



Website:

ejournal.umm.ac.id/index.php/jaa

Afiliasi:

Fakultas Ekonomi dan Bisnis,
Universitas Muhammadiyah
Lamongan, Jawa Timur, Indonesia

***Correspondence:**

devifebrie99@gmail.com

DOI: [10.22219/jaa.v6i3.27486](https://doi.org/10.22219/jaa.v6i3.27486)

Sitasi:

Febrianti, D., & Astuti, S, Y. (2023).
Determination Tourism Village
Economy: Does Covid-19 Have an
Impact on Pades and Village
Community Income? *Jurnal Akademi
Akuntansi*, 6(3), 359-369.

Proses Artikel

Diajukan:

28 Juni 2023

Direviu:

2 Juli 2023

Direvisi:

18 Juli 2023

Diterima:

24 Agustus 2023

Diterbitkan:

25 Agustus 2023

Alamat Kantor:

Jurusan Akuntansi Universitas
Muhammadiyah Malang
Gedung Kuliah Bersama 2
Lantai 3.
Jalan Raya Tlogomas 246,
Malang, Jawa Timur,
Indonesia

P-ISSN: 2715-1964

E-ISSN: 2654-8321

Tipe Artikel: Paper Penelitian

DETERMINATION TOURISM VILLAGE ECONOMY: DOES COVID-19 HAVE AN IMPACT ON PADES AND VILLAGE COMMUNITY INCOME?

Devi Febrianti^{1*}, Suryani Yuli Astuti²

ABSTRACT

Purpose: This research was developed to analyze the things that can determine the economy of a tourism village affected by Covid-19 in Lamongan Regency in terms of PADes and Village Community Income.

Methodology/approach: This research uses qualitative by using case study approach.

Findings: These findings imply that the existence of this tourist village can help the surrounding community in getting jobs. In addition, it can help the community in increasing people's income and PADes. At the time of Covid, there was decrease in PADes and income for the Labuhan Tourism Village, except Kendal because their marketing strategy was quite good.

Practical and Theoretical contribution/Originality: There is a tourism village contribution in terms of PADes and village community income. The results of this study can be used by the government as material for consideration in improving implementation, especially Permendagri No 66 Tahun 2007, especially village development planning to face of Post-Covid 19.

Research Limitation: This research was only conducted in the largest PADes recipient villages. This should be done in tourist villages that receive the largest and smallest PADes so that they can see more deeply the impact of Covid-19 on each village.

KEYWORDS: PADes, Tourism Village, Village Community Income.

ABSTRAK

Tujuan penelitian: Penelitian ini dikembangkan untuk menganalisis hal-hal yang dapat menjadi determinan perekonomian desa wisata yang terdampak Covid-19 ditinjau dari PADes dan Pendapatan Masyarakat Desa.



Metode/pendekatan: Penelitian menggunakan kualitatif dengan menggunakan paradigma interpretif dan pendekatan fenomenologi.

Hasil: Temuan ini menyiratkan bahwa keberadaan desa wisata ini dapat membantu masyarakat sekitar dalam mendapatkan pekerjaan. Selain itu dapat membantu masyarakat dalam meningkatkan pendapatan masyarakat dan PADes. Pada masa Covid terjadi penurunan PADes dan pendapatan Desa Wisata Labuhan, kecuali Kendal karena strategi pemasarannya cukup baik.

Kontribusi Praktik dan Teoretis/Orisinalitas: Terdapat kontribusi desa wisata dalam hal PADes dan pendapatan masyarakat desa. Hasil kajian ini dapat digunakan oleh pemerintah sebagai bahan pertimbangan dalam perbaikan implementasi khususnya Permendagri No 66 Tahun 2007, khususnya perencanaan pembangunan desa menghadapi Pasca Covid-19.

Keterbatasan Penelitian: Penelitian ini hanya dilakukan di desa penerima PADes terbesar. Hal ini sebaiknya dilakukan di desa wisata yang mendapat PADes terbesar dan terkecil agar bisa melihat lebih dalam dampak Covid-19 di masing-masing desa.

