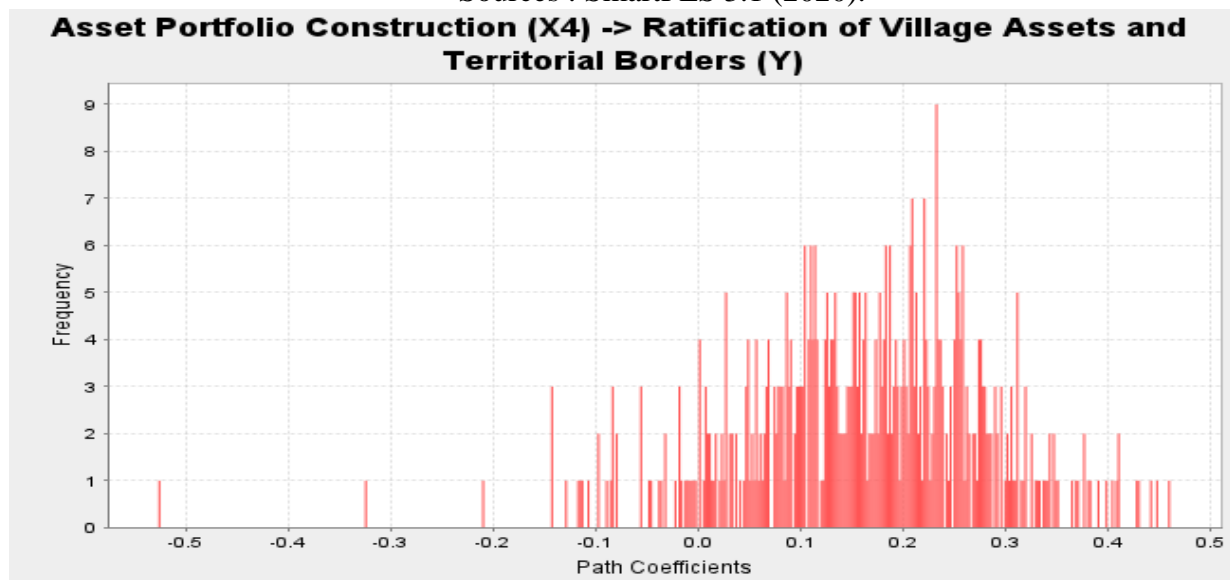


Asset Portfolio Construction (X_4) is not have a partially impact on the Ratification of Village Assets and Territorial Borders (Y), can be indicated through the statistical t value which is $1.465 >$ from the t table value of 1.964 and this It based on original sample value which is 0.175

and a significance of $0.143 > 0.05$, which means that The Asset Portfolio Construction is not impact on the Ratification of Village Assets and Territorial Borders.

Figure 8. Path Coefficient for Variable Asset Portfolio Construction (X₄)

Sources : SmartPLS 3.1 (2020).



4.2. Discussion

After the implementation of Law Number 23 year 2014 about Regional Government in Indonesia, there has been a paradigm shift in regional government, from a more centralistic orientation to being decentralized and exercising the widest possible autonomy. One of the important aspects of regional autonomy and decentralization policies is the improvement of context of realizing of increasing regional competitiveness. In addition, Law No. 08/2014 concerning Village Administration also applies, which provides the discretion of the Village Government in regulating its affairs. Village governments usually have many assets under their control. However, quite a lot of these assets have not been optimally utilized, so in order to increase the Village Original Income (PADes) for sustainable regional development, its utilization should be optimized. In addition, this also increases the opportunity for employment of employment especially for assets/BMD who are currently idle. It is commonly known by the community that they often complain that current village government officials do not pay attention to the proper use of goods/assets and many of these goods/assets should still be improved so that their use is even more valuable than what they are now, and possibly could also become source of regional income in its utilization.

Even though there are very detailed regulations, the problem of regional assets to date is still experiencing several obstacles. One of the problems that arise is related to the planning and budgeting process. In practice, regional asset management is often budgeted for something that is not needed, while what is needed is not budgeted. This can occur because of certain interests, such as rent, received by regional officials before the procurement of goods is carried out. Other problems such as in the case of procurement of goods or services. This stage is the most difficult because apart from being prone to corrupt practices, the "threat" of becoming a suspect (then being convicted) is quite large. Therefore, the problems that arise most often are: the procurement mechanism is direct appointment, direct election, or free tender. Some regional officials are often unwilling to be on the procurement committee for fear of being caught in a corruption case. Even though the regional apparatus has taken the certification exam (as a requirement to become committee for the procurement of goods and services. Asset write-off means that no value of an asset will be added to the balance sheet anymore. ledgers are carried

out after ownership of these assets is no longer in the region, but in other parties or destroyed or thrown away. Until now, not all agencies have an adequate database, a reliable database that can make us sure that a ministry has a total asset value which are scattered in several locations, especially those where many work units still have assets that have not been managed and administered. Changes needed in implementing asset management are related to the goods manager, goods users and third parties who will utilize/transfer assets by strengthening the public (represented by the community), private (represented by third parties/private) and communities (Managers and Users of Goods) by creating accountability (accountability), transparency (transparency) and rule of law (compliance with regulations) that are consistent, openness (open / focus on stakeholders) so that stakeholders can assess the performance of each party involved in asset management, fairness (fair treatment) which can convince various parties, especially the private sector, that there is no corruption, collusion and nepotism in the use or transfer of assets.

5. Conclusion and Suggestion

5.1. Conclusion

Asset Classification in village governments in North Sumatra has a partially significant effect on the Ratification of Village Assets and Territorial Borders. This shows that the better the data collection on village assets, the better the determination of village boundaries. While the Asset Registry variable, The Asset Classification, The Asset Recognition and The Asset Portfolio Construction variables do not have a impact on village asset data collection, the better the determination of village boundaries in North Sumatra, Indonesia. With the Village Application, it is hoped that it can help manage accountable and transparent village assets in order to create an advanced, independent and prosperous village. In the future, the Village Application will be operated by staff who in this case act as Village Property Officers/Managers under the coordination of the Village Secretary who acts as Village Asset Management Assistant and Perbekel as Village Asset Management Authority Holder.

5.2. Suggestion

It is necessary to establish a village asset manager so that there is an evaluation of the revenue from each of these assets. It can be concluded whether the possibility can be improved/optimized again or not, or is it still idle. Adequate asset management should include the process of asset procurement, asset handover, asset inventory, asset accounting, management information systems and village property accounting, and preparation of financial reports. If all processes go well, information about the assets of an area will be accurate.

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