

DEVELOPMENT OF DIGITAL VILLAGE FINANCIAL MANAGEMENT THROUGH THE LENS OF MINANGKABAU RASO JO PARESO TRADITION

Puja Rizqy Ramadhan^{1*}, Suwarno², Shella Pratiwi³

^{1,2,3} Universitas Pembangunan Panca Budi

***Email:** pujarizqy@dosen.pancabudi.ac.id

ABSTRACT

Reconstructing the discourse of digital village finance management using the raso jo pareso notion is the goal of this work. This research employs original data obtained through observations and interviews with informants. The employed research methodology is qualitative. The research paradigm encompasses data gathering methods, data display, data reduction, and the formulation/validation of conclusions. The study's results indicate a transformation in cultural values reflected in village financial management. The ethical decline and regulatory constraints that restrict the participants in village financial management. Consequently, it is imperative to rejuvenate the principles of raso jo pareso in village financial management, which are expressed as communal moral norms rooted in reverence for God, as well as shame and civility towards others. Consequently, a village financial management directive is established that emphasizes ethical considerations to enhance the efficacy of village entities.

Keywords: Digital, Minangkabau, Raso jo pareso, Village Finance.

INTRODUCTION

Law No. 6 of 2014 concerning villages is a manifestation of an effort made by the state with the aim of protecting and empowering villages to become strong, advanced, independent and democratic in order to become a solid foundation in creating a just and prosperous society. (Law of the Republic of Indonesia Number 6, 2014). The consequence of the enactment of this Village Law is to recognize and give greater authority to villages in managing their own entities including in financial management matters. Therefore, village financial management is crucial in building the identity and existence of the village. (Haryono, 2020). On the other hand, the development of modernization and technology that has entered the industrial revolution 4.0 will provide its own challenges in terms of the running of village government and economy. Villages are required to be able to adapt to follow these technological advances so as not to be left behind in all fields and to support the Indonesian government's roadmap "Making Indonesia 4.0". One way that can be taken to prepare villages to enter the industrial revolution 4.0 is by reducing the digital gap between cities and villages and digitizing villages with the concept of digital villages. Digital village is a program concept that implements a government service system, community service, and community empowerment based on the use of information technology. Digital village is a priority program of the government in this case. Ministry of Villages,

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

Development of Disadvantaged Regions, and Transmigration. This program aims to develop village potential, marketing and acceleration of access and public services. In a digital village, public services will be digital by being connected via a wireless network. Digital services will encourage improved public services in villages and make it easier for village officials to evaluate and improve services with the database that will be owned later. In addition, digital villages will also facilitate the use of village financial system applications (Siskeudes) so that village financial management including village funds can be more transparent and accountable. In the context of the economy, digital villages can be used as a catalyst for improving village economic performance and empowering the economy of village communities. In digital villages, it is planned to have websites and social media accounts for promotion and news, e-commerce systems and applications that are in accordance with the character and economic potential of each village. (Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Concerning the Village Development Index, 2016)

The development of technology in this modern era is often considered to bring better progress and can improve the quality of life. (Dawes & Helbig, 2010). However, modernity that gives rise to positive values also gives rise to negative values, such as progress in the field of transportation which currently causes a lot of environmental pollution. In addition, in the field of employment, humans have been facilitated by the existence of machines that can lighten their work, but currently human power is less appreciated because machine power is considered more efficient. These conveniences not only result in the exploitation of nature, but also result in the emergence of a humanitarian crisis and change the attitude of humans who initially depended on nature to become increasingly arbitrary and exploitative (Zulkarnaini, 2023). Departing from the characteristics of village communities which prioritize affection (Irawan, 2017), then if viewed from the perspective of the locality of Indonesian culture, it can be said that there is a real threat, namely a condition where humans are alienated from themselves because their lives have been made dependent on technology, to the point of increasingly ignoring the moral aspect in their behavior. The reality that occurs in fact shows indications of degradation and changes in village community values. As many as 3,510 villages in Indonesia are prone to social conflict (Ministry of Social Affairs, 2020). This is ironic when associated with the characteristics of village communities that have been known to be harmonious and harmonious. Every year the Government allocates the State Revenue and Expenditure Budget (APBN) for villages, through village funds, as mandated by Article 72 paragraph (1) of the Village Law. Furthermore, the allocation of village funds is also a manifestation of the President's Nawacita to "Develop from the Village Outskirts" in order to improve the welfare and quality of life of village communities. (Dharmawan, 2006). Therefore, based on the Law and the President's program, the village fund budget continues to increase every year. The following figure shows the ADD disbursed in the 2015-2020 period:

