

ANALYSIS OF VILLAGE-OWNED ENTERPRISES (BUMDES) GOVERNANCE IN INCREASING VILLAGE ORIGINAL INCOME IN DENPASAR CITY

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Abstract

This study aims to analyze the governance of Village-Owned Enterprises (BUMDes) in enhancing Village Original Revenue (PADes) in Denpasar City, with a case study on BUMDes Puspa Harum Sejahtera in Tegal Harum Village. The research employs a descriptive qualitative approach, using data collection techniques such as interviews, observations, and documentation. The findings reveal that governance principles such as transparency, accountability, and participation have been optimally implemented. BUMDes Puspa Harum Sejahtera has contributed significantly to the village's revenue annually. However, challenges remain, including limited human resources and a lack of awareness in other villages regarding the importance of establishing BUMDes. Strengthening institutional capacity, providing human resource training, and enhancing collaboration with stakeholders are identified as key solutions to ensure the sustainability of effective BUMDes governance.

Keywords: Governance, BUMDes, Village Original Revenue, Tegal Harum Village, Denpasar

A. INTRODUCTION

Based on research in Pangandaran Regency, the role of the Environment and Sanitation Agency in the "Direct Provision of Goods and Services" dimension for waste bank management is not yet optimal. This is evident in two of the three indicators that have not achieved optimal results.

The first indicator, the provision of goods and services to support the waste bank program in Pangandaran Regency is still inadequate. This is indicated by the lack of a specific budget allocated by the Environment and Sanitation Agency for the procurement of waste bank facilities. The process, however, focuses solely on providing assistance to waste banks.

Furthermore, the control and supervision of the provision of public facilities for the waste bank program in Pangandaran Regency has been quite optimal. This is demonstrated by the coordination flow between the Environment and Sanitation Agency and waste bank officers in reporting over a specific period.

Furthermore, the provision of training in waste bank management in Pangandaran Regency is considered suboptimal. This is indicated by the training conducted by the Environment and Sanitation Agency only twice a year, and even then, only the parent waste bank is involved.

Thus, it can be seen that the direct provision of goods and services dimension is not yet optimal, as two of the three indicators have been implemented but are not yet optimal. This situation could hamper the role of the Environment and Sanitation Agency in managing the Waste Bank in Pangandaran Regency.

Since 2020, the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDes) has consistently contributed to the Original Income of Tegal Harum Village, with a profit-sharing amount of Rp. 78,409,712 in 2020, Rp. 250,781,309 in 2021, Rp. 356,071,140 in 2022, Rp. 194,682,054 in 2023, and Rp. 369,087,219 in 2024. From this data, it can be seen that the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDes) has made a significant contribution to increasing the Village-Owned Income (PADes) of Tegal Harum Village. In the author's opinion, this is very good because almost half of the PADes comes from BUMDes contributions. In connection with the many contributions made by BUMDes to PADes and the success of BUMDes Puspa Harum Sejahtera in implementing the BUMDes governance system, the author wants to analyze how the governance of BUMDes Puspa Harum Sejahtera is able to increase the Original Income of Tegal Harum Village. Therefore, what will be achieved is to get an overview of the governance of BUMDes Puspa Harum Sejahtera, obstacles in BUMDes Governance in increasing Village Original Income in Denpasar City and efforts to overcome obstacles related to BUMDes Governance in increasing Village Original Income in Denpasar City.

B. LITERATURE REVIEW

Analysis

According to Sugiyono (2015), "analysis is an activity to find a pattern. Analysis is also a way of thinking related to the systematic examination of something to determine its parts, the relationships between the parts, and their relationship to the whole." According to Wiradi (2006), "Analysis is an activity that includes a number of activities such as mastering, differentiating, sorting something to classify and regroup it according to certain criteria, then seeking its relationships and interpreting its meaning."

From the above opinion, it can be concluded that analysis is a thought process that breaks down a whole into its parts with the aim of identifying and evaluating problems, opportunities, obstacles, and needs, with the hope of making suggestions for improvement.

