

Research Article

Managerial Accountability in Village Fund Management

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Abstract

Village Funds are funds sourced from the State Revenue and Expenditure Budget intended for villages which are transferred through the district revenue and expenditure budget and then channelled to the village treasury account and used to finance the implementation of development and community empowerment. The Village Fund has village development goals, namely improving the quality of human life, improving village welfare, and reducing poverty. This study aims to analyze the Managerial Accountability of Village Fund Management in Rejosari Village, Pringsurat Subdistrict, Temanggung Regency. This study used qualitative research methods with eight informants as the research subject. The results of the study show that the Managerial Accountability of Village Fund Management in Rejosari Village, Pringsurat Subdistrict, Temanggung Regency has not demonstrated effective results. Several indicators of Managerial Accountability that have not been implemented optimally further support this conclusion. Meanwhile, the factors that influence accountability such as the personal factor, leadership factor, team factor, and contextual factor are sufficient, although obstacles are still apparent. Based on this conclusion, the researchers recommended the village fund administrators to be highly committed and maximizing the support of existing resources to the maximum.

Keywords: *Village Funds; Managerial Accountability; Development; Community Empowerment*

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INTRODUCTION

The village is the smallest government in the government system in Indonesia. It has the authority to regulate and manage all aspects of local community life. Based on Law Number 6 of 2014 concerning Villages, villages can carry out development according to the needs and equity of welfare. One way to realize the development and community empowerment in the village is through the village fund program. Village funds are sourced from the State Revenue and Expenditure Budget intended for villages which are transferred through the district/city revenue and expenditure budget and then channelled to the village treasury account and used to finance the implementation of development and community empowerment.

The priority principles for the use of village funds are justice, priority needs, and village typology (KPK, 2015). Justice means prioritizing the use of village funds for the rights or interests of all village community without discrimination. Priority needs are giving priority to village interests that are more urgent, more needed, and directly related to the interests of most villagers. Meanwhile, village typology means the priority of using village funds also takes into account the circumstances and reality of the village's unique geographical, sociological, anthropological, economic and ecological characteristics, as well as changes or developments in village progress.

Meanwhile, the Corruption Eradication Commission (KPK) identified five problems in managing village funds as a financial source in the Village Budget (APBDes) (KPK, 2015). The five issues are a) the time frame of the village fund management cycle is difficult to be followed by the village; b) the absence of a standard unit price for goods/services used as a reference for villages in preparing the APBDes; c) the APBDes draft does not reflect the needs of the village; d) planned usage and accountability of APBDes are lack of transparency; e) village accountability reports do not follow standards and are prone to manipulation.

One goal that is often become the urgency of using village funds is infrastructure development. This development becomes one of the ways of realizing equality (Rahman & Novitasari, 2018). However, it is not only the implementation of development that is problematic, but the management of village funds also has its constraints, including transparency and accountability (Kumalasari & Riharjo, 2016). Supposedly, if transparency and accountability can be carried out, cases such as corruption, mark up, false reports and deductions can be minimized.

Accountability is a measure that shows public bureaucratic activities or services carried out by the government are following the norms and values adopted by the people and whether the facility can accommodate the actual needs of the people (Kumorotomo, 2005). Accountability is a tool to control every government activity, especially in terms of achieving results in pub-

lic services provided. The results of the civil service performance will then be reviewed to determine the achievement of public services results and the methods used to achieve that goal. One that is essential in supporting accountability is efficient and effective management control. In other words, accountability cannot run well if it is not supported by efficient and effective control.

In its development, there is managerial accountability that specifically highlights the organization. Managerial accountability is the responsibility of public institutions to manage the organization effectively and efficiently (Mahmudi, 2010). Managerial accountability is related to process accountability, which means that organizational processes must be accounted for to avoid inefficiency and ineffectiveness of the organization (Agustino, 2008). The accountability model must be able to be applied in the management of village funds easily so that it does not add to the difficulties in reporting (Hasniati, 2017). Although this accountability process is an ongoing activity, there are still problems in its implementation, one of which is the problem of managing village funds.