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

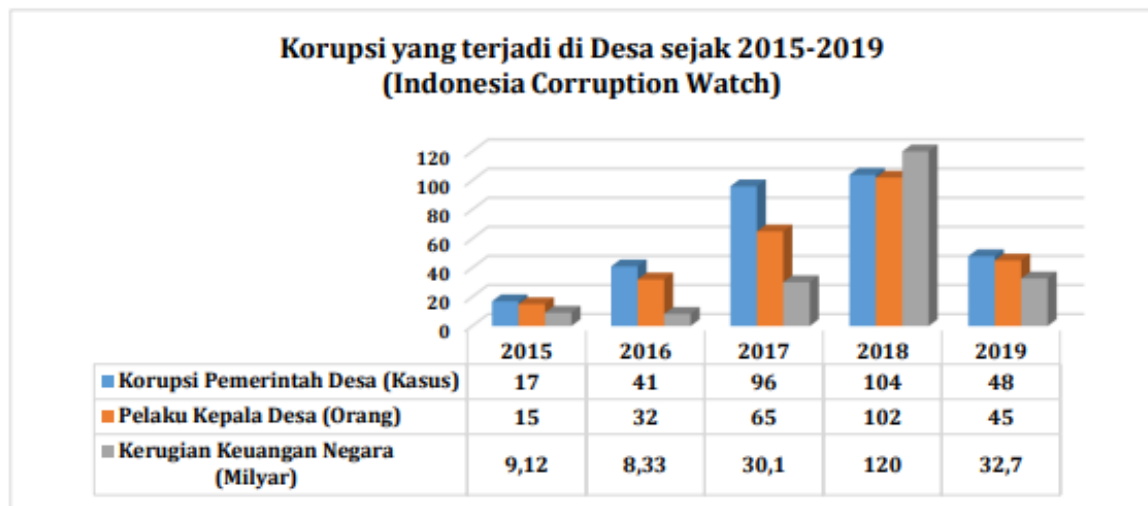
“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”



Sumber: Kemenko PMK

Figure 1. Village Fund Allocation 2015-2020

Based on data released by the Coordinating Ministry for Human Development and Culture, it can be seen that ADD has increased every year in the 2015-2020 period. In 2015, the ADD disbursed was worth IDR 20.77 T and increased to IDR 46.97 T in 2016. A year later, the ADD realized reached IDR 60 T. The following year, ADD increased again to IDR 70 T, and in 2020, the ADD realized was at IDR 72 T. The increase in ADD provided on the one hand shows the state's commitment to village development and its communities. However, on the other hand, there is an irony where there are cases of ADD corruption carried out by village officials. The following figure shows the number of corruption cases that occurred in villages in the 2015-2019 period:



Sumber: ICW

Figure 2. Corruption in Villages 2015-2019

In the midst of the hustle and bustle of modernization and digitalization that is happening including in village organizations, moral values are threatened to be lost. The ongoing erosion of moral values is ironic because in fact Indonesian society is very rich in traditional values and philosophies of life and local traditions that uphold morals and ethics. One of the customs in Indonesia that has a substantial moral content as its teachings is Minangkabau. Moral rules as a guide to life behavior continue to be produced from time to

