

Management of the Village-Owned Enterprise (*BUMDES*) in Paliat Village, Kelua Subdistrict Tabalong Regency

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Abstract

BUMDes is supported by a solid legal foundation, one of which is (Law Number 6 of 2014) concerning Villages, which aims to accommodate the increase in village income through community economic activities. However, *BUMDes* Paliat Berkah faces various problems, such as limited business capital still sourced from the personal funds of the administrators, the absence of full-time operational workers, and low support, cooperation, and outreach to the community. This research aims to examine the management of *BUMDes* Paliat Berkah and identify factors that hinder and support its management. A qualitative approach with a qualitative descriptive type. Data collection techniques were carried out through interviews, observations, and documentation with the determination of informants using purposive of 12 people. The data were reviewed through the stages of data reduction, data presentation, and conclusion drawing. The results of the study indicate that the management of *BUMDes* Paliat Berkah is classified as quite good. The aspects of planning, organization, and control are not optimal, especially related to long-term planning, operational division of labor, and the monitoring system. The aspects of staff placement and motivation are quite good, although still hampered by limited human resources. Inhibiting factors include limited capital, low community participation, and the absence of permanent workers. Supporting factors include the ability of management to anticipate problems in traditional herbal medicine production and the division of tasks according to ability.

Keywords:

Management;
BUMDes;
Paliat Village;
abalong Regency

INTRODUCTION

Villages have the authority to regulate and manage government affairs and the interests of their own communities, as stipulated in Law Number 6 of 2014 concerning Villages. Article 1 of this Law states that a village is a legitimate community unit with territorial boundaries and the authority to regulate and manage government affairs and the interests of local residents based on community initiatives, hereditary rights, and customary rights recognized within the governance structure of the Unitary State of the Republic of Indonesia. This authority provides space for villages to develop local capabilities independently, particularly in the economic sector, to improve the prosperity of the local community (Li et al., 2019; Sabet & Khaksar, 2024; Zhang & Zhang, 2020).

One of the key instruments in the village economy is government-backed *BUMDes* (Village-Owned Enterprises), established under Law Number 6 of 2014, as a village enterprise aimed at accommodating and managing the potential to increase village income, which is increasingly developed based on customs and economic activities supported by central and

regional government programs. The establishment of *BUMDes* is intended as a strategy designed to encourage increased village income and strengthen capacity to plan and manage sustainable village economic development (Febrina et al., 2024; Pawitan et al., 2025; Purnomo et al., 2023). Through *BUMDes*, villages are expected to be able to provide various services and productive business platforms that can promote community welfare.

BUMDes (Village-Owned Enterprises) were established as village economic institutions that fulfill two primary roles: social and business functions. In carrying out their social function, *BUMDes* are oriented towards meeting the needs of village communities through the provision of relevant social services (Darmawan, 2022; Wilopo et al., 2021). Furthermore, as a business entity, *BUMDes* aims to generate profits through the management and distribution of local potential in the form of products and services. Therefore, *BUMDes* management must be implemented collaboratively, involving community participation, and applying the principles of transparency, accountability, professionalism, and sustainability to optimally drive the village economy (Marzuki & Karim, 2026; Muhith & Widiyarta, 2025; Rial & Sadhana, 2026).

The institutional strengthening of *BUMDes* is also emphasized in Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises, which states that *BUMDes* are legal entities established by one village or a combination of several villages, which function to manage investment activities and economic productivity, as well as provide services to improve the welfare of village communities. *BUMDes* are expected to drive the village economy through the management of local assets and economic potential, involving the active participation of village communities in a spirit of togetherness and independence (Fitriani et al., 2024; Nuraini, 2020).

In Tabalong Regency, almost all villages have established *BUMDes*, but not all of them are operating actively and sustainably. Some *BUMDes* are inactive or not developing optimally. One *BUMDes* that is still operational is *BUMDes* Paliat Berkah, established in 2018 in Paliat Village, Kelua District, Tabalong Regency. Initially, *BUMDes* Paliat Berkah managed business units selling office supplies, photocopying services, mobile phone credit, and payment services. Over time, this *BUMDes* developed a new business unit, producing traditional herbal medicine utilizing locally available Family Medicinal Plants (TOGA) (Maulani et al., 2025; Nhestricia et al., 2024; Sihombing & Nugraha, 2025).

