

MANAGEMENT STRATEGY FOR THE KARYAMUKTI VILLAGE-OWNED ENTERPRISE BY THE KARYAMUKTI VILLAGE GOVERNMENT, PATARUMAN DISTRICT, BANJAR CITY

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Abstract

This study was motivated by the fact that the management strategy of the Village-Owned Enterprise (BUMDes) Karyamukti implemented by the Karyamukti Village Government, Pataruman District, Banjar City, has not been carried out optimally. The objective of this study was to analyze the management strategy of BUMDes Karya Mandiri by the Karyamukti Village Government, Pataruman District, Banjar City. The study employed a qualitative approach with a descriptive research design. Data were collected through semi-structured in-depth interviews with six key informants, participant observation of operational activities, and documentation of official village records. Data were analyzed interactively using the Miles and Huberman model, while the trustworthiness of the findings was ensured through source and technique triangulation. The findings indicate that the management strategy of the BUMDes has not been implemented optimally. In the strategy formulation dimension, the dissemination of the organization's vision and mission to the public has not been conducted comprehensively. In the strategy implementation dimension, program execution has been constrained by weak internal coordination among management, limited human resource competencies, and a high dependence on village budget (APBDes) funding. In the strategy evaluation dimension, administrative weaknesses were identified in the preparation of systematic accountability reports. In conclusion, the governance of the BUMDes requires comprehensive improvement through the development of Standard Operating Procedures (SOPs), digital financial management training, and the expansion of multi-stakeholder partnerships. The novelty of this study lies in the integration of the three dimensions of strategic management to specifically examine the challenges of digital literacy and fiscal dependency in a village-level poultry farming BUMDes. The practical contribution of this research is to provide tactical guidance for village governments in developing transparent, accountable, and sustainable governance regulations.

Keywords: Management, Strategy, Village, and Village-Owned Enterprise (BUMDes)

A. INTRODUCTION

The management of Village-Owned Enterprises (BUMDes) at the village level has increasingly evolved into a key pillar of local economic recovery and an essential instrument

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for fostering village financial independence. The operational dynamics of BUMDes require strong synergy between the enterprise management and the strategic commitment of the village government to ensure that business units operate independently, sustainably, and accountably.

The success of a BUMDes is largely determined by the alignment of leadership, the managerial capabilities of its administrators, and the transparency of capital management in supporting rural community empowerment on a broader scale (Subramaniam et al., 2023). This governance context serves as the fundamental basis for the operation of local economic institutions, including the management of BUMDes Karyamukti, which is located in Karyamukti Village, Pataruman District, Banjar City.

Empirically, the existence and institutional status of BUMDes Karyamukti have been supported by a solid legal foundation through the enactment of Karyamukti Village Regulation (Perdes) No. 4 of 2021 concerning the Establishment of BUMDes Karyamukti. The legitimacy of its organizational structure and management personnel has been further reinforced through Village Head Decree No. 141/KPTS-08/2022 concerning the Appointment of the Management Board of BUMDes Karyamukti.

This legal framework serves as the primary reference for both the village government and the BUMDes management in formulating business strategies, including the establishment of a food security business unit focused on laying-hen farming to increase Village Original Revenue (Pendapatan Asli Desa/PADes). Research on governance dynamics in Banjar City indicates that local regulatory challenges and village government policy interventions play a decisive role in determining the sustainability of village-owned business enterprises (Banjar & Pratama, 2024).

Ideally, a BUMDes should operate as a hybrid economic entity—a social enterprise that balances commercial profit generation with the fulfillment of social welfare objectives for the local community (Rahman & Khan, 2022). This mandate is legally stipulated in Law No. 6 of 2014 on Villages, with its operational provisions further elaborated in Government Regulation No. 11 of 2021 on Village-Owned Enterprises (BUMDes).

These national regulations require village institutions to identify, develop, and optimize all available spatial and economic resources within their villages through professional and systematic management. To fulfill this regulatory commitment, the village government, together with the BUMDes management, has aligned its corporate work plan with the actual resources and business potential currently available at BUMDes Karyamukti, as presented in the following matrix.