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

"Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era"

time through the production of knowledge. Evidence of this ongoing production of knowledge, it is clear that many thinkers and national figures were born, raised and forged by Minangkabau culture. In the pre-independence period of Indonesia, Minangkabau gave birth to many thinkers and national figures. Minangkabau is the "home" of the nation's founders. Several names such as Moh. Hatta, Tan Malaka, Sultan Syahrir, H. Agus Salim, Moh. Yamin, Muhammad Natsir, Hamka and a series of other names are familiar to the ears of the Indonesian people. Despite their differences of opinion, they succeeded in forming and building the foundation of a state based on Minangkabau philosophical values that are based on morality. One of the pearls of philosophy contained in Minangkabau customs is reflected in the teachings of raso jo pareso. Raso jo pareso is a Minang phrase about wisdom in relating and interacting with other people and society. This concept contains the meaning that everything that is done and said must be considered carefully first so as not to cause negative effects. Literally it can be interpreted as "feel and check". Raso jo pareso reflects a sense of fear of Allah, a sense of shame and politeness towards fellow human beings, a sense of respect, tolerance and mutual respect among fellow members of society. (Rubaidi, 2009).

The phenomenon of moral degradation that occurs in society, including in terms of village financial management, has also not escaped the attention of the Minangkabau community. Azmi Dt. Bagindo, general secretary of LAKM (Minangkabau Customary and Cultural Institution) said: "Perhaps we all realize that in the Minang realm or in West Sumatra at this time, sagalo kabeklah lungga, sagalo pasaklah guyah, kok pamatanglah mulai abih, kok garihlah mulai kbua". (Perhaps we all realize that in the Minang realm or in West Sumatra at this time, all ties have loosened, all pegs have wavered, if the embankment is running out, if the line is starting to blur). Reviewing the philosophy of raso jo pareso held by the Minangkabau people, if it is associated with the unstoppable flow of digitalization and the phenomenon of corruption that is rampant in village management, then it is fitting that this philosophy can then be contextualized into modern digital village financial management without separating itself from aspects of ethics and morality.

LITERATURE REVIEW

Village Financial Management

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 114 of 2014 Chapter 1 (Article 1, paragraph 1), a Village is a custom or called by another name, then a Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia. According to the Big Indonesian Dictionary (2013) a village is a territorial unit inhabited by a number of families who have their own government system (headed by a Village Head) or a village is a group of houses outside the city that is a unit. Widjaja (2013) states that "a village is a legal community unit that has an original structure based on special original rights." The basis of thinking regarding village government is diversity, participation, original autonomy, democratization and community empowerment. Based on the description of the village above, the village is a collection of legal communities and is the lowest organization under the District which has the authority to regulate its household

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

"Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era"

and take care of the interests of the local community based on local laws and customs. The village is an independent organization with its own traditions, customs and laws and is independent. According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014, Village Government is the implementation of government affairs and the interests of the local community in the Government system of the Unitary State of the Republic of Indonesia. According to Awang (2010) "village government has historically been formed by the village community by selecting several members of the community who are trusted to be able to organize, organize, serve, maintain and protect various aspects of their lives." Widjaja (2013) describes the Decree of the Minister of Home Affairs No. 64 of 1999 stating that village government is "government activities carried out by the BPD village government." According to Soemantri (2010) Village Government consists of the Village Head and Village Apparatus, while the Village Apparatus consists of the Village Secretary and other Apparatus, namely the village secretariat, technical implementation in the field and territorial elements, the number of which is adjusted to the needs and local socio-cultural conditions. Village government is organized by the village government. Village authority includes authority in the field of organizing village government, implementing village development, fostering village communities, and empowering village communities based on community initiatives, original rights, and village customs (Law No. 6 of 2014 Article 18). Government Regulation No. 72 of 2005 concerning villages, explains that village government is the implementation of government affairs by the village government and village deliberative bodies in regulating and managing the interests of the local community based on local origins and customs that are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia. The village government is the village head or who is called by another name assisted by the village apparatus as an element of the village government organizer. The authority to manage village finances is held by the village head. In the village financial management cycle, it is the responsibility and task of the village head and the technical implementers of village financial management (village secretary, section head and village treasurer).

