Zulkarnaini¹, Dasmi Husin², Mukhlisul Muzahid³, Ali Imran⁴, Anhar Firdaus⁵, Lakharis Inuzula⁶

1,2,3,4,5,6</sup>Politeknik Negeri Lhokseumawe

Corresponding email: zulkarnaini@pnl.ac.id

Abstract

The right to regional autonomy is a source of strength for local governments in realizing community prosperity. Therefore, a work program is needed that can encourage the acceleration of regional progress so that the region can achieve the level of regional independence. The purpose of the study is to recommend local governments, especially the Lhokseumawe City Government, to be able to increase the potential of the region through the application of a sharia-based creative economy that is very in line with local culture. The target of this research is the independent variable, namely the application of sharia-based creative economy and good governance, while the dependent variable is the level of regional independence. This research is a survey of government officials. The analytical tool used is Moderated Regression Analysis (MRA). The intended respondents are people who are involved in the upper-middle management level, or who are directly involved in the operational processes of the government based on established criteria (purposive sampling). The results show that the application of a sharia-based creative economy has a significant influence on the level of regional independence in the Lhokseumawe City Government, while the application of a sharia-based creative economy moderated by good governance also has a significant influence on the level of regional independence. In other words, good governance can strengthen the influence of the application of a sharia-based creative economy on the level of regional independence.

Keywords: Regional autonomy rights, implementation of sharia-based creative economy, good governance, and the level of regional independence.

1. INTRODUCTION

The ability of local governments to spearhead the success of the region in controlling and advancing the region in a sustainable and accountable manner to the community. Programs that are planned and built must have correlation and continuity between programs, so that they can produce integrated and measurable goals according to capacity and needs. Therefore, local governments must be able to understand well how to formulate appropriate work programs and their impact on regional development. In addition, the government must also be fully aware that the autonomy rights owned following the law Republic of Indonesia number 23 in 2014 concerning regional government are the biggest capital in realizing an advanced region.

Local governments will not be separated from the regulations that have been set by the central government, but as long as they do not conflict with the goals to be achieved, then the local government can still control regional affairs to realize the welfare of the community. Basically, the central government hopes that the regional government through its autonomy rights will be able to achieve a maximum level of independence, so that it will add to the value of the region through the results obtained and can be utilized for the benefit of the community. To realize the interests of the community, local governments, must have programs that can accelerate regional economic growth that is directly related to the interests of the community. One aspect that is very prominent to raise the regional economy is through the application of the creative economy. According to Suryana (2013:35) that "in essence, the creative economy is an

Zulkarnaini, Dasmi Husin, Mukhlisul Muzahid, Ali Imran, Anhar Firdaus, Lakharis Inuzula

economic activity that prioritizes creative thinking to create something new and different that has value and is commercial in nature".

Creative economy programs or activities have become government work programs through Presidential Instruction number 6 in 2009 which are aimed at helping regions to explore regional potential through creativity that can create competitiveness and creativity so that they become more developed and have value for regional growth. It is undeniable that the government program has not been optimal, even though the creative economy industry can become a driving sector that can create competitiveness for other sectors and regional competitiveness (Isa:2016). Therefore, local governments must again utilize their authority through regional autonomy to create sustainable programs and be able to increase regional independence.

According to the Badan Ekonomi Kreatif (2018:5), the results of the 2016 Creative Economy Special Survey (*Survei Khusus Ekonomi Kreatif* -SKEK) found that three sub-sectors dominate; culinary (41,69%), fashion (18,15%), and craft (15,70%). The result shows that the conditions and the wealth of its resources opportunity for the development creative economy. Through this research, the writer wants to see the effect of implementing sharia-based creative economy through good governance to achieve the level of regional independence. Through the results of this study, it is hoped that it can be used as a recommendation for local governments, especially Lhokseumawe City by paying attention to its potential, advantages, and characteristics. Furthermore, it is expected to be able to give birth to programs or activities in sustainable regional development.

