Owner: Riset & Jurnal Akuntansi
e –ISSN : 2548-9224 | p–ISSN : 2548-7507
Volume 9 Nomor 1, Januari 2025
DOI : https://doi.org/10.33395/owner.v9i1.2522

Village Sustainable Development Goals (Sdgs): Budgetary, Human Resources, And Technology Contributions

Nurul Listiawati [1*], Muhammad Ihsan Ansari [2], Eni Novitasari[3], Dwi Noviana Fitri [4], Hisyam Ichsan [5], Taufik Hidayat B Tahawa [6]
Prodi Akuntansi,Fakultas Ekonomi,Universitas Sulawesi Barat
nurullistiawati@unsulbar.ac.id[1], Ihsan@unsulbar.ac.id[2], Eninovitasari@unsulbar.ac.id[3], Dwinovianafitri@gmail.com[4], Hisyamichsan@unsulbar.ac.id[5], taufikhidayat@unsulbar.ac.id[6]

*Corresponding Author
Submitted: Sep 21, 2024
Accepted: Oct 2, 2024
Published: Jan 14, 2025

ABSTRACT

This study aims to assess the impact of budget, human resources, and village technology on the achievement of Sustainable Development Goals (SDGs) in villages across West Sulawesi. By concentrating on West Sulawesi, the study offers insights into the specific challenges and opportunities of the local context, which could be applicable or adaptable to other regions in Indonesia. A quantitative and relational approach was employed to examine the contribution of key factors toward achieving the SDGs. The findings revealed that the budget has a negative and significant effect on the achievement of village sustainable development goals, human resources are crucial and play a vital role in reaching these goals, and technology is highly beneficial in advancing rural development objectives. The implementation phase of this research focuses on applying the insights gained from the study of how budgetary contributions, human resources, and technology can support the achievement of Sustainable Development Goals (SDGs) at the village level. This phase will involve practical steps for village governments, stakeholders, and community members to ensure successful outcomes. The implementation will be driven by participatory approaches, capacity-building programs, and the adoption of appropriate technologies, in line with budgetary allocations and available human resources. The expectation of this research is to increase transparency and accountability in budget allocation, clear strategies and support communities to use village budgets to address SDGs and increase local government and community involvement in resource allocation decisions.

Keywords: Village Sustainable Development Goals (SDGs), Budget Contribution, Human Resources, and Technology

INTRODUCTION

Sustainable Development Goals (SDGs) are a universal agenda aimed at ending poverty, protecting the environment, and ensuring well-being through the development agenda. SDGs aim to integrate economic, social, and environmental goals, emphasizing the interconnectedness of development aspects (Mishra et al., 2024). SDGs require local action to achieve them, involving stakeholders, including local governments, civil society, businesses, and individuals(Asaju, 2022). At the village level, SDG implementation is crucial because many goals must be achieved through local initiatives and resources. Villages are the minor government units close to the community, so they have great potential to accelerate the achievement of SDGs. However, challenges such as limited access to resources, lack of awareness of SDGs, and limited institutional capacity are often obstacles.

West Sulawesi has unique geographical, social, and economic characteristics. This area consists of several districts with diverse socio-economic conditions and development challenges.

One of the biggest challenges is ensuring that development is consistent with rural areas, which often suffer from limited infrastructure and access to essential services. The role of villages in realizing the SDGs in West Sulawesi is crucial, considering the many challenges faced, such as relatively high poverty rates, low access to quality education and health, and limitations in the sustainable management of natural resources. Sustainable development efforts starting from villages are significant for economic growth and improving welfare(Suryono et al., 2023). Therefore, sustainable development efforts in villages in West Sulawesi require a comprehensive approach that focuses not only on economic aspects but also social and environmental aspects.

Village budgets play a significant role in supporting the successful implementation of SDGs. Local rural governments need to distribute funds for a range of initiatives aligned with the Sustainable Development Goals, including infrastructure improvements, social progress, and empowerment programs(Suasih et al., 2022). Budgets allocated wisely and to the village's specific needs can improve the community's quality of life through infrastructure development, education, and health services. However, budget management and allocation challenges often occur, including a need for more transparency, accountability, and limitations in the village's financial management capacity. This study will examine how village budgets in West Sulawesi are allocated for programs that support the achievement of SDGs and identify factors that influence the effectiveness of these budgets.