Moral Concepts in Western Philosophical Perspective

Morals are rules, regulations and teachings about how humans should act. Moral teachings are obtained from direct sources of authority such as parents, teachers, community leaders and religion. The source of basic moral teachings is tradition and customs, religious teachings or certain ideologies. Unlike morals, ethics aims for humans to know how/why they should behave like that. Humans obtain this knowledge as a reason for each of their actions. In other words, ethics is a systematic thought about morality. The difference between morals and ethics lies in the lack of authority of ethics in determining what is and is not allowed to be done. Ethics provide reasons why humans must live according to certain norms (Suseno, 1987). There are various ways to study, through a scientific approach to moral behavior. Namely descriptive ethics, normative ethics, and metaethics. Descriptive ethics explains moral behavior in a broad sense. For example, customs, habits, assumptions about good and bad or about actions that are allowed and not allowed. Descriptive ethics studies the morality found in certain individuals, in certain cultures or cultures in a historical period and so on. Descriptive ethics only describes, it does not provide judgment. Normative

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent
and Competitive Business in the Digital Era”

ethics is like descriptive ethics. However, normative ethics requires experts to provide judgments on moral problems being studied. Normative ethics abandons a neutral attitude by basing its stance on norms. Metaethics is included in analytical philosophy, an important school of thought in 20th century philosophy. Metaethics or what is known as analytical ethics is a derivative of normative and factual ethics. The main problem in analytical ethics is the analysis of whether normative statements can be derived from factual statements. In a society, of course, various values and norms are known. Moreover, the society is a heterogeneous society. Value conflicts and moral differences are often found. Bertens (2013) sees three main ethical and moral issues in a pluralistic society, first moral pluralism, second, the emergence of many new ethical issues that were previously unexpected and third, the existence of universal ethical concerns in the modern world that cross regional or national boundaries. These issues inevitably push society into moral turmoil and stagnation of thought. Modern philosophers, who study morals and ethics should not stop at studies around duties, obligations and truth alone. In this condition of moral turmoil, moral and ethical studies should be directed at discussions that can explain a strong basis for the various values that emerge on the surface.

In this regard, James Rachels quoted the British philosopher, Elizabeth Anscombe in her writing in the academic journal *Philosophy* (James, 2004): “The concepts of obligation, duty, and right, which have been the focus of modern moral philosophers, have never been free from their association with this empty idea. Therefore, Anscombe concludes that we must stop thinking about obligation, duty, and right. We must abandon the whole project of the modern philosophers and return to the Aristotelian approach. This means that the concept of virtue must once again take center stage.” Aristotle's concept of virtue invites quite a few challenges. Because the latter approach demands an explanation of the concepts of action, teaching, emotion and habit. Previously, a practical definition to explain virtue (virtue) should be explained first. Aristotle said, virtue is a trait/character (dispositions). But it doesn't stop there. Even character, which he distinguishes from emotions (feelings) and abilities (capacities), must have a clear form. Virtue will make a human being a good person and cause him to carry out his functions well. Aristotle further said (Falikowski, 1990): “...our proposition, then, seems to be true, and it enables us to say that virtue in a man will be the disposition which a) makes him a good man, b) enables him to perform his function well. We have already touched on this point, but more light will be thrown upon it if we consider what is the specific nature of virtue”. Aristotle divides virtue into two forms; intellectual virtue and moral virtue. Intellectual virtue develops through education. Teaching plays an important role here. In the process, education requires experience and time. Intellectual virtue involves the ability to think. The virtue deals with rational principles. Ultimately the practice of intellectual virtue brings a kind of wisdom and philosophical understanding.

While moral virtue involves right and reasonable action. Thomson said, it (moral virtue) is a confirmed disposition to act rightly, the disposition being it self formed by a continuous series of right action. Moral virtue is formed by habit. However, the habit must be a habit formed from a series of right actions. This right series can only be done by people who live based on the Golden Mean (Thomson, 1961). The last word has a special meaning in Aristotle's framework. He said: “In anything continuous and visible it is possible

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

to take the half, or less than the half. Now these parts may be larger, smaller, and equal either in relation to the thing divided or in relation to us. The equal part may be described as a mean between too much and too far from the extremes; and this is one and the same for everybody.” The Golden Mean or middle way is a space between two defects. One is characterized by excess and the other is deficient. Being between these two (excess and deficiency) is not an easy matter. In each case, the main task is to find a middle way. For example, a generous nature is a middle way between wasteful and stingy. Everyone can easily be wasteful, or vice versa stingy. However, being between the two traits, by acting right to the right person, in the right way, for the right reasons. In the context of village financial management, these morals, ethics and virtues need to be implemented by considering this proportionality, so that in reality the traditional values that have been embedded in a society cannot be separated from the construction of morality and ethics that are carried out.

