



VILLAGE-OWNED ENTERPRISE MANAGEMENT AND RURAL ECONOMIC INDEPENDENCE IN TABORE

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E-ISSN : 3109-9777

Received: June 2026

Accepted: June 2026

Published: June 2026

Abstract:

This study analyzes the effectiveness of Tabore Maju Bersama Village-Owned Enterprise (BUMDes) management and its contribution to the economic independence of Tabore Village, Mantangai District, Kapuas Regency, Central Kalimantan. A descriptive qualitative case-study design was used. Data were collected through in-depth interviews, observation, and documentation involving six informants: the village head, BUMDes director, treasurer, Village Consultative Body chair, district community-empowerment officer, and a community leader. Data were analyzed using the interactive model of Miles, Huberman, and Saldaña, while validity was established through source and technique triangulation. Duncan's organizational-effectiveness framework—goal achievement, integration, and adaptation—and Friedmann's community-empowerment perspective guided the analysis. The findings indicate that BUMDes management is moderately effective, although integration and adaptation remain weak. Village-generated revenue increased by 85.3% between 2021 and 2024, but fiscal dependence on central Village Funds remains high. Business diversification is limited, financial governance is not standardized, and community participation is largely passive. The study recommends standardized operating procedures, structured managerial training, improved transparency and participation, digital financial records, and more intensive district and regency-level assistance adapted to remote-area conditions.

Keywords: organizational effectiveness, village-owned enterprise, rural economic independence, community empowerment

INTRODUCTION

Equitable and inclusive economic development is a strategic agenda in modern governance across developing countries, including Indonesia. Globally, poverty reduction and the improvement of rural welfare remain central to the Sustainable Development Goals, particularly Goal 1 (No Poverty) and Goal 8 (Decent Work and Economic Growth). Developing countries that have successfully decentralized economic activity to the smallest community level tend to demonstrate stronger resilience to external shocks, including pandemic-related crises (Sari & Ilham, 2024). Community-based economic empowerment is therefore not merely a policy option but an urgent structural necessity.

At the national level, Indonesia established a strong legal foundation for rural development through Law No. 6 of 2014 on Villages. The law shifted the development paradigm from top-down administration to a bottom-up approach, granting villages broader authority to plan, implement, and evaluate development according to local potential and needs. The Village Law marked an important milestone in Indonesian decentralization because villages were recognized as development actors rather than only as objects of central-government programs (Tarlani et al., 2022). This shift logically expanded village responsibility for managing resources, including productive economic assets.



One strategic policy instrument arising from the Village Law is the Village-Owned Enterprise, locally known as BUMDes. BUMDes were established to consolidate village economic potential within professional and autonomous institutions. Government Regulation No. 11 of 2021 defines BUMDes as legal entities established by one or more villages to operate businesses, use assets, develop investment and productivity, provide services, and conduct other activities for the greatest possible benefit of village communities. Legal-entity status after Government Regulation No. 11 of 2021 strengthened the juridical legitimacy of BUMDes and expanded opportunities for partnerships with private firms and financial institutions (Puri & Khoirunurrofik, 2021).

Empirically, BUMDes performance across Indonesia remains highly uneven. Data from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration in 2023 indicated that, of approximately 57,288 established BUMDes, only about 35% were categorized as active and made a meaningful contribution to Village-Generated Revenue (Pendapatan Asli Desa, PADes). The remainder were stagnant or inactive. Weak managerial human-resource capacity, limited access to capital, and insufficient village-government supervision are dominant constraints on national BUMDes effectiveness (Riyanti & Adinugraha, 2021). Poor governance at the BUMDes level is also strongly associated with low public trust in village economic institutions (Hafni et al., 2021).

Management challenges become more complex in geographically isolated regions with limited infrastructure, as commonly found in Central Kalimantan. Peat forests, major rivers, and dispersed settlements create structural barriers to rural economic development. Inland villages in Central Kalimantan face the dual constraints of limited physical accessibility and weak institutional capacity, which together restrict the ability of BUMDes to expand their business units (Panjaitan et al., 2022). Management models used in Java therefore cannot simply be transferred to Central Kalimantan without substantial adaptation to the local context.

Kapuas Regency, one of the largest regencies in Central Kalimantan, has considerable natural-resource potential, particularly in agriculture, fisheries, and plantations. However, this potential has not been optimally managed through village institutions. According to the Kapuas Regency Community and Village Empowerment Office in 2024, 187 of the regency's 214 villages had established BUMDes, but only 72, or approximately 38.5%, were actively operating with orderly financial reporting. Weak supervision, the absence of standardized operating procedures (SOPs), and limited training for BUMDes managers have been identified as major causes of low effectiveness in the regency (Permatasari & Imaniar, 2022). These conditions contribute directly to stagnant village revenue and continuing dependence on central-government Village Funds.