The UN's Sustainable Development Goals (SDGs) emphasize the importance of social inclusion, environmental sustainability, and economic development, and HRD (Human Resource Development) is recognized as a critical component in achieving these goals (El-Fekey & Mostafa, 2023). The capacity of human resources (HR) in villages is also critical in supporting the successful implementation of the SDGs. However, limited access to educational and training resources often hinders the development of HR capacity in villages. In addition, information technology's role in supporting SDG implementation in villages must be addressed. Information technology can increase efficiency and effectiveness in managing development programs, from planning and implementation to monitoring and evaluation. Better access to information and communication can also increase community participation in development. Information and Communication Technology (ICT) is crucial in speeding up the accomplishment of the SDGs (Siska & Sebastian, 2022) (Prieto-Egido et al., 2023).

The achievement of Indonesia's golden age in 2045 certainly requires advanced, developing, and sustainable villages as the leading indicator, in addition to other national priorities. This study certainly has a profound novelty compared to previous studies because it emphasizes the role of budget, human resources, and information technology together with an integrated approach that analyzes how the interaction between budget, human resources, and information technology can synergistically support the achievement of SDGs. This paper uses the resource-based view theory to examine the influence of budget contribution, human resources, and information technology on achieving SDGs. The resource-based view (RBV) theory provides a framework for highlighting and predicting the basis of organizational performance and competitive advantage possessed by the organization, which explains that a company/organization is said to have achieved competitive advantage if the company/organization can generate "more excellent economic value than its competitors (Khanra et al., 2022). So, based on this RBV theory, we can map 3 (three) variables that can be used as competitive advantages possessed by villages located in West Sulawesi Province, namely the human resources budget and information technology, which will support the achievement of one of the SDGs indicators, namely the Village Sustainable Development Goals.

An in-depth analysis of the influence of budget, human resources, and information technology on achieving SDGs in villages in West Sulawesi is essential to conduct. The hypothesis in this study includes

1. The effectiveness of village budgets in achieving the goals of sustainable village development (H1)

2. The effectiveness of human resources in achieving the goals of sustainable village development (H2) and
3. The impact of technology in achieving the goals of sustainable village development (H3).

Owner: Riset & Jurnal Akuntansi
e –ISSN : 2548-9224 | p–ISSN : 2548-7507
Volume 9 Nomor 1, Januari 2025
DOI : https://doi.org/10.33395/owner.v9i1.2522

Comprehensively examines the influence of Village Funds, HR quality, and information system utilization on achieving SDGs in villages in West Sulawesi. With a focus on West Sulawesi, this study also provides insights into unique challenges and opportunities in the local context that can be applied or adapted to other contexts in Indonesia.

METHOD

The problem-solving approach used in this study is the resource-based view theory. To achieve the research objectives, researchers will identify key factors that can encourage the achievement of SDGs in the closest institution to the community, namely the village. These essential factors are reflected in the variables of budget, human resources, and technology. The variables in this study were measured based on budget (X1), human resources(X2), and technology (X3) in the SDGS (Y). This research is a development of research on SDGs, which requires participation from all institutions and individuals. Launching the tagline "Development Starts from the Village" is essential because the village is the smallest government agency close to the community. This study examines the key factors that drive the achievement of sustainable village development, which is expected to trigger the mainstreaming of SDGs in community life.

The research method used in this study is a quantitative and correlational approach to test. the contribution of driving factors to achieving SDGs. This research will be conducted in West Sulawesi Province. The population in this study is the object of study, the object of this study is the Village Government in West Sulawesi Province, which totals 575 villages consisting of 144 villages in Polewali Mandar Regency, 168 villages in Mamasa Regency, 62 villages in Majene Regency, 54 villages in Central Mamuju Regency, 88 villages in Mamuju Regency, and 59 villages in Pasangkayu Regency. This study uses sampling elimination using Socio-economic Criteria. The socio-economic criteria used are based on the number of residents, number of villages and the highest population distribution in quantitative data from 2021 to 2024. The districts that meet the socio-economic criteria are Mamuju, Majene and Polewali Mandar districts. The sample in this study consisted of 212 villages spread across Mamuju, Majene and Polewali Mandar districts. The selection of the three districts was based on the population, number of villages and population distribution from 2021 to 2024. Of the 350 villages studied, only data from 212 villages were used in data processing. This is because 138 data did not meet the expected data criteria. This research was conducted from June 26 to August 26, 2024 in all districts in West Sulawesi province.