KATA KUNCI: Desa Wisata, PADes, Pendapatan Masyarakat Desa.

INTRODUCTION

A tourism village is a tourist destination area, also referred to as a tourism destination that integrates tourist attractions, tourism facilities, accessibility presented in a structure of community life that integrates with prevailing procedures and traditions ([UU No. 10, 2009](#)). The existence of a tourist village certainly has positive and negative influences on society. There are two sides to this impact, namely the positive impact and the negative impact. The management of a tourist village requires the role and participation of the village community itself in contributing to their creativity and innovation for the development of the village area ([Trisnawati et al., 2018](#)). [UU No. 10, 2009](#) concerning tourism is to empower all village communities where the community has an obligation to play a role in the process of developing and developing tourism and has an obligation to maintain and increase tourist attraction resources; and help create an atmosphere that is safe, clean, orderly, behaves politely, and protects the sustainability of tourism destinations.

Implementation of [UU No. 6, 2014](#) concerning villages was first implemented in 2015. Ministry of Villages, Development of Disadvantaged Regions, and Transmigration has a special mandate to carry out the Jokowi-JK Nawa Cita, especially the third Nawa Cita, namely "Building Indonesia from the periphery by strengthening regions and villages". One of the important points in the implementation of [UU No. 6, 2014](#) concerning Villages in a systematic, consistent and sustainable manner with facilitation, supervision and assistance to villages and rural areas. Therefore, it is important to dig deeper into the village economy to build the village economy.

Village economy is activity, consumption, production and investment in rural communities which are determined by the family simultaneously ([UU No. 6, 2014](#)). Each adult family member contributes income to the family, so that when each family has income it will be able to meet their needs and will have an impact on the prosperity of the village economy. Economic activity in village have regulated the affairs of wealth regarding ownership, development, and distribution ([Sholahuddin, 2013:54](#)). The village economy becomes a system based on activities related to economic activities that have the goal of improving the economy in a village which in turn can increase the income of village communities and PADes.

Income is a result received by a person or family from trying or working ([Dwiningwarni & Amrulloh, 2020](#)). So it can be concluded that community income is the result received by individuals and households in the form of wages or salaries within a certain time. While the definition of PADes (Pendapatan Asli Desa) is village rights and obligations which are assessed using money or goods and money related to all matters relating to the implementation of village rights and obligations. Village rights and obligations can result in income, financing, expenditure, and management of village finances ([Senjani, 2019](#)).

The outbreak of the corona virus has hit various aspects of human life, such as health, social and economic. Tourism is one of the economic factors that has been seriously affected. The pandemic has made tourism businesses bite their fingers. The reason is that until April 2020, the total loss of the tourism industry in Indonesia reached 85.7 trillion rupiah ([Kemenparekraf, 2021](#)). The independence of the tourist village was indeed tested during this pandemic. Tourism villages that depend on the economy, especially from the income of tourism activities, must now rearrange their strategy to be able to survive with the independence that has been formed. The ability of tourism village managers to carry out financial planning has been tested in dealing with this outbreak. [Prasetyo \(2020\)](#) stated that the ability of a person or group to carry out financial planning will form control of responsibility in advancing their prosperity. In addition, there is one strength that is an advantage of a tourist village is not the loss of the main job of the local population. This is evidenced by the large number of people in tourist villages who still have main jobs outside the tourism sector.

Indonesia has villages with various natural, traditional, cultural, social and culinary potentials that have become tourist villages. Tourism villages in the era of the Covid-19 pandemic experienced huge losses. In Lamongan Regency there are many potential tourism villages. Lamongan Regency has 474 villages spread across all sub-districts which are currently being affected by Covid-19. The government intervened in helping the tourism village community in Lamongan Regency. Some time ago the Lamongan Police provided assistance handed over to tourism actors affected by Covid-19 in Lamongan from the Indonesian Ministry of Tourism and Creative Economy ([Sudjarwo, 2020](#)).