The results of Fita Rahma's (2016) research on Village Fund Reporting Accountability showed that there were obstacles in village fund reporting due to the lack of discipline of the management team to the PTPKD (Village Financial Implementation Technical Officer) in Gondosari Village, Punung Subdistrict, Pacitan Regency so that the community believed the village administration was committing corruption and collusion. Constraints in community disclosure are the lack of community participation in the management of the Village Fund and the lack of opportunity for the community to participate in the management of Village Fund reporting.

Hasniati (2016) research results on the Village Fund Management Accountability Model explained that the model developed based on the results of this study was named the process accountability model. Process accountability in the management of the Village Fund is the willingness of the Village Fund administrators to accept responsibility for what has been assigned to them in an efficient, effective, fair and transparent manner by involving the community. The results showed that the management of the Village Fund, starting from the planning, implementation, and reporting of activities had met the principle of accountability.

The results of research by Yanis Ngongare (2016) on Accountability of Village Fund Management in Infrastructure Development showed that administrative accountability regarding the management of Village Fund human resource competence is still a significant obstacle. Therefore, assistance from local government officials is required. Village Fund Development has not yet been felt by the village community.

Research Fita Rahma, Hasniati, and Yanis have similarities and differences with this study. The similarity is that all examine accountability in the village governance system. Meanwhile, the difference is that Fita Rahma's research is more focused on reporting village funds, transparency, and community participation; Hasniati's research focused on the process of implementing village funds for village fund administrators, i.e. village officials; and Yanis' research focuses on administrative accountability and impacts on village communities. The novelty of previous research is on personal, interpersonal, and organizational managerial accountability that is compared to performance measurement and accountability factors used, namely stakeholders and internal managerial (Kloot, 1999).

Problems with managing village funds in Rejosari Village, Pringsurat District, Temanggung Regency include the delay in the preparation of the accountability report documents, even though this is an annual activity. This delay impacts the disbursement process. Furthermore, the many types of funds obtained by villages (village funds, allocation of village funds, tax revenue sharing, revenue sharing fees, provincial APBD assistance, regency APBD assistance, grant assistance, aspirational funds, and other assistance) overwhelmed the officials in preparing the report. The problem caused by managerial patterns that have not been arranged (Mintzberg, 1971), or the productivity of village officials (Drucker, 1999).

Based on this background, the problem formulation of this research is "How is the Managerial Accountability of Village Fund Management in Rejosari Village, Pringsurat Subdistrict, Temanggung Regency?" The purpose of this study is to determine the managerial accountability of village fund management by looking at levels in accountability (Day & Blakey, 2012), namely personal, interpersonal, and organizational factors that are compared to performance measurement and accountability factors used, namely stakeholders and internal managerial (Kloot, 1999) in Rejosari Village, Pringsurat District, Temanggung Regency.

RESEARCH METHOD

This study uses qualitative research methods with a case study approach (Creswell & Poth, 2017). The subject of the study was managerial accountability in the management of village funds in Rejosari Village, Pringsurat Subdistrict, Temanggung Regency. Data collection was carried out through in-depth interviews with several informants, namely the Section of Village Empowerment in Pringsurat Subdistrict, Head of Rejosari Village, Rejosari Village Secretary, Head of Rejosari Village Activity Management Team, Village Local Assistant Staff, Consultative Body of Rejosari Village, Female Figure of Rejosari Village, and Community Figure, the Head of Gapoktan of Rejosari Village. Data collection technique also uses documentation

and literature studies (Moleong, 2007). Data obtained from informants will then be analyzed systematically by carrying out three steps simultaneously, namely, data condensation, data presentation, and drawing conclusions and verification (Semiawan, 2010).

RESULTS AND DISCUSSION

Between Accountability, Managerial Accountability, and Reports on the Use of Village Funds

Accountability in the administration of regional government is defined as the obligation of the Regional Government to take responsibility for the management and implementation of the regional government. It is intended for the framework of regional autonomy to achieve the goals set through the media of accountability which measured both in terms of quality and quantity (Putriyanti, 2012). Meanwhile, managerial accountability is the accountability of public institutions to manage the organization effectively and efficiently (Mahmudi, 2010). Managerial accountability is related to process accountability, which means that organizational processes must be accounted for in order to avoid organizational inefficiency and inefficiency.