Table 1. Business Potentials Managed by BUMDes Karyamukti

No	Availability of Regional Potential	Management Strategy for BUMDes Karyamukti	Effectiveness Achievement Target
1	Livestock and Food Security Sector (Layer Chicken Farming)	Allocation of Village Budget (APBDes) capital investment for the construction of livestock housing infrastructure and partnerships for feed	Meeting residents' needs for animal-based nutrition and generating a regular source of village-generated

		procurement.ternak.	revenue (PADes).
2	Village Trade and Basic Commodity Logistics Sector	Consolidating the supply chain with local partner stalls to distribute basic necessities in an integrated manner.	Stability of village market prices and ease of access for obtaining daily necessities.
3	Livestock and Food Security Sector	Organizing digital accounting training, periodic operational monitoring, and conducting comparative studiesberkala.	Enhanced clinical capabilities of administrators and mitigation of financial mismanagement risks.

Source: Compiled by the author, 2026.

Based on preliminary financial data and performance results of BUMDes Karyamukti over the past two years, there are indications of significant operational stagnation. The institution remains constrained by limited innovation in product diversification, a heavy reliance on capital—with up to 85% derived exclusively from Village Budget (APBDes) capital injections—and uneven levels of digital literacy and accounting competence among its management. Furthermore, weak internal oversight and monitoring have hindered business unit growth, preventing the optimal utilization of abundant local potential to drive the community economy sustainably. The fluctuations in the business unit's performance are detailed in the preliminary data presented in the table below:

Table 2. Business Development Rate of BUMDes Karyamukti

No	Performance Indicators	The year 2025	The year 2026	Information
1	Sales Revenue Laying Hens	Rp45.000.000,-	Rp36.000.000,-	Decline (Technical Stagnation)
2	Allocation of Village Budget (APBDes) Capital Participation	Rp40.000.000,-	Rp51.000.000,-	Escalating (Self-Contained Crisis)
3	Net Contribution PADes	Rp12.500.000,-	Rp7.000.000,-	Annual Target Deficit

Source: Financial Data of BUMDes Karyamukti, 2026

In response to the complexities of this performance deficit, the village authorities must immediately take strategic steps to formulate a tactical approach aimed at comprehensively optimizing BUMDes management. The village government needs to adopt a structured change management model, restructure its guidance and support systems, and strengthen early warning systems for organizational financial governance. Modern and responsive governance is an absolute prerequisite for transforming this

village-level micro-institution into a competitive engine for new economic growth (Al-Mansoor, 2023).

Through this problem-solving-oriented leadership intervention, it is expected that BUMDes Karyamukti's governance will transition toward a phase of accountable business independence.

Existing literature highlights institutional failures stemming from low community participation and weak internal oversight (Suryadi, 2021). Structural obstacles—specifically a reliance on government capital grants that stifles the creativity of management—are also a key area of concern (Handayani, 2022). These issues are compounded by weak operational management competencies and limited use of information technology in rural areas, rendering business operations highly vulnerable to stagnation (Pratama, 2023).

Conversely, other research indicates that the success of village-based corporate entities depends on bold business innovation and the strengthening of partnership networks with large-scale private sector players (Lestari, 2022). Transparent, digital-based financial governance accountability has been shown to minimize information asymmetry between management and the village community (Nugroho, 2023). Another determining factor is the strong transformational leadership commitment of the village head, who is capable of mobilizing the residents' collective awareness to safeguard the business unit as a shared asset (Wibowo, 2024).

Based on the aforementioned empirical overview and theoretical analysis, this study aims to identify and describe the management strategy for the Karyamukti Village-Owned Enterprise (BUMDes) implemented by the Karyamukti Village Government in Pataruman District, Banjar City. The study's significance lies in the urgent need for a practical local governance roadmap for Banjar City's urban areas to break the cycle of stagnation affecting rural micro-economic enterprises. From a practical standpoint, this study is essential for providing policy recommendations to village officials on reducing reliance on Village Budget (APBDes) funding, restoring productivity regarding village food security, and establishing an institutional accountability framework capable of adapting to the dual pressures of market forces and central government regulations.