The institute's tourism village conducted a survey on the impact of the Covid-19 outbreak on the conditions of the people in the tourist village showing that all the tourist villages that were respondents had closed their tourism business activities due to the outbreak of the Covid-19 pandemic which threatened public health ([Caritra, 2020](#)). The existence of this phenomenon has moved researchers to conduct research with the hope that amid the current pandemic, tourist villages can still exist and tourism village communities can still be productive by innovating and anticipating during the era of the co-19 pandemic.

In addition, several studies have stated that the outbreak of the Covid-19 virus caused PADes from several villages to decrease which was allegedly caused by a decrease in BUMDes which

resulted in a decrease in village funds ([Andriani & Zulaika, 2019](#); [Basri et al., 2022](#); [Putri, 2022](#); [Sarinastiti & Bhilawa, 2023](#); [Wirandini & Prasetyia, 2022](#)). Most of the BUMDes affected by Covid-19 are BUMDes engaged in the tourism sector due to the existence of regulations regarding Covid -19, namely Government Regulation of the Republic of Indonesia Number 21 of 2020 concerning Large-Scale Social Restrictions in the Context of Accelerating the Handling of Covid-19. However, one of the potentials that the village government can increase is to become PADes through the tourism sector so that it can assist the government in creating new MSMEs around tourism and opening jobs for rural communities affected by covid-19 ([Ma'ruf et al., 2018](#); [Toni et al., 2021](#); [Sujatmiko, 2023](#)).

Based on the problems that occur, researchers are moved to conduct research that aims to find out things which determines the village economy in villages affected by Covid-19 and can anticipate and create innovations in the midst of the Covid-19 pandemic to improve the village economy in all villages in Lamongan Regency. This research looks at how to anticipate unwanted things such as tourist villages that fail to operate and village communities who are not working due to the Covid-19 pandemic hitting and what steps can be taken to address this and provide solutions and innovations so that the tourism village economy can get better.

Issues Research on tourist villages has been carried out by previous researchers using quantitative methods ([Ristiyana & Mukhtali, 2020](#); [Rohmatin & Kalimah, 2020](#); [Tiffani & Yuliani, 2021](#)). In contrast to previous researchers, this study using qualitative methods, using case study approach. Unlike previous research, this research focuses on economic determinants of tourist villages affected by Covid-19 in Lamongan Regency in terms of PADes and village community income and this research was carried out in the era of the Covid-19 pandemic which was carried out in different locations as a novel element of this research .

METHOD

This research is a qualitative research. The research aims to understand reality more deeply, have a subjective perspective and build theories based on inductive logic. The approach used is a case study. The case study approach is an in-depth, detailed and intensive approach to a group or individual with the aim of gaining a complete understanding of an event ([Rofiah & Nurfaizza, 2023: 25](#)). Case study research is exploratory in nature. This approach aims to elaborate on the subject of research by digging deeper into cases that occur both from outside and within. This approach is presented as it is and the research results are clearly described without being manipulated.

Data collection methods used in this research include informal and formal interviews, document analysis and observation. Interviews were conducted in an unstructured and formal manner in various situations. Documentation is used to reveal the social reality that occurs contained in a document. The informants in this study are tourism village managers, village officials, and village communities in Lamongan Regency who have been affected by Covid-19. Interviews will be conducted directly by researchers to the informants.

If the data is successfully collected based on the interview process and documentation, then the data will be analyzed. After the data is collected from the interview process and documentation then the data will be analyzed. Researchers used 3 steps in the qualitative data analysis process ([Sugiyono, 2017:254](#)), that is:

- 1) Data reduction (data reduction);
- 2) Data presentation (data display)

3) Drawing conclusions/verification (conclusion drawing/verification).