Managerial accountability emphasizes on the management of organizational management carried out by organizational leaders with the input and output of the accountability process as the indicator while productivity as the primary goal. To accurately assess the managerial accountability, it is necessary to look at the background of each of the village fund administrators, such as personal; leadership; team; and contextual (Gaspersz, 2004). It should be noted that contextual is lies within both the internal and external environmental condition.

In the internal environment such as the community, involvement of local communities in planning the utilization of village funds is poor. Deliberation is an essential activity in the democratic process of Indonesia, which is part of traditional decision making (Kawamura, 2011). This deliberation process was even modernized and democratized in the village budgeting process to absorb the aspirations of the community.

According to the Temanggung Regent Regulation Number 23 of 2016, the plan to use village funds was discussed with the Village Consultative Body (BPD), village officials, LPMD management, TP PKK, RW Chairperson, and RT Chairperson. However, decision making tends to be dominantly decided by the village government, namely the village head and village officials, while the aspirations of the community still receive less attention. Lack of attention of the community's aspirations in the planning resulted in the allocation of community empowerment activities directed only at improving the facilities and infrastructure of the Village Office.

This condition is a problem that is expected to be immediately resolved and found a solution at the level of policymakers at a regency, subdistrict, or village government itself. The purpose of village funds for community empowerment will be challenging to achieve if the aspirations of the community are lack of attention. Moreover, indicators of timeliness become an essential part of creating proper accountability. Timeliness is an accountability report that can be completed by a grace period that has been given according to the regulations.

The low ability of fund administrators at the village level to produce accountability report documents is one of the problems that arise. One of the requirements for the disbursement of the next phase of funds is the compilation of responsibility report documents. According to the Head of Village Empowerment Section of Pringsurat Subdistrict, the delay in preparing the accountability report is due to lack of human resources in the village officials, especially education. According to the 2014-2019 Medium-Term Village Plan, village fund administrators consist of 8 village officials and six local community. Moreover, based on the level of education, among all the village fund administrators, there are eight people with high school education, five people with junior high school education, and one person with elementary school education. The average education is high school and junior high school. The following is a chart of quarterly accountability documents reporting:

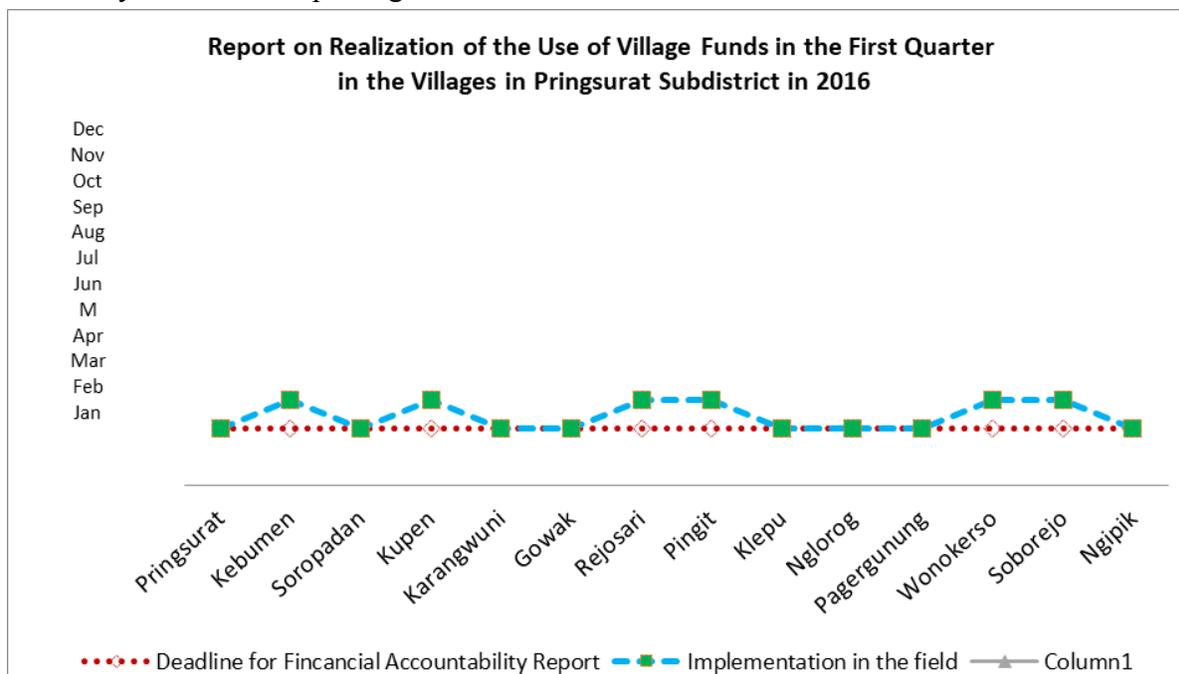


Figure 1. Report on Realization of the Use of Village Funds in the First Quarter in the Villages in Pringsurat Subdistrict in 2016

Source: Pringsurat Subdistrict Year 2016

Based on Figure 1, six villages were late in submitting reports on the realization of the use of village funds in the first quarter, namely Kebumen, Kupaen, Rejosari, Pingit, Wonokerso, and Soborejo Villages. The six villages submitted the report in April which was supposed to be in March. Rejosari Village itself is one of the six villages experiencing delays. The delay occurred because there were several Financial Accountability Reports (SPJ) that had not been resolved, resulting in late submission of the Report on the Realization of the Use of Village Funds. According to Regent’s Regulation Number 23 of 2016, the report of the first quarter should be reported in March.

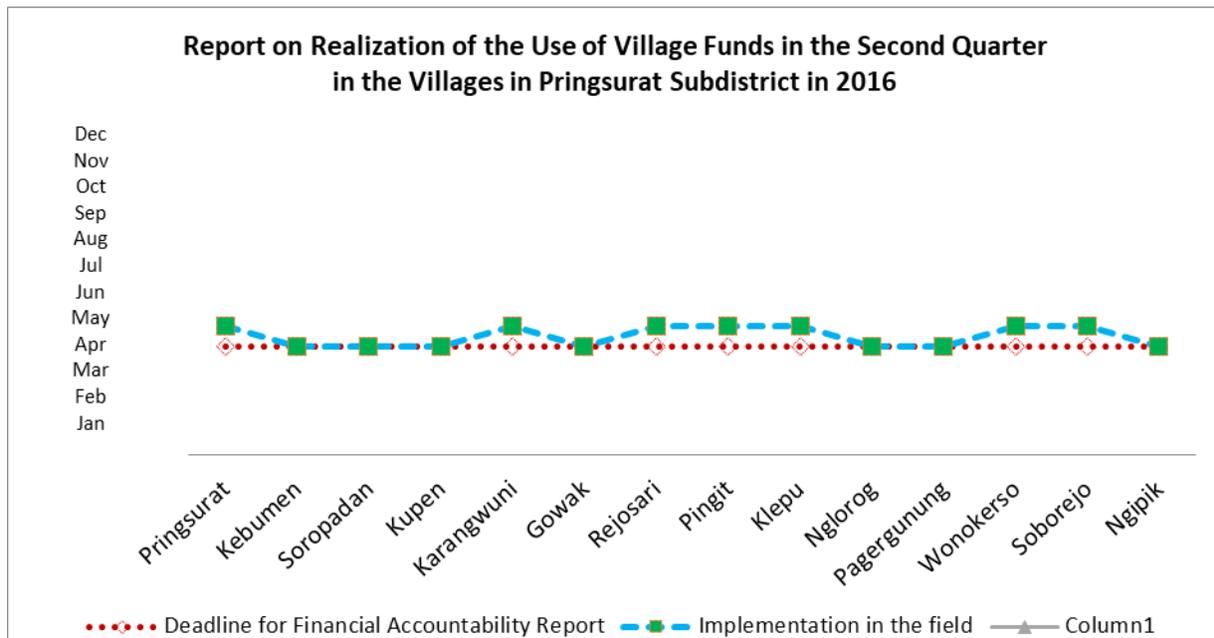


Figure 2. Report on Realization of the Use of Village Funds in the Second Quarter in the Villages in Pringsurat Subdistrict in 2016

Source: Pringsurat Subdistrict Year 2016

On Figure 2, seven villages were late in submitting reports on the realization of the use of village funds in the second quarter, namely Pringsurat, Karangwuni, Rejosari, Pingit, Klepu, Wonokerso, and Soborejo Villages. The seven villages submitted the report in July which was supposed to be in June. In the second quarter, Rejosari Village was late in submitting the report on the realization of the use of village funds. Rejosari Village is one of the seven villages experiencing delays. Based on the results of the study, the delay occurred because the staff felt overwhelmed by several multi-source budget activities such as Financial Aid, Village Fund Allocation, and other financial sources. According to the Regent Regulation Number 23 of 2016, the report of the second quarter should be reported in June.