Good Governance

The principle of good governance lies in bureaucratic reform. Bureaucratic reform to increase government accountability is highly relevant to the creation of good governance, as an accountable government bureaucracy is highly responsive to the needs and interests of the community. This research uses several principles of good governance, namely accountability and transparency. Accountability and transparency are intended to ensure that regional

financial management by government officials runs smoothly. The implementation of good governance is our shared desire. Accountability is believed to be able to transform a government that is unable to provide adequate public services and is corrupt, toward a democratic system of government.

Based on the above description, it can be concluded that transparency is a principle that guarantees access or freedom for everyone to obtain and receive information about government administration, namely information regarding various bureaucratic policies/decisions (political, social, economic, and budgetary), their implementation and implementation processes, and the desired results. The principle of transparency has two aspects: (1) public communication as an obligation of the government; and (2) the public's right to access this information.

Governance

According to Yuliana & Alinsari (2022), governance is generally a method used to direct and control an organization with the goal of achieving effectiveness. Governance is considered a system that aims to protect the interests of shareholders and the public as a whole, provide security, transparency, and build trust.

Abdullah in Sofyani, Ali, et al. (2020) also states that governance is a series of processes implemented within an organization, which serve as the basis or principles for carrying out an organization's activities. Implementing good governance principles in accordance with regulations can improve organizational performance and contribute to the achievement of organizational goals.

Based on the explanation of governance above, it can be concluded that governance is a process or framework used by organizations or institutions to direct and control their activities with the goal of achieving effectiveness, efficiency, and achieving organizational goals. Furthermore, governance plays a crucial role in risk management and increasing the investment value of a company. Badan Usaha Milik Desa (BUMDes)

Law Number 6 of 2014 concerning Villages defines a Village-Owned Enterprise (BUMDes) as a business entity whose capital is wholly or primarily owned by the village through direct ownership, derived from village assets separated for the purpose of managing assets, services, and other businesses for the greatest possible welfare of the village community.

BUMDes is an economic enterprise initiated by the village government to help the village increase its original income and provide services to the community in the form of goods and services (Berutu, 2021). BUMDes' capital is obtained from village-owned resources, community participation, and government funding, sourced from village fund allocations included in the Village Revenue and Expenditure Budget (APBDes), which serves as the village's primary source of income.

Based on the explanation above, it can be concluded that BUMDes is a business entity established by the village government and supported by the community. Its management is carried out by the village government and the community in an effort to achieve mutual benefits for the benefit of the Village Original Income.

Governance

Governance is the process by which an organization or institution makes decisions and manages resources in an organized manner with the aim of achieving organizational goals effectively and efficiently. Governance includes the allocation of roles and responsibilities, oversight and accountability, and transparency in decisions and actions. (Agwili & Gerged, 2020)

Governance is a process or framework used by organizations or institutions to direct and control their activities with the aim of achieving effectiveness, efficiency, and achieving organizational goals. It involves the allocation of roles and responsibilities, oversight, accountability, and transparency in decision-making and actions. Governance is also seen as a method or system aimed at protecting the interests of shareholders and society as a whole, providing security, and building trust.

Governance Indicators

The National Committee on Governance Policy (2006), as cited in Kuswandi & Indriyani (2020), has established indicators for the principles of Good Corporate Governance, namely:

1. Transparency

- 1) Availability of clear, timely, and accurate information
- 2) Information is easily accessible to stakeholders in accordance with their rights

2. Accountability

- 1) Companies need to clearly define the details and responsibilities for each company unit and all team members in accordance with the company's vision, mission, values, and strategy.
- 2) Companies need to ensure that every part of the company and all employees have the appropriate capabilities to carry out their duties, responsibilities, and implement Good Corporate Governance (GCG).
- 3) Companies must have performance measures and targets.
- 4) In carrying out their duties and responsibilities, all members must adhere to the agreed-upon ethics and code of conduct.