363

Qualitative Data Analysis Process (Sugiyono, 2017:254)

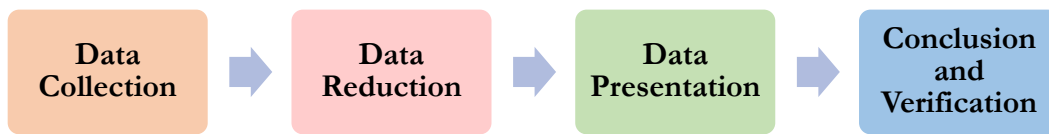


Figure 1.
Qualitative Data Analysis Process

Researchers conducted interviews and observations of informants. Previously, the researcher first transcribed the recordings of the interview results into writing. After that the researcher carried out data collection and data reduction and made it in the form of data transformation that emerged from existing notes in the field which were taken then summarized and made groups of the data collected which finally made temporary conclusions. The next researcher presented the data using narrative text which was inseparable from the research objective, namely to understand the implications of the accounting system and the government's internal control system. Then, the researcher writes conclusions from the evidence that has been obtained.

The data that obtained from the results of observations which are then carried out by the process of validating the data or triangulation which includes the following steps:

1. Doing a comparison of what the informants said about the situation in the research related to the village economy: tourist villages affected by Covid-19 in terms of PADes.
2. Make a comparison of the results of interviews with the contents of a related document.

RESULTS AND DISCUSSION

The object of this research, namely Tourism Villages in Lamongan Regency, include: Labuhan Village and Kendal Village. The formation of the Tourism Village in Labuhan Village started from the accidental tourists visiting one of the tourist attractions in the village. Whereas in the Tourism Village in Kendal Village the initial formation was due to the large number of residents who had experienced layoffs so that village officials took the initiative to make tours to boost the income of the surrounding community.

As for tourist attractions in Labuhan Village, namely Kutang Beach while in Kendal Village, namely Literacy Cafe and Ceria Outbound. Both are managed by village officials and the local community. The results of interviews between researchers and informants include:

Tourism Village Contribution To PADes

The most important source of Village Income, namely Village Original Income (PADesa) which means Village rights that are recognized as an added value to net worth, namely: all receipts in the form of money which are used or as village rights for 1 (one) fiscal year that are not subject to payment returned by the village concerned ([Ma'ruf, Kurniawan dan Pangestu, 2018](#)). Aligned with research [Aditya & Aryani \(2018\)](#) which state that Tourism Villages contribute to increasing Regional Original Income in supporting their PADes.

JAA
6.3

[Regulation of the Minister of Home Affairs Number 66 of 2007 Concerning Village Development Planning](#) article 2 (paragraph 3) states that the village government is allowed to manage the main source of funding which is the result of the village business concerned. One of the efforts made in increasing village funding is by fully maximizing the potential that exists in the village which aims to develop and become a source of village funding. The village

has rights and obligations in preparing, planning and managing the potentials of the village so that it can increase village original income (PADES). This is done to become an independent village.

In line with the [Regulation of the Minister of Home Affairs Number 66](#), several sources also revealed that Tourism Villages have a major contribution to increasing PADes. Respondent 1 Secretary of Labuhan Village stated that:

"BUMDES revenue from the Pantai Kutang business unit in the Labuhan Tourism Village for 2021 is around Rp. 100.0000.000,- up to Rp. 150,000,000,-. Meanwhile, the income contribution given by tourist attractions to villages, especially for PADes, is around Rp. 60,000,000,-. Usually these funds are used again by the village, including for the appointment of village officials and village development.

Information from sources above shows the contribution of the Labuhan Tourism Village through Kutang Beach tours for PADes worth Rp. 60,000,000 in 2021. The information above also implies that this contribution will be used by the village for the development and management of Labuhan Village.

The same thing was also expressed by Respondent 3, Kendal Village Officials stated that:

"For the contribution of tourism that enters the village in accordance with the ADART of 35% of the total net proceeds, 35% of the proceeds goes into PAD. This tourist village has only been running for 2 years, to be precise, starting in 2020 in June.

