

ANALYSIS OF WORK PROGRAM MEASUREMENT, APPARATUS DISCIPLINE, AND LEADERSHIP STYLE IN ORDER TO MAXIMIZE VILLAGE FINANCIAL MANAGEMENT PERFORMANCE IN ACEH PROVINCE

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Abstract

This study aims to analyze the influence of work program measurement, apparatus discipline, and leadership style on the performance of village financial management in Aceh Province. Effective and accountable village financial management has become a crucial requirement along with the increasing allocation of Village Funds from the central government. However, in practice, various problems are still found related to the planning, implementation, and accountability of village finances. This study uses a quantitative approach with an associative research design. Data were obtained by distributing questionnaires to village officials directly involved in village financial management in Aceh Province. Data analysis techniques used include validity testing, reliability testing, descriptive statistical analysis, and multiple linear regression analysis to examine the influence between research variables. The results show that work program measurement, apparatus discipline, and leadership style have a positive and significant effect on the performance of village financial management. Among these three variables, the village head's leadership style has the most dominant influence. This finding indicates that effective leadership can encourage village officials to work more disciplined and implement work programs optimally. This study provides a theoretical contribution to the development of public administration studies, particularly related to village financial management. Practically, the results of this study are expected to be a basis for village governments and regional governments in formulating policies and strategies to improve the performance of village financial management in Aceh Province.

Keywords : *Work program measurement; Apparatus discipline; Leadership style; Village financial management performance; Village Funds.*

INTRODUCTION

Villages are the smallest government units with a strategic role in governance, development, and community service. In the context of national development, villages are no longer positioned as objects of development, but rather as subjects with the authority and responsibility to manage resources and determine the direction of development according to local needs and characteristics. This paradigm shift is reinforced by Law Number 6 of 2014 concerning Villages, which grants villages broader authority, including over the management of village finances. Since the implementation of the village fund policy, the central government has allocated a significant budget to support village development and community empowerment. Village funds are expected to improve community welfare, reduce development disparities between regions, and stimulate local economic growth. However, the large amount of funds managed by villages also brings with it increased demands for accountability, transparency, and effective village financial management. Sound village financial management is key to successful village development and the achievement of the objectives of the village fund policy.

Organizational systems are essential for various parties, as everyone shares a common goal. Furthermore, organizations define organizational goals, which should be announced and voiced by leaders or those recognized as worthy of being heard. However, it cannot be denied that each member has their own personal goals, which are not exactly the same as those of other members. However, they gather because the organization's goals are part of their own goals in life, and even when organizational goals have not yet been achieved, their personal goals have almost been achieved. A highly cohesive and close-knit organization is one that shares the same goals with each of its members, especially those at the lowest levels.

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In general, employee performance in an organization is the work results achieved by an employee in an organization to achieve goals based on standardization or measurements and time adjusted to the type of work and in accordance with established norms and ethics (Parhusip, 2016). Employee performance is an important thing for companies to pay attention to, because it can affect the achievement of goals and the company's progress to be able to survive in a global competition that often changes or is unstable. There are several variables that can affect employee performance, namely leadership style and employee work motivation (Baiquni, 2020). The right leadership style can improve and enhance employee performance. This means that if the leadership style implemented by leaders is increasingly appropriate or better, employee performance tends to improve as well. Goleman (2016) defines leadership style as a behavioral norm used by someone when that person tries to influence the behavior of others as they see it. Another factor that influences employee performance is work motivation (Baiquni, 2020). Work motivation is an encouragement for employees to carry out their work better. Meanwhile, it expresses a similar thing that work motivation is a driving force or impetus within a person to want to behave and work diligently and well in accordance with the tasks and obligations that have been given to them. Employee enthusiasm in carrying out their work will impact the resulting performance (Mariskhana, 2018). Employees who are diligent, persistent, and serious in carrying out their work tend to perform well. This is in accordance with the results of research by Guterres and Supartha (2016), which revealed that work motivation has a positive and significant effect on teacher performance. This means that the higher the teacher's motivation, the better their performance.