Traditional herbal medicine production is one of the flagship products of the Paliat Berkah Village-Owned Enterprise (*BUMDes*), offering health benefits such as boosting immunity and treating gout, hypertension, diabetes, and colds. This business generates a monthly turnover of approximately two million rupiah, with a production volume of approximately two hundred bottles (Pudji & Nilawati, 2017; Sekito et al., 2019). This innovative business development led to *BUMDes* Paliat Berkah achieving third place in the 2024 *BUMDes* competition at the Tabalong Regency level and participation in the Asman TOGA and Acupressure competitions at the South Kalimantan Province level.

However, based on initial observations, the management of *BUMDes* Paliat Berkah still faces several challenges. The main challenges include limited business capital, which hinders business unit development; the unavailability of permanent operational workers, resulting in inconsistent operating hours; and low community participation and support due to uneven outreach. These conditions have the potential to hinder the *BUMDes*' sustainability in

increasing village revenue and community welfare.

In line with this description, this research is crucial to conduct an in-depth study of the management of the Paliat Berkah Village-Owned Enterprise (*BUMDes*) in Paliat Village, Kelua District, Tabalong Regency (Giyanto et al., 2025; Hidayat et al., 2024). This research is expected to provide an overview of *BUMDes* management practices and identify factors influencing success and obstacles to management, as a basis for formulating policy recommendations and strategies for future *BUMDes* development (Sofyani et al., 2019; Sulandjari et al., 2024; Taufiq, 2024).

Management is closely related to the concept of management. In general, management is understood as a series of activities encompassing the organization, administration, and structuring of various resources to achieve predetermined goals. George R. Terry explains that management is a process encompassing planning, organizing, directing, and controlling the activities of a group of individuals to achieve organizational goals. Therefore, management emphasizes the optimal, effective, and efficient utilization of human and other resources.

Within an organizational framework, the goal of management is to ensure that available resources are utilized effectively and effectively, supporting the achievement of organizational goals. Good management is characterized by planning, structured accountability, directed activity implementation, and ongoing monitoring. Effective and efficient management is a key prerequisite for the success of any organization, including *BUMDes* as a village economic institution.

Village-Owned Enterprises (*BUMDes*) are village business entities developed collaboratively between the village government and the local community to strengthen the village economy. *BUMDes* are designed with the needs of the village community in mind, with the goal of increasing village revenues to achieve a more prosperous community. *BUMDes* can serve as a driver of local economic growth and strengthen village independence in economic development.

Several previous studies have shown that the *BUMDes* management process is still plagued by various obstacles. Research (Rizki, 2022) indicates that *BUMDes* management in Cibadak Village is well underway, but still faces weaknesses in planning, organization, and supervision due to limited manpower and a lack of technology utilization. Meanwhile, research (Ekson Kaka, 2023) found that *BUMDes* management in Mere Kehe Village is not yet optimal due to limited capital, weak human resource competency, and a lack of community participation in management. The results of this study indicate that *BUMDes* success is strongly influenced by the quality of management, community support, and the commitment of the village government.

Based on these conditions, this research is important to provide a comprehensive understanding of *BUMDes* management practices and the factors influencing their performance. This study aims to analyze the management of *BUMDes* Paliat Berkah in Paliat Village, Kelua District, Tabalong Regency based on management functions, as well as to identify the supporting factors that contribute to its success and the inhibiting factors that affect its effectiveness and sustainability. Furthermore, this research is expected to provide several benefits, including theoretical contributions to the development of knowledge in public administration and village economic management, particularly in the study of Village-Owned Enterprises (*BUMDes*); practical contributions in the form of recommendations for village

governments and *BUMDes* managers to improve management effectiveness in aspects such as planning, organizing, staffing, motivating, and controlling; policy contributions as a reference for policymakers in formulating strategies to strengthen *BUMDes* as a driver of village economic development; and social contributions by increasing community awareness and participation in supporting *BUMDes* activities to enhance village welfare. Thus, this study is expected to provide a comprehensive analysis of *BUMDes* management and offer strategic solutions to improve its performance and sustainability in supporting village economic independence.

