

The Role of Village-Owned Enterprises in Increasing Corn Agricultural Production and Community Welfare in Talabosa Village

**Abner Mengkido^{1*}, Laendatu Paembonan², Armin Muis³,
Nurnaningsih⁴, Armin⁵**

¹⁻⁵Economics and Development Study Program, Faculty of Economics and Business, Universitas Tadulako, Indonesia

Email: ¹⁾ abnermengkido@gmail.com

Received : 27 July - 2025

Accepted : 24 August - 2025

Published online : 29 August - 2025

Abstract

This research aims to determine the role of Village-Owned Enterprises (BUMDes) in enhancing agricultural potential and community welfare. The analytical method used in this research is qualitative method with data collection techniques through observation, direct interviews, interactive analysis conducted continuously through various stages including reduction, data presentation, verification and conclusion drawing. The research results show that the role of BUMDes in the community provides a positive impact because the existence of BUMDes can: 1) Increase agricultural productivity 2) Provide socialization or training programs for planting and fertilizing. 3) Provide convenience to the community in obtaining fertilizers, pesticides, seeds. 4) Increase community income and Original Village Revenue. 5) Help the community in developing businesses through access to capital.

Keywords: Agricultural Production, Community Welfare, Village-Owned Enterprises (BUMDes).

1. Introduction

Village-Owned Enterprises (BUMDes) are business entities established by village governments as legal entities, aimed at improving the economic welfare of village residents through the development of their economic enterprises (Nugroho & Suprpto, 2021). Currently, BUMDes have been established in almost all villages throughout Indonesia. BUMDes are village institutions formed by the government to encourage the creation of village economic improvement. According to Ministerial Regulation No. 4 of 2015 concerning the establishment, management and administration, or dissolution of Village-Owned Enterprises, Article 1 paragraph 2 explains that “*Village-Owned Enterprises, hereinafter referred to as BUMDes, are business entities whose capital is mostly owned by the village through direct participation originating from village assets that manage assets, services, and other businesses for the welfare of the village community.*”

The purpose of establishing BUMDes is as an instrument for utilizing local economic potential with various types of potential. The existence of BUMDes also contributes to increasing village original income sources, enabling villages to carry out development and improve village community welfare optimally (Wijaya, 2023). BUMDes become the village's right to utilize village regulations that give authority to village governments to innovate in village development, especially in terms of improving agriculture to achieve welfare for village communities (Farida & Khasanah, 2024).



According to Mattoasi et al. (2021), in a study that has been conducted, village fund management is an inseparable part of BUMDes development in improving community welfare. The same thing was also stated by Ibrahim et al. (2023) that village fund management and BUMDes development have a very large or positive influence on improving community welfare, meaning that village fund management and BUMDes development will contribute positively to improving community welfare.

The existence of BUMDes becomes the hope of village communities to improve the village economy through village financial management based on village development and expenditure budgets (APBDes) (Azizah & Kholifah, 2023). According to Baingan et al. (2023), in BUMDes development, village governments have a very large role in developing all units or sources related to community businesses in order to increase income and simultaneously improve the welfare of all village communities.

The success of BUMDes management is greatly influenced by the strategies taken by BUMDes managers or administrators (Sofyani et al., 2019). The development of natural resources can become an attraction for development and should be utilized well by stakeholders to strive for equitable regional development. Rural regional development can also be achieved through the agricultural sector, in this case corn crops for developing rural economic potential (Kasnaini et al., 2025). The goal is to provide opportunities for regional and rural capabilities as goals for developing agricultural potential and community welfare.

Talabosa Village, located in Lore Peore District, has a Village-Owned Enterprise known as BUMDes Meawa. BUMDes Meawa was formed and established in 2020 with initial capital participation from APBDes of Rp. 50,000,000 with business units operated including seed stores, pesticides, subsidized fertilizer supply, and tent rental; these business units are still active today. The main problem faced by Talabosa Village is how BUMDes Meawa can play a more optimal role in village economic development through corn planting. Although Talabosa Village has quite good agricultural potential because the village's topographical area is suitable for corn crops, the involvement of BUMDes Meawa is very much needed in terms of seed procurement, pesticides, and subsidized fertilizer procurement, with the hope that these efforts can increase corn production to improve community income.

