

## Analysis of Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency

Srihandayani Suprpto<sup>1</sup>, Widya Kurniati Mohi<sup>1</sup>, Sri Endang Kaaba<sup>1</sup>, Faisal Mohamad<sup>1</sup>

Public Administration, Muhammadiyah University of Gorontalo, Indonesia

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#### Corresponding Author:

Srihandayani Suprpto  
Email: [sridayani@gmail.com](mailto:sridayani@gmail.com)



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### ABSTRACT

*This study aims to determine the Financial Administration Management Analysis at the Hutuo Village Office, Limboto District, Gorontalo Regency. The research method uses a qualitative type. The results showed that of the four indicators measured, there were three indicators that were considered optimal, namely planning, recording and reporting indicators. While one other indicator that is considered not optimal is the control indicator. This can be seen from the frequent discrepancies between financial planning and implementation which result in the use of the budget that is not optimal and the remaining budget that is not spent or not absorbed must be returned to the regional treasury.*

### INTRODUCTION

Regional financial management is one of the areas that has undergone fundamental changes with the implementation of Law No. 23 of 2014 concerning Regional Government and Law No. 1 of 2022 concerning financial relations between the Central Government and Regional Governments. Both laws have granted broader authority to Regional Governments. The authority in question includes flexibility in mobilizing funding sources, determining the direction, objectives, and targets for budget use.

The issue of regional financial management cannot be separated from an understanding of the Management of the State Revenue and Expenditure Budget (APBN) and the Management of the Regional Revenue and Expenditure Budget (APBD), which are often formulated as financial plans. All Regional Government revenues and expenditures, whether in the form of money, goods, and/or services in the relevant fiscal year, must be budgeted in the APBD.

Budgeting for APBD revenues and expenditures must have a legal basis for budgeting. Regional expenditure budgets are prioritized to carry out the obligations of Regional Governments as stipulated in Home Affairs Ministerial Regulation No. 77 of 2020 concerning technical guidelines for regional financial management in order to realize good governance in the administration of the State.

Responsible management is in accordance with the basic rules stipulated in the 1945 Constitution. The regional financial management process includes budget preparation and preparation, ratification, implementation, and reporting and evaluation (Ngarawula & Rozikin, 2024; Nasri et al., 2022; Ibrahim et al., 2024). Financial management encompasses all administrative activities carried out in several stages, including planning, storage, use, recording, and supervision, culminating in accountability (reporting) for the flow of funds/money within an agency (organization or individual) over a specific period, with each stage of financial management carried out.

Initial observations conducted by the author at the Hutuo Village Office revealed numerous shortcomings in financial administration. For example, there is a discrepancy between the plans made by the Village Government and the actual implementation of those plans. This has led to numerous unfavorable notes from the Inspectorate regarding financial administration by the Village Government. Furthermore, observations also revealed that the available budget cannot be fully spent (absorbed) by the Village Government, requiring the funds to be returned to the regional treasury.

This occurs because the established plans are not realized properly. As a result, the funds received by the Village Government cannot all be used or optimized and must be returned to the regional treasury due to budget absorption that cannot be carried out. Furthermore, the results of observations also found that there are financial administrations in the form of evidence of expenditures that are difficult to fulfill. Evidence of expenditures is in the form of notes or receipts for purchases or expenses made by the Budget User Authority (KPA). So this is very difficult for financial managers to be able to create accountability reports or use of the budget that has been received.

Previous research by Bahar (2018) and Wulandari & Paramitha (2023), Analysis of Financial Administration Management at the Mappakasunggu District Office. This study aims to determine the management of financial administration at the Mappakasunggu District Office in 2017. The type of research used in this study is a case study with a qualitative descriptive approach. The data processed is a summary of the Mappakasunggu District Office's 2017 budget obtained from the Mappakasunggu District Office's annual report. The analysis technique used in this study is descriptive analysis, namely by collecting and filtering the information obtained in a comprehensive and detailed manner, then describing it to obtain a clear picture.