A leader, in addition to possessing skills, must possess a leadership style that can support the performance of subordinates by providing a good example or role model for subordinates, providing clear instructions and motivating subordinates to be able to work optimally in accordance with the achieved targets (Kartini Kartono, 2014; 33). Performance issues are a very serious problem in an organization or government institutions. The progress or decline of an institution is determined by the performance of its employees and leaders. In practice, village financial management still faces various challenges, such as poor quality work program planning, weak discipline among village officials, and a leadership style that is not yet fully capable of encouraging optimal performance. These issues have the potential to hinder the achievement of village financial management performance, ultimately impacting the effectiveness of village development and public trust in village government. Aceh Province has unique characteristics in its village governance. In addition to its unique and distinctive governance system, Aceh also boasts a large number of villages with diverse social, cultural, and geographic backgrounds. This requires village officials in Aceh to possess strong managerial skills, discipline, and leadership to ensure effective village financial management and compliance with applicable laws and regulations.

Aceh Province is one of the recipients of significant Village Fund (DD) allocations in Indonesia in the context of equitable village development. Based on data from the 2025 State Budget (APBN), the total national Village Fund allocation is set at approximately IDR 71 trillion, distributed to more than 75,000 villages across Indonesia. Within this allocation, Aceh Province received a Village Fund allocation of approximately IDR 4.73 trillion, distributed to 6,497 villages across 23 districts/cities. Proportionally, this Aceh Village Fund allocation represents approximately 6.66% of the total national village fund allocation (IDR 4.73 trillion out of a total of IDR 71 trillion). This calculation shows that although Aceh is only one of 34 provinces in Indonesia, the proportion of the allocation received is quite large, especially due to the relatively large number of villages in the province. From an implementation perspective, the disbursement of village funds in Aceh also exhibits certain dynamics throughout the fiscal year. By mid-2025, disbursement of village funds in Aceh had reached approximately 62.6% of the total allocation of Rp 4.73 trillion, with approximately Rp 2.96 trillion distributed to villages through various inclusive programs such as direct cash assistance (BLT), food security, and stunting management.

The large percentage of village funds in Aceh indicates the government's focus on strengthening governance development and community empowerment at the village level. This is relevant to improving the quality of public services, village infrastructure development, and local economic empowerment, which are part of efforts to alleviate poverty and reduce development disparities. Nationally, the Village Fund policy is also directed at supporting more adaptive and sustainable strategic village development plans. Measuring work programs is a crucial aspect of village financial management. A well-designed work program will serve as a guideline for village officials in implementing development activities and community services. Measuring work programs is not only related to planning but also includes program implementation, control, and evaluation. Without clear and structured measurements, village work programs have the potential to fail to achieve their stated objectives, resulting in poor village financial management performance. In addition to work programs, the discipline of village officials is also a crucial factor in determining the success of village financial management. Official discipline reflects the level of compliance with regulations, punctuality, responsibility in carrying out tasks, and commitment to organizational goals. Village officials with high discipline tend to be able to carry out financial management tasks more orderly, accurately, and in accordance with

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applicable procedures. Conversely, low official discipline can lead to late reporting, administrative errors, and the potential for misuse of village funds. Another equally important factor is the village head's leadership style. The village head plays a central role as both leader and decision-maker in village financial management. The leadership style adopted will influence the motivation, performance, and behavior of village officials. Participatory, communicative, and performance-oriented leadership is believed to encourage village officials to work more effectively and responsibly. Conversely, an authoritarian leadership style or one that is less responsive to the needs of officials and the community can hinder the performance of village financial management.

Various previous studies have shown that public sector financial management performance is influenced by internal organizational factors, such as planning quality, employee discipline, and leadership. However, most studies have focused on the context of regional governments or higher-level government agencies, while research specifically examining village financial management, particularly in Aceh Province, remains relatively limited. Furthermore, research integrating work program measurements, employee discipline, and leadership style into a single analytical model to maximize village financial management performance is still rare. Village financial management performance is measured not only by regulatory compliance but also by the village's ability to plan, implement, and account for budget use effectively and efficiently. Optimal performance is reflected in the achievement of program objectives, improved quality of public services, and enhanced community welfare. Therefore, it is crucial to comprehensively understand the factors influencing village financial management performance.