The development of village economic potential through corn planting is expected to provide direct economic impact for corn farmers, for example increasing corn production that can drive the growth of local corn processing industries, create jobs, and increase household income overall. Therefore, researching the role of BUMDes Meawa the village-owned enterprise in developing agricultural potential, specifically its impact on corn production and community welfare in Talabosa village, is a compelling subject for researchers.

2. Literature Review

Village-Owned Enterprises play an important role in improving economic potential through corn planting as facilitators in supporting corn agricultural productivity (Kasnaini et al., 2025). The role of BUMDes in improving community welfare through the services provided (Farida & Khasanah, 2024). Village-Owned Enterprises have contributed to village original income (Wijaya, 2023).

2.1. Village-Owned Enterprises (BUMDes)

Village-Owned Enterprises (BUMDes) are local business entities formed by village governments and village communities with the aim of improving the village economy (Fetomalae et al., 2024). BUMDes that are operated must be based on village needs and potential. BUMDes are businesses that can help communities in various ways, including

meeting needs, opening businesses or job opportunities, and contributing to increasing village original income that enables villages to carry out development and improve village community welfare optimally.

The establishment and management of village-owned enterprises (BUMDes) is a manifestation of productive village economic management carried out cooperatively, participatively, autonomously, transparently, accountably, and sustainably. This means there are institutional mechanisms/regulatory arrangements that are mutually agreed upon, so as not to cause economic distortion in rural areas due to businesses run by BUMDes (Imron, 2019).

2.2. Community Economic Empowerment Theory

Community economic empowerment becomes one of the main focuses of village development. In this case, BUMDes are present as instruments formed by villages to manage local potential independently, sustainably, and based on community needs. BUMDes are local business entities formed by village governments and village communities with the aim of improving the village economy. BUMDes that are operated must be based on village needs and potential. BUMDes are businesses that can help communities in various ways, including meeting needs, opening businesses, and contributing to increasing village original income that enables villages to carry out development and improve village community welfare optimally.

Village governments have BUMDes that are used for community prosperity. BUMDes are established, among others, to increase village original income. Given this, if BUMDes can provide original income for the village, the village council will be encouraged to respond to BUMDes with “positive intentions.” BUMDes must differ from other economic entities because they operate in rural areas (Fitria, 2020).

The establishment and management of BUMDes is a manifestation of productive village economic management carried out cooperatively, participatively, emancipatively, transparently, accountably, and sustainably. Therefore, serious efforts are needed to make the management of these business entities run effectively, efficiently, professionally, and independently to achieve BUMDes goals by meeting the needs (productive and consumptive) of the community through distribution services of goods and services managed by the community and village government. This need fulfillment is sought not to burden the community, considering that BUMDes will become the most dominant village business in driving the village economy.

2.3. Economic Potential Development

Economic potential is the economic capability that exists in an area that is possible and feasible to develop so that it will continue to develop into a source of livelihood for local people and can even encourage the overall regional economy to develop on its own and sustainably (Limpele et al., 2023). Potential in economic field activities means having the meaning of something that can be developed or can be increased in its utilization value. Exploring the beneficial value of natural resources that are more directed towards economic activity forms. To explore this potential, activities or activities in economic forms that can explore and improve it are needed.

The utilization of natural resources has been carried out in various forms of activities and adjusted to the natural resources owned. The utilization of natural resource potential in Indonesia is dynamic because many activities can be carried out to develop natural resource potential such as activities to increase agricultural potential, plantation potential, fisheries potential, mining potential, and forestry potential (Suliani et al., 2023).

2.4. Agriculture

Agriculture is a type of production process based on how plants and animals develop. Agricultural science can be divided into two categories, namely based on broad and narrow meanings. Where agriculture in the broad sense is all actions involving the utilization of biological resources to produce various products, including food, industrial raw materials, and energy sources, as well as environmental management. While agriculture in the narrow sense is commonly referred to as family or people's farming. This agriculture usually produces main food ingredients such as rice, secondary crops, and horticultural crops such as vegetables and fruits.

In addition, agriculture in the narrow sense is also interpreted as activities to cultivate certain types of plants such as seasonal plants. According to Arwati (2018), agriculture is also the main sector in rural areas because the community, including the lower middle-class population, depends on agricultural products for their livelihood. Therefore, the community really needs government intervention in improving the welfare of rural communities in terms of improving selling prices for agricultural products produced. Indonesia is an agrarian country where most of its population makes a living as farmers.