Matangai District reflects this broader pattern. The district lies in a peat-swamp area and, during certain seasons, can be reached only by river, resulting in low accessibility. Data from Statistics Indonesia for Kapuas Regency in 2023 indicated that poverty in Matangai remained above the regency average, while most residents depended on subsistence agriculture and traditional fisheries. Limited business diversification and the absence of effective village economic institutions have been identified as root causes of weak community economic independence in the district (Faidah et al., 2024).

Tabore Village provides a concrete representation of these conditions. Its BUMDes has been formally established and registered, yet its management has not produced

optimal results in promoting rural economic independence. Preliminary observations and interviews with village officials identified four fundamental problems: low managerial capacity among BUMDes officers; limited working capital derived from the Village Revenue and Expenditure Budget (APBDes); the absence of a clearly defined flagship business based on local potential; and weak reporting and accountability mechanisms to the village community. Consequently, the BUMDes contribution to PADes remains limited, and meaningful economic independence has not yet been achieved.

From a public-administration perspective, the situation in Tabore reflects the difficulty of implementing public policy at the lowest level of government. Policy effectiveness depends not only on regulatory design but also on the operational capacity of implementing bureaucracies, including village institutions and the actors involved (Kusmulyono et al., 2023; Setiadi et al., 2025). Rural economic independence cannot be achieved when BUMDes function only as administrative formalities without effective, transparent, and accountable management (Kania et al., 2021; Sujana & Fikri, 2023). The gap between the normative objectives mandated by regulation and actual BUMDes management constitutes the principal research gap addressed by this study.

Accordingly, this study examines the effectiveness of BUMDes management in Tabore Village and the extent of its contribution to strengthening rural economic independence. The findings are expected to provide empirical evidence for policy recommendations to the village, district, and Kapuas Regency governments in optimizing BUMDes as a genuine driver of the rural economy.

RESEARCH METHOD

This study employed a descriptive qualitative approach with a case-study design in Tabore Village, Mantangai District, Kapuas Regency. The design was selected because it enables an in-depth understanding of social phenomena in their natural context (Creswell & Creswell, 2022; Nugroho & Anggraeni, 2023; Sugiyono, 2023). The location was chosen because the village is geographically remote and its BUMDes has not yet operated optimally. Fieldwork was conducted for approximately three months. Primary data were obtained through interviews and observation, while secondary data consisted of financial reports, the APBDes, institutional documents, and relevant scholarly literature. Data collection combined in-depth interviews, observation, and documentation. Six informants were selected: the village head, the BUMDes director, the BUMDes treasurer, the chair of the Village Consultative Body (BPD), the head of the district community and village empowerment section, and a community leader. Data were analyzed through the interactive model of Miles, Huberman, and Saldaña (2014), involving data condensation, data display, and conclusion drawing. Credibility was strengthened through source and technique triangulation (Lincoln & Guba, 1985; Sukmawati & Purnama, 2025; Sugiyono, 2023).

FINDINGS AND DISCUSSION

1. Overview of Tabore Village-Owned Enterprise

Tabore Village is administratively located in Mantangai District, Kapuas Regency, Central Kalimantan Province. It lies in a peat-swamp area where transportation depends heavily on river routes, placing the village among remote settlements with limited accessibility. The 2024 village profile recorded 1,247 residents in 387 households. The main livelihoods are dryland rice and secondary-crop farming, river fishing, and traditional rubber tapping. Tabore Village-Owned Enterprise was formally established

through Village Regulation No. 3 of 2020 and obtained legal-entity status following registration under Government Regulation No. 11 of 2021. Its organizational structure is presented in Figure 1.