B. LITERATURE REVIEW

Wheelen and Hunger (2018) describe strategy as a set of managerial decisions and actions that determine an organization's long-term performance through stages ranging from environmental scanning, formulation, and implementation to evaluation. This perspective is expanded upon by Mintzberg, Lampel, and Ahlstrand (2020), who view strategy as a consistent pattern of behavior over time and a form of organizational positioning within its environment to address economic competition.

According to Robbins and Coulter (2020), management is the process of coordinating and overseeing the work activities of others to ensure tasks are completed efficiently and effectively through the functions of planning, organizing, leading, and controlling. The classic concept put forward by Terry and Rue (2016) further emphasizes that management is a distinct process comprising actions from planning to supervision carried out to determine

and achieve organizational goals through the utilization of human and material resources.

Furthermore, Widjaja (2018) defines a village as a legal community unit with defined territorial boundaries, possessing the authority to regulate and manage local community interests based on origins and customs recognized by the state. Soleh (2025) interprets village business potential as the entirety of a village's human resources, natural resources, and physical capital that can be developed and utilized to enhance general welfare through economic units.

Conceptually, Maryunani (2019) defines BUMDes (Village-Owned Enterprises) as village business institutions established based on local needs and potential, managed in a spirit of kinship and mutual cooperation (*gotong royong*) to consolidate the community's diverse economic activities. The existence of BUMDes is also viewed as an instrument of collaborative governance that integrates village government policy with public participation to generate Village-Generated Revenue (*Pendapatan Asli Desa* or PADes) (Agung, Sugiono, & Rahmawati, 2024).

C. RESEARCH METHODOLOGY

This qualitative study, employing a descriptive design, examines the management strategies for the Karyamukti Village-Owned Enterprise (BUMDes) implemented by the Karyamukti Village Government in Pataruman District, Banjar City. The analysis is grounded in the strategic management framework proposed by Pahlevi and Musa (2023), encompassing the stages of strategy formulation, implementation, and evaluation. Primary data were obtained through purposive sampling involving six key informants: the Karyamukti Village Head, the BUMDes Chairperson, the BUMDes Secretary, and three community representatives. Meanwhile, secondary data were gathered from the village profile, institutional structure, vision and mission statements, and organizational work program documents.

Comprehensive fieldwork was conducted using semi-structured in-depth interviews, direct observation of operational activities and facilities, and a review of official village archives. All collected data were processed interactively and continuously using the Miles and Huberman analysis model. This process began with data collection, followed by data reduction to isolate information relevant to strategic dimensions, data presentation in the form of a systematic descriptive narrative, and finally, conclusion drawing and verification.

D. RESULT AND DISCUSSION

The discussion in this section focuses on addressing the research question regarding the management strategy of the *Badan Usaha Milik Desa* (BUMDes Village-Owned Enterprise) "Karya Mandiri" by the Karyamukti Village Government in Pataruman District, Banjar City. By presenting empirical field data aligned with theoretical analytical frameworks, this chapter examines each stage of the organization's strategy and its implications for village enterprise governance.

Strategy Formulation

The strategy formulation dimension is a crucial phase that establishes the foundation for the organization's direction. This involves defining the vision and mission, as well as

selecting business unit alternatives that align with the village's local potential, through a planned, long-term approach.

- **Formulation of the BUMDes vision and mission.**

Research findings indicate that the formulation of the Karyamukti BUMDes vision and mission involved both the Village Government and BUMDes administrators through a consultative process (*musyawarah*). This demonstrates that strategy formulation was carried out in accordance with the function of the vision and mission as guiding principles for organizational management. However, the process of communicating the vision and mission to the community has not been fully optimal; consequently, some community members still do not understand the direction and objectives of the BUMDes's development.