METHODS

This type of research is a qualitative research with primary data collection in the form of interviews with relevant sources. The data collection technique in this study uses interviews with sources and literature studies related to this research. There are two important parties involved in this research, namely the Minangkabau community and the village community. The Minangkabau community has a role as a reference for values and the exploration of the raso jo pareso tradition used in the basis of this research. The village community is the second party in this research. The village community is the estuary of all policies and regulations formulated by both the central and regional governments.

Therefore, the informants in this study can be described as follows:

Table 1. Research Informants

No.	Affiliation	Information
1	Minangkabau Community	Manager (4 people)
2	Civil Society / Village	1. Village Government (3 people) 2. Community Figures (2 people)

Source: Researcher (2024)

Data analysis techniques are the process of collecting data systematically to make it easier for researchers to draw conclusions. Qualitative data analysis is inductive, namely analysis based on the data obtained. Analysis consists of three streams of activities that occur simultaneously, namely: data reduction, data presentation, drawing conclusions/verification (Miles & Huberman, 1994).

RESULTS AND DISCUSSION

To carry out this multiple linear regression analysis, the researcher used the help of the SPSS 22 program. The results of the multiple regression analysis can be seen in the following table: Raso jo pareso – Alua jo Patuik are noble values that should always be a scale for Minangkabau people, both those in the village and those who are abroad, in carrying out all their life activities. Raso jo pareso alua jo patuik can be seen as a principle of wisdom and propriety that must be a guide for Minang people in carrying out an action. From

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

"Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era"

generation to generation, this raso pareso – alua jo patuik is taught both by mothers to nephews and from fathers to children in families in Minangkabau. Raso pareso is taught through the balance of feelings and thoughts when doing something, there must be a deep "feeling and thought" whether something we are going to do can be accepted by society or not, can be accepted by the surrounding environment or not. Unlike raso jo pareso, alua jo patuik is more about the flow or rules that apply and propriety. This balance is more about whether something we are going to do is in accordance with the rules or not. These rules can be customary rules, government rules, village rules and others. The raso jo pareso balance must be prioritized over alua jo patuik. In practice, even though the alua jo patuik balance has been fulfilled, when the raso jo pareso balance is not fulfilled, then something should not be done as taught in the customs in Minangkabau. In the context of village financial management, raso jo pareso should be the spirit of everyday life. The scales of raso jo pareso and alua jo patuik should be put forward when discussing the concept of ownership. Unfortunately, currently these scales are used unequally, only the alua jo patuik scale is used while the raso jo pareso scale is not used at all. For example, in managing BUMDes finances or known as Lumbung Pitih Nagari (LPN), there are different practices between concept and reality.

From the in-depth research that the researcher has conducted, it is clearly seen that the concept of capital ownership of Lumbung Pitih Nagari is currently consciously or unconsciously trapped in the concept of ownership based on proprietary theory and entity theory. This condition may not be a problem if the concept of ownership based on proprietary theory and entity theory is applied to companies or corporations that have a single mission, namely the sole mission of seeking profit to maximize the welfare of shareholders, but when these concepts are forced to be applied to communal-based microfinance institutions. Custom is a rule that aims to organize community life. Because the Minang community adheres to the Islamic religion, of course these rules cannot be separated from the motto *Adat basandi syara', syara' basandi Kitabullah*, which means customs that are in accordance with Islamic law, and Islamic law is sourced from the book of Allah, namely the Al-Qur'an Al-Karim. In its implementation, Minangkabau customs are the legal basis and order of life. Customs not only regulate individual relationships with family, but also regulate community relationships with their customary law communities. Minangkabau customs are daily life regulations that bind individuals and communities to obey them, if life without rules is called uncultured, uncultured or uncivilized. This opinion explains that society in Minangkabau is regulated by a system called Minangkabau customary norms in community life. Thus, these regulations must be obeyed by the Minangkabau community in order to realize a cultured society. Next, there are four levels of Minangkabau customs, namely; first, *adat nan sabana adat* (true law): the basic law or rules and philosophy that underlies the life of the Minang people. These basic rules and philosophy are the basic laws of Minangkabau customs that cannot be changed; second, *adat nan diadatkan*, namely local regulations that are taken or agreed upon based on consensus or customs that are generally applicable; third, *adat nan teradat* is a person's habit in life that can be added and reduced, and can even be abandoned as long as it does not violate or deviate from the basis of Minang people's thinking which is usually called *alua, patuik, raso, pareso* and *musyawarah*; fourth, *adat istiadat* is a variety of customs in a nagari or region that follow the ebb and flow of the community situation. (Amir,