The data utilized consists of quantitative data, categorized based on sources using both primary and secondary data. Secondary data is gathered from reports available across various agencies within the Ministry of National Development Planning/Bappenas, Regional Development Agencies from individual regencies or provinces, and relevant Village Governments. Further details on SDG achievements are provided through the Village Development Index (VDI), which reflects income received from each connected village.

The regression equation of this study is (Sugiyono, 2013):

$$\mathbf{Y = \beta 0 + \beta 1X1 + \beta 2X2 + \beta 3X3 + \epsilon}$$

Where:
Y : Village SDGs Achievement Variable
X1 : Budget variable
X2 : Human resource variable X3: Technology variable
β0 : Constant (intercept).
β1 : Coefficient of the direct effect of the budget on Village SDGs Achievement.
β2 : Coefficient of the direct effect of human resources on Village SDGs Achievement.
β3 : Coefficient of the direct effect of technology on Village SDGs Achievement.
ϵ : Error term.

The Village Development Index (VDI) is an indicator of rural development, assessed based on the score and status of the developing village index. This study utilizes VDI data as a foundation for evaluating rural development, which serves to assess the achievement of SDG targets within

Owner: Riset & Jurnal Akuntansi
e –ISSN : 2548-9224 | p–ISSN : 2548-7507
Volume 9 Nomor 1, Januari 2025
DOI : https://doi.org/10.33395/owner.v9i1.2522

the context of rural areas in Indonesia. Rural subsidies represent an index of budget incentives for rural governments, determined by the natural multiplier of the total rural income that the government allocates to village governments.

RESULTS

There are several stages in this research, as seen in Figure 1, namely the first stage; this research begins with initial observation, namely by understanding the phenomena in the research object so that the phenomenon becomes the basis for compiling this research proposal. In the second stage, this research will continue to the following process. In the third stage, supporting research instruments will be prepared. In the fourth stage, the researcher will conduct a field study to determine how to distribute field observations and data collection. In the fifth stage, the researcher will collect data and then continue with interpretation in the sixth stage. The next stage is related to carrying out data analysis. The data processing results will be interpreted to understand how the independent variables affect the dependent. The results of the interpretation will be described in the Research Results Report.