- **Setting long-term goals.**

Research findings show that Karyamukti BUMDes has established long-term goals to guide organizational management and business unit development. These goals serve as a reference for the Village Government and BUMDes administrators when formulating various work programs. However, the achievement of these long-term goals has not been fully optimal, as it remains constrained by limited capital and human resource capacity, as well as the underutilization of the village's potential.

Development of Alternative Business Strategies

The findings indicate that BUMDes Karyamukti has developed alternative business strategies as an effort to expand its business units and improve community welfare. These strategies have been formulated by considering the village's potential and the needs of the local community. However, the proposed business alternatives have not yet been developed optimally due to limitations in capital, human resources, and the management's ability to identify more innovative business opportunities. Consequently, the development of BUMDes business units has progressed only gradually and has not fully utilized the village's available resources.

The study further found that the strategy implementation dimension at BUMDes Karya Mandiri has not been carried out optimally. This is reflected in the organization's ability to consistently implement only one major operational program, namely the laying-hen farming business and a limited-scale logistics trading unit.

The obstacles encountered during the implementation process include a high dependence on funding from the Village Budget (APBDes), limited managerial innovation in diversifying new business ventures, and inadequate digital literacy, which restricts market expansion and the establishment of multi-stakeholder partnerships.

To address these challenges, the village government and the BUMDes management have gradually begun integrating strategic leadership practices, providing basic financial management training, and designing local collaborative initiatives to maintain the operational sustainability of existing business units and prevent business failure.

- **Comparison with Previous Studies**

The empirical findings regarding strategy implementation are consistent with national studies by Nursetiawan et al. (2024) and Umiyati et al. (2023), as well as the international study by Engkus and Luthfy (2024), which confirm that limited managerial competence

among administrators and excessive fiscal dependence on village funding are common barriers that hinder the successful implementation of BUMDes programs in many regions.

Conversely, the findings from Karyamukti Village differ from those reported by Putra et al. (2023), Septiana et al. (2023), and the international study by Silva and Santos (2023), where successful strategy implementation was attributed to stronger financial independence beyond village funding, early adoption of integrated digital ecosystems, and the establishment of extensive business partnerships.

Strategy Implementation

The strategy implementation dimension focuses on translating strategic plans into operational actions, including the allocation of human resources, budget management, provision of facilities and infrastructure, and the execution of agreed work programs.

- **Operational Policy Formulation**

The findings reveal that BUMDes Karyamukti has established operational policies to guide organizational activities and work programs. These policies serve as references for management in carrying out their duties and responsibilities. Nevertheless, their implementation has not been fully effective due to inadequate coordination, limited human resource capacity, and the need to improve operational procedures. As a result, the operational policies have not been consistently applied across all BUMDes activities.

- **Resource Allocation (Human Resources, Funding, and Facilities)**

The study found that BUMDes Karyamukti has allocated human resources, financial resources, and supporting facilities to implement its management strategy. However, this allocation remains suboptimal because of the limited number and competencies of personnel, insufficient funding for business expansion, and inadequate supporting infrastructure. These constraints have affected the implementation of work programs and business development, preventing the organization from achieving its objectives to the fullest extent.

- **Implementation of Work Programs**

The findings show that BUMDes Karyamukti has implemented various work programs as part of its organizational management strategy. These programs have served as guidelines for conducting business activities and delivering services to the community. However, their implementation has not yet been fully effective because it continues to be constrained by limited human resources, insufficient funding, and relatively low community participation. Consequently, several programs have not achieved the targets established during the planning stage.

Overall, the findings indicate that the strategy implementation dimension has not yet been optimized. This is evidenced by the inconsistent execution of operational policies, resource allocation that has not fully supported organizational objectives, and the implementation of physical work programs that have failed to achieve the planned performance targets.

The primary obstacles identified during implementation include inadequate internal coordination among management, limited quantity and quality of human resource competencies, insufficient funding for business development, inadequate supporting facilities and infrastructure, and suboptimal community participation.

Current improvement efforts focus on gradually increasing operational efficiency

through the implementation of Standard Operating Procedures (SOPs), providing structured financial management training for BUMDes administrators, and strengthening cross-sector coordination among the village government, BUMDes management, and community leaders.