Based on the results of data collection at the Mappakasunggu District Office, it can be concluded that the management of financial administration at the Mappakasunggu District Office is in accordance with the Law of the Republic of Indonesia Number 1 of 2004 concerning State Treasury Article 56, PP 58 of 2005 concerning Regional Financial Management in Chapter IX of the Accountability for the Implementation of the Regional Budget Article 99, and the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, dated May 15, 2006, in the third part of Chapter XII in 294 and article 295 and Regulation of the Minister of Home Affairs number 64 of 2013 concerning the application of accrual-based government accounting standards in local governments, the realization has not reached 100%, namely 96.41%.

Saiba Mochdar 2021 Analysis of Financial Administration Management at the Population Control and Family Planning Office of Makassar City. This study aims to determine the

management of financial administration at the Population Control and Family Planning Office of Makassar City in 2020. The type of research used in the study is a case study with a qualitative descriptive approach. The analysis technique used in this study is a descriptive analysis technique, namely by collecting and filtering information obtained from a comprehensive and detailed picture, then described so that a clear picture is obtained. Based on the results of data collection at the Population Control and Family Planning Office of Makassar City, it can be concluded that the management of financial administration at the Population Control and Family Planning Office of Makassar City is in accordance with the Law of the Republic of Indonesia Number 1 of 2004 concerning State Treasury Article 56, PP 58 of 2005 concerning Regional Financial Management in Chapter IX of the Accountability for the Implementation of the Regional Budget Article 99, and the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management, dated May 15, 2006, in the third part of Chapter XII in 294 and article 295 and Regulation Minister of Home Affairs Regulation Number 64 of 2013 concerning the implementation of accrual-based government accounting standards in local governments, the realization has not reached 100%, namely 95.13%.

Rahmawati et al. (2022). Analysis of School Financial Administration Management (Case Study at SMP Lab Unesa). The objectives of this study were to (1) gain a direct understanding of school financial administration management at SMP Laboratorium YDWP Unesa; and (2) gain a direct understanding of school financial administration management at SMP Laboratorium YDWP Unesa; and (3) assist in the management of school financial administration at SMP Laboratorium YDWP Unesa and provide suggestions for improvements if there are deficiencies in administration. This study used a qualitative descriptive approach with research instruments consisting of observation sheets, documentation, and interviews.

The results of the analysis are presented in descriptive form with several supporting evidence related to the results of observations or interviews. The results of the analysis obtained that (1) The School Treasurer and Bookkeeper appointed by the school based on the Decree of Appointment as Treasurer for Management and Bookkeeping, carries out school financial management activities; (2) The school financial reporting process is usually quarterly (3 months), and reporting is carried out in accordance with established regulations. As a result, it can be concluded that financial management and use are adequate; however, there are several things that need to be considered, such as the monthly accountability report which is incomplete and ineffective so that it is necessary to add several new functions and formats to be more-complete and informative. In contrast to previous research, the author conducted a more in-depth study of Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency by using the concept of Tuna (2023) to describe Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency with the following indicators; (1) Planning, (2) Recording, (3) Reporting, and (4) Control.

## METHODOLOGY AND PROCEDURES

In this study, the researcher used descriptive research with a qualitative approach (Seixas et al., 2017). A qualitative approach was chosen because it can be used to describe or provide an overview of Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency. Sugiyono (2015) stated that based on its sources, research data can be grouped into two types: primary and secondary. The informants in this study were the Hutuo Village Head, the Hutuo Village Secretary, the Head of Affairs (Kaur), and Village Officials. In this study, the data analysis technique used a qualitative descriptive analysis method. Wau et al. (2022) and Pasehah & Firmansyah (2020) stated that the entire process took place during the research, where data analysis was carried out during data collection, with (1) data reduction; (2) data display; (3) conclusion or verification.