2.LITERATURE REVIEW

2.1.Creative Economy

According to presidential instruction number 6 in 2009, the creative economy is defined as an economic activity based on individual creativity, skill, and talent to create individual creative and creative power that has economic value and affects the welfare of society. The Ministry of Trade of the Republic of Indonesia (2008) formulated the creative economy as a sustainable economic development effort through creativity with an economic climate that is competitive and has reserves of renewable resources. A clearer definition was presented by United Nation Development Programme (2008:1) who formulated that the creative economy is an integrative part of innovative knowledge, creative use of technology, and culture.

Alluding to tourism potential, the opportunity for the development of the creative economy is an added value that can be achieved by local governments. In the context of developing tourism potential, the creative economy does not only involve the community or community as quality resources, but also the involvement of bureaucratic elements with an entrepreneurship pattern. The concept of bureaucratic involvement in the creative economy is that the bureaucracy is not only spending but also generate (income generating) in a positive sense (Osborne, 1993).

2.2.Good Governance

In government, the notion of good governance is often misinterpreted as good governance. However, these two terms have very different meanings and meanings. The word government is more aimed at government actors. In this case, the government while the word governance or better known as governance is the meaning of a system mechanism managed by the government. So it is clear that the government as a system actor in the regions is obliged to carry out or establish a good mechanism in carrying out the wheels of government.

Governance is broadly defined as the use of economic, political and administrative authority to manage state affairs at all levels of the organization (United Nation Development Programme, 2014:5) so

it can be interpreted that governance is an entire mechanism that includes aspects of governance, both procedural and policy. Practice is carried out by all levels of the government apparatus.

In carrying out a concept of good governance, it can not be separated from the principles that are the basis for determining the indicators of government success. According to the United Nations Development Program me (UNDP) in Sihombing (2007) that the principles of good governance consist of: (a) participation; (b) the rule of law; (c) transparency; (d) responsiveness; (e) consensus orientation; (f) equality; (g) effectiveness and efficiency; (h) accountability, and (i) strategic vision.

2.3. Regional Independence

In principle, regional independence is a manifestation of the success of the regional government in carrying out its duties as representatives of the people or the community who are responsible for all use of the budget. A government that is said to be successful and perform well is a government that does not depend on any party, including the central government. The current phenomenon of local governments is greatly helped with assistance from the central government. Programs formulated in the budget to be carried out in one period should be able to create sustainability which is increasing from time to time.

The level of regional independence should be the implementation of the regional autonomy law which can be measured through the "situational relationship" with the central government. There are four relationships between local governments and the central government according to Paul Hersey and Kenneth Blanchard in Halim (2004: 188) as follows:

- a. In the pattern of instructive relationships, the role of the central government is more dominant than the independence of local governments (regions that are not able to implement regional autonomy);
- b. The pattern of consultative relations, the intervention of the central government has begun to decrease, because the regions are considered a little more capable, implementing autonomy;
- c. The pattern of participatory relations, the role of the central government is decreasing, considering the level of independence concerned is close to being able to carry out autonomous affairs; and
- d. The pattern of delegative relations, the intervention of the central government no longer exists because the regions are truly capable and independent in carrying out regional autonomy affairs.

Based on this relationship pattern, four situations can be related to the level of independence of a region. A region that has been able to carry out autonomy well means that the level of dependence on the central government has decreased, or even does not exist at all. This condition clearly shows the level of regional independence which can be measured from the condition of the budget or the realization of the budget obtained by the regional government each period. These indicators can be measured through the Degree of Fiscal Decentralization (DFD). This indicator shows the strength of regional original revenue can provide strength to the region compared to the overall regional revenue in a certain year. Qualitatively, the ratio obtained from the DFD level calculated from the realization of the budget for a certain period, then the level of independence of a region can be described in the form of a percentage that shows the pattern of relations between the central government and regional governments.

2.4.Sharia Base

The important and influential thing that becomes the focus of the organization in a system is to make the system more controllable and have feedback value so that it can provide guaranteed improvements. Including in government, especially for local governments that have a government system with special autonomy, this is a demand that must be implemented. For regions Aceh Province, which is

Volumes 3 No.2 (2023)

THE IMPLEMENTATION OF SHARIA-BASED CREATIVE ECONOMY THROUGH GOOD GOVERNANCE TO ACHIEVE THE REGIONAL INDEPENDENCE LEVEL

Zulkarnaini, Dasmi Husin, Mukhlisul Muzahid, Ali Imran, Anhar Firdaus, Lakharis Inuzula

very well known for its sharia, this system is feasible to be applied to various implementations in running the government.