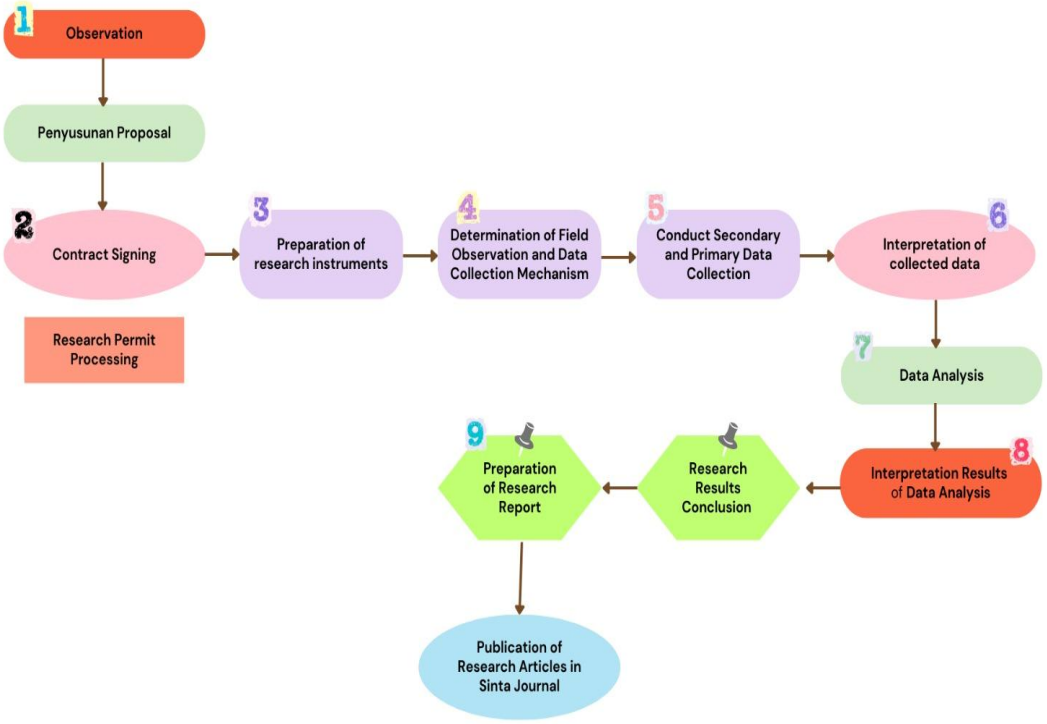

Figure 1. Research Stages

Source: Processed data (2024)

The Descriptive Statistics

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	212	621386000.0	1592629000.0	924653580.2	164656559.0
X2	212	1.00000000	15.00000000	4.56132080	3.00094995
X3	212	2.00000000	5.00000000	2.63207550	0.94217125
Y	212	0.45000000	0.87000000	0.67113210	0.08593308
VALID N (listwise)	212				

Source: Processed data (2024)

Owner: Riset & Jurnal Akuntansi
e –ISSN : 2548-9224 | p–ISSN : 2548-7507
Volume 9 Nomor 1, Januari 2025
DOI : https://doi.org/10.33395/owner.v9i1.2522

The descriptive statistics table shows the analysis of four variables (X1, X2, X3, Y) from 212 samples. Variable X1 has a minimum value of 621,386,000 and a maximum of 1,592,629,000, with an average of 924,653,580.2. The distribution of data on X1 is quite wide, as seen from the very high standard deviation (164,656,559), indicating that there is a large variation in resource allocation or measurement related to budget or investment. Meanwhile, variable X2 has a smaller range (1 to 15) with an average of 4.56 and a standard deviation of 3.00, indicating moderate variation in this variable. On the other hand, variable X3 has a more focused value with a range between 2 to 5 and an average of 2.63, supported by a standard deviation of 0.94, indicating more uniform data. The Y variable, with a range of values between 0.45 and 0.87 and a mean of 0.67, also has a very small spread (standard deviation of 0.085), indicating high consistency across samples. Overall, X1 shows the greatest variability, while Y shows the most consistent values across all variables.

Inner Outer Model Test

Table 1. Outer Weight Test Result

Indicator	Type	P Value
X1	Reflect	< 0.001
X2	Reflect	< 0.001
X3	Reflect	< 0.001
Y	Reflect	< 0.001

Source: Processed data (2024)

The test results using WarpPLS 8.0 obtained the results of the evaluation of outer loading and inner loading. The outer weight value in Table 2 shows that all indicators have a p-value of <0.001, less than 0.05. The test results show that the VIF value is 4.409, less than 5. The result means that the model is said to meet the criteria of the outer model.

Table 2. Inner Model Test Result

Testing	Result	Criteria	Conclusion
(APC)	P<0.001	0.05	Meet The Standards
Average R-squared (ARS)	P<0.001	0.05	Meet The Standards
Average adjusted R-squared (AARS)	P<0.001	0.05	Meet The Standards
Average block VIF (AVIF)	4.409	< 5	Meet The Standards
Average full collinearity VIF (AFVIF)	1.953	< 5	Meet The Standards
Tenenhaus GoF (GoF)	0.782	Large	Meet The Standards
Q-squared coefficients	0.588	> 0	Meet The Standards
Simpson's paradox ratio (SPR)	1	ideally = 1	Meet The Standards
R-squared contribution ratio (RSCR)	1	ideally = 1	Meet The Standards
Statistical suppression ratio (SSR)	1	ideally = 0.7	Meet The Standards
Nonlinear bivariate causality direction ratio (NLBCDR)	1	ideally = 0.7	Meet The Standards