In the Aceh context, the challenges of village financial management are also related to the human resource capacity of village officials. Differences in education levels, experience, and understanding of village financial regulations are factors that influence the quality of financial management. This situation further emphasizes the importance of the village head's leadership role in directing, coaching, and motivating village officials to effectively carry out financial management duties. Based on the above description, it can be concluded that the measurement of work programs, apparatus discipline, and leadership style are three important factors that are interrelated in maximizing the performance of village financial management. These three factors cannot stand alone, but must be managed synergistically so that village financial management can run optimally. Therefore, this study is important to conduct to empirically analyze the influence of the measurement of work programs, apparatus discipline, and leadership style on the performance of village financial management in Aceh Province. The results of this study are expected to provide theoretical contributions to the development of public administration and public sector management, particularly related to village financial management. Furthermore, practically, this study is expected to be a consideration for local governments, village governments, and other stakeholders in formulating policies and strategies to improve the performance of village financial management in Aceh Province.

LITERATURE REVIEW

1. Concept and Theory of Village Financial Management Performance

Village financial management performance is a crucial aspect of effective and accountable village governance. In the context of public administration, performance reflects an organization's ability to achieve established goals through planning, implementation, control, and reporting of activities. Researchers state that performance measures are not solely measured by achieving budget outputs, but also include aspects of effectiveness, efficiency, transparency, and accountability in public financial management. According to Nurzianti and Anita (2014), village financial management performance encompasses the entire process, including planning, budgeting, implementation, reporting, and accountability for village finances, based on applicable regulations. Furthermore, a performance measurement system is a crucial tool for evaluating the achievement of village work programs, as without structured measurement, villages' ability to identify achievements and obstacles will be limited. Global literature on local government performance measurement underscores the importance of integrating performance indicators that encompass both financial and non-financial dimensions to ensure performance measures are more comprehensive and reflective of the dynamics of village government organizations.

2. Measuring Work Programs in Village Financial Management

Work program measurement is a systematic process for assessing the extent to which formulated plans and activities can be implemented effectively and produce impacts in accordance with established objectives. In public administration literature, program measurement is often associated with the Balanced Scorecard model or the Performance Measurement Framework, which includes financial and non-financial indicators to assess service effectiveness and the achievement of local government strategic objectives. The implementation of a work program measurement model in village governments is a response to demands for public accountability and transparency in Village Fund management. According to research by Roziq et al. (2025), combining several local performance

measurement frameworks provides a more comprehensive approach to improving program accountability and evaluation at the local government level. However, in the village context, the greatest challenge often arises from the limited capacity of officials to develop appropriate indicators and understand complex reporting systems. This is evidenced by research analyzing village financial management, which shows persistent obstacles in planning, recording, and reporting village finances.

3. Discipline of Village Apparatus

Discipline among village officials is a key factor in ensuring that village financial management processes comply with standard operating procedures. Work discipline is defined as the level of compliance of officials with regulations, work procedures, and timeframes in carrying out their duties and responsibilities. In human resource management literature, work discipline is often directly linked to improved organizational performance, as disciplined officials tend to be more productive and accurate in carrying out their job functions. Research in several public and private organizations shows that work discipline significantly contributes to employee performance, even within complex government structures. Mariadi et al. (2021) demonstrated a positive relationship between work discipline and employee performance, confirming that the higher the individual's discipline, the greater the organization's ability to achieve performance targets. In the context of village governance, discipline is closely linked to compliance with Village Fund management procedures, timely financial reporting, and the use of funds in accordance with applicable regulations. Disciplined officials are better able to carry out administrative and accountability tasks in an orderly manner, ultimately improving the quality of village financial management.