Referring to the basic principles of sharia developed through Islamic economics, and contradictive from the construction of a capitalist economy, the Islamic economy is very close to the so-called values inherent in every economic actor.

3.RESEARCH METHOD

3.1.Population and Research Sample

According to Sugiyono (2009:59), the population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by researchers to be studied and then drawn conclusions. The population in this study were all regional work units (SKPD) of the Lhokseumawe City Government. The reason for choosing the target population is because it relates to specific population elements that are relevant to the objectives or research problems (Indriantoro and Bambang, 2002:119).

This study uses a sample. The sample selection in this study was carried out by the purposive sampling method, which is a sampling method adapted to certain criteria (Sekaran and Roger, 2006:136). The criteria for selecting officers who have managerial positions that are sampled in this study are as follows:

- a. Good understanding of local government operations;
- b. Minimum education is Bachelor's degree;
- c. Holding echelon II and echelon III positions; and
- d. At least two years experience in a government position.

Based on these criteria, 122 respondents became the research sample from 35 regional work units (*Satuan Kerja Perangkat Daerah-SKPD*).

3.2.Data Collection Procedure

The data collection procedure is a conscious effort to collect data that is carried out systematically with established procedures (Arikunto, 2002:123). The source of data that will be used and analyzed in this study is the type of primary data. Primary data is a source of research data obtained directly from the source without going through an intermediary (Indriantoro and Bambang, 2002:147). The variables are measured using 10 instruments with 5 answer choices, while the respondents' response criteria are as follows:

- a. Bad which is between 20.0%-36%:
- b. Not Bad which is between 36.1% 52%:
- c. Fair, which is between 52.1% 68%;
- d. Good which is between 68.1% 84%; and
- e. Very Good, which is between 84.1% 100%.

3.3.Data Analysis Method

The analytical method used in this research is the multiple linear regression analysis were used to measure the relationship between the dependent variable (the level of local independence) and independent variables (the application of a creative economy based on sharia) and variable moderating

(good governance). Before conducting the analysis, the classical assumption test was first performed. The classical assumption test was carried out to test the feasibility of the regression model which would then be used to test the research hypothesis. The structural model obtained to analyze the data in this study was used multiple linear regression analysis to determine the effect of the application of the creative economy on the level of regional independence (equation 1) and Moderated Regression Analysis (MRA) to see the interaction of the influence of the advantages of good governance as moderating variable (equation 2) which is formulated with the following equation:

$$\begin{array}{lll} Y=&\beta_0+\beta_1X_1+\epsilon_1-----(equation~1)\\ Y=&\beta_0+\beta_1X_1+\beta_2X_1X_2+\epsilon_2-----(equation~2) \end{array}$$

Information:

X₁ = Implementation of Sharia-Based Creative Economy

 X_2 = Good Governance

 X_1X_2 = Interaction of Implementation of Sharia-Based Creative Economy and Good

Governance

Y = Regional Independence Level

 β_0 = constant, the Y value if the value of all other variables zero

 β_1 = coefficient of regression of X_1 β_2 = coefficient of regression of X_2

 $\varepsilon_1, \varepsilon_2 = Error Terms$

Tests are conducted by a moderator variable way of testing the interaction, otherwise known as Moderated Regression Analysis (MRA). The regression equation contains an element of interaction (multiplication of two or more independent variables). The equation can prove the value of the interaction of variables that moderate the relationship between variables X and Y, it can be done by calculating the first derivative (Ghozali, 2002: 94).

3.4. Hypothesis Test

Based on the literature review, the design of the hypothesis are;

 H_{o1} : $\beta_{1,2}$ = 0 : The implementation Sharia-based creative economy does not affect the level of the region's autonomy.

 H_{a1} : $\beta_{1,2} \neq 0$: The implementation of sharia-based creative economy affects the level of regional independence.

 H_{o2} : $\beta_{1,2} \le 0$: Good Governance does not affect economic relations based creative application of Sharia on the level of local autonomy.

 Ha_2 : $\beta_{1,2} > 0$: Good governance affects economic relations creative implementation of Sharia on the level of local autonomy.