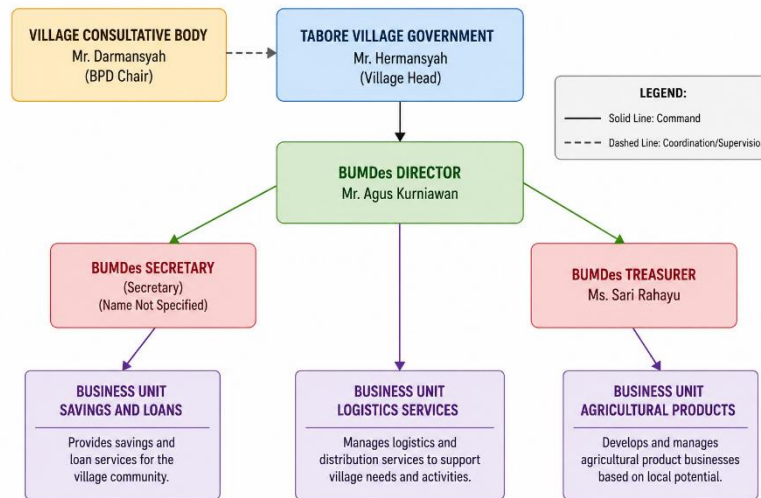


Figure 1. Organizational Structure of BUMDes Tabore Maju Bersama

The enterprise is named “BUMDes Tabore Maju Bersama” and received initial capital of IDR 50,000,000 from the APBDes. It currently manages three business units: savings and loans, logistics and goods-delivery services, and agricultural-product management.

2. Effectiveness of BUMDes Management in Tabore Village

The effectiveness of BUMDes management was analyzed using Duncan’s (1973) organizational-effectiveness framework, which comprises goal achievement, integration, and adaptation. The field findings for each dimension are discussed below.

a. Goal Achievement

Goal achievement refers to the extent to which the BUMDes realizes the objectives established in its founding documents, annual work plans, and Government Regulation No. 11 of 2021. The indicators include the appropriateness of program targets, timeliness of implementation, and tangible results in increasing PADes. The 2021–2024 work-plan documents show that several programs were planned, although the level of realization varied. Table 1 compares planned and realized revenue.

Table 1. Target and Realized Revenue of BUMDes Tabore Maju Bersama, 2021–2024

Year	Business Unit	Target Revenue (IDR)	Realized Revenue (IDR)	Realization (%)
2021	Savings and Loans	15,000,000	9,500,000	63.3
2021	Logistics Services	10,000,000	5,200,000	52.0
2022	Savings and Loans	18,000,000	12,800,000	71.1
2022	Logistics Services	12,000,000	7,400,000	61.7
2023	Savings and Loans	20,000,000	15,600,000	78.0
2023	Agricultural Products	8,000,000	4,300,000	53.8
2024	Savings and Loans	25,000,000	19,200,000	76.8

Year	Business Unit	Target Revenue (IDR)	Realized Revenue (IDR)	Realization (%)
2024	Logistics Services	15,000,000	10,500,000	70.0
2024	Agricultural Products	12,000,000	7,800,000	65.0

Table 1 shows a year-to-year improvement in program realization, although overall achievement remained below 100%. Management therefore improved gradually, but a persistent gap between planning and implementation still requires systematic attention. Mr. Hermansyah, the Head of Tabore Village, explained:

“Our BUMDes already has programs and an annual work plan. But, honestly, not everything has been achieved. Some targets have been met and others have not. The agricultural unit is the most difficult because villagers’ harvests are uncertain, depending on the season and market prices, which sometimes fall sharply. We have tried our best, but there are many constraints.”

The statement confirms that the BUMDes has not fully realized its planned objectives. Uncertain natural conditions and market-price fluctuations significantly constrain program targets, particularly in the agricultural-product unit. This indicates weakness in the goal-achievement dimension because actual performance has not consistently matched the work plan.

Mr. Agus Kurniawan, the BUMDes Director, similarly stated:

“We set revenue targets at the beginning of every year, but implementation is very difficult. Our capital is limited, and the number of people who can help manage the enterprise is also limited. We evaluate the unmet targets for the following year. Thankfully, there has been improvement every year, although it has not been large.”

This explanation reinforces the finding that limited capital and human resources are the principal structural barriers to goal achievement. Nevertheless, gradual annual improvement indicates a managerial commitment to continuous evaluation. This pattern is consistent with BUMDes in remote areas, which often experience slow but steady growth because institutional commitment partly offsets resource constraints (Rares et al., 2023).

b. Integration

Integration concerns the ability of the BUMDes to establish internal coordination among managers, build consensus with the village government, and develop communication and synergy with external parties, including district authorities, other village institutions, and the community. Strong integration is essential because it reflects organizational cohesion and unity of direction. Mr. Darmansyah, Chair of the Tabore Village Consultative Body (BPD), described the coordination pattern as follows:

“Coordination between the BUMDes and the BPD is still inadequate. Reports are not always submitted on time, and sometimes we learn about BUMDes developments only through informal conversations rather than official reports. Village meetings about the BUMDes are held, but not regularly every semester as they should be. Usually, discussion takes place only after a problem emerges.”