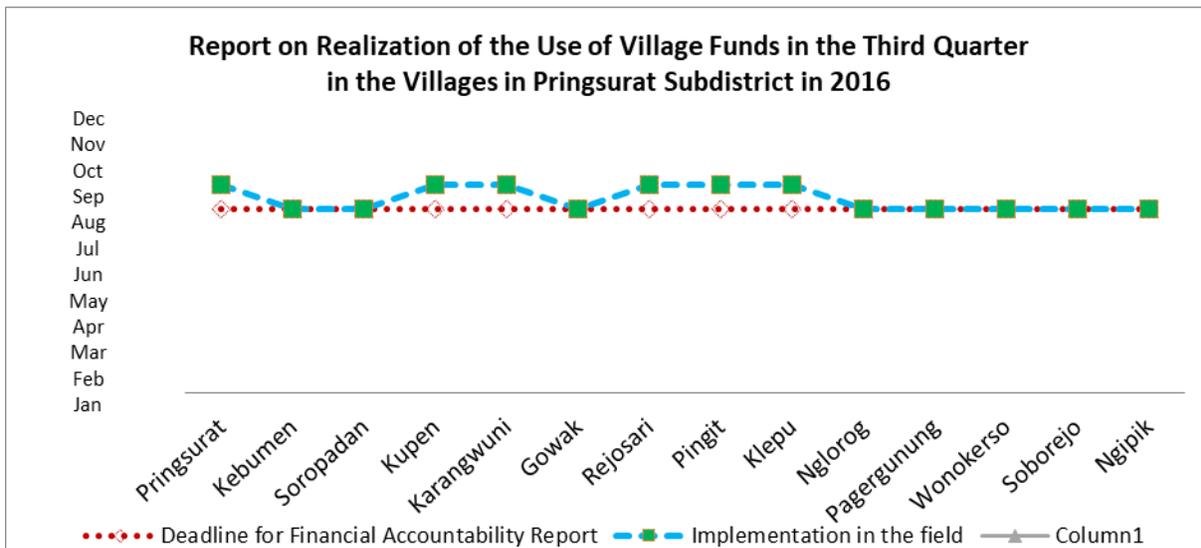


Figure 3. Report on Realization of the Use of Village Funds in the Third Quarter in the Villages in Pringsurat Subdistrict in 2016

Source: Pringsurat Subdistrict Year 2016

Then, based on Figure 3, six villages were late in submitting the reports on the realization of the use of village funds in the third quarter, namely Pringsurat, Kupaen, Karangwuni, Rejosari, Pingit, Klepu Villages. The six villages submitted the report in October which was supposed to be in September. In the third quarter, Rejosari Village was late in submitting the report on the realization of the use of village funds. Rejosari Village is one of the six villages experiencing delays. The delay occurred with the same problem, namely several Financial Accountability Reports (SPJ) that had not been resolved, resulting in late submission of the Report on the Use of Village Funds. According to Regent’s Regulation Number 23 of 2016, the report of the third quarter should be reported in September.

Based on Figure 4, there were six villages late in delivering the submitting the reports on the realization of the use of village funds in the fourth quarter, namely Pringsurat, Soropadan, Gowak, Rejosari, Klepu Soborejo Villages. The six villages submitted a report in January 2017 which was supposed to be in December 2016. According to Regent’s Regulation Number 23 of 2016, the report of the fourth quarter should be reported in December.