Volumes 3 No.2 (2023)

THE IMPLEMENTATION OF SHARIA-BASED CREATIVE ECONOMY THROUGH GOOD GOVERNANCE TO ACHIEVE THE REGIONAL INDEPENDENCE LEVEL

Zulkarnaini, Dasmi Husin, Mukhlisul Muzahid, Ali Imran, Anhar Firdaus, Lakharis Inuzula

Based on the design of the model and the research method, the research scheme shown in Figure 1.

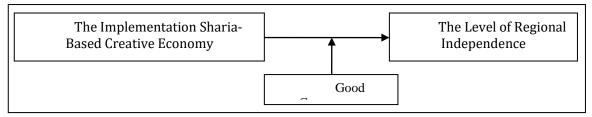


Figure 1. The Framework Schematic

4.RESULTS AND DISCUSSION

4.1.Classic Assumption Test

Validity test

Validity testing is intended to measure whether or not an instrument in the questionnaire is valid. Item instrument is valid if the statements in the questionnaire can reveal something to be measured by the questionnaire and has a validity coefficient greater than the critical value (critical value) recommended is >0,3.

Table 1
Recapitulation of Validity Test Results

Variable	No	Coefficient	Critical	Conclusion
v arrable	Item	Validity Value 0,703 0,300 0,660 0,300 0,656 0,300 0,655 0,300 0,606 0,300 0,612 0,300 0,602 0,300 0,644 0,300 0,572 0,300 0,760 0,300 0,797 0,300 0,791 0,300	Conclusion	
	1	0,703	0,300	Valid
Variable The implementation of Sharia-Based Creative Economy (X ₁) Good Governance (X ₂)	2	0,660	0,300	Valid
	3	0,656	0,300	Valid
	4	0,655	0,300	Valid
The implementation of Sharia-Based	Item Validity 1 0,703 2 0,660 3 0,656 4 0,655 4 0,606 6 0,612 7 0,602 8 0,644 9 0,651 10 0,572 1 0,760 2 0,797	0,300	Valid	
Creative Economy (X_1)	6	0,612	0,300	Valid
	7	0,602	0,300	Valid
	8	0,644	0,300	Valid
	9	0,651	0,300	Valid
	10	0,572	0,300	Valid
Good Governance (X ₂)	1	0,760	0,300	Valid
	2	0,797	0,300	Valid
	3	0,791	0,300	Valid
	4	0,783	0,300	Valid
	5	0,823	0,300	Valid
	6	0,813	0,300	Valid
	7	0,797	0,300	Valid
	8	0,811	0,300	Valid
		·	·	·



International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration

Variable	No	Coefficient	Critical	Conclusion
- united	Item	Validity	Value	
	9	0,799	0,300	Valid
	10	0,848	0,300	Valid
	11	0,801	0,300	Valid
	12	0,829	0,300	Valid
	13	0,806	0,300	Valid
	14	0,809	0,300	Valid
	15	0,836	0,300	Valid
	16	0,836	0,300	Valid
	17	0,807	0,300	Valid
	18	0,784	0,300	Valid
	19	0,790	0,300	Valid
	20	0,817	0,300	Valid
	21	0,792	0,300	Valid
	22	0,841	0,300	Valid
	23	0,845	0,300	Valid
	24	0,832	0,300	Valid
	25	0,813	0,300	Valid
	26	0,818	0,300	Valid
		1 0,762	0,300	Valid
		2 0,843	0,300	Valid
D ' 1 J. d d J 1 (W)		3 0,842	0,300	Valid
Regional Independence Level (Y)	-	4 0,838	0,300	Valid
		5 0,824	0,300	Valid
		6 0,857	0,300	Valid

Source: SPSS Output Data (2020)

Based on Table 1, information is obtained that all the items of the instrument used in the study have a validity coefficient > 0,300 (critical value) so that all items of the instrument used in the questionnaire are declared valid.

4.2.Reliability Test

The reliability test aims to test the level of consistency of the research measuring instrument. A good regression model is if the reliability coefficient >0,7 using methods Cronbach's Alpha.