Formal coordination between the BUMDes and the BPD as the supervisory institution has therefore not functioned properly. Irregular reporting and the absence of periodic village deliberations reveal systemic weakness in integration. This creates an information gap between managers and supervisors and ultimately reduces accountability and transparency. Weak formal coordination between BUMDes and other village

institutions is a major factor in declining public trust (Elyviatino et al., 2024).

Mr. Faisal Hidayat, Head of the Community and Village Empowerment Section in Mantangai District, added:

“At district level, we have visited Tabore Village several times to provide guidance on BUMDes management. However, distance and access make regular visits difficult. Coordination initiated by the BUMDes remains passive; they report only when a major problem occurs. Active coordination should take place at least once every three months.”

Vertical coordination between the BUMDes and district government remains reactive rather than proactive. Communication that occurs only when serious problems arise indicates that a structured and consistent mentoring system has not yet been established. Geographic inaccessibility further limits the frequency of district-level guidance, supporting the observation that remote conditions restrict institutional assistance in Central Kalimantan (Mahyudi & Fitriansyah, 2023).

c. Adaptation

Adaptation measures the ability of the BUMDes to respond to regulatory changes, shifting community needs, economic dynamics, and external environmental pressures. Strong adaptive capacity indicates institutional flexibility and resilience. Ms. Sari Rahayu, Treasurer of BUMDes Tabore Maju Bersama, explained its response to economic change:

“When rubber prices fell several years ago, many residents had difficulty repaying their savings-and-loan obligations. We were confused because there was no standard rule on loan restructuring. We eventually discussed it internally and introduced more flexible payment terms, but this was done without a clear SOP. So there was adaptation, but it was not systematic.”

The BUMDes was able to adapt spontaneously to changes in community economic conditions, but the response was ad hoc and unsupported by written, systematic SOPs. The absence of standardized procedures creates risks of inconsistent decisions and perceptions of unfairness among service users. Weak adaptation often reflects not a lack of goodwill, but the absence of structured evaluation and policy-adjustment mechanisms within the governance system (Fahrizal & Nasution, 2023).

Ms. Normah, a community leader and service beneficiary, offered the community perspective:

“The BUMDes does listen to our complaints and tries to find a solution when we face difficulties, but the response is sometimes slow. We once proposed a delivery service for goods purchased in town because travelling there is far and expensive. We made the proposal in 2022, but it has still not been implemented. They said the capital requirement was still being considered.”

Although the BUMDes is interpersonally responsive to community aspirations, it is slow to convert proposed innovations into operational services. The delay reflects limited decision-making capacity and insufficient capital for new business units. Its adaptive capacity therefore requires substantial improvement.

3. Contribution to Tabore Village Economic Independence

The contribution of BUMDes to economic independence was assessed through four dimensions of Friedmann's (1992) empowerment framework: PADes capacity, local business diversification, institutional economic resilience, and community participation and welfare.

a. Village-Generated Revenue (PADes) Capacity

A key indicator of economic independence is the village's ability to generate revenue from internally managed sources, including BUMDes profits. Figure 2 presents the trend in PADes and BUMDes contributions from 2021 to 2024.