The funds that go into PAD usually depend on the village head, sometimes they also go into village operations or other activities, so later for the PAD it is the authority of the village to decide on the village-owned enterprise.

Based on the results of the interview above, it also shows that the contribution of the Tourism Village given to PADes is 35% of the total net proceeds. This implies that Kendal Village has complied with Peraturan Menteri Dalam Negeri Nomor 66. This information also implies that the contribution will be used for village needs to advance Kendal Village.

Tourism Village Contribution To Community Income

The existence of a Tourism Village will certainly have an impact on the surrounding environment ([Ummudiyah, 2016](#)). This is related to the local community according to the research conducted [Ristiyana and Muktiali \(2020\)](#), [Rohmatin and Kalimah \(2020\)](#), [Tiffani and Yuliani \(2021\)](#), said that there were real impacts due to the existence of Tourism Villages, such as improving the people's standard of living.

Several respondents also stated the same thing as previous research. Respondent 3 Sellers (Cafe Owners) around Kutang Beach:

"We were selling when this tour opened around late 2018, which means we have been selling for 4 years. Our income was usually around IDR 1,000,000 - IDR 2,000,000/day before the Covid-19. Previously, my income was not that big, ma'am."

Information from the sources above shows that there was an increase in people's income before the Kutang Beach tour. The existence of this tour shows an increase in income from the people around Kutang beach.

The same thing was also expressed by Respondent 6 Kendal village meatball traders and Respondent 7 Employees of the Kendal Village Literacy Café stated that:

"We sell on this tour in 2020, which means we have been selling there for 3 years. Our average monthly income before Covid-19 was IDR 10,000,000/month. The existence of this tour helps us in obtaining

income. Previously, many of us were laid off so we did not have a fixed income per month. Many of us work odd jobs too."

365

Based on the results of the interviews above, it implies that the existence of this tourist village can help the surrounding community in getting jobs. In addition, it can help the community in increasing people's income which in turn can help them improve their standard of living.

The Impact of Covid-19 in Terms of PADes on Tourism Village

The independence of the tourist village was indeed tested during this pandemic. Tourism villages that depend on the economy, especially from the income of tourism activities, must now rearrange their strategy to be able to survive with the independence that has been formed ([Kemenparekraf, 2021](#)).

In line with the statement above, Respondent 1 Secretary of Labuhan Village stated that:

"During Covid-19 there was a decrease in income from each BUMDES unit so the contribution of the Tourism Village to PADes must have decreased. At the time of Covid-19 the contribution of Tourism Village to PADes was around 33 million, then for 2021 around 37 million and for the period after Covid-19 around 61 million. This decrease occurred because of the PSBB yesterday, ma'am. After Covid-19 decreased, tourism has returned to normal so that tourism revenue has increased and contributions to PADes have also increased."

Whereas Respondent 3, Kendal Village Officials stated that:

"After Covid-19 the cafe on the tour experienced an increase and many visitors came, apart from that at the beginning of the covid-19 pandemic the tour was also closed for 1 month in July 2021 which at that time there was the highest outbreak of the delta variant of the covid-19. But because the cafe just opened, it's still busy. So the contribution of Tourism Village to PADes has not decreased significantly."

The results of the interview above show that the Labuhan Tourism Village has experienced a decrease in the level of PADes due to the presence of Covid-19 causing the government to implement PSBB rules so that tourist attractions are closed for a long time. This led to a decrease in the revenue of the BUMDES business unit so that the contribution made to PADes also decreased.

Unlike the Kendal Tourism Village. During Covid-19, tours were still open and closed for only 1 month so it didn't really have an impact on the PADes. This happens because the tourism manager has a short-term plan in dealing with Covid-19, namely by empowering the surrounding community and people with disabilities as employees on the tour.

The results of the above research are in accordance with [Liang, Rozelle, dan Yi \(2022\)](#) dan [Riley et al. \(2020\)](#) which stated that the existence of Covid-19 caused a decrease in employment rates which resulted in a decrease in the income level of several villages at the provincial level. This prompted the local government to provide training to its people and call on them to take part-time jobs to meet their needs.