**Planning**

Planning comes from the word plan, which means a plan or framework for something to be done. From this simple definition, several important components can be outlined: goals (what you want to achieve), activities (actions to realize the goal), and time (when the activity will be carried out). Anything planned is, of course, a future action (for the future). Therefore, planning can be understood as a response (reaction) to the future. (Seixas et al., 2017) The planning referred to in this study is financial planning at the Hutuo Village Office, Limboto District, which includes planning expenditures and income for a specific period.

The results of an interview with the informant (HT), the Village Head of Hutuo, stated that:

*"Basically, the planning activities we carry out are quite good, aligned with our needs and programs. However, sometimes, for one reason or another, what we initially plan doesn't align with the actual implementation." (Interview, November 19, 2022)*

Furthermore, the informant (DSH), the Secretary of Hutuo Village, stated that:

*"The financial planning activities at the Hutuo Village Office are quite good. We have organized them neatly, but we are unable to manage them effectively, given that the budget source managed by the Village Government is directly determined by the Central Government." (interview, November 19, 2022)*

*"Financial planning is well-planned." (interview, November 19, 2022).*

Based on the overall interview above, as well as the researcher's analysis, it can be concluded that financial administration planning at the Hutuo Village Office, Limboto District, is quite good. This is evident in the use of village funds, which has not been able to meet the needs and aspirations of the community. The use of village funds tends to be the result of decisions made by the Village Government and related parties with vested interests.

**Recording**

According to the Indonesian Institute of Accountants (IAI) (2016:1.21), recording is defined as:

*"First, presenting information on the basis for preparing financial statements and the specific accounting policies used in accordance with paragraphs 117-124; second, disclosing information required by Indonesian Accounting Standards (SAK) that is not presented elsewhere in the financial statements; and third, providing information that is not presented elsewhere in the financial statements, but is relevant to understanding the financial statements."*

The recording referred to in this study is the systematic, chronological daily financial records of events at the Hutuo Village Office, Limboto District. The results of an interview with the informant (HT), the Head of Hutuo Village, stated that:

*"All financial transactions at the Hutuo Village Office are properly administered or recorded, both expenditure and income transactions, and we can check this with the Village Treasurer." (Interview, December 6, 2022)*

Furthermore, the informant (DSH), the Secretary of Hutuo Village, stated that:

*"As far as I know, the Village Treasurer, as the authorized party in this area, has carried out his duties well. All financial activities, both income and expenditure, are properly recorded, including the time, usage, and transaction amount." (interview, December 6, 2022)*

*"In my personal opinion, and institutionally." (interview, December 6, 2022).*

Based on the overall interview above, as well as the researcher's analysis, it can be concluded that the financial administration record-keeping at the Hutuo Village Office, Limboto District, is quite good. This is evident in the way that financial activities and transactions, both incoming and outgoing, are recorded in the books and stored in computer files as alternative record-keeping.

### **Reporting**

A report is defined as a form of presentation of facts about a situation or activity. The facts presented relate to the responsibilities assigned to the reporter. The facts presented provide material or information for the required information, based on the objective circumstances experienced by the reporter (seen, heard, or felt) while carrying out an activity or task. A report is a written statement prepared by the reporter. The reporting referred to in this study is a systematic, chronological daily financial record of events at the Hutuo Village Office, Limboto District. Furthermore, the informant (DSH), the Secretary of Hutuo Village, stated:

*"The main financial report of Hutuo Village, Limboto District, for 2021 consists of a budget realization report that provides information on the comparison between the budget and the realization of the Regional Budget (APBD). So far, I have observed that all our reports have been carried out in accordance with existing regulations." (Interview, December 6, 2022)* Furthermore, the interview with the informant (MB), the Treasurer of Hutuo Village, stated:

Furthermore, an interview with the informant (HI), Head of General Affairs, stated that:

*"All financial reports within the Gorontalo Regency Government, including those in Hutuo Village, now use SIPD, so there are no longer any financial irregularities." (Interview, December 6, 2022).*

Based on the overall interview above, as well as the researcher's analysis, it can be concluded that financial administration reporting at the Hutuo Village Office, Limboto District, is quite good. This is evident in the financial reporting activities that already use SIPD and SIMDA to avoid budget duplication and other financial irregularities.