3. Responsibility

- 1) The company organization must act based on the principle of vigilance and ensure compliance with legal regulations and company regulations.
- 2) Companies need to carry out social responsibility by caring for the community and preserving the environment, especially in the area surrounding the company, through adequate planning and implementation.

4. Fairness

- 1) Companies must provide opportunities for stakeholders to provide input and voice opinions in the best interests of the company.
- 2) Companies must provide fair and balanced treatment to stakeholders in accordance with their benefits and contributions to the company.
- 3) Companies must ensure that all employees have equal opportunities regardless of ethnicity, race, religion, gender, or physical condition.

5. Independence

- 1) Every company entity must avoid domination by any party.
- 2) Must not be influenced by special interests.

3) Must be free from conflicts of interest and all forms of influence or pressure..

C. RESEARCH METHODOLOGY

This study uses a qualitative descriptive approach. This study was conducted at the Village-Owned Enterprise Puspa Harum Sejahtera located in Tegal Harum Village, West Denpasar District, Denpasar City. In this study, two types of data sources were used, namely primary and secondary. The tools used were interview guidelines and photographic tools. The researcher himself was used as a key tool because he directly sought primary and secondary data. In this study, this key informant was the village head or perbekel of Tegal Harum village. The author also chose other informants besides the main informant to obtain more accurate data, namely the Head of the Community Empowerment, Village, Population and Civil Registry Office of Bali Province, the Head of the Village Community Empowerment Office of Denpasar City, the Head of West Denpasar District, the Village Head/Perbekel of Tegal Harum Village, the Management of the Puspa Harum Sejahtera BUMDes, the Supervisory Board of the Puspa Harum Sejahtera BUMDes, the Chairperson of the Village Consultative Body (BPD), and the Tegal Harum Village Community. Data Collection Techniques through Document Analysis, observation, and interviews.

D. RESULT AND DISCUSSION

1. Village-Owned Enterprise Governance in Increasing Village Original Income

Transparency

Based on interviews with various stakeholders, including government officials, internal Village-Owned Enterprises (BUMDesa), and the Tegal Harum Village community, the principle of transparency in the governance of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) has been optimally implemented. All informants, from the Head of the Agency to the general public, gave a positive assessment of the information disclosure implemented by the BUMDesa. Transparency is reflected in easy access to financial reports, both digitally and through physical media such as village notice boards. Village deliberation forums are also regularly held as a participatory platform for strategic decision-making.

Accountability

Based on a series of interviews with nine informants, consisting of government officials, BUMDesa administrators and supervisors, and the Tegal Harum Village community, it can be concluded that the principle of accountability in the governance of the Puspa Harum Sejahtera Village-Owned Enterprise has been optimally implemented, consistently, transparently, and participatory. Financial and performance reporting is conducted in a structured and regular manner, complemented by an accountability forum involving the community. Regional and sub-district governments expressed appreciation for the implementation of the internal reporting and monitoring system, as it facilitated the development process and strengthened institutional legitimacy. Internal elements of the Village-Owned Enterprise (BUMDesa), including the director and supervisory board, demonstrated a commitment to data transparency and a willingness to be audited as a form of institutional responsibility. Meanwhile, the community expressed high trust in the

management of the BUMDesa because they felt involved, listened to, and had access to information on fund usage and program achievements.

Responsibility

Externally, the community expressed high appreciation for the social responsibility implemented by the BUMDesa, such as empowering MSMEs, supporting disaster-affected residents, and creating jobs for local residents. This demonstrates that the BUMDesa has succeeded in building constructive and meaningful relationships with its community. Meanwhile, from an internal and institutional perspective, commitment to responsibility is reflected in the allocation of profits to social programs, active involvement in community activities, and the responsiveness of management to public input.

Thus, it can be concluded that the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) has implemented the principle of responsibility as part of good governance, by simultaneously balancing economic, social, and environmental aspects. This makes the BUMDesa not only an instrument of village development, but also an institution capable of articulating the values of care, accountability, and sustainability in its institutional practices.