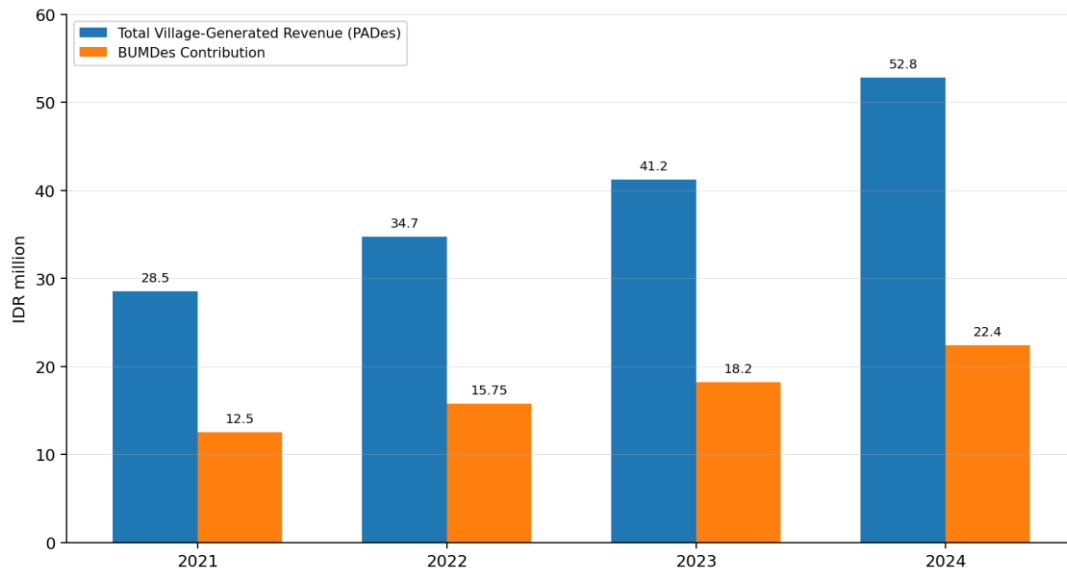


Figure 2. PADes and BUMDes Contribution in Tabore Village, 2021–2024

Figure 2 shows positive PADes growth from 2021 to 2024, amounting to 85.3% over four years. The nominal BUMDes contribution also increased, although its share of total PADes remained relatively stable at approximately 42–45%. The enterprise therefore provided a consistent contribution, but its growth did not substantially exceed that of other PADes sources. Mr. Hermansyah stated:

“PADes from the BUMDes exists and continues to increase every year, but compared with village needs it is still very small. We remain heavily dependent on central-government Village Funds. If the disbursement is delayed, village development stops. The BUMDes should become a main source of support, but it has not reached that point.”

Although the BUMDes contribution has grown, it remains insufficient to support village fiscal independence. Continued dependence on central transfers indicates that Tabore's internal revenue capacity cannot yet be considered financially autonomous. This pattern is common among remote Indonesian villages, where structural dependence on fiscal transfers continues to impede genuine economic independence (Saputri & Istiqomah, 2023).

b. Local Business Diversification

Business diversification refers to the BUMDes ability to develop multiple activities based on local potential rather than depend on a single sector. A broader portfolio strengthens resilience against failure in any one business line.

Table 2. Business-Unit Profile of BUMDes Tabore Maju Bersama, 2024

Business Unit	Established	Initial Capital (IDR)	Status	Description
Savings and Loans	2020	25,000,000	Active	Strongest unit; serves 87 members
Logistics/Delivery	2021	15,000,000	Active (limited)	Constrained by transport and river conditions

Business Unit	Established	Initial Capital (IDR)	Status	Description
Agricultural Products	2023	10,000,000	Pilot stage	Not yet operating optimally

Mr. Agus Kurniawan described the condition of the business units:

“The savings-and-loans unit performs best because residents already trust it. Its interest rate is lower than that charged by moneylenders, so people are willing to join. The agricultural unit, however, is not operating well. We do not have an adequate warehouse or processing equipment, so products are sold directly to collectors at low prices. We want to develop it further, but that requires substantial capital.”

Business diversification remains limited. The growth of savings and loans as an alternative to moneylenders demonstrates the BUMDes ability to identify and respond to an urgent local need. However, the agricultural unit has not operated optimally because there is no storage or processing infrastructure, reflecting weak asset management and investment planning. Diversification in remote areas cannot proceed without adequate basic infrastructure and therefore requires integration between BUMDes programs and village infrastructure development (Dewantara & Kusumawati, 2024). Ms. Normah added:

“The benefit we really feel is the savings-and-loans service because it is accessible and the interest is reasonable. We have not experienced much benefit from the other units. Delivery services exist, but they are unreliable and depend on river conditions. We hope the BUMDes can establish more units that directly meet our daily needs.”

The community perceives an imbalance in the benefits generated by the three units. Only savings and loans are widely experienced as useful, indicating that diversification remains insufficient to meet broader economic needs. The unreliability of logistics services also highlights the need for innovations adapted to local geographic conditions.

c. Institutional Economic Resilience

Institutional resilience concerns the BUMDes capacity to survive, grow, and develop sustainably over the long term. It includes sound governance, transparent financial systems, managerial capacity, and regulatory compliance. Ms. Sari Rahayu explained the financial system:

“We record finances every month, but the process is still manual and uses a ledger. We do not have a computerized system or financial application. Annual reports are prepared, but the format is not standardized because we design it ourselves based on our capacity. We know this needs improvement, but we have never received specialized training on standardized BUMDes financial systems.”