2.5. Community Welfare

Community welfare according to Law No. 11 of 2011 concerning Social Community Welfare explains that social welfare is a manifestation of all power and efforts to fulfill aspects of individual and collective professional life so that a decent life is achieved and able to develop oneself and can function socially, where the community is given protection, empowerment, and social security as a manifestation of the responsibility of the central government and regional governments.

Community welfare can be concluded that community welfare is the fulfillment of some life needs which includes social security, health, education, security, and income. The purpose of all this is a manifestation of the responsibility that must be carried out by the central government and also regional governments which have been contained in the 1945 Constitution as well as the mandate of the entire community.

3. Methods

This research uses descriptive qualitative methods with a descriptive analysis approach. This research was conducted from January to March 2025 in Talabosa Village, Lore Piore District, Poso Regency. The selection of this research location was done purposively with the consideration that Talabosa Village is a village with the largest number of corn farmers and corn production in Lore Piore District.

In the case raised, the key informant in this research is Debianto Manemba (DM/35) who serves as the Chairman of BUMDes. Furthermore, the researcher also used supporting informants who have the capacity to answer the researcher's questions. The supporting informants consist of Aprianus Tenggeli (AT/45) as village apparatus, LM (51), YP (32) as members of the Farmer Group, and YM (54), JM (29) who are each village community members.

In the data collection process, researchers used in-depth interview methods. Furthermore, researchers used three components in analyzing qualitative data, namely data reduction, data presentation/data display, and conclusion drawing. In the midst of the entire process carried out, researchers included an equally important process, namely data triangulation. The triangulation technique is a data validity checking technique by utilizing

something else outside the data for checking purposes or as a comparison from the data obtained.

4. Results and Discussion

4.1. Research Results

4.1.1. Village-Owned Enterprises

The results of observations and interviews in January - March 2025 located in Talabosa Village, Lore Piore District, Poso Regency with BUMDes managers regarding agricultural conditions. Talabosa Village is a village that has quite good potential in the agricultural sector, especially in corn crops. With the existence of BUMDes institutions and also quite good village agricultural potential, it is hoped that it can improve the economy of Talabosa Village community and farmer welfare. BUMDes Meawa was established in 2018 with initial capital participation from APBDes as explained by Dolu Tenggeli:

“BUMDes Talabosa Village or known as BUMDes Meawa was indeed formed in 2017, but only started operating in 2018. Because the budget funds used could only be managed and disbursed in 2018 (January 29).”

This is supported by a statement from village apparatus DT who mentioned:

“That’s right, BUMDes Meawa was established in 2017. Then it could only run in 2018 because the budget source for 2017 was only available in 2018 and the establishment of BUMDes Meawa organization was only in 2018. Yes, BUMDes in Talabosa Village has been established for about seven (7) years (January 29).”

The presence of BUMDes can also provide various benefits for farmers and the village agricultural sector as a whole. BUMDes Meawa can help farmers in obtaining subsidized fertilizers, agricultural tools, can access agricultural medicines easily and provide socialization as well as provide the necessary support to improve farmer welfare and economic growth in the local area.

4.1.2. The Role of Village-Owned Enterprises in Improving Corn Agricultural Production

Based on the research results conducted by researchers at BUMDes Meawa in improving agricultural potential, it can be said to be quite good. BUMDes that are formed must be in accordance with the potential of the local village where the formation of BUMDes is in line with the objectives of Law No. 6 of 2014. Therefore, the business objectives of BUMDes in improving village economic potential are in accordance with village potential.

BUMDes business programs that operate in agriculture and plantations such as agricultural medicine kiosks, seeds, subsidized fertilizers, and agricultural equipment. BUMDes together with farmer groups hold meetings to determine superior seeds, pesticides, and fertilizers needed by corn farming. So that when distributing seeds, pesticides, and fertilizers, they match the needs of farmers. Looking at the existing potential, BUMDes has at least touched the village’s economic potential. This was also conveyed by Debiyanto Manemba:

“BUMDes Meawa’s business program operates in agriculture, including the procurement of subsidized fertilizers and also pesticides needed by farmers. For subsidized fertilizer procurement, BUMDes Meawa cooperates with Complete Fertilizer Retail Kiosks. BUMDes also runs agricultural medicine kiosks business (February 3).”