RESEARCH METHOD

A qualitative descriptive approach was used in this study with the aim of examining and explaining social phenomena comprehensively based on empirical findings and real conditions in the field. The qualitative approach emphasizes the meaning, process, and understanding of a social event, rather than on numerical measurements or statistics (Sugiyono 2020). Data collection combines several techniques, namely field observation, interviews, and documentation. Observation is used to directly observe the conditions and activities of *BUMDes*, interviews are used to collect data regarding the views and experiences of informants in depth, while documentation serves as supporting data in the form of archives and official documents related to *BUMDes* management (Sugiyono 2020). The research was determined through a purposive sampling technique, with 12 informants related to *BUMDes* activities. Research informants include *BUMDes* managers, village governments, and community groups related to *BUMDes* activities, so that the information obtained is relevant to the research objectives (Sugiyono, 2020). *BUMDes* management is carried out using management functions which include planning, organizing, staffing, motivating, and controlling. According to the theory (George R. Terry & L. W. Rue, 2019).

The data analysis process in this study was carried out inductively, by examining data obtained from the field to then be organized, interpreted, and concluded. Data analysis was conducted to gain an understanding of the patterns, themes, and meanings of qualitative data so that it can provide a comprehensive understanding of the research object (Bogdan in (Sugiyono, 2020). The stages of data analysis follow an interactive model that includes data reduction, data presentation, and drawing conclusions. These three stages are applied continuously from the data collection process until saturated data and findings that can be scientifically accounted for are obtained according to Miles & Huberman (Sugiyono, 2020). This study applies credibility tests including extended observations in the field, increased researcher diligence, triangulation of sources and data collection techniques, analysis of different cases, use of supporting reference materials, and implementation of member checks on informants. These steps are taken so that the data and research findings accurately represent the actual conditions that occur in the field. (Sugiyono, 2020).

RESULTS AND DISCUSSION

Management Of Village-Owned Enterprises (*BUMDes*) in Paliat Village, Kelua District, Tabalong Regency

In the management of Village-Owned Enterprises (*BUMDes*) in Paliat Village, Kelua District, Tabalong Regency, the researcher used the theory according to (George R. Terry &

L.W. Rue, 2019).

1. Planning

Planning is the process of setting goals to be achieved within a specific period and determining the steps necessary to achieve those goals. In planning, managers first consider the activities to be carried out, the timing, the implementation methods, and the parties responsible, thus serving as a guideline for the organization's implementation.

- a. Business Plan

A business plan is a draft of activities to be carried out by the *BUMDes*, created as a means of achieving village economic development goals, such as determining the type of business, production targets, marketing strategies, and funding sources.

The results of the study showed that the business plan in the *BUMDes* of Paliat Berkah Village was less than satisfactory. This is evident in the lack of planning, which is still spontaneous and incompletely organized, and unstable operations due to the lack of structured work guidelines. Consequently, business implementation is simply adapting to the situation on the ground without the support of a clear plan.

- b. Identification and Anticipation

This activity analyzes the opportunities, obstacles, and risks that the Village-Owned Enterprise (*BUMDes*) might face in running its business, and prepares anticipatory measures to address them.

Research shows that identification and anticipation in the Paliat Berkah Village *BUMDes* are effective. Both management and the community have implemented strategies such as adjusting production, utilizing local resources, seeking alternative funding sources, submitting proposals for additional capital, collaborating with external parties, and increasing the community's role in providing raw materials.

2. Organizational Aspect

Grouping work activities, determining key activities, and delegating authority to carry out each activity. The process of establishing an organizational structure involves dividing tasks, assigning responsibilities, and regulating working relationships among members to achieve goals effectively.

- a. Organizational Structure

The composition and division of tasks among *BUMDes* administrators, such as the Chairperson, Secretary, Treasurer, and business units. A clear organizational structure facilitates the implementation of tasks in a focused and coordinated manner.

Research findings indicate that the organizational structure in *BUMDes* Paliat Berkah Village is satisfactory. Informants (village government, administrators, assistants, supervisors, and community members) provided consistent statements regarding the division of tasks. Observations indicate that the division of tasks is effectively implemented. Documentation proves that the organizational structure is clearly structured and implemented in operational

activities.

b. Creating Synergy

The process of building cooperation and harmonious relationships among administrators, between administrators and the community, ensures that *BUMDes* activities run smoothly and support each other.