Source: Processed data (2024)

The test results using WarpPLS 8.0 provided an evaluation of the inner model. The APC, ARS, and AARS values are all less than 0.05, indicating that the model meets the required criteria. The AVIF value is 4.409, and the AFVIF value is 1.953, both of which are below 5, indicating no multicollinearity. The Tenengaus GoF value is 0.782, suggesting the research model is strong (large). The Q-squared value is 0.440, which is greater than 0, meaning the model has predictive relevance. The adjusted R-squared value is 0.605, indicating that 60.5% of the variation is explained by the variables in the study, while 39.5% is influenced by factors outside the study. In conclusion, the research model satisfies the criteria for both the outer and inner model evaluation (Sholihin & Ratmono, 2021) .

Owner: Riset & Jurnal Akuntansi
e –ISSN : 2548-9224 | p–ISSN : 2548-7507
Volume 9 Nomor 1, Januari 2025
DOI : https://doi.org/10.33395/owner.v9i1.2522

Hypothesis Testing

This study tested three hypotheses: (1) the impact of financial resources on achieving sustainable village development goals, (2) the impact of human resources on achieving sustainable village development goals, and (3) the role of technology in achieving rural development goals. The hypothesis testing results revealed that H1: financial resources (budget) have a negative and significant effect on the achievement of Village SDGs (accepted), H2: human resources also have a negative and significant effect on achieving Village SDGs (accepted), and H3: technology has a positive and significant effect on the achievement of rural SDGs (accepted).

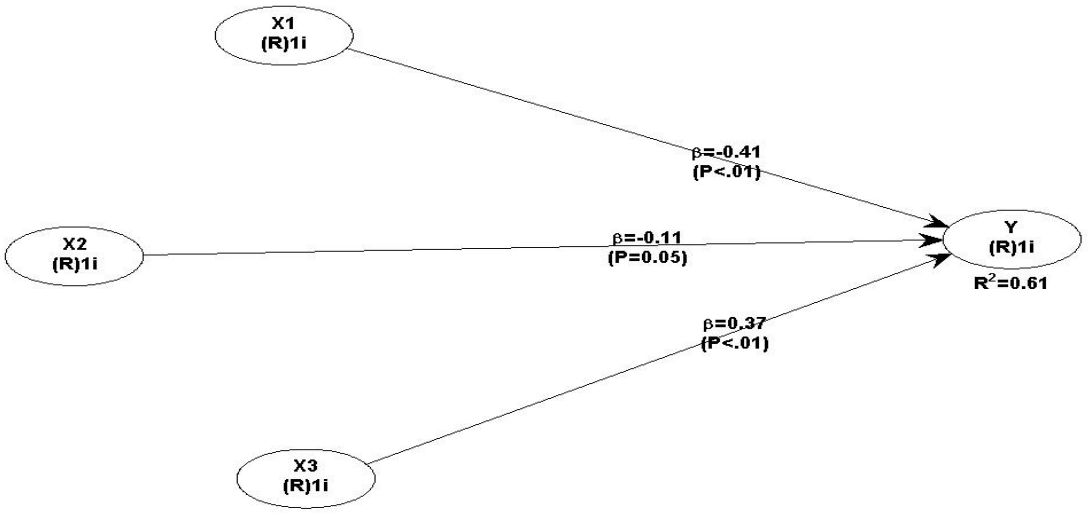

Figure 2. WarpPLS 8.0 output Result

Source: Processed WArppls data (2024)

The results of the study indicate that the budget variable has a negative and significant effect on the achievement of SDGs in the village, with a coefficient of -0.411 and a p value <0.001. This indicates that an increase in the budget, in the context of this study, is actually related to a decrease in the achievement of SDGs, possibly due to inefficient or inappropriate budget use. The human resources variable also has a negative and significant effect, with a coefficient of -0.112 and a p value of 0.049, indicating that the quality or availability of human resources may be an obstacle to achieving SDGs. In contrast, the technology variable has a positive and significant effect on the achievement of SDGs, with a coefficient of 0.368 and a p value <0.001, indicating that the application of technology plays an important role in encouraging the achievement of sustainable development goals in the village. The following table shows the results of data processing in this study.