This is also supported by supporting informants, namely YP as the head of the farmer group:

“The business run by BUMDes Meawa is the procurement of subsidized fertilizers and also pesticides. Previously, we also held meetings with farmer group members discussing agricultural needs such as fertilizers and also pesticides (February 3).”

Supporting informants from the community, LM:

“We are very helped by the existence of BUMDes in Talabosa village. Because before BUMDes existed, we had great difficulty getting fertilizers and also pesticides. Previously, we traveled 30 km to North Lore District to buy fertilizers and pesticides, but now with BUMDes we can save time and also costs (March 20).”

Moreover, farmer groups namely LM, and JM, mentioned that it is true that BUMDes conduct socialization and meetings discussing agricultural needs so that fertilizers and pesticides match farmer needs.

4.1.3. Subsidized Fertilizer Supply

In subsidized fertilizer supply, BUMDes Meawa cooperates with Retail Kiosks or KPL (comprehensive fertilizer store). KPL receives fertilizers from official distributors according to the needs of farmers registered in the Electronic Definitive Group Needs Plan (e-RDKK). KPL then sells fertilizers to farmers at the Highest Retail Price (HET) set by the government. However, in distribution efforts, there are also people who do not have e-RDKK, so BUMDes plays a role in accommodating fertilizers that have not or have not been taken by the community because they are constrained by capital, which will then be resold to people who need them.

Interview results conducted by the author with Debiyanto Manemba, as chairman of BUMDes Meawa:

“We buy fertilizers that have not or have not been taken by the community because many middlemen use this opportunity to seek profit. They buy subsidized fertilizers when fertilizer stock is abundant and then resell them to the community at very high prices (February 3).”

Some people are also not yet registered in e-RDKK, so in taking subsidized fertilizers they cannot go directly to KPL. This was conveyed by Aprianus Tenggeli as village apparatus:

“There are also people who are not registered in e-RDKK who cannot take subsidized fertilizers at KPL because they are not yet registered as farmers who are entitled to receive subsidized fertilizers (January 29).”

This was also conveyed by supporting informants from the community who are not yet registered in e-RDKK, LM:

“If we who are not registered in e-RDKK cannot buy subsidized fertilizers directly from KPL. The price of Urea fertilizer at KPL is IDR 130,000. If you want to buy from middlemen, the price of Urea fertilizer can reach IDR 160,000 per sack. But if buying Urea fertilizer at BUMDes, the price is IDR 135,000 (March 8).”

The following table compares the selling prices of urea fertilizer and Phonska fertilizer at KPL, BUMDes and wholesaler.

Table 1. Selling Prices of Urea and Ponska Fertilizers

Fertilizer Type	KPL (IDR)	BUMDes (IDR)	Wholesaler (IDR)
Urea	130.000	135.000	160.000
Phonska	145.000	150.000	170.000

Source: Primary Data Obtained, 2024

The presence of BUMDes has at least provided or facilitated the community in obtaining subsidized fertilizers, because not all people have e-RDKK. Therefore, in this case, BUMDes has an important role in distributing subsidized fertilizers to farmers. If farmers buy Urea fertilizer at BUMDes, the price given is IDR 135,000. But if farmers buy or take fertilizers from middlemen at a price of Rp. 160,000, this price can increase by 19 percent. Additionally, the price of Phonska fertilizer sold by BUMDes is IDR 140,000, but if farmers buy directly from middlemen at a price of IDR 170,000, this price will increase by 13 percent. Therefore, the role of BUMDes in this case greatly affects the increase in corn production in Talabosa Village.

BUMDes Meawa also provides assistance to farmers who do not have capital to take fertilizers needed for corn farming, and farmers pay after harvest at agreed fertilizer prices. This was also conveyed by ST as BUMDes manager:

“Yes, we also provide capital to farmers only in the form of fertilizers and also pesticides they need in farming and they will pay after harvest because many farmers also do not plant or cultivate their land because they are constrained by capital (March 8).”

This is supported by the statement of YM as a village community member:

“It’s true that with BUMDes, I as a community member feel helped because sometimes I don’t cultivate land because I’m constrained by capital to buy fertilizers and also pesticides, but with the presence of BUMDes I can take fertilizers and also pesticides which will then be paid after harvest (March 25).”