Zulkarnaini, Dasmi Husin, Mukhlisul Muzahid, Ali Imran, Anhar Firdaus, Lakharis Inuzula

Table 2
Recapitulation of Reability Test Results

Variable	Cronbach's Alpha	No Item	Critical Value	Conclusion
The implementation of Sharia-Based Creative Economy (X ₁)	0,835	10	0,7	Reliabel
Good Governance (X ₂)	0,979	26	0,7	Reliabel
Regional Independence Level (Y)	0,904	6	0,7	Reliabel

Source: SPSS Output Data (2020)

Based on Table 2, information is obtained that all variables have a Cronbach's Alpha coefficient >0,7 so that it is declared reliable.

4.3. Normality test

Normality test aims to test whether a regression model, the dependent variable, independent variable, mediating variable have a normal distribution or not. A good regression model is the data distribution is normal or close to normal using a non-parametric statistical test One-Sample Kolmogorov-Smirnov Test.

Table 3
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			122
Normal		Mean	0,0000000
Parameters ^{a,b}	Γ	Std. Deviation	3,18547961
Most	Extreme	Absolute	0,100
Differences		Positive	0,073
		Negative	-0,100
Kolmog	orov-Smirnov	IZ	1,109
Asymp.	Sig. (2-tailed)	0,171

a. Test distribution is Normal.

Source: SPSS Output Data (2020)

The value of Kolmogorov-Smirnov for the variables tested is 1,109 with a significance level above 0,05 which is 0, 171 so that it can be concluded that the residual data is normally distributed.

Multicollinearity Test

Multicollinearity test of data can be done with correlation matrix by looking at the value of VIF (Variance Inflation Factor) and tolerance value. A regression model that is free from multicollinearity has a VIF number around 1 and a tolerance number close to 1, so it can be concluded that the regression model

b. Calculated from data.

is free from multicollinearity between variables. Table 4 shows the results of the multicollinearity test showing that the VIF value of each variable.

Table 4
Multicollinearity Test Results

Coefficients^a

Model	Collinearity Statistics			
Wiodei	Tolerance	VIF		
The implementation of Sharia-Based Creative Economy (X_1)	0,611	1,636		
Good Governance (X ₂)	0,601	1,663		
$(X_1) \cdot (X_2)$	0,959	1,043		

a. Dependent Variable: Regional Independence Level (Y)

Source: Output SPSS Data (2020)

4.4. Hypothesis Test

The Implementation of Sharia-Based Creative Economy on the Level of Regional Independence

Based on the tests that have been carried out using the Statistical Product and Service Solutions (SPSS) Version 22.0 program, the effect of each variable in detail can be seen in Table 5.

Table 5 Hypothesis Test Result

Coefficients

			Coeffic	hents		
	Model		Instandardized pefficients	Standardized Coefficients	4	C:~
	Model	F	Std. B Error	Beta	t	Sig.
		1	EHOI	Beta		
1	(Constant)	2,132	1,984		1,074	0,285
	The Implementation					
	of Sharia-Based	0.503	0,062	0,598	8,175	0,000
	Creative	0,505	0,002	0,570	0,175	0,000
	Economy (X_1)					

a. Dependent Variable: Regional Independence Level (Y)

Source: Output SPSS Data (2020)

Zulkarnaini, Dasmi Husin, Mukhlisul Muzahid, Ali Imran, Anhar Firdaus, Lakharis Inuzula

The regression equation that explains the effect of implementing a Sharia-based creative economy on the level of regional independence is as follows:

$$Y = 2,132 + 0,503 X_1 + \varepsilon_1$$

Based on the regression equation, it is known that the implementation of the creative economy based on sharia has a positive regression coefficien, indicating that improvements in the implementation of creative economy will have an impact on increasing the level of independence of the region, otherwise the application of creative economy based on sharia less good may result in a decrease in the level of independence area.

Test statistical t for individual parameter significance test is done by looking at the significance value of each variable is obtained by comparing the value of t arithmetic with t table is 1,980. Based Table 4, variable implementation of sharia-based creative economy to the level of local independence obtained value of t arithmetic amounted to 8.175 so that it can be concluded that the application of sharia-based creative economy has a significant impact on the level of local autonomy.