Research findings indicate that synergy in *BUMDes* Paliat Village is not optimal. This is due to low community participation, with only a few active members, and collaborative activities not taking place regularly. There is a lack of sustainable external cooperation. Synergy occurs only occasionally and is unstable. The community's mindset prioritizes immediate benefits over long-term benefits.

3. Staffing Aspects

Staffing is the process of determining, recruiting, training, and improving the quality of human resources relevant to the organization's needs.

a. Workforce Availability

Identifying workforce needs, conducting recruitment and selection, and developing competencies through training activities. The availability and adequacy of the number and quality of workers needed to run the *BUMDes* business unit.

Research results indicate that workforce availability in the *BUMDes* of Paliat Berkah Village is poor. Although workforce competency is good, the shortage of workers and the absence of permanent operational staff results in unstable, irregular, and suboptimal *BUMDes* operational processes.

b. Management Satisfaction

The level of comfort and satisfaction of managers with working conditions, task allocation, and results achieved. Manager satisfaction influences their performance and work enthusiasm in managing the *BUMDes*.

Research results indicate that manager satisfaction in the *BUMDes* of Paliat Berkah Village remains quite good. Managers demonstrate a willingness to persevere, work with enthusiasm, and are committed. Their satisfaction is more non-material, such as a sense of responsibility and pride in the village's efforts. Tangible results from the business, particularly herbal medicine, provide morale support to the management. Management consistently appears to be present and maintains operations even though the *BUMDes*' operating hours are not always fixed.

4. Motivation Aspect (Motivating)

Motivation is a manager's effort to encourage, spur, and direct subordinates to work with high enthusiasm to achieve organizational goals.

a. Support and Rewards

The attention and rewards given by the community, village government, and among management for the *BUMDes*' performance.

Research results show that support and rewards in the *BUMDes* of Paliat Berkah Village are quite good, as they are able to maintain motivation even though community support is not yet fully optimal. Management shows enthusiasm due to feeling supported by the government and some members of the community. The village government is very supportive, consistently providing facilities, policies,

training, and mentoring. The community is quite supportive, as evidenced by product purchases, promotions, and involvement in several activities. However, formal appreciation has not yet been provided, and not all have actively participated.

b. Participation and Commitment

The level of community and management involvement in *BUMDes* activities and commitment to advancing village businesses sustainably.

Research results show that participation and commitment in the *BUMDes* in Paliat Berkah Village are quite good. Overall, community participation and management commitment can be categorized as quite good, as management efforts are strong, although community participation is not yet full. Community participation is uneven, with some active, others passive, or uninformed.

5. Controlling Aspect

Assessing activity implementation based on established objectives, identifying factors causing deviations, and determining necessary corrective measures.

a. Operational Management

Supervisory actions regarding the implementation of daily business activities, such as production, marketing, and service.

Research findings indicate that operational management at the Paliat Berkah Village-Owned Enterprise (*BUMDes*) remains quite good. Administratively, control is running quite well. However, there is still instability in daily operations. Evaluations are conducted routinely with the village administrators and government. Oversight is easy due to the strategic location and efficient use of facilities. Limited human resources result in uncertain opening hours, with daily operations fluctuating. There is no dedicated staff member handling full-time operations.

b. Evaluation

The process of assessing work results and determining corrective measures to enhance future *BUMDes* performance.

Research findings indicate that evaluations at the Paliat Berkah Village-Owned Enterprise (*BUMDes*) remain quite good. Evaluations are conducted well and procedures are followed, but human resource (HR) constraints prevent follow-up from always being optimal. All administrators agree that evaluations are conducted quickly and transparently, and problem-solving procedures are clear. The evaluation has not yet touched all aspects; especially human resources and the implementation of the evaluation results is hampered by the workforce and minimal community involvement in the evaluation.

Factors Influencing the Management of A Village-Owned Enterprise (*BUMDes*) in Paliat Village, Kelua District, Tabalong Regency

The following factors influence the management of a Village-Owned Enterprise (*BUMDes*) in Paliat Village, Kelua District, Tabalong Regency. They are categorized into two factors: supporting factors and inhibiting factors:

1. Supporting Factors

Supporting factors are various conditions, potential, resources, and efforts that have a positive influence and contribute to the smooth management of a Village-Owned Enterprise (*BUMDes*). The existence of supporting factors is crucial for supporting the sustainability of *BUMDes* Paliat Berkah's business activities.

a. Management's Ability to Anticipate Traditional Herbal Medicine Production Problems.