The subsidized fertilizer unit business to local communities has been able to enter into improving village business potential, namely helping the community in improving their economy by developing their respective businesses and using BUMDes products that cooperate with KPL.

4.1.4. Seed and Pesticide Supply

One of the businesses run by BUMDes is the agricultural medicine kiosk business operated by BUMDes Meawa, which has an important role in meeting the needs of seeds, agricultural medicines, and greatly helps farmers in Talabosa village. With the existence of agricultural medicine kiosks, farmers can access easily and affordably the medicines needed by farmers, and BUMDes also provides capital assistance to farmers through taking superior seeds and agricultural medicines needed by farmers in corn planting and farmers will pay after harvest season. BUMDes Talabosa Village in this case also conducts socialization to farmers which is expected to help the community in the application of fertilizers, pesticides, and also how to plant seeds. This statement was conveyed by Debianto Manemba as follows:

“BUMDes programs also operate in the field of facilitators in providing agricultural needs, such as corn seeds, pesticides for the community at relatively affordable prices for farmers compared to buying at the nearest store or market. At least it can save time and costs. BUMDes also in the span of 1 year also conducts socialization 2-3 times from

agricultural extension workers organized by BUMDes in cooperation with Farmer Groups (February 3)."

The role of BUMDes in improving community welfare can be said to be quite good. This can be seen from the services provided by BUMDes Meawa to the community which can also make its people prosperous, and also the businesses that have been carried out by BUMDes Meawa through existing programs such as fertilizer service programs, agricultural medicines, and also seeds. However, looking at the profit, BUMDes Meawa has not been able to significantly increase village original income. According to Aprianus Tenggeli, BUMDes business programs are indeed profitable, but they are still managed by BUMDes and have not entered village original income. It's still just revolving for BUMDes business development.

"Financially/profit-wise, there's nothing yet in PADes, but business implementation continues to run as it should. Profits from BUMDes business also still revolve in BUMDes only. So, it's still developing BUMDes business (January 29)."

The supervision program carried out by BUMDes Meawa runs according to government regulations. The statement conveyed by Dolu Tenggeli mentioned that supervision at BUMDes Meawa is carried out by BPD which has been established and routinely implemented according to existing needs and schedules.

BUMDes Meawa also conducts evaluations so that future programs carried out can be better than previously implemented programs. Among them, evaluations are conducted by BUMDes Meawa in solving problems that occur in the field. Debianto Manemba conveyed that evaluations are conducted in an effort to find solutions in solving problems:

"Evaluations are conducted routinely with the village government in work meetings. Among them, processes are conducted in overcoming how to handle problems that exist in the field such as lack of job opportunities (February 3)."

This is supported by DT's statement regarding evaluation implementation:

"The existence of work evaluations brings up ideas that can become solutions for future plans (February 3)."

BUMDes has also prepared plans in developing village potential economic development for next year that can reach the realm of economic potential, namely corn farming. This statement was conveyed by Debianto Manemba:

"For next year, BUMDes Meawa will run a corn farming business program. The program to be run is the result of evaluation input from the community so that it can create job opportunities for village communities (March 25)."

BUMDes' business plans with planning in creating job opportunities for the community are still in the planning stage as a result of development from community economic potential. The role of BUMDes Meawa in improving the welfare of Talabosa Village community belongs to the social welfare theory according to Friendlander which states that social welfare is an organized system of services carried out by social institutions, aimed at helping individual communities and groups in achieving living standards, welfare, and personal and social relationships that provide opportunities for communities to develop all their abilities to improve welfare according to the needs of families and their communities. This means that BUMDes Meawa is an institution oriented towards economics and also a social institution aimed at providing services to the community to improve community social welfare.