The Implementation of Sharia-Based Creative Economy on the Level of Regional Independence through Good Governance

Based on the tests that have been carried out using the Statistical Product and Service Solutions (SPSS) Version 22.0 program, the effect of each variable in detail can be seen in Table 6.

Table 6
Moderated Regression Analysis
Coefficients^a

	Coefficients								
M		tandardize fficients		tandardized oefficients	t		Sig.	Correlations	
		B St	d. Error	Beta				Zero-order	
1 (Con	nstant) 0,86	54 1,	731		0,499		0,619		
of Base	lementation Sharia- 0,25 ed Creative nomy (X ₁)	73 0,0	068	0,300	3,706		0,000	0,598	
Goo Gov (X ₂)	ernance 0,11	2 0,0	019	0,470	5,748		0,000	0,619	
(X_1)	(X_2) 0,01	4 0,0	004	0,263	4,063		0,000	0,212	

a. Dependent Variable: Regional Independence Level (Y)

Source: Output SPSS Data (2020)

The moderating regression equation that will be formed to see the effect of implementing a Sharia-based creative economy on the level of regional independence through good governance is as follows:

$$Y = 0.864 + 0.253 X_1 + 0.112 X_2 + 0.014 X_1 X_2 + \epsilon_2$$

Based on the regression equation with the MRA analysis model, it is known that the application of a sharia-based creative economy supported by good governance is predicted to increase the level of regional independence having a positive regression coefficient which indicates that the better the application of the creative economy is also supported by the implementation of good governance. will have an impact on increasing the level of regional independence, and vice versa.

Test statistical F w for simultaneous significance test as carried out to test the model used in this study is a suitable model (fit) or not and also to determine the hypothesis for a joint effect. Table 7 shows that the calculated F value is 43,661 with a probability of < 0,05 (5%) so that the model used to test the variable level of regional independence is appropriate (feasible/fit). This means that the application of sharia-based creative economy, good governance and the interaction between the two (the application of a sharia-based creative economy with good governance) simultaneously has a significant influence on the level of regional independence.

Table 7
F Test Result
ANOVA

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1362,900	3	454,300	43,661	$0,000^{b}$
	Residual	1227,821	118	10,405		
	Total	2590,721	121			

a. Dependent Variable: Regional Independence Level (Y)

b. Predictors: (Constant), $X_1.X_2$, The implementation of Sharia-Based Creative Economy (X_1) , Good Governance (X_2)

Source: Output SPSS Data (2020)

Coefficient of Determination

The Implementation of Sharia-Based Creative Economy on the Level of Regional Independence

Multiple linear regression testing also analyzed the magnitude of the coefficient of determination (R^2) . The coefficient of determination test in this study was used to see the magnitude of the influence between the independent variable and the dependent variable.

5.CONCLUSION

The implementation of the Sharia-based creative economy has a significant influence on the level of regional independence in the Lhokseumawe City government. The implementation of sharia-based creative economy moderated by good governance has a significant influence on the level of regional independence. Furthermore, good governance can strengthen the influence of the application of a Sharia-based creative economy on the level of regional independence. All SKPD within the Lhokseumawe City government strongly agrees with the implementation of sharia-based creative economy in the Lhokseumawe City government area which is later expected to be able to encourage community economic growth which will have an impact on the level of regional independence in Lhokseumawe City. Local governments are also considered necessary to pay attention to factors that can affect the increase in regional independence.

Volumes 3 No.2 (2023)

THE IMPLEMENTATION OF SHARIA-BASED CREATIVE ECONOMY THROUGH GOOD GOVERNANCE TO ACHIEVE THE REGIONAL INDEPENDENCE LEVEL

Zulkarnaini, Dasmi Husin, Mukhlisul Muzahid, Ali Imran, Anhar Firdaus, Lakharis Inuzula