Impact of Covid-19 Viewed From Village Communities Income in Tourism Villages

The pandemic has made tourism businesses bite their fingers. The reason is that until April 2020, the total loss of the tourism industry in Indonesia reached 85.7 trillion rupiah ([Kemenparekraf, 2021](#)).

JAA

6.3

In line with the statement above, respondent 3 sellers (Cafe Owners) around Kutang Beach state that:

"Two months after opening, we have to close due to Covid and reopen in September 2019. But after 1 month of selling again, we have to close again and start reopening in October 2020 until now however. Many are back starting in late 2021. During Covid-19 we are completely on holiday. Before covid it was IDR 1,000,000 - IDR 2,000,000/day, after Covid it decreased by around 75% to 80%. This decline has had a major impact on our revenue."

The information above shows that the existence of Covid-19 also has an impact on reducing people's income. This also implies that the community is unable to do anything because of the PSBB regulations and there are no regulations from the government that can help traders overcome them.

The same thing was also expressed by Respondent 6 Kendal village meatball traders and Respondent 7 Employees of the Kendal Village Literacy Café stated that:

"At the time of Covid-19, we just opened but only had a month off. Surely the income has decreased but not significantly by around 5-10 percent because after that it is already busy again ma'am. So the café just opened during covid. Usually a month net get Rp. 10,000,000, - but decreased to Rp. 9,000,000,-. But it doesn't really go down, it's not bad after that it's back to normal."

In contrast to the previous statement, the Kendal traders did not feel a significant decline because they were only closed for 1 month. This is due to a good marketing strategy carried out by tourism managers, namely through Instagram and Facebook social media.

The results of the research above are by [Bayar, Guncavdi dan Levent \(2022\)](#) who state that the presence of Covid-19 increases the number of unemployed, thereby reducing people's productivity which results in a decrease in their income. Research by [Maredia et al. \(2022\)](#) dan [Qian & Fan \(2020\)](#) also state that the existence of the Covid-19 pandemic has also resulted in a decrease in people's income so the level of public consumption has also decreased significantly.

CONCLUSION

This research reveals that the contribution of the Tourism Village to its PADes. This research also shows that these contributions will be used by the village for village development and management. This research also shows that there was an increase in people's income before the existence of a tourist village. The existence of this tour indicates an increase in income from the surrounding community. Based on the results of the interviews, it also shows that the existence of this tourist village can help the surrounding community in getting jobs. In addition, it can help the community in increasing people's income which in turn can help them improve their standard of living. At the time of the outbreak of covid, there was a decrease in PADes and income for the Labuhan Tourism Village. This does not apply to Kendal Village.

At the time of the outbreak of covid, there was a decrease in PADes and income for the Labuhan Tourism Village. The results of this study are the research of [Bayar, Guncavdi dan Levent \(2022\)](#); [Maredia et al. \(2022\)](#) dan [Qian & Fan \(2020\)](#) which stated that the existence of Covid-19 increased the number of unemployed, thereby reducing people's productivity which resulted in a decrease in their income. This does not apply to Kendal Village. PADes and community income in Kendal Village are still quite stable because their marketing strategy is quite good.

The theoretical and policy implications of this research are that this research provides facts that Kendal Village has complied with the Regulation of the Minister of Home Affairs Number 66 of 2007 concerning Village Development Planning. However, in Labuhan

Village, a decrease in community productivity was found, which resulted in a decrease in their income and an increase in reaction rates resulting in a decrease in PADes. The government needs to review the regulations regarding Village Development, especially post-covid to help villages increase their productivity.

The limitation of this research is the researcher's difficulty in finding informants, namely traders who sell around tourist sites because the research was carried out when Covid-19 occurred and because of government regulations regarding large-scale social restrictions. This should be done in tourist villages that receive the largest and smallest PADes, each of which is represented by 3 villages as informants so that they can dig up more information from several informants that they can see more deeply the impact of Covid-19 in each village.