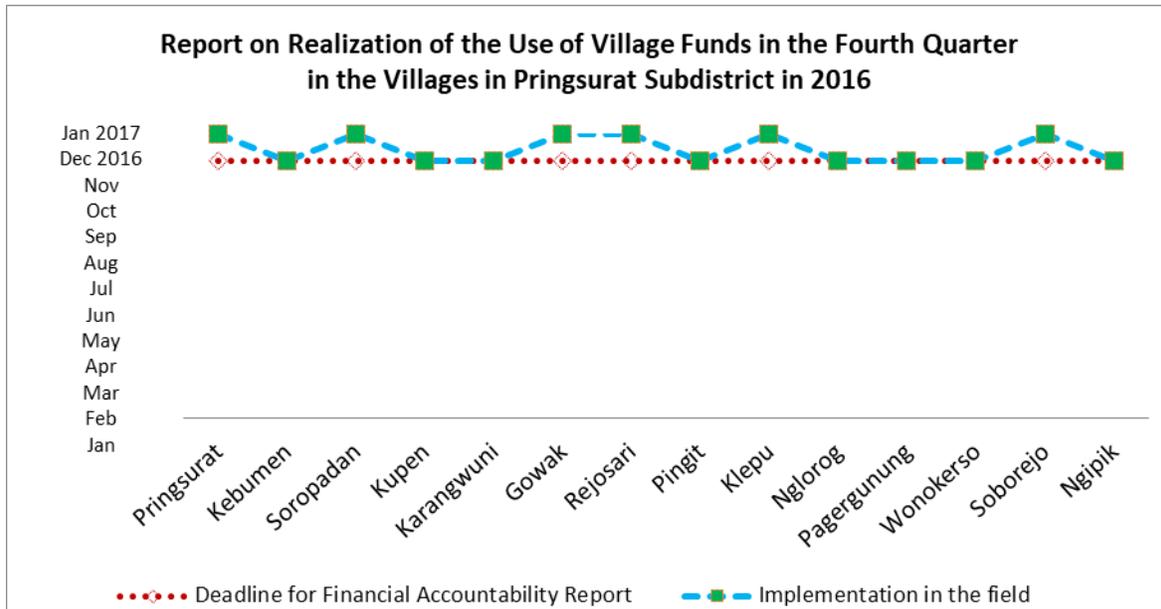


Figure 4. Report on Realization of the Use of Village Funds in the Fourth Quarter in the Villages in Pringsurat Subdistrict in 2016

Source: Pringsurat Subdistrict Year 2016

In the final quarter, Rejosari Village was late in submitting the report on the realization of the use of village funds. Rejosari Village is one of the six villages experiencing delays. Delays occur because they are overwhelmed with year-end activities and year-end reports that must be resolved immediately, making it challenging to complete several other reports such as the Report on the realization on the Use of Village Fund.

Managerial accountability as a form of organizational management is still unable to be fulfilled because of the availability of HR. This condition has implications for the delay in reporting the realization of the use of village funds. It is inseparable from the number of village fund administrators based on the 2014-2019 Medium-Term Village Plan in the Activity Management Team consisting of 8 village officials and the six local community. Then, based on the level of education, among all the Village Fund Administrators, there are eight people with high school education, five people with junior high school education, and one person with elementary school education.

Reports on the realization of the use of village funds are also inseparable from existing regulations and applicable mechanisms. It can be seen in Figure 5 below:

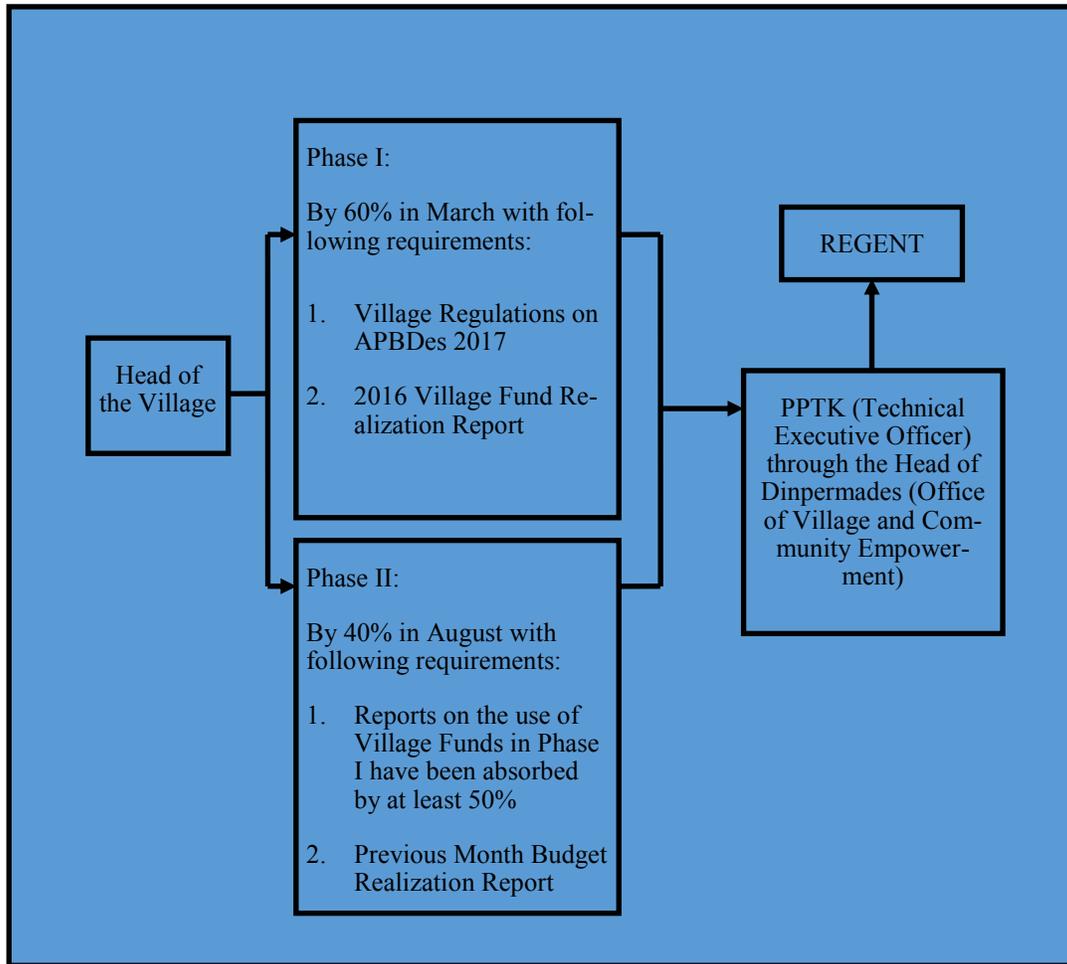


Figure 5. Village Funds Disbursement Mechanism
Source: Data processed by researchers

There are (three) levels of accountability (Day & Blakey, 2012) in village fund management that can be seen in the efforts to optimize transparency and accountability of village finances. The level of accountability is personal, interpersonal, and team. At this level, there are also indicators of achievement, namely village fund administrator, leadership, team, and contextual (Gaspersz, 2004).

- 1. Village Fund Administrator (Personal).** In personal indicators, namely village fund administrators, supporting facilities is sufficient and support the management of village funds because these infrastructures are provided from the Village Fund Allocation budget such as computers, laptops and training. The capacity and quality of village fund administrators, i.e. the Activity Management Team, are still not optimal since the average team education is only high school and junior high school. Not only in terms of low education, but low levels of village human resources also affected the delay in reporting the realiza-

tion of the use of village funds in Rejosari Village. Rejosari Village is always late in submitting reports on the realization of the Village Fund every quarter for four consecutive times. Other villages namely Pringsurat, Pingit, Soborejo villages were experiencing delays three times; Kupon, Karangwuni, Klepu and Wonokerso villages experiencing delays twice; and Gowak, Soropadan and Kebumen villages experiencing delays one time.

