

## **Analysis of Inhibiting Factors in the Operation and Digitalization of Village-Owned Enterprises (BUMDes) After Legal Entity Legalization in Tanjung Agung Village, Bulungan Regency**

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### **Abstract.**

*Factors hindering the operational effectiveness and digitalization adoption of Village-Owned Enterprises (BUMDes) after obtaining legal entity status in Tanjung Agung Village, Bulungan Regency. The research method used was a qualitative approach with a descriptive research type through a case study. Data collection was conducted through participant observation, semi-structured interviews, and documentation studies of key informants, namely the BUMDes Director, Secretary/Admin, and Village Head. Data analysis used the Miles and Huberman model which includes data reduction, data presentation, and conclusion drawing. The results of the study indicate that there are several dominant factors hindering the operational effectiveness of BUMDes, including the lack of Standard Operating Procedures (SOPs), limited human resources, and a weak internal control system that is still manual-based. In addition, the level of digitalization adoption is still low due to limited digital literacy of managers, minimal technological infrastructure, and the lack of a system that is appropriate to the organization's needs. These obstacles have an impact on work inefficiency, a high risk of errors, low transparency, and less than optimal managerial decision-making. This study concludes that operational obstacles and low digitalization are interrelated and affect the overall performance of BUMDes. Therefore, integrated improvement efforts are needed through the preparation of SOPs, increasing human resource capacity, and implementing digital systems that are in accordance with the level of organizational readiness (e-readiness) to support more professional and sustainable BUMDes management.*

**Keywords:** BUMDes, operational obstacles, digitalization, e-readiness, managerial performance.

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## **I. INTRODUCTION**

The existence of Village-Owned Enterprises (BUMDes) currently occupies a strategic position as a driving force for the people's economy at the rural level. BUMDes' presence not only functions as a profit-oriented business entity but also as a village development instrument capable of optimizing local potential and improving community welfare. Along with the enactment of regulations that strengthen BUMDes' status as a legal entity, demands for professional management are increasing. Ideally, this legality serves as the starting point for institutional transformation towards a more transparent, accountable, and systemically integrated management system. In this context, digitalization is a crucial element that cannot be separated from operational modernization efforts, particularly in supporting work efficiency and accurate financial reporting that aligns with modern accounting standards.(Harto et al., 2023).

However, the reality on the ground shows a significant gap between normative expectations and current operational practices. Despite having obtained legal entity status, the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village, Bulungan Regency, still conducts most of its activities conventionally. Transaction recording, data management, and financial reporting are still performed manually, resulting in low efficiency and a high risk of human error. This situation not only slows down workflow but also complicates data-driven

validation and decision-making. Consequently, BUMDes performance is difficult to measure objectively, preventing optimal business development potential.(Manik et al., 2022).

This phenomenon reflects the paradox between formal legal status and underdeveloped operational capacity. The legal entity status, which should be a driver of transformation, has not been substantially implemented in daily management practices. One of the main factors suspected to be the cause of this condition is the low level of digital technology adoption within the Village-Owned Enterprise (BUMDes) environment. Digitalization, which should be a catalyst for increased efficiency, has not been optimally accessible, due to limitations in human resources, technological infrastructure, and external environmental factors such as internet network access and village policy support.

The urgency of this research lies in the importance of identifying and in-depth analyzing the factors hindering the digital transformation process at the operational level of Village-Owned Enterprises (BUMDes). Without systematic, analytical intervention, the existence of legal entity legality has the potential to become merely an administrative formality that does not significantly impact village economic performance. Therefore, a comprehensive study is needed that not only uncovers the problems but also formulates technology adaptation strategies that align with the characteristics and local capacities of BUMDes. This way, the digital transformation undertaken will not be premature, but rather based on real organizational readiness.(Rosmayati & Maulana, 2023).