REFERENCES

- Aditya, I. M. G., & Aryani, N. M. (2018). *Pengembangan desa wisata untuk meningkatkan sektor pendapatan asli daerah kabupaten badung*. 1–5.
- Andriani, U., & Zulaika, T. (2019). Peran Perangkat Desa dalam Akuntabilitas Pengelolaan Dana Desa. *Jurnal Akademi Akuntansi*, 2(2), 1–23. <https://doi.org/10.22219/jaa.v2i2.10510>
- Basri, Y. M., Taufik, T., Yasni, H., & Putri, R. I. (2022). Institutional Pressure And Social Entrepreneurship Orientation: Their Impact On The Performance Of Social Enterprises. *Jurnal Reviu Akuntansi Dan Keuangan*, 12(3), 545–559. <https://doi.org/10.22219/jrak.v12i3.23425>
- Bayar, A. A., Günçavdt, Ö., & Levent, H. (2022). Evaluating the impacts of the COVID-19 pandemic on unemployment, income distribution and poverty in Turkey. *Economic Systems*, 2, 1–29. <https://doi.org/10.1016/j.ecosys.2022.101046>
- Caritra. (2020). Upaya desa wisata bertahan di tengah covid-19. *Masterplandes.Com*.
- Dwiningwarni, S. S., & Amrulloh, A. Z. (2020). Peranan Pengelolaan Dana Desa Untuk Meningkatkan Pendapatan Masyarakat Di Jombang Jawa Timur. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 4(1), 1–20. <https://doi.org/10.24034/j25485024.y2020.v4.i1.4128>
- Kememparekraf. (2021). Tren Pariwisata Indonesia di tengah pandemi. *Kememparekraf.Go.Id*.
- Liang, X., Rozelle, S., & Yi, H. (2022). The impact of COVID-19 on employment and income of vocational graduates in China: Evidence from surveys in January and July 2020. *China Economic Review*, 75(January), 101832. <https://doi.org/10.1016/j.chieco.2022.101832>
- Ma'ruf, M. F., Kurniawan, B., & Pangestu, R. P. A. G. (2018). Desa Wisata: Sebuah Upaya Mengembangkan Potensi Desa Dan Meningkatkan Pendapatan Asli Desa (Studi Pada Desa Wisata Bejiharjo Kecamatan Karangmojo Kabupaten Gunungkidul). *Dinamika Governance : Jurnal Ilmu Administrasi Negara*, 7(2), 193–203. <https://doi.org/10.33005/jdg.v7i2.1209>
- Maredia, M. K., Adenikinju, A., Belton, B., Chapoto, A., Faye, N. F., Liverpool-Tasie, S., Olwande, J., Reardon, T., Theriault, V., & Tschirley, D. (2022). COVID-19's impacts on incomes and food consumption in urban and rural areas are surprisingly similar: Evidence from five African countries. *Global Food Security*, 33(May 2021). <https://doi.org/10.1016/j.gfs.2022.100633>

Desa.