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

2011). Minang customs are very numerous and rich in philosophy because this philosophy is present to regulate all activities of the Minang community, namely that the Minangkabau community moves with the philosophy embedded in the customs. Amir (2011) stated that the customs of the basandi syara' syara; basandi kitabullah is knowledge with reason regarding the essence of everything that exists, customary rules that are in accordance with the book of Allah (the Qur'an). Basandi means to be guided by or strengthen or sharpen or strengthen customary provisions with the book of Allah, so that customary provisions that regulate much of worldly life are arranged and run hand in hand with Islamic teachings to achieve a happy life in this world and the hereafter. Adaik basandi syara' syara' basandi kitabullah explains that Minangkabau customs are based on sharia, namely the book of Allah (the Qur'an). Minangkabau customs are based on the teachings of Allah's religion, namely Islam which upholds the Al-Qur'an and the Hadith of the Prophet Muhammad. These values are used as guidelines to create a Minangkabau society that is safe and prosperous physically and mentally, virtuous and has noble character and is approved by Allah SWT.

Raso pareso is classified as an attitude, and exists in the Minang community. Minangkabau customs place a combination of empirical experience, reason, intuition, and revelation as a source of knowledge. Empirical experience and reasoning in Minangkabau customs are a human power called pareso (examine). While intuition in the sense of understanding is a human power called raso (feeling). These four sources of knowledge cannot be separated from each other even though they have their respective functions, so the combination of the four is called the epistemology of raso pareso (Yulika, 2012). Starting from the concept of raso jo pareso, contextualization in the realm of accounting and village financial management can be done. The natural moral values of village communities have changed along with the moral degradation brought about by modernization and digitalization so that reconstruction is needed based on the concept of raso jo pareso. The reconstruction map can be seen in the following image:

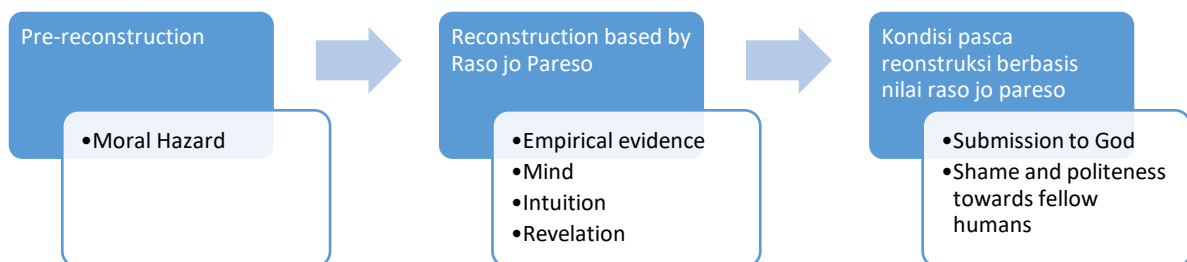


Figure 2. Reconstruction of Village Financial Management Based on the Raso jo Pareso Concept

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

"Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era"

CONCLUSION

Based on the research results, it can be concluded that there has been a shift in cultural values that are manifested in village financial management. The moral degradation that occurs and regulatory pressures limit the room for action of actors involved in village financial management. Therefore, it is necessary to revitalize the *raso jo pareso* value in village financial management which is manifested as a shared moral value based on fear of God and a sense of shame and politeness among fellow human beings. Thus, a village financial management order is created that upholds moral aspects to have an impact on improving the performance of village entities.