This research was designed to specifically evaluate various inhibiting factors, both internally, such as human resource competency and organizational governance, and externally, such as technological infrastructure and the regulatory environment. Furthermore, this research aims to formulate practical recommendations in the form of a digitalization framework that is simple, applicable, and relevant to the real-world conditions in Tanjung Agung Village. Through this approach, it is hoped that the Village-Owned Enterprise (BUMDes) will not only be able to meet formal legal requirements but also develop into a business entity that is operationally resilient and adaptable to the dynamics of the digital economy.

Based on this description, it is clear that there is a significant gap between the demands for professionalism in managing a Village-Owned Enterprise (BUMDes) after obtaining legal status and the reality of operations, which remain conventional. This gap not only impacts work efficiency but also has implications for the quality of managerial decision-making and overall business sustainability. Therefore, this study focuses on identifying the root causes that hinder the operational transformation and digitalization of BUMDes in Tanjung Agung Village.

In more detail, the research problem formulation in this study is formulated in several research questions as follows. First, what are the dominant factors that hinder the operational effectiveness of BUMDes in Tanjung Agung Village after obtaining legal entity status? Second, what are the obstacles faced by BUMDes managers in adopting digitalization, particularly in implementing an accountable transaction recording and financial reporting system? Third, what are the implications of these operational obstacles and the low level of digitalization for the overall managerial performance of BUMDes. These questions are expected to direct the research towards a comprehensive understanding of the problems that occur.

To address the stated research questions, this study employed a descriptive qualitative approach with a case study method. This approach was chosen because it is considered capable of providing a deep understanding of social and organizational phenomena occurring in a real-world context (natural setting). The primary focus of this approach is to explore the meanings, perceptions, and experiences of the actors directly involved in managing Village-Owned Enterprises (BUMDes), thus obtaining a comprehensive picture of the operational obstacles and challenges faced by digitalization.

The problem-solving process begins with observations of the operational workflow (business processes) currently running at the Village-Owned Enterprise (BUMDes). Through these observations, researchers will identify critical points or bottlenecks that cause inefficiencies in the business process. Next, gaps between existing operational practices and ideal standard operating procedures are mapped, particularly in the context of post-legalization business management. This stage is crucial for understanding the extent to which the current system is able to optimally support organizational performance. (Harto et al., 2023) In addition to observation, this study also relied on in-depth interviews to explore inhibiting factors from the perspective of BUMDes managers. These factors were then classified into two main categories: internal factors, which include human resource capacity and technological infrastructure readiness, and external factors, which include regulatory aspects, village government support, and internet access. Subsequent analysis focused on evaluating the need for an accounting information system as a basis for assessing the level of digital readiness (e-readiness) of BUMDes. The results of this entire series of analyses are expected to generate strategic recommendations in the form of operational improvements and the development of a digitalization roadmap that is realistic, adaptive, and appropriate to the local conditions of BUMDes in Bulungan Regency. (Maulana, 2022).

A review of previous research shows that studies on BUMDes are still dominated by discussions related to institutional aspects, village business potential, and the process of establishing and legalizing legal entities. (Maulana, 2023). While this topic is important, there are still limitations in research specifically examining the operational dynamics of village-owned enterprises (BUMDes) after obtaining legal entity status, particularly in the context of digital transformation. Furthermore, research addressing cases in regions with challenging geographic characteristics, such as Bulungan Regency, is also relatively limited. Most existing studies tend to provide general recommendations without addressing the technical aspects of implementing accounting information systems as concrete solutions to operational problems.

Based on these research gaps, the novelty of this study lies in its integrative approach, combining a management accounting perspective with information systems analysis to assess operational barriers in village-owned enterprise (BUMDes) businesses. This research goes beyond problem identification and develops a digital readiness (e-readiness) evaluation model tailored to the characteristics of village economic entities. Furthermore, this study offers a practical and applicable technology transition strategy that can be directly implemented by BUMDes managers.