Fairness

The principle of fairness in the governance of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) has been substantially and continuously implemented across various institutional aspects. The application of fairness is reflected in recruitment practices that are carried out openly and based on competency, the proportional distribution of economic benefits according to contribution, and the absence of discriminatory treatment against any party, either internally or externally, as part of the village community. Community participation in the decision-making process also demonstrates the existence of an inclusive space that upholds the values of deliberation, transparency, and equality. These findings confirm that the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) not only fulfills its role as a village economic entity but has also internalized the principles of socially just governance, which in turn strengthens institutional legitimacy and increases community trust and active involvement in supporting the BUMDesa's sustainability.

Independence

The principle of fairness in the governance of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) has been substantially and continuously implemented across various institutional aspects. The application of fairness is reflected in recruitment practices that are carried out openly and based on competency, the proportional distribution of economic benefits according to contributions, and the absence of discriminatory treatment against any party, either internally or externally, as part of the village community. Community participation in the decision-making process also demonstrates the existence of an inclusive space that upholds the values of deliberation, transparency, and equality. These findings confirm that the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) not only fulfills its role as a village economic entity but has also internalized the principles of socially just governance, which in turn strengthens institutional legitimacy and increases community trust and active involvement in supporting the BUMDesa's sustainability.

2. Barriers to BUMDesa Governance in Increasing Village Original Income

Transparency

Specifically, in the case of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) in Tegal Harum Village, transparency barriers were identified in the form of financial and operational reports, which the community still considered complex and uninformative. Furthermore, information regarding strategic decision-making and business policy updates was not fully available openly, thus reducing the effectiveness of social control. Community perspectives also revealed a gap between the formality of information delivery and the real need for simple, inclusive, and responsive forms of communication. These findings emphasize the importance of strengthening information governance through participatory and innovative approaches to realize the principle of transparency that is not merely administrative but also substantial in supporting the accountability and sustainability of the BUMDesa.

Accountability

The main identified barriers included limited human resource capacity to prepare accountability reports that are comprehensive, timely, and in accordance with established accountability standards. Variations in administrative capabilities across BUMDesa entities led to inconsistencies in financial and operational recording and reporting. This situation is exacerbated by the suboptimal quality of reporting, which often lacks a clear link between program implementation and the initial plan, complicating evaluation and oversight by the supervising authorities at the sub-district and city levels.

At the internal institutional level, significant challenges are also encountered in maintaining consistent accountability across business units with differing operational characteristics, necessitating the standardization of an adaptive and systematic reporting system. Furthermore, the time-consuming reporting verification process also hampers the efficiency of report preparation. In this context, utilizing information technology to automate some of the recording process is one solution being considered to increase efficiency while maintaining data accuracy and integrity.

Responsibility

Obstacles to implementing the principle of responsibility are reflected in the uneven distribution of program information, minimal involvement of the younger generation, and the underexploitation of local potential as a basis for economic empowerment. Communities expect the role of Village-Owned Enterprises (BUMDes) to be more inclusive and adaptive to the dynamic needs of villagers. These obstacles emphasize the importance of systematically strengthening BUMDes' institutional capacity, improving data-based evaluation mechanisms, and expanding public participation in all stages of program planning and implementation. Thus, the implementation of the principle of responsibility in Village-Owned Enterprise (BUMDesa) governance must be directed towards developing a transparent, equitable, and participatory governance model as a foundation for strengthening public trust and sustainable village development.

Fairness

The principle of fairness has not been fully institutionalized in the BUMDesa governance system, and its implementation still relies heavily on informal approaches and individual initiatives. Therefore, institutional capacity building is needed through the development of inclusive information systems, the development of transparent dispute resolution procedures,

and the formulation of affirmative policies for marginalized groups. These steps are expected to encourage the realization of BUMDesa governance that is fairer, more participatory, and responsive to the diverse needs of village communities.