2. **Leadership.** There are two parts in leadership indicator, namely the direction of the leader and the leader support. The first finding found that the head of Rejosari Village directed the implementation of village fund management in Rejosari Village. These directives are suitable and effective in giving direction for village fund management. The directives in the form of overseeing implementation, assigning experts, settling disputes, accepting the final results of work and the village head policy who must be able to adapt to certain conditions. The support provided by the head of Rejosari Village in managing village funds has been well implemented. The support provided is in the form of facilitating, providing support and motivation to village fund administrators.
3. **The Team.** The implementation and management of village funds in Rejosari Village are carried out by an Activity Management Team formed in a village meeting of 14 people consisting of village officials and community leaders or community elements. Based on a research interview and referring to the Temanggung Regent Regulation No. 12 of 2016, 1 Activity Management Team carried out three activities from various village financial sources in addition to the allocation of village funds. Meanwhile, there is only 1 Activity Management Team in Rejosari Village that manages all activities sourced from the village fund with 12 activities plus other activities sourced from Tax Sharing, Profit Sharing, and Assistance. As a result, the Activity Management Team felt overwhelmed since they had to manage all activities. Moreover, in practice, active cooperation and coordination are only carried out by members who work as village officials. Meanwhile, community leaders and social institutions have not been maximized in coordination and communication due to their respective personal work. Thus, the implementation of activities sourced from village funds is often hampered. However, the coordination and relations with the local government, both from the Subdistrict and the Office of Community and Village Empowerment went well. Starting from the assistance from the Subdistrict at the time of the deliberation, then organizing socialization and coordination meetings between villages to find out the extent and implementation of village fund management, as well as providing information related to village regulations, to verifying village funds. Subsequently, the Subdistrict held technical guidance and monitoring. Finally, the Office of

Community and Village Empowerment also provides socialization, technical guidance and monitoring to the Village.

4. **Contextual.** Contextual indicators in the context of village fund management in Rejosari Village, Pringsurat Subdistrict, Temanggung Regency, is in the form of pressures originating from the internal and external environment. In the internal environment such as the community, community involvement in planning the utilization of village funds has not gone well. Village consultation activities are carried out to absorb the aspirations of the community. However, there are still obstacles, namely in village deliberations. In the planning process, community awareness to participate is still lacking where they just keep quiet and do not give opinions or proposals thus only follow what has been determined by the Rejosari Village officials such as determining the number of village funds. However, in terms of accountability to the community, it was widely conveyed through village handover meetings. All community and institutional leaders were invited to the village hall. External environmental pressure comes from Non-Governmental Organizations (NGOs). The form of pressure applied by NGOs is on the supervision and accountability of village fund reporting which can be handled well by the village head of the Rejosari village and the village apparatus by explaining what activities have been carried out.

Table 1. Supporting and Inhibiting Factors of Accountability

Managerial Factors	Indicators	Research results in Rejosari Village	Deviation		
			+	-	
Supporting and Inhibiting Factors in Village Fund Management Accountability	Personal Factor	Human resources availability	The Quantity of the Activity Management Team is insufficient		
		Supporting facilities for village fund administrators	Low quality of HR management		V
	Leadership Factor	Supporting facilities for village fund administrators	Adequate support facilities		V
		Directives for village fund management	Good direction from the Village Head		V
	Team Factor	Village fund management support	Proper support from the Village Head		V
		Communication between village fund administrators	High-intensity coordination is only limited among the village officials		V

Managerial Factors	Indicators	Research results in Re- josari Village	Deviation	
			+	-
Contextual Factor	External environmental pressure	The external environment is conducive even though there are NGOs that monitor	V	
	Internal environmental pressure	The internal environment of the community conducive, there are no conflicts and problems	V	

Source: Data processed by researchers

CONCLUSION

Managerial Accountability Management of Village Funds in Rejosari Village, Pringsurat Subdistrict, Temanggung Regency has not been running optimally. It can be seen from the managerial accountability indicators of village fund management. Personal indicators are still not optimal where the average education in Rejosari is high school and junior high school which is less competent so that it undermines a performance in reporting the realization of the use of village funds. Team indicators experienced many obstacles, such as the division of the number of Teams from the Activity Manager, who handles activities from the village fund. Another obstacle is the lack of coordination and communication among the Activity Management Team members due to the busyness of each member. In contextual indicators in the internal environment, community involvement in planning the utilization of village funds has not gone well. Community participation is still lacking and only silent thus follow what has been determined by the village government.

Proper indicators of accountability include the infrastructure which support the village funds utilization; village head support; coordination between the Regional Government including the proper coordination between the Subdistrict and the Office of Community and Village Empowerment (through socialization, coordination meetings, village assistance, providing village regulation information, technical guidance, and monitoring by Village Government and the Activity Management Team). Furthermore, there is a need for an alignment of the accountability model between the central and regional e-government-based to facilitate the internal and external control processes.

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