- Prasetyo, W. (2020). Covid-19 Learning Concerning Financial Planning Importance and Household Accounting. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(3), 444–457. <https://doi.org/10.22219/jrak.v10i3.13554>
- Putri, S. (2022). Manajemen Bumdes Merpas Berjaya Pada Pengelolaan Pantai Laguna Untuk Meningkatkan Pendapatan Asli Desa Merpas Kecamatan Nasal Kabupaten Kaur. *Jurnal Administrasi Bisnis Nusantara*, 40–48. <https://jurnal.stiabengkulu.ac.id/index.php/jabn/article/view/48>
- Qian, Y., & Fan, W. (2020). Who loses income during the COVID-19 outbreak? Evidence from China. *Research in Social Stratification and Mobility*, 68(June), 100522. <https://doi.org/10.1016/j.rssm.2020.100522>
- Regulation of the Minister of Home Affairs Number 66 of 2007 concerning Village Development Planning.
- Riley, T., Sully, E., Ahmed, Z., & Biddlecom, A. (2020). Estimates of the Potential Impact of the COVID-19 Pandemic on Sexual and. *Journal of Nepal Health Research Council*, 46(2), 73–76. <https://doi.org/10.33314/jnhrc.v18i2.2747>
- Ristiyana, P., & Mukhtali, M. (2020). Pengaruh keberadaan desa wisata Tanon Kecamatan Getasan terhadap ekonomi masyarakat lokal Dan guna lahan. *Teknik PWK (Perencanaan Wilayah Kota)*, 9(1), 1–11.
- Rofiah, C., & Nurfaizza, M. A. (n.d.). *Pendekatan Kualitatif: Studi Kasus (I)*. CV Literasi Nusantara Abadi.
- Rohmatin, N. I., & Kalimah, S. (2020). Pengaruh desa wisata terhadap perekonomian masyarakat lokal dengan syariah marketing tactic sebagai variabel intervening (studi kasus di Desa Wisata Sepakung Banyubiru Semarang). *Jurnal Studi Ilmu Keagamaan Islam*, 1(2), 82–112.
- Sarinastiti, N. V., & Bhilawa, L. (2023). Kepemimpinan Kepala Desa dan Pengawasan Masyarakat dalam Mewujudkan Akuntabilitas Pengelolaan Dana Desa. *Jurnal Akademi Akuntansi*, 6(2), 199–214. <https://doi.org/10.22219/jaa.v6i2.26417>
- Senjani, Y. P. (2019). Peran Sistem Manajemen Pada Bumdes Dalam Peningkatan Pendapatan Asli Desa. *Kumawula: Jurnal Pengabdian Kepada Masyarakat*, 2(1), 23. <https://doi.org/10.24198/kumawula.v2i1.23698>
- Sholahuddin, M. (2013). *Asas-Asas Ekonomi Islam*. PT. Raja Grafindo Persada.
- Sudjarwo, E. (2020). Pelaku pariwisata terdampak covid-19 di Lamongan diguyur bantuan. *DetikNews.Com*.
- Sugiyono. (2017). *Metode penelitian kuantitatif, kualitatif, R & D*. CV. Alfabeta.
- Sujatmiko, T. (2023, January 29). *Sinergitas Desa Wisata dan UMKM Dalam Pengembangan Potensi Wilayah*. <https://www.krjogja.com/angkringan/read/491115/sinergitas-desa-wisata-dan-umkm-dalam-pengembangan-potensi-wilayah>
- Tiffani, M., & Yuliani, E. (2021). Pengaruh Aktivitas Pariwisata terhadap Kondisi Ekonomi dan Sosial Masyarakat Pada Desa Wisata Kandri Kecamatan Gunungpati Kota Semarang. 5(Kimu 5), 58–68.
- Toni, I., Zusmelia, Z., & Yulia, R. (2021). Perkembangan Desa Wisata Lekuk 50 Tumbi

Lempur Kabupaten Kerinci (2015-2020). *Galanggang Sejarah*, 3(4), 95–102.

369

Trisnawati, A. E., Wahyono, H., & Wardoyo, C. (2018). Pengembangan Desa Wisata dan Pemberdayaan Masyarakat Berbasis Potensi Lokal. *Jurnal Pendidikan*, 3(1), 29–33. <http://journal.um.ac.id/index.php/jptpp/>

Ummudiyah, N. (2016). Analisis Dampak Ekonomi Desa Wisata Wukirsari Kecamatan Imogiri, Kabupaten Bantul, Daerah Istimewa Yogyakarta. *UMY Repository*, 1–17. <http://repository.umy.ac.id/handle/123456789/8689>

UU No. 10, 2009 about Tourism

UU No. 6, 2014 about Village Government

Wirandini, D. A. S., & Prasetyia, F. (2022). Jdess 01.02.2022. *Journal of Development Economis and Social Studies*, 1(2), 230–242.