Independence

The implementation of the principle of independence in the governance of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) has shown significant progress, but it is not yet completely free from strategic and cultural obstacles. Key challenges identified include the need to maintain a balance between institutional autonomy and external collaboration, the lack of a clear leadership succession mechanism, and limitations in strengthening human resource capacity and inter-BUMDesa networks. Furthermore, a lack of courage to take risks for larger-scale business development and limited access to ongoing training are also factors that can hinder the strengthening of institutional independence. These findings confirm that the independence of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) needs to be strengthened through managerial capacity development strategies, leadership regeneration mechanisms, and non-interventionist partnerships, so that institutional autonomy can be maintained while remaining adaptive to the dynamics of the business environment and community needs.

3. Efforts to Overcome Barriers to Village-Owned Enterprise (BUMDesa) Governance to Increase Village Original Income

Transparency

Efforts to overcome barriers to implementing transparency principles in the governance of the Puspa Harum Sejahtera BUMDesa are being carried out through structural, technical, and participatory approaches. The Denpasar City Government, through the Community and Village Empowerment Office and the West Denpasar District, emphasizes the importance of strengthening management capacity through training, simplifying report formats, and developing a centralized digital platform that can be accessed by the public in real time. At the BUMDesa institutional level, efforts are being made to simplify reporting language, increase the frequency of open discussion forums, and expand publication channels through village digital and social media.

From a supervisory perspective, transparency is being strengthened through operational audits that focus not only on financial aspects but also on decision-making processes and business strategies. Meanwhile, community input indicates a desire for more communicative information presentation, such as infographics, data visualizations, and short videos, to reach various age groups and literacy levels. Information dissemination is also considered more effective through local forums, such as at the hamlet or hamlet level, and through digital platforms like social media and instant messaging groups. These findings underscore the importance of innovation in institutional communication strategies and active community involvement to achieve more transparent, inclusive, and responsive BUMDesa governance.

Accountability

Efforts to address barriers to implementing accountability principles in BUMDesa governance are focused on strengthening reporting systems, transparency, and community participation. Local governments are focusing on standardizing reporting formats, providing technical guidance, and facilitating external audits to enhance the credibility of BUMDesa

accountability. Internal management is streamlining reporting language, publishing through village digital media, and holding open discussion forums with residents. The Supervisory Board is contributing by utilizing technology for automated verification and compiling documentation of social and environmental impacts. From a community perspective, there are expectations for more interactive deliberations, the provision of anonymous communication channels, regular performance evaluations, and the involvement of younger generations in information dissemination. These findings overall indicate that BUMDesa accountability can only be effectively realized through cross-actor synergy, strengthening institutional capacity, and opening up spaces for public participation that are inclusive and adaptive to the social dynamics of village communities.

Responsibility

Efforts to strengthen the principle of responsibility in the governance of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) are aimed at increasing transparency, community participation, and an orientation toward village social and economic sustainability. The Denpasar City Government, through the Village and Sub-district Community Empowerment Offices, has demonstrated its commitment to institutional strengthening by encouraging community needs surveys, documentation of social impacts, and allocation of funds for empowerment programs. Internal BUMDesa management has responded by designing proactive measures such as establishing a social team and integrating sustainability into every business decision. Meanwhile, the community is promoting information transparency and social inclusion through empowerment programs based on the needs of vulnerable groups and youth. Overall, these findings reflect the synergy between institutional and community actors in overcoming barriers to implementing the principle of responsibility, which substantially supports increased governance effectiveness and the BUMDesa's tangible contribution to Village Original Income (PADes) and equitable village development.

Fairness

Strategic efforts to address barriers to implementing the principle of fairness in BUMDesa governance are focused on strengthening systems, procedures, and institutional ethics that ensure justice, equal access, and inclusive community participation. The government emphasized the importance of developing standard operating procedures, easily accessible complaint resolution mechanisms, and competency-based recruitment processes to prevent discriminatory practices. Meanwhile, internal elements of the Village-Owned Enterprise (BUMDesa) emphasized the need for ethical guidelines in business interactions to avoid conflicts of interest and ensure equitable distribution of benefits. The community also expressed the need for information transparency, equal treatment for all citizens regardless of background, and the courage of BUMDesa to innovate and seek alternative funding sources. These findings demonstrate that optimal implementation of the principle of fairness requires a synergy between inclusive policies, strengthened internal governance, and active community involvement to support the sustainable and equitable increase in Village Original Income (PADes).