BUMDes Meawa's business programs that operate in agriculture such as subsidized fertilizer supply, pesticides, and also corn seed procurement. Looking at the existing potential, BUMDes has at least touched the village's economic potential. The presence of BUMDes can provide various benefits for farmers and also the overall agricultural sector. Several descriptions of the impact of BUMDes Meawa aimed at improving community welfare:

- 1) Increasing agricultural productivity
- 2) Providing socialization or training programs for corn planting and fertilizing
- 3) Providing easy access for the community in obtaining fertilizers, pesticides, and seeds
- 4) Increasing community income and village original income
- 5) Helping the community in developing businesses through capital access

Based on the above description, BUMDes Meawa can be categorized as providing quite a positive impact on community welfare. This is in line with BUMDes objectives according to the Minister of Villages and Disadvantaged Regions Regulation Chapter II Article 3, among others: (1) Improving Village Economy, (2) Utilizing village assets for village community welfare, (3) Developing community businesses, (4) Opening job opportunities for village communities, (5) Increasing community income and village original income, (6) Improving village community welfare.

The role of BUMDes in Talabosa Village has touched the level of community economic potential of the village. In addition to operating in the field of agricultural potential, BUMDes Meawa also operates in the field of village community services, namely providing services needed by the community such as providing tents and also chairs in large quantities. One of the objectives of BUMDes formation is to improve community business in village potential management.

4.2. Discussion

Based on the research results above, BUMDes Meawa in its management system focuses on the agricultural sector to improve corn production results and community welfare. In addition, it also provides services for the community in supplying seeds and pesticides available at the BUMDes office. The business program of BUMDes Meawa operates in the agricultural sector by providing subsidized fertilizers, seeds, and pesticides. Looking at the existing potential, BUMDes has at least touched upon the village's economic potential (Faedlulloh, 2018).

BUMDes Meawa in running its subsidized fertilizer procurement program collaborates with Complete Retail Shops (KPL). KPL distributes fertilizers only to communities registered in E-RDCK, but many people in Talabosa Village are still not registered or do not have E-RDCK. Therefore, BUMDes Meawa purchases or collects fertilizers that are not bought by farmers who are not planting or are constrained by capital, which will then be redistributed to communities in need. BUMDes also runs a business providing seeds and pesticides. The existence of this agricultural pharmacy business greatly helps the community access agricultural needs. And with this BUMDes business program, the community can save time and energy.

In efforts to improve community welfare, BUMDes also provides capital assistance in the form of fertilizer, seed, and pesticide procurement. This greatly helps communities who want to plant but are constrained by capital, and farmers pay after harvest. BUMDes' future planning involves corn cultivation. This business run by BUMDes aims to create job opportunities for village communities.

5. Conclusion

Based on the research results and discussion that the author has presented above, regarding the role of BUMDes in improving agricultural production and community welfare in Talabosa Village, Lore Peore District, Poso Regency, the following conclusions can be drawn. BUMDes in its efforts to improve corn agricultural production has made efforts in procuring subsidized fertilizers where BUMDes Meawa collaborates with KPL in distributing subsidized fertilizers to farmers in need. BUMDes Meawa also runs a business in procuring seeds and pesticides to facilitate community access to agricultural needs. BUMDes in its efforts to improve community welfare through the services provided by BUMDes Meawa aims to help the community achieve social welfare.

As a suggestion, BUMDes Meawa should create a farmer registration system to fill coverage gaps, promote equitable access to agricultural supplies, and lower market risks. It would be beneficial for the organization to diversify agricultural products beyond corn. A structured credit system with clear repayment terms could enhance financial sustainability. Training programs for modern farming techniques and business skills should be established for increased productivity and organizational capacity.

The current BUMDes model shows promise for rural economic growth through agricultural support but faces challenges like farmer registration barriers and financial management. The redistribution of unused fertilizers provides a safety net for marginalized farmers, showing that community-based resource allocation can supplement government programs. Yet, reliance on post-harvest payments introduces financial risks that need careful monitoring and diversified revenue streams. The expansion into direct corn cultivation could strengthen food security or create competition with local farmers, requiring stakeholder engagement and market analysis.