Table 3. Summary of Research Hypotheses

Hypothesis	Koefisien	P Value	Result	Conclusion
Budget Variables on Village SDGs Achievement	-0.411	<0.001	Negative and Significant	Hypothesis Accepted
Human resource variables towards the achievement of Village SDGs	-0.112	0.049	Negative and Significant	Hypothesis Accepted
Technology Variables on Village SDGs Achievement	0.368	<0.001	Positive and Significant	Hypothesis Accepted

Source: Processed data (2024)

Owner: Riset & Jurnal Akuntansi
e –ISSN : 2548-9224 | p–ISSN : 2548-7507
Volume 9 Nomor 1, Januari 2025
DOI : https://doi.org/10.33395/owner.v9i1.2522

DISCUSSION

The Influence of Budget on the Achievement of Village SDGs

The test results indicate a p-value of <0.001 and a coefficient of -0.411. This suggests that as the budget level increases, the achievement of the Village SDGs also improves. This study is in line with research by (Yanti & Indahsari, 2024) (Tanda et al., 2022) (Tanda et al., 2022) (Muhammad et al., 2022). The study emphasized the importance of the budget as a fundamental pillar in efforts to achieve SDGs in the village. The availability of the budget affects not only the number of programs that can be implemented but also the quality and sustainability of the program. Villages will need a sufficient budget to achieve targets such as reducing poverty or improving education. However, it is essential to note that inappropriate allocation can reduce the effectiveness of the budget even though the amount is quite large. In addition, community participation in village budget planning and management greatly influences the achievement of SDGs. Communities are more likely to support and be actively involved in development programs when involved. In addition, participation can also ensure that the budget is used for needs genuinely felt by the community so that program effectiveness increases (Indriani et al., 2019).

However, capacity building at the village level is also a crucial factor that is often overlooked. Even if the budget is available, the SDGs targets will only be able to achieve with sufficient capacity from village officials in financial planning, management, and reporting. This capacity building must include ongoing training and education for village officials and communities to effectively use the budget for development (Iskandar, 2020).

The Influence of Human Resources on the Achievement of Village SDGs

The test results indicate a p-value of <0.049 and a coefficient of -0.112. This suggests that an increase in human resources leads to improved achievement of the Village SDGs. The results indicate an increase, each increase in the budget variable is associated with a decrease in SDGs achievement. However, even though budget allocations have increased, the results actually indicate a decrease in performance in achieving SDGs, which can be caused by misallocation or inefficient use of the budget.

The quality of human resources at the village level is critical to driving various programs related to the SDGs. These programs will be implemented effectively with competent human resources, ultimately hindering sustainable development goals (Iskandar, 2020). The involvement of human resources in the planning process increases the program's relevance and creates a sense of ownership and responsibility for implementing village government programs. When village human resources actively participate in planning, they better understand the objectives and mechanisms of the SDGs program, which in turn increases the effectiveness and efficiency of implementation(Iskandar, 2020).

Human resources are vital in achieving the Sustainable Development Goals (SDGs) in villages. The quality and capacity of human resources greatly determine the effectiveness and efficiency in planning, implementing, and evaluating SDG programs. The active involvement of local human resources in this process ensures that the programs implemented are by local needs and potential. However, challenges such as limited human resources require the right strategy, including capacity building and collaboration with external parties. Research (Lestari, 2019) (Giovanni et al., 2022) (Sujatmiko, 2023) will strengthen the understanding in this study, which emphasizes that with competent and empowered human resources, achieving SDGs in villages will be easier to achieve.

The Influence of Technology on the Achievement of Village SDGs

The test results show a p-value of <0.001 and a coefficient of 0.368. This result aligns with research studies emphasizing that with technology, rural communities can now access information and education that were previously difficult to obtain. This includes access to online courses, information on modern agricultural practices, and other economic opportunities. With this increased access, villages can achieve the SDGs more quickly, especially in the areas of quality education (SDG 4) and poverty alleviation (SDG 1) (Sudirman, 2023). With technology, primarily financial and digital trading platforms, rural communities can now sell their products to a broader

market and gain access to financial services. This helps increase income, reduce economic disparities, and support inclusive economic growth in villages(Milasari & Nugraheni, 2024).