REFERENCES

- Arikunto, S.. (2002). Prosedur Penelitian: Suatu Pendekatan Praktek. Jakarta: Rineke Cipta.
- Badan Ekonomi Kreatif (2018). Pengembangan Ekonomi Kreatif Indonesia 2025. Jakarta: Departemen Perdagangan Republik Indonesia.
- Bakri. (2018). Ekonomi Kreatif Aceh Belum Maksimal. Melalui (http://aceh.tribunnews.com/2018/10/26/ekonomi-kreatif-aceh-belum-maksimal). Accessed March 1, 2019.
- Departemen Perdagangan Republik Indonesia (2008). Pengembangan Ekonomi Kreatif Indonesia 2025.
- Ghozali, I.. (2002). Aplikasi Analisis Multivariate Dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.
- Halim. (2004). Bunga Rampai: Manajemen Keuangan Daerah. Edisi Revisi. Penerbit UPP AMP YKPN. Yogyakarta.
- Hidayat, M.. (2010). An Introduction to The Sharia Economic (Pengantar Ekonomi Syariah). Jakarta: Zikrul Hakim.
- Indriantoro, N., dan Bambang Supomo. (2002). Metodologi Penelitian Bisnis untuk Manajemen dan Akuntansi. BPFE-UGM. Yogyakarta.
- Isa, M. (2016). Model Penguatan Kelembagaan Industri Kreatif Kuliner Sebagai Upaya Pengembangan Ekonomi Daerah. Prosiding Seminar Nasional Ekonomi dan Bisnis dan Call For Paper FEB UMSIDA 2016.
- Nurhayati, Sri dan Wasilah. (2011). Akuntansi Syariah di Indonesia. Edisi 2 Revisi. Jakarta: Salemba Empat
- Osborne, David and Ted Gaebler. (1992). Reinventing Government: How The Entrepreneurial Spirit is Osborne, David. "Reinventing Government." *Public Productivity & Management Review* 16, no. 4 (1993): 349-56. Accessed June 17, 2021. doi:10.2307/3381012.
- Republik Indonesia. Undang-Undang Negara Republik Indonesia Nomor 18 Tahun 2001 tentang Otonomi Khusus bagi Provinsi Daerah Istimewa Aceh sebagai Provinsi Nanggroe Aceh Darussalam. Melalui (http://www.dpr.go.id). Accessed March 1, 2019.
- ______. Undang-Undang Negara Republik Indonesia Nomor 23 Tahun 2014 tentang Pemerintahan Daerah. Melalui (http://www.bappenas.go.id). Accessed March 1, 2019.
- ______. Instruksi Presiden (Inpres) Nomor 6 Tahun 2009 tentang Pengembangan Ekonomi Kreatif. Melalui (http://www.kemenparekraf.go.id). Accessed March 1, 2019.
- Sekaran, U., and Roger B. (2003). Research Methods for Business, A Skill building Approach. Fourth Edition. USA: Wiley.
- Sihombing, M.. (2007). Implementasi Good Governance di Kabupaten/Kota di Sumatera Utara (Studi Kasus pada Kota Binjei, Kabupaten Langkat dan Kabupaten Karo). Jurnal Inovasi, Volume 4 No. 1.1-12.
- Sugiyono (2009). Metode Penelitian Bisnis. Bandung: Alfabeta.
- Suryana. (2013). Ekonomi Kreatif, Ekonomi Baru: Mengubah Ide dan Menciptakan Peluang. Jakarta: Salemba Empat.
- Triyuwono, I.. (2000). Organisasi dan Akuntansi Syari'ah. Yogyakarta: LKis.
- Tingkilisan, H.N.S.. (2005). Manajemen Publik. Jakarta: Gramedia Widiasarana Indonesia.
- United Nation Development Programme. (2008). Creative Economy Report 2008: The Challenge of Assessing the Creative Economy: toward Informed Policy-making. New York: United Nation.

______. (2014). Discussion Paper: Governance for Sustainable Development: Integrating Governance in the Post-2015 Development Framework. New York: United Nation.

Wirakusuma, R.M.. (2014). Analisis Kegiatan Ekonomi Kreatif di Kawasan Wisata Bahari Pulau Tidung Kepulauan Seribu. Jurnal Manajemen Resort & Leisure. 11,(1). 49-58.

Yahya, M., dan Edy Yusug Agunggunanto (2012). Teori Bagi Hasil (Profit and Loss Sharing) dan Perbankan Syariah dalam Ekonomi Syariah. Jurnal Dinamika Ekonomi Pembangunan, 1(1), 65-73. https://doi.org/10.14710/jdep.1.1.65-73.