The empirical findings are consistent with the national studies of Nursetiawan et al. (2024) and Umiyati et al. (2023), as well as the international research of Engkus and Luthfy (2024), all of which conclude that weak managerial competence, inadequate infrastructure, and heavy fiscal dependence represent common challenges that frequently hinder the successful implementation of BUMDes programs across different regions.

In contrast, the findings differ from those reported by Putra et al. (2023), Septiana et al. (2023), and Silva and Santos (2023), whose studies documented successful implementation resulting from stronger financial independence beyond village funding, early adoption of integrated digital ecosystems, and well-established large-scale business partnership networks.

Strategy Evaluation

The strategy evaluation dimension represents the stage of monitoring and reviewing both the internal and external organizational environment to assess performance and ensure that all activities are carried out in accordance with the planned objectives.

- **Review of Internal and External Factors**

The findings indicate that BUMDes Karyamukti has conducted reviews of both internal and external factors as part of its strategic evaluation process. These reviews are carried out through coordination meetings and deliberative discussions while considering the organization's internal conditions and developments in the external environment. This process serves as the basis for the village government and BUMDes management in determining corrective actions and developing work programs that remain aligned with community needs and the village's economic potential.

- **Identification of Achievements and Constraints**

The study found that BUMDes Karyamukti has identified both organizational achievements and existing constraints in its management process. Successful initiatives are used as a foundation for maintaining effective programs, while identified obstacles become the basis for planning corrective actions. Therefore, this identification process has contributed positively to the implementation of strategic evaluation within the management of BUMDes.

- **Preparation of Evaluation Reports**

The findings show that BUMDes Karyamukti has prepared evaluation reports as a form of accountability for the implementation of work programs and organizational management. However, the preparation of these evaluation reports has not been fully optimized due to limitations in supporting documentation, the systematic organization of reports, and the utilization of evaluation findings as a basis for developing subsequent management strategies. Consequently, the function of evaluation reports as instruments for continuous organizational improvement has not yet been fully realized.

Overall, the findings indicate that the strategy evaluation dimension has not been implemented optimally. This is evidenced by the limited effectiveness of periodic evaluation reports as instruments for continuous improvement in future business cycles, although the management has begun establishing systems for reviewing internal and external factors and

mapping key organizational performance indicators.

The primary challenges encountered include limited operational supporting documents, poorly organized report preparation, and the underutilization of evaluation findings as references for formulating future BUMDes management strategies.

Current improvement efforts focus on strengthening the village's internal archival system, enhancing the supervisory role of the village government through more systematic monitoring, and reinforcing the management's commitment to improving transparent accountability report formats in order to support better organizational governance in the future.

The findings regarding the weak monitoring and control function caused by administrative reporting constraints are consistent with the case studies of Sudarmanto (2021), Rahayu and Hartikayanti (2023), and the international study by Hasan et al. (2025), all of which conclude that stagnation in the evaluation stage of Village-Owned Enterprises commonly stems from the limited technical accounting competencies of administrators, resulting in poorly structured reporting systems.

In contrast, these findings differ from those reported by Handayani and Sarwono (2021), Sitorus (2022), and the international publication by Febriani (2022), which documented highly effective monitoring systems supported by transparent, well-organized, and responsive digital financial reporting applications based on spreadsheet technology.

E. CONCLUSION

Based on the research findings and discussion above, it can be concluded that the management strategy for BUMDes Karya Mandiri, implemented by the Karyamukti Village Government (Pataruman District, Banjar City), has not yet been executed optimally. This is evidenced by the lack of alignment in communicating the vision and mission to the public, obstacles regarding internal coordination among administrators, a heavy reliance on the village budget for capital, and administrative weaknesses in preparing systematic evaluation reports. Therefore, it is necessary to establish clear Standard Operating Procedures (SOPs) to streamline workflows, conduct digital-based financial management training to enhance the competence of managers, and expand multi-stakeholder partnership networks, thereby enabling the institution to achieve financial independence and greater transparency in accounting for its performance to the community.

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