Technology has a significant impact on achieving SDGs in villages. By facilitating access to information, increasing agricultural efficiency, empowering the economy, improving health services, and increasing participation in decision-making, technology contributes significantly to supporting the achievement of sustainable development goals at the village level. Technology's role is to accelerate SDG achievement and ensure that these achievements are inclusive and sustainable (Sudipa et al., 2023) (Falah, 2021).

For further research, it is recommended to deepen the analysis of related factors that influence the effectiveness of budget allocation in supporting the achievement of SDGs in villages, including monitoring and transparency mechanisms. In addition, research can further explore the role of appropriate technology in villages that have limited access to digital infrastructure. Further research can also look at how the synergy between human resources, technology, and budget can be further optimized to accelerate the achievement of SDGs in various regions with different characteristics

CONCLUSION

This study assesses the impact of budget, human resources and technology on the achievement of the SDGs in countries using external and internal evaluation models through the WarpPLS 8.0 approach. The results of the study show that all variables have a significant impact on the country's achievement of the SDGs. It was found that the budget has a negative and significant impact on the success of the country's SDGs with a coefficient of -0.411. This result shows that even if a higher budget is available, the achievement of the SDGs increases if the budget is properly managed. A negative and significant impact was also found in the human resources variable with a coefficient of -0.112. This result confirms that the quality and competence of the country's human resources significantly influence the achievement of the SDGs. Unlike the budget and human resources, technology has a positive and significant impact on the achievement of the SDG country with a coefficient of 0.368. Overall, this study shows that good budget management, human resource development and the use of technology are essential factors to support the achievement of the SDGs in countries. While large budgets and available human resources only sometimes guarantee the achievement of the SDGs, appropriate technology can significantly improve development goals. Therefore, countries should focus on human resource development and effective budget management, while continuing to adopt technology to support sustainable development. The implementation in this study is to improve the allocation of village budgets to be more targeted for priority SDGs projects. Training and capacity building of human resources in the village must be prioritized to ensure effective and sustainable project implementation. In addition, technology must be integrated into every aspect of village development to accelerate the achievement of SDGs, especially in agriculture, energy, and access to basic services.

REFERENCES

Asaju, K. (2022). Achieving the Sustainable Development Goals (SDGs) and the Intricacies and Dynamics of Development Administration. *Journal of Contemporary Sociological Issues*, *2*(2), 173–189.

El-Fekey, S. F., & Mostafa, B. A. (2023). Human resource development within the sustainability science framework. *European Journal of Sustainable Development*, *12*(1), 199.

Falah, M. (2021). Digitalisasi pada program kampus merdeka untuk menjawab tantangan SDGs 2030. *Sultan Agung Fundamental Research Journal*, *2*(2), 87–94.

Giovanni, J., Subianto, P., Sugiarti, M., & Utami, H. W. (2022). Sustainable Development Goals: Strategi Peningkatan Sumber Daya Manusia Menuju Kemandirian UMKM. *Sumber*, *8*(869), 91.

Indriani, M., Nadirsyah, N., Fahlevi, H., & Putri, S. (2019). Partisipasi masyarakat dan kualitas pengelolaan keuangan desa survey pada Desa kecamatan masjid Raya Aceh Besar. *Jurnal Riset Akuntansi Dan Keuangan*, *7*(1), 111–130.

Iskandar, A. H. (2020). *SDGs desa: percepatan pencapaian tujuan pembangunan nasional*

berkelanjutan. Yayasan Pustaka Obor Indonesia.

Khanra, S., Kaur, P., Joseph, R. P., Malik, A., & Dhir, A. (2022). A resource-based view of green innovation as a strategic firm resource: Present status and future directions. *Business Strategy and the Environment*, *31*(4), 1395–1413.