Independence

Overall, the implementation of the principle of independence in the governance of the Puspa Harum Sejahtera BUMDesa requires a synergy between facilitative government support, strengthening internal institutional capacity, and active community participation. This strategy reflects a collective effort to build a BUMDesa that is independent, sustainable, and capable of acting as a driving force for the village economy in an autonomous and competitive manner.

E. CONCLUSION

Implementation of the Governance Principles of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) Based on the theory of Kuswandi and Indriyani (2020), the implementation of the transparency principle at the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) has been quite optimal, marked by easy access to financial and activity reports through digital platforms and regular village deliberations, demonstrating a strong commitment to information disclosure. The principle of accountability is also consistently implemented, with structured and regular financial and performance reporting, verified by the Supervisory Board, reflecting the high level of management responsibility. In terms of responsibility, the Puspa Harum Sejahtera Village-Owned Enterprise demonstrates multidimensional concern, not only profit-oriented but also active in community empowerment, job creation, and social programs, affirming its commitment to village welfare. The principle of fairness is reflected in the equal treatment of all stakeholders, an open recruitment process, and proportional profit distribution, creating an inclusive and equitable business climate. Finally, the independence of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa) is very prominent, with the ability to manage operations autonomously and make strategic decisions based on local potential without excessive intervention, demonstrating a strong institutional foundation. Obstacles to the Governance of the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa Puspa Harum Sejahtera). Despite optimal efforts, the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa Puspa Harum Sejahtera) still faces obstacles in implementing governance principles (Kuswandi and Indriyani, 2020). In terms of transparency, the main obstacles lie in the presentation of financial information, which is still complex and less user-friendly for the general public, and the lack of proactive initiatives in disseminating information evenly, especially to the younger generation.

Accountability is hampered by varying management capacity in preparing comprehensive and timely accountability reports, and the operational complexity of diverse business units makes reporting standardization difficult. Barriers to responsibility include suboptimal proactive initiatives in identifying and responding adaptively to social issues, as well as a lack of systematic documentation regarding the social and environmental impacts of implemented programs. Regarding the principle of fairness, challenges arise from the uneven distribution of program or training information, which tends to only reach certain groups, and the limited availability of easily accessible complaint mechanisms for the public. Finally, independence faces obstacles in maintaining a balance between institutional autonomy and the need for external collaboration, as well as the lack of a clear management succession plan to ensure sustainability. Efforts to Overcome Obstacles in the Governance of the Puspa

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Harum Sejahtera Village-Owned Enterprise (BUMDesa Puspa Harum Sejahtera), To overcome existing obstacles, the Puspa Harum Sejahtera Village-Owned Enterprise (BUMDesa Puspa Harum Sejahtera), supported by the government and the community, has formulated various strategic efforts in accordance with the principles of Kuswandi and Indriyani (2020). In transparency, efforts are focused on simplifying the format of financial and operational reports using easy-to-understand language, as well as utilizing digital platforms and social media for widespread and real-time information publication. Accountability will be enhanced through strengthening a standardized reporting system, technical guidance for managers, and the use of technology to automate the report verification process, supported by periodic external audits. Responsibility will be strengthened by establishing a special team for proactive identification of social issues, allocation of profits to community empowerment programs, and systematic documentation of socio-environmental impacts. The principle of fairness is addressed by developing clear SOPs, easily accessible complaint resolution mechanisms, and affirmative programs for vulnerable groups, ensuring equitable distribution of benefits. Finally, independence will be strengthened through increasing internal human resource capacity, developing networks with other BUMDesas and independent experts, and developing a structured leadership succession plan, maintaining autonomy while encouraging continuous innovation.

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