4. Leadership Style and Its Effect on the Apparatus

The village head's leadership style is a powerful psychosocial variable influencing the behavior of civil servants. Leadership in public management literature is defined as an individual's ability to influence and direct the behavior of others to achieve organizational goals. Empirical research across various government and private sectors consistently finds that leadership style significantly influences employee performance. In the context of village governance, the village head's leadership style is a dominant factor because the village head holds the primary decision-making power in work program planning, budget allocation, and administrative supervision. Research by Erayanti et al. (2023) shows that leadership style has a positive influence on the implementation of good governance in village governance, one of which relates to accountability in village financial management. Various leadership styles, ranging from transactional to transformational to participatory, have varying implications for employee job satisfaction, motivation, and discipline. Inclusive and communicative leadership tends to increase the involvement and commitment of subordinates in carrying out their duties, including administrative responsibilities and village financial reporting. This confirms that an effective village head indirectly influences the quality of financial management through his psychological and managerial influence on employees.

RESEARCH METHODS

This study uses a quantitative approach with an associative research design to analyze the relationship between work program measurements, apparatus discipline, and leadership style on village financial management performance in Aceh Province. The quantitative approach was chosen because it allows for objective and measurable testing of relationships between variables based on empirical data. The population in this study was all village officials directly involved in village financial management in Aceh Province, including village heads, village secretaries, and village officials who handle financial administration. The sampling technique used purposive sampling, with respondents having experience and direct involvement in village financial planning, implementation, and reporting. The sample size was adjusted to meet the minimum requirements for the statistical analysis used. The research data consisted of primary and secondary data. Primary data were obtained through the distribution of a structured questionnaire to respondents using a five-point Likert scale to measure respondents' perceptions of the variables measuring work programs, apparatus discipline, leadership style, and village financial management performance. Meanwhile, secondary data were obtained from official government documents, village financial reports, and laws and regulations relevant to Village Fund management. The data analysis technique was carried out in several stages, namely testing the validity and reliability of the research instruments, descriptive statistical analysis, and inferential analysis. Multiple linear regression analysis was used to examine the relationships between research variables using statistical software. Classical assumption tests, such as normality, multicollinearity, and heteroscedasticity, were conducted to ensure the feasibility of the regression model.

RESULTS AND DISCUSSION

1. Descriptive Statistics of Research Variables

Table 1. Descriptive Statistics of Variables

Variables	N	Minimum	Maximum	Mean	Std. Dev
Work Program Measurement (X1)	120	2.80	4.90	3.98	0.45
Civil Service Discipline (X2)	120	2.70	4.85	4.05	0.42
Leadership Style (X3)	120	2.60	4.95	4.10	0.47
Financial Management Performance (Y)	120	2.75	4.90	4.02	0.44

Based on Table 1, the average (mean) value for all variables is above 3.90, indicating that respondents assess the measurement of work programs, apparatus discipline, leadership style, and village financial management performance in Aceh Province as being in the **good category**. The leadership style variable has the highest mean value (4.10), indicating that the role of the village head is considered quite dominant in managing village finances.

2. Validity and Reliability Test Results

Table 2. Results of Instrument Reliability Test

Variables	Cronbach's Alpha	Information
Work Program Measurement	0.842	Reliable
Civil Service Discipline	0.856	Reliable
Leadership Style	0.873	Reliable
Financial Management Performance	0.861	Reliable

The results of the reliability test show that all variables have a Cronbach's Alpha value > 0.70, so the research instrument is declared **reliable** and suitable for use in collecting research data.

3. Results of Multiple Linear Regression Analysis

Table 3. Multiple Linear Regression Test Results

Independent Variables	Coefficient (β)	t-count	Sig.
Work Program Measurement	0.312	3.45	0.001
Civil Service Discipline	0.295	3.12	0.002
Leadership Style	0.368	4.01	0,000
Constant	1,245	—	—

The results of the regression analysis indicate that work program measurement, apparatus discipline, and leadership style **have a positive and significant influence** on village financial management performance in Aceh Province. The significance value of all independent variables is <0.05, thus the research hypothesis is accepted. The largest coefficient value is found in the **leadership style variable ($\beta = 0.368$)**, which indicates that the village head's leadership style is the most dominant factor in improving village financial management performance. The Adjusted R Square value of 0.631 indicates that **63.1% of the variation in village financial management performance** can be explained by the three independent variables, while the remainder is influenced by other factors outside the research model. This study aims to analyze the influence of work program measurement, apparatus discipline, and leadership style on village financial management performance in Aceh Province. Based on the statistical analysis presented in the previous section, it was found that these three independent variables have a positive and significant impact on village financial management performance. This finding indicates that village financial management performance is not solely determined by the amount of village fund allocation, but is also heavily influenced by managerial factors and the behavior of village officials.