Lestari, M. (2019). SP 2020, SDGs dan Visi Indonesia 2045: Menguatkan Pondasi Pembangunan Sumber Daya Manusia Unggul. *Media Edukasi Data Ilmiah Dan Analisis (MEDIAN)*, *2*(02), 1–7.

Milasari, D., & Nugraheni, N. (2024). Integrasi pendidikan konservasi dan teknologi untuk mewujudkan pendidikan inklusif dan berkualitas dalam pencapaian SDGs. *Jurnal Penelitian Pendidikan Indonesia (JPPI)*, *1*(3), 119–125.

Mishra, M., Desul, S., Santos, C. A. G., Mishra, S. K., Kamal, A. H. M., Goswami, S., Kalumba, A. M., Biswal, R., da Silva, R. M., & Dos Santos, C. A. C. (2024). A bibliometric analysis of sustainable development goals (SDGs): a review of progress, challenges, and opportunities. *Environment, Development and Sustainability*, *26*(5), 11101–11143.

Muhammad, A. S., Tyas, H. S., Puspitasari, C., & Faradina, J. (2022). Urgensi Data SDGS Dalam Mendukung Tata Kelola Pemerintahan Tanpa Kemiskinan Di Kalurahan Wonokromo Kabupaten Bantul. *Jurnal Sociohumaniora Kodepena (JSK)*, *3*(2), 223–240.

Prieto-Egido, I., Sanchez-Chaparro, T., & Urquijo-Reguera, J. (2023). Impacts of information and communication technologies on the SDGs: the case of Mayu Telecomunicaciones in rural areas of Peru. *Information Technology for Development*, *29*(1), 103–127.

Sholihin, M., & Ratmono, D. (2021). *Analisis SEM-PLS dengan WarpPLS 7.0 untuk hubungan nonlinier dalam penelitian sosial dan bisnis*. Penerbit Andi.

Siska, E., & Sebastian, D. R. (2022). Role of Information Communication Technology in Accelerating the Sustainable Development Goals in Financial Inclusion. *Journal of Business and Economics Research (JBE)*, *3*(3), 311–317.

Suasih, N. N. R., Setyari, N. P. W., Saskara, I. A. N., Yuliarmi, N. N., & Marhaeni, A. A. I. N. (2022). Strengthening The Role Of Village Apparatus In Efforts To Achieve Village SDGs. *International Journal Of Community Service*, *2*(3), 355–359.

Sudipa, I. G. I., Harto, B., Sahusilawane, W., Afriyadi, H., Lestari, S., & Handayani, D. (2023). *Teknologi Informasi & SDGs*. PT. Sonpedia Publishing Indonesia.

Sudirman, F. A. (2023). Teknologi Informasi Dan Komunikasi (Tik) Dan Sdgs: Review Literatur Sistematis. *Jurnal Ilmu Komunikasi UHO: Jurnal Penelitian Kajian Ilmu Komunikasi Dan Informasi*, *8*(2), 273–288.

Sugiyono. (2013). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D.* Alfabeta.

Sujatmiko, F. (2023). Analisis Pengaruh Emisi Karbon Dan Sumber Daya Manusia Terhadap Pertumbuhan Ekonomi: Studi Kasus Sustainable Development Goals Di Indonesia. *Widya Balina*, *8*(2), 746–758.

Suryono, K. E., Dewi, A., & Purnomo, V. D. (2023). Hamlet Youth Efforts to Build a Village in Kulon Progo. *East Asian Journal of Multidisciplinary Research*, *2*(3), 1327–1342.

Tanda, T. S., Taufik, T. R., & Yuniarto, Y. H. (2022). Manajemen Pembangunan Berkelanjutan Desa (SDGs Desa) Dimulai dari Penyusunan Peraturan Desa SDGs Desa: Village Sustainable Development Management (Village SDGs) Starting from the Preparation of Village SDGs Village Regulations. *CONSEN: Indonesian Journal of Community Services and Engagement*, *2*(2), 54–66.

Yanti, S. D., & Indahsari, K. (2024). Dampak Pembangunan Desa Wisata Terhadap Pencapaian Sustainable Development Goals (SDGS) Desa. *Buletin Ekonomika Pembangunan*, *5*(1).