### **Control**

The control referred to in this study is the process of monitoring financial transactions at the Hutuo Village Office, Limboto District, to ensure that objectives are achieved in accordance with the initial financial planning.

An interview with the informant (HT), the Village Head of Hutuo, stated:

*"We acknowledge that financial administration control is still not fully implemented and requires continuous improvement. A frequent problem is that budget realization sometimes does not align with the initial plan, resulting in the budget not being fully utilized and having to be returned to the state or regional treasury." (Interview, December 8, 2022)*

Based on the overall interviews above, as well as the researcher's analysis, it can be concluded that financial administration control at the Hutuo Village Office, Limboto District, is suboptimal. This is evident in the frequent discrepancies between financial planning and implementation, resulting in suboptimal budget utilization and the need to return unspent or unabsorbed budget balances to the regional treasury.

### **Research Result**

The following is a description of the discussion related to Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency. This study

uses the concept of Kuswadi (2005) to describe Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency with the following indicators; (1) Planning; (2) Recording; (3) Reporting, and (4) Control.

### ***Planning***

According to Albab (2021), planning, in its broadest sense, is a process of systematically preparing activities to achieve a specific goal. Planning is a method for achieving goals as effectively and efficiently as possible using available resources (Ahmad, 2019). Planning is a continuous process encompassing two aspects: formulation and implementation. Planning can be used to control and evaluate the progress of activities, as it serves as a guideline for implementation (Gagliardi et al., 2015). Financial planning is crucial for achieving financial goals. In everyday life, we often hear about financial planning. Planning is the initial activity in a job, involving thinking about aspects related to the job to achieve optimal results (Parke et al., 2018). Financial planning is the entire activity of planning financial expenditures and income within a specific time period. The planning referred to in this study is financial planning at the Hutuo Village Office, Limboto District, which includes planning financial expenditures and income within a specific time period.

The researcher's observations indicate that the financial administration planning activities at the Hutuo Village Office, Limboto District, are quite good. Planning activities begin with Murenbang activities at the village level, involving all stakeholders in discussions Determining needs and priority programs. The author found and studied several documents related to the Musrenbang (Development Planning Meeting) activities in Hutuo Village, which broadly discussed the village budget allocation plan. Based on the overall interviews above and the researcher's analysis, it can be concluded that financial administration planning at the Hutuo Village Office, Limboto District, is quite good. This is evident in the use of village funds, which has not been able to meet the needs and aspirations of the community. The use of village funds tends to be the result of decisions made by the Village Government and related parties with vested interests.

### ***Recording***

According to Mardatillah (2020), record-keeping is a clerical sequence, typically involving several people in one or more departments, created to ensure uniform handling of recurring company transactions. Sulastri et al. (2018) states that record-keeping is the creation of a chronological daily record of events in a systematic and orderly manner. The record-keeping referred to in this study is the systematic creation of daily financial records, chronologically, and systematically at the Hutuo Village Office, Limboto District. The researcher's observations indicate that the financial administration recording activities at the Hutuo Village Office, Limboto District, are quite good. Financial activities and transactions, both incoming and outgoing, are recorded in the books. The author's findings regarding all financial records and activities are recorded in two separate ledgers: one for outgoing cash and the other for incoming cash. Furthermore, researchers also found computerized financial records in the form of files. Based on the interviews above and the researcher's analysis, it can be concluded that the financial administration record-keeping at the Hutuo Village Office, Limboto District, is quite good. This is evident in the financial activities and transactions, both incoming and outgoing, recorded in the books and stored in computer files as alternative record-keeping.