6. References

- Arwati, S. (2018). *Pengantar Ilmu Pertanian Berkelanjutan*. Penerbit Inti Mediatama.
- Azizah, D. N., & Kholifah, E. (2023). Pengaruh Transparansi, Akuntabilitas dan Responsivitas dalam Pengelolaan APBDes terhadap Kepercayaan Publik. *Pubmedia Social Sciences and Humanities*, 1(2), 1–9. <https://doi.org/10.47134/pssh.v1i2.117>
- Faedlulloh, D. (2018). BUMDes dan Kepemilikan Warga: Membangun Skema Organisasi Partisipatoris. *Journal of Governance*, 3(1), 1–17.
- Farida, N., & Khasanah, U. (2024). Peran Badan Usaha Milik Desa (Bumdes) Sebagai Upaya Pengembangan Ekonomi Masyarakat Desa Randuagung Kecamatan Kebomas Gresik. *Jurnal Penelitian Manajemen Terapan (PENATARAN)*, 9(1), 40–44.
- Fetomalae, M. A., Angi, Y. F., & Oematan, H. M. (2024). Pengawasan Inspektorat Daerah Dalam Mewujudkan Akuntabilitas Pengelolaan Dana Desa di Kabupaten Malaka. *TRANSEKONOMIKA: AKUNTANSI, BISNIS DAN KEUANGAN*, 4(1), 78–86. <https://doi.org/10.55047/transekonomika.v4i1.594>
- Fitria, F. (2020). Pemberdayaan Ekonomi Masyarakat Melalui Badan Usaha Milik Desa (BUMDes). *ADL Islamic Economic: Jurnal Kajian Ekonomi Islam*, 1(1), 13–28. <https://doi.org/10.56644/adl.v1i1.4>
- Ibrahim, F., Hendrawan, B., & Sunanih, S. (2023). Pengembangan Media Pembelajaran PACAS Untuk Meningkatkan Hasil Belajar Siswa. *JLEB: Journal of Law, Education and Business*, 1(2), 102–108. <https://doi.org/10.57235/jleb.v1i2.1192>
- Imron, M. (2019). *Peranan Badan Usaha Milik Desa Dalam Pemberdayaan Ekonomi Masyarakat (Studi Kasus di BUMDes Desa Kubangkondang, Cisata, Pandeglang, Banten)*. UIN SMH BANTEN.

- J Baingan, M. Y., Moonti, U., Mahmud, M., Canon, S., & Sudirman, S. (2023). Peran Pemerintah Desa Terhadap Pengembangan Badan Usaha Milik Desa Monano Kecamatan Karamat Kabupaten Buol. *Journal of Economic and Business Education*, 1(2), 164–175. <https://doi.org/10.37479/jebe.v1i2.19309>
- Kasnaini, Sitti Nikmah Marzuki, & Shadriyah. (2025). Peran BUMDes dalam Pengembangan Potensi Ekonomi Melalui Penanaman Jagung (Studi Pada BUMDes Desa Cege Kecamatan Mare). *Journal Financial, Business and Economics*, 2(2), 43–57.
- Limpele, P. H., Kawung, G. M. V., & Tumangkeng, S. Y. L. (2023). Pengembangan Potensi Ekonomi Dan Penetapan Sektor Unggulan Di Provinsi Sulawesi Utara. *Jurnal Berkala Ilmiah Efisiensi*, 23(9), 181–192.
- Mattoasi, M., Musue, D. P., & Rauf, Y. (2021). Pengaruh Sistem Pengendalian Internal Pemerintah Terhadap Kinerja Pemerintah Daerah. *Jambura Accounting Review*, 2(2), 100–109. <https://doi.org/10.37905/jar.v2i2.34>
- Nugroho, R., & Suprpto. (2021). *Badan Usaha Milik Desa Bagian 4: Pembukuan Keuangan BUMDes*. PT Elex Media Komputindo.
- Sofyani, H., Atmaja, R., & Rezki, S. B. (2019). Success factors of village-owned enterprises (BUMDes) performance in indonesia: An exploratory study. *Journal of Accounting and Investment*, 20(2), 44–58.
- Suliani, S., Nawawi, Z. M., & Dharma, B. (2023). Analisis Potensi Ekonomi Pertanian Permakultur dan Pengembangannya di Desa Hutabaru Sil, Kec. Dolok, Kabupaten Padang Lawas Utara Perspektif Ekonomi Islam. *Jurnal Ilmiah Ekonomi Islam*, 9(2), 2036. <https://doi.org/10.29040/jiei.v9i2.9472>
- Wijaya, N. (2023). Strategi Pengelolaan Badan Usaha Milik Desa (BUMDes) Dalam Meningkatkan Pendapatan Asli Desa. *Jurnal Wahana Bina Pemerintahan*, 10(1), 42–56. <https://doi.org/10.55745/jwbp.v10i1.118>