This statement reveals a fundamental weakness in financial governance that may undermine accountability and transparency. Manual records increase the risk of error and make audits and verification more difficult. The lack of specialized financial-management training also indicates inadequate support for human-resource development and directly affects governance quality. Non-standardized reporting is a major factor limiting BUMDes development in Kapuas Regency (Heriyanto & Marlina, 2023). Mr. Darmansyah added the supervisory perspective:

“As the BPD, we are responsible for supervising the BUMDes. But if reports are not submitted regularly and do not follow a standard format, how can we supervise effectively? We have repeatedly asked for clearer and more timely

reports, but implementation remains inconsistent. Internal governance clearly needs to be strengthened.”

Weak reporting directly obstructs effective BPD supervision. A poorly functioning feedback loop between managers and supervisors creates a risk that irregularities will not be detected early. Weak internal control therefore threatens the long-term sustainability of the village economic institution.

d. Community Participation and Welfare

This dimension assesses the extent to which Tabore residents participate in BUMDes planning, implementation, and supervision, as well as the enterprise’s tangible effect on welfare. Mr. Faisal Hidayat assessed participation as follows:

“Community participation in the Tabore BUMDes is still limited to using the savings-and-loans service. Involvement in deliberations and decision-making is minimal. Many residents do not know how decisions are made, how much profit the BUMDes earns, or what its future plans are. This is a major challenge in making the BUMDes genuinely owned and jointly managed by the community.”

Participation remains at the lowest level of the participation ladder: residents act mainly as service users without meaningful involvement in decision-making or oversight. Limited deliberative involvement and weak disclosure of performance information create distance between the BUMDes and the community as its collective owner. This situation conflicts with Friedmann’s (1992) empowerment principle, in which communities should be active agents rather than passive beneficiaries. Ms. Normah stated:

“We know there is a BUMDes and a savings-and-loans service, but we are never invited to its meetings or informed about its financial reports. We have never received any profit-sharing either. The BUMDes is said to belong to the village and to all of us. We hope it becomes more open and involves residents in the future.”

The statement exposes a fundamental mismatch between collective ownership in principle and exclusive, non-transparent management in practice. Limited knowledge of financial reporting and the absence of a structured benefit-sharing mechanism indicate that participation and welfare effects remain weak. A BUMDes that fails to build meaningful participation risks losing social legitimacy and undermining sustainable rural economic independence (Sukmawati & Purnama, 2025).

4. Inhibiting and Supporting Factors

The principal factors inhibiting and supporting the effectiveness of BUMDes Tabore Maju Bersama are summarized in Table 3.

Table 3. Inhibiting and Supporting Factors Affecting BUMDes Effectiveness

Aspect	Inhibiting Factors	Supporting Factors
Human resources	Limited managerial capacity and insufficient training	Commitment and dedication of managers
Capital	Small initial capital and limited financing access	Reinvestment of business earnings
Infrastructure	Low geographic accessibility; no warehouse or equipment	Substantial local natural-resource potential
Governance	No SOPs; manual records; irregular reporting	Managers’ willingness to improve
Institutional relations	Weak coordination and ineffective supervision	Village-head support and Government Regulation No. 11/2021

Aspect	Inhibiting Factors	Supporting Factors
Participation	Passive community and limited transparency	Community trust in the savings-and-loans unit

Internal constraints such as weak managerial capacity and governance can be addressed more directly through targeted capacity-building than external constraints such as geography (Nugroho & Anggraeni, 2023). Improvement efforts should therefore prioritize structured training, comprehensive SOPs, digital financial records, and stronger coordination and supervision involving village stakeholders on a continuous basis.

CONCLUSION

BUMDes Tabore Maju Bersama is moderately effective under Duncan's (1973) organizational-effectiveness framework. Goal achievement has improved gradually, but integration and adaptation remain weak because inter-institutional coordination is limited and written SOPs are absent. From Friedmann's (1992) empowerment perspective, its contribution to rural economic independence remains at an early stage. PADes growth has not reduced fiscal dependence on central Village Funds, the business portfolio remains narrow, institutional resilience is fragile, and community participation is low. These conditions reveal a continuing gap between the mandate of Government Regulation No. 11 of 2021 and actual practice, driven by limited human resources, capital, infrastructure, and coordination. BUMDes managers should establish standardized procedures, improve reporting transparency, digitize financial records, and involve residents in planning and supervision. Village, district, and regency governments should provide adequate budget support and sustained mentoring, while the BPD should strengthen active oversight. Future research should compare BUMDes across remote villages, combine qualitative and quantitative methods, and examine the effects of digital governance on institutional sustainability.

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