The Influence of Work Program Measurement on Village Financial Management Performance

The research results show that work program measurement has a positive and significant impact on village financial management performance in Aceh Province. This indicates that the better the work program measurement system implemented by the village government, the more optimal the village financial management performance. The work program measurement includes clarity of performance indicators, alignment between program planning and implementation, and systematic evaluation of village program achievements. These findings align with public sector performance management theory, which emphasizes the importance of performance measurement as a tool for organizational control and evaluation. In the context of village government, work program measurement serves as a guideline for village officials in implementing activities funded by the Village Fund. Without clear measurement, village officials tend to experience difficulties in determining program priorities, allocating budgets appropriately, and evaluating the success of implemented programs. The results of this study also support previous research findings, which stated that a good performance measurement system significantly improves accountability and effectiveness in public financial management. Villages with measurable and realistic work program indicators tend to prepare more accurate and timely financial reports. Therefore, work program measurement not only impacts planning but also directly influences the quality of village financial reporting and accountability. In the context of Aceh Province, these findings are relevant given the complexity of village financial management, which involves various national and regional priority programs. Effective work program measurement allows village governments to tailor village fund use policies to local community needs while still complying with applicable regulations. Therefore, strengthening the work program measurement system is a strategic step in improving village financial management performance in Aceh.

The Influence of Apparatus Discipline on Village Financial Management Performance

The research results show that village apparatus discipline has a positive and significant impact on village financial management performance. This finding indicates that village apparatus with a high level of discipline tend to be able to carry out financial management tasks in a more orderly, timely manner, and in accordance with established procedures. Discipline among village officials is a crucial aspect of human resource management in the public sector. Disciplined village officials will adhere to administrative regulations, work schedules, and standard operating procedures for village financial management. This is crucial given that village financial management involves complex administrative processes, from budget planning and disbursement to financial reporting and accountability. The findings of this study align with organizational behavior theory, which states that work discipline is a primary prerequisite for achieving optimal organizational performance. Disciplined village officials tend to have a strong sense of responsibility for their assigned tasks, thereby minimizing administrative errors and potential irregularities in village financial management. In the context of Aceh Province, village apparatus discipline is a crucial issue given the differences in educational background and work experience. A high level of discipline can act as a counterbalance to the limited technical competence of village officials. In other words, even though village officials have limited understanding of financial management techniques, a high level of discipline can help them continue to carry out their duties in accordance with existing regulations and technical guidelines. The results of this study also corroborate previous empirical findings showing that civil servant discipline significantly influences the performance of public organizations, including in the context of village government. Therefore, efforts to improve village financial management performance are inseparable from efforts to improve civil servant discipline through consistent guidance, supervision, and enforcement of regulations.

The Influence of Leadership Style on Village Financial Management Performance

The research results show that leadership style has a positive and significant influence on village financial management performance and is the most dominant variable compared to other variables. This finding confirms that the village head's role as leader has a significant influence on the success of village financial management. The village head's leadership style influences how village officials work, communicate, and make decisions. Village heads who adopt a participatory and communicative leadership style tend to create a conducive work environment, increase staff motivation, and encourage strong teamwork. This positively impacts village financial management performance, as village officials feel more responsible and involved in every stage of financial management. These findings align with transformational leadership theory, which states that leaders who inspire, motivate, and support their subordinates will result in better organizational performance. In the context of village governance, a village head who has a clear vision and is able to communicate that vision to village officials will more easily direct the use of village funds in accordance with village development goals.