### ***Reporting***

In general, financial reporting is a report that records money and transactions within a business, including sales and purchases. Simply put, financial reporting is created to understand a company's overall financial condition. This allows users of accounting information to quickly and accurately evaluate and take preventative measures if the business is experiencing problems (Trigo et al., 2014). Financial reports are essentially a means of information that

summarizes all company activities. They are usually reported or presented in the form of a balance sheet and profit and loss statement at a specific point in time. Ultimately, they are used as information tools for policy-making and decision-making by users of the financial reports, according to their respective interests (Nogueira & Jorge, 2017). The reporting referred to in this study is a systematic, chronological daily financial record report of events at the Hutuo Village Office, Limboto District. The researcher's observations indicate that financial administration reporting activities at the Hutuo Village Office, Limboto District, are quite good. Currently, Hutuo Village, as one of the lower-level Regional Apparatus Organizations (OPD), is connected to or uses SIPD and SIMDA for its financial reporting. This is an implementation of Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System (SIPD), which is the management of interconnected regional development information, regional financial information, and other regional government information for use in regional development implementation. According to Article 2 of Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System (SIPD), the scope of SIPD includes: a) Regional Development Information; b) Regional Financial Information; and c) Other Regional Government Information. Based on the interviews above and the researcher's analysis, it can be concluded that financial administration reporting at the Hutuo Village Office, Limboto District, is quite good. This is evident in the financial reporting activities that already utilize SIPD and SIMDA to avoid budget duplication and other financial irregularities.

### ***Control***

Financial control, in principle, involves monitoring and overseeing daily financial activities. Therefore, according to Siagian (2023), a draft management definition defines financial control as a systematic process or effort to establish financial standards for implementation, with the aim of planning, providing a feedback information system, comparing actual implementation with planning, determining and regulating financial allocations, and making corrections in accordance with established financial plans, so that objectives are achieved effectively and efficiently. The control referred to in this study is the process of monitoring financial transactions at the Hutuo Village Office, Limboto District, to ensure the achievement of objectives in accordance with the initial financial planning. The researcher's observations indicate that financial administration control activities at the Hutuo Village Office, Limboto District, are not optimal. This is evident in financial management, for example, inconsistencies between plans made by the Village Government and the actual implementation of those plans. Furthermore, the researcher's observations also revealed that not all available budgets could be spent (absorbed) by the Village Government, so these funds had to be returned to the regional treasury. This occurs because the established plans are not being properly implemented. Based on the overall interviews above, as well as the results of the researcher's analysis, it can be concluded that financial administration control at the Hutuo Village Office, Limboto District, is suboptimal. This is evident in the frequent discrepancies between financial planning and implementation, resulting in less than optimal budget utilization and the need to return unspent or unabsorbed budget balances to the regional treasury.

## **CONCLUSION**

Based on the results of the previous research and discussion, it can be concluded that the Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency is optimal. This study uses the concept of Kuswadi, 2005 to describe the Financial Administration Management at the Hutuo Village Office, Limboto District, Gorontalo Regency with the following indicators; (1) Planning; (2) Recording; (3) Reporting, and (4) Control. The results of the study show that of the four indicators, there are three indicators that are considered optimal, namely the planning, recording, and reporting indicators. Meanwhile, another indicator that is considered not optimal is the control indicator.

This is seen from the frequent discrepancies between financial planning and implementation, which results in less than optimal budget use and the remaining unspent or unabsorbed budget must be returned to the regional treasury.

## SUGGESTION

Based on the research results, the following suggestions are offered by the researcher as consideration; (1) The need for the Hutuo Village Government, Limboto District, Gorontalo Regency to maximize budget realization based on planning; (2) The need for the Hutuo Village Government, Limboto District, Gorontalo Regency to maximize budget absorption by allocating the budget appropriately to planned programs.

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