The management's ability to identify and anticipate various production problems is a supporting factor underlying the management of *BUMDes* Paliat Berkah. The management is equipped with adequate skills and work experience in the traditional herbal medicine manufacturing process, thus ensuring the quality and sustainability of production. Furthermore, the availability of raw materials sourced from independently cultivated Family Medicinal Plants (TOGA) facilitates procurement and reduces dependence on external parties. The management also demonstrates a proactive approach by seeking additional funding and collaborating with external parties, thereby helping to overcome capital constraints and strengthen business sustainability.

b. Division of Tasks Based on Skills and Experience.

Based on their respective skills and work experience, the management plays a supporting role in the management of the Paliat Berkah Village-Owned Enterprise (*BUMDes*). Interviews revealed recognition from both the management and the community that each member of staff has performed their roles effectively, including in administration, financial management, traditional herbal medicine production, and sales activities. This finding is reinforced by observations, which indicate that tasks and responsibilities are carried out in accordance with their respective areas of expertise and are supported by their skills. This reflects that the division of tasks structure has been implemented effectively and contributes to the smooth operation of the *BUMDes* in Paliat Village.

2. Inhibiting Factors

Inhibiting factors are various conditions and limitations that can hinder, slow down, or reduce the management of Village-Owned Enterprises (*BUMDes*). The existence of these factors directly impacts the sustainability and development of the Paliat Berkah Village-Owned Enterprise (*BUMDes*).

a. Limited Business Capital for Developing Existing Businesses and New Plans.

Limited capital is a major obstacle in the management of the Paliat Berkah Village-Owned Enterprise (*BUMDes*). Available business capital still comes from the personal funds of the management, severely limiting the *BUMDes*' ability to develop new business units or expand existing ones. Interviews indicate that the community perceives limited capital as impacting low production capacity and minimal promotional activities. This is reinforced by field observations, which show that currently only traditional herbal medicine businesses are operating on a relatively small scale and with suboptimal marketing.

b. Limited Community Participation

Suboptimal community participation is also a hindering factor in the

management of the Paliat Berkah Village-Owned Enterprise. Low community involvement, both in operational activities and business development, has prevented optimal synergy between the *BUMDes* and the community. Limited human resources and a lack of community interest and understanding of the long-term benefits of the *BUMDes* have resulted in limited and unsustainable collaboration. This situation results in a lack of social support needed to strengthen the existence and sustainability of *BUMDes*.

c. Limited Labor Availability and the Absence of Permanent Operational Staff.

The limited workforce and the absence of permanent operational staff pose serious obstacles to the implementation of *BUMDes* activities. This situation results in irregular operational activities and inconsistent operating hours. Management must juggle multiple tasks, resulting in an excessive workload that impacts the effectiveness of business management. Therefore, the need for additional labor and the placement of permanent operational staff is a strategic element for *BUMDes* activities to run more optimally, stably, and sustainably.

CONCLUSION

Based on the results of this study, it can be concluded that the management of *BUMDes* Paliat Berkah in Paliat Village, Kelua District, Tabalong Regency has not been carried out optimally when viewed from the management functions of George R. Terry and L.W. Rue. The planning aspect is still weak due to the absence of measurable targets, clear long-term strategies, and analysis of human resource needs, resulting in unstructured development direction. The organizing aspect is also not optimal, as evidenced by overlapping roles, limited human resources, and the absence of clear operational task division, which affects the stability of business activities. The staffing aspect shows that although the existing workforce has adequate skills, the limited number of workers and the absence of permanent operational staff cause inconsistent operations. The motivating aspect is relatively better, reflected in the commitment and cooperation among administrators, although it is still constrained by the absence of a structured reward system and continuous external support. Meanwhile, the controlling aspect remains weak due to the lack of scheduled supervision, incomplete evaluation documents, and the absence of a systematic monitoring mechanism. Furthermore, the management of *BUMDes* is influenced by supporting factors such as the capability of administrators, government support, teamwork, and internal motivation, while inhibiting factors include limited human resources, low community participation, unclear task division, and irregular operational schedules, all of which impact the effectiveness and sustainability of *BUMDes* management.

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