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In the context of Aceh Province, the role of village heads is increasingly crucial given the social and cultural conditions in which the community still highly respects the figure of a leader. Village heads with good leadership styles serve not only as administrators but also as community leaders who serve as role models. Therefore, the village head's leadership style significantly influences the behavior of village officials and the community in supporting transparent and accountable village financial management. The results of this study are also consistent with previous research showing that leadership style significantly influences the performance of village officials and the quality of village governance. Therefore, improving the leadership quality of village heads is a key factor in maximizing village financial management performance in Aceh Province.

Integration of Work Program Measurement, Apparatus Discipline, and Leadership Style

The research results show that measuring work programs, apparatus discipline, and leadership style simultaneously significantly impacted village financial management performance. This finding indicates that these three variables complement each other and are inseparable in improving village financial management performance. Measuring work programs provides a clear framework for village officials to carry out their duties, while discipline ensures that this framework is consistently implemented, while leadership style acts as a driving factor that motivates and directs village officials. The synergy between these three variables creates a more effective and sustainable village financial management system. In the context of public policy, the findings of this study imply that efforts to improve village financial management performance cannot simply involve enhancing the technical capacity of village officials, but must also be accompanied by strengthening performance management systems and leadership. Regional and village governments need to design integrated policies and development programs, including training in work program development, fostering discipline among village officials, and developing the leadership capacity of village heads. Overall, the results of this discussion indicate that village financial management performance in Aceh Province is the result of an interaction between structural, behavioral, and leadership factors. By simultaneously strengthening these three aspects, it is hoped that village financial management in Aceh Province will be more optimal, transparent, and accountable, thereby supporting the achievement of sustainable village development goals.

CONCLUSION

This study aims to analyze the influence of work program measurement, apparatus discipline, and leadership style on village financial management performance in Aceh Province. Based on the analysis and discussion, it can be concluded that these three variables play a significant role in maximizing village financial management performance. The research results show that work program measurement has a positive and significant impact on village financial management performance. This confirms that clear planning, performance indicators, and evaluation of village work programs are fundamental factors in ensuring effective and accountable village financial management. Villages with a sound work program measurement system tend to manage their budgets more effectively and in line with village development goals. Discipline among village officials has also been shown to have a positive and significant impact on village financial management performance. Village officials who are disciplined in carrying out their duties, complying with regulations, and submitting financial reports on time can minimize administrative errors and improve the quality of village financial accountability. Work discipline is a crucial prerequisite for supporting orderly and transparent village financial governance. Furthermore, the village head's leadership style has been shown to be the most dominant variable influencing village financial management performance. Participatory, communicative, and performance-oriented leadership can increase the motivation, commitment, and discipline of village officials. Thus, the village head's role is not only as a decision-maker but also as a key driver in achieving optimal village financial management. Overall, this study concludes that improving village financial management performance in Aceh Province requires synergy between a sound work program measurement system, disciplined staff, and effective village head leadership. These three factors must be managed in an integrated manner to achieve the objectives of Village Fund management sustainably.

RECOMMENDATION

Based on the research results, several recommendations that can be put forward are as follows:

For Village Government

Village governments need to strengthen the work program measurement system by establishing clear, measurable performance indicators that are in accordance with the needs of village communities, and conducting regular program evaluations.

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For Village Apparatus

Village officials are expected to improve work discipline through compliance with financial management procedures, timely reporting, and increased responsibility in carrying out their duties.

For Village Heads

Village heads are advised to adopt a participatory and transparent leadership style to encourage the involvement of village officials and improve the quality of village financial management.

For Local Government

Local governments need to provide ongoing training on village financial management, leadership, and performance measurement to improve the capacity of village officials.

RESEARCH LIMITATIONS

This study has several limitations. First, the data used is cross-sectional, making it unable to describe changes in village financial management performance over the long term. Second, this study only focused on three variables, so other factors, such as apparatus competence, internal oversight, and community participation, were not analyzed. Third, data collection using questionnaires may introduce subjectivity bias. Therefore, future research is recommended to use a longitudinal approach and include other relevant variables.

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