REFERENCES

- Amir, M.S. (2011). *Adat Minangkabau: Pola dan Tujuan Hidup Orang Minang*. Jakarta : Citra Harta Prima.
- Batubara, S. B. S. (2022). Efektivitas Kinerja Aparatur Pemerintahan Dalam Penyelenggaraan Pelayanan Publik. *Jurnal Badan Pengembangan Dan Penelitian*, 10(1), 43-47.
- Bertens K. (2013). *Etika*, Yogyakarta: Kanisius.
- Falikowski, Antony F. (1990)/ *Moral Philosophy: Theories, Skill, and Applications*, Englewood Cliff: Prentice Hall.
- Indonesian Corruption Watch. (2021). <https://nasional.kompas.com/read/2021/03/22/18093371/icw-perangkat-desa-dominasi-terdakwa-kasus-korupsi-dana-desa-perlu-diawasi?page=all>
- Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia. (2021). <https://manguntara.desa.id/digitalisasi-program-prioritas-pembangunan-desa-2021>. Diakses 11 November 2021.
- Kementerian Sosial Republik Indonesia (2021). <https://mediaindonesia.com/humaniora/365709/kemensos-3150-desa-di-indonesia-rawan-konflik-sosial>. Diakses 11 November 2021
- Lasut, Jouke J. (2010). *Pembahasan Teori Sosiologi Sistem Umum Talcot Parsons*
- Magnis-Suseno, Franz. (1987) *Etika Dasar "Masalah-Masalah Pokok Filsafat Moral"*, Pustaka Filsafat-Kanisius, Yogyakarta.
- Nadhiroh, Nufi Ainun. (2015). Alienasi Manusia Modern; Kritik Modernitas dalam Pemikiran Erich Fromm. *Jurnal Refleksi*, Volume 15. Nomor 1. Januari 2015.
- Nanda, Hilman Febri. (2017). *Tuan-Tuan Nan Batuah; Analisis Filosofis Tentang Keutamaan Hidup Manusia Minangkabau Dalam Roman Pedoman Hidup Di Alam Minangkabau Karya Syekh Sulaiman Arrasuli*. Yogyakarta : Universitas Islam Negeri Sunan Kalijaga.
- Nasution, D. A. D., Ramadhan, P. R., Batubara, S. S., Syah, D. H., & Alpi, M. F. (2020). Identifikasi Strategi Keberhasilan Layanan E-Government Di Kota Medan. *Paedagoria: Jurnal Kajian, Penelitian dan Pengembangan Kependidikan*, 11(2), 106-112.
- Rachels, James. (2004) *Filsafat Moral*. Yogyakarta: Kanisius.
- Ramadhan, P. R., Panggabean, F. Y., & Lubis, N. P. (2023). Dehumanization of Village Financial Management: Erich Fromm's Perspective Accounting

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

Reconstruction. International Journal Of Humanities Education and Social Sciences, 2(5).

Rusiadi, R. H., & Subiantoro, N. (2014). Metode Penelitian Manajemen, Akuntansi dan Ekonomi Pembangunan (Konsep, Kasus dan Aplikasi SPSS, Eviews, Amos, Lisres).

Setiawan, A. (2019). Membangun Indonesia Dari Pinggiran Desa. Setkab.Go.Id. <https://setkab.go.id/membangunindonesia-dari-pinggiran-des/>

Siregar Oktarini, K. (2017). Measurement of Regional Financial Performance and Economic Growth: A Lesson from North Sumatera Province, Indonesia. International Journal of Accounting and Financial Reporting, 7(1).

Thomson, J.A.K. (1961). The Ethics of Aristotle; The Nicomachean Ethics Translated, Harmondsworth: Penguin Books.

Undang-undang No. 6 Tahun 2014 tentang Desa.

Yulika, Febrika. (2012). Epistemologi Minangkabau: Makna Pengetahuan dalam Filsafat Adat Minangkabau. Yogyakarta. Gree Publishing.