The primary contribution of this research is the development of a digitalization framework that is both conceptual and operational. This framework is designed to bridge the gap between the demands of legality-based administration and the limited resources of village-owned enterprises (BUMDes). Therefore, the results of this research are expected to provide added value not only to the development of academic literature but also as a practical guide for BUMDes managers in facing the challenges of digital transformation in the modern economic era.

## **II. RESEARCH METHODS**

This research uses a qualitative approach with descriptive methods, aiming to deeply understand the phenomenon of operational barriers and digital readiness of Village-Owned Enterprises (BUMDes) in their natural setting. This approach was chosen because it can explore the realities that occur in the field without any manipulation of the research object, resulting in data in the form of words, perceptions, and behaviors that are directly observed. Thus, this research does not focus on statistical figures, but rather on interpreting the empirical conditions experienced by BUMDes managers in carrying out operational activities and the digitalization process. (Sugiyono, 2021).

This research was conducted at the Village-Owned Enterprise (BUMDes) office in Tanjung Agung Village, East Tanjung Palas District, Bulungan Regency. This location was chosen based on the consideration that the BUMDes represents a business entity in a developing region that is in a transitional phase after obtaining legal entity status. The research period lasted four months, from January 2026 to February 2026, encompassing pre-fieldwork, field data collection, analysis, and the preparation of the research report. (Sugiyono, 2014).

The object of this research is the ongoing business operational processes and digitalization efforts that have been or will be implemented by the Village-Owned Enterprise (BUMDes). Meanwhile, the research subjects were determined using a purposive sampling technique, namely the deliberate selection of informants based on the consideration that they have knowledge and direct involvement in the issues studied. Key informants in this study include the Director of the BUMDes as the person responsible for operations, the Secretary or Admin as the technical administrative implementer, and the Village Head as the party responsible for strategic policy-making and oversight.

The data used in this study comprises primary and secondary data. Primary data was obtained directly from primary sources through in-depth interviews with informants regarding the internal and external constraints faced, as well as through observations of the Village-Owned Enterprise (BUMDes)'s operational activities. Meanwhile, secondary data was obtained from various relevant official documents, such as the Articles of Association and Bylaws (AD/ART), the previous year's manual financial report, the organizational structure, and the Tanjung Agung Village profile data, which supported the research analysis.

Data collection techniques were carried out through several methods, namely participant observation, semi-structured interviews, and documentation studies. Participatory observation was conducted by directly observing daily activities at the BUMDes to understand the workflow and identify bottlenecks in the operational process. Semi-structured interviews were conducted using an interview guide to gather in-depth information regarding management's perceptions and experiences regarding obstacles to technology adoption. Furthermore, documentation studies were conducted by collecting and analyzing written and digital documents related to the legality, administration, and performance aspects of the BUMDes business.

The data analysis in this study was conducted qualitatively, referring to the Miles and Huberman model, which includes three main stages that occur simultaneously: data reduction, data presentation, and conclusion drawing. The data reduction stage is carried out by sorting and simplifying the raw data obtained from the field, so that only data relevant to the research focus is retained. Next, the reduced data is presented in the form of descriptive narratives and flowcharts to facilitate understanding of the problem patterns that occur. The final stage is drawing conclusions, namely formulating key findings related to the dominant factors that hinder the operation and digitalization of BUMDes, and conducting verification to ensure the validity of the research results.

In order to limit the scope of the research and maintain focus, operational definitions are used as a reference for analysis. Operational barriers in this study are defined as technical and non-technical obstacles that disrupt the efficiency of the BUMDes workflow after obtaining legal entity status, which are characterized by indicators such as unclear standard operating procedures (SOPs), the existence of duplicate human resource positions, and errors in stock and financial recording. Meanwhile, BUMDes digitalization is defined as the process of adopting information technology to transform manual work systems into digital ones to increase efficiency and added value, with indicators including hardware availability, the level of digital literacy of managers, and the use of applications for recording transactions and social media to support business activities.

### **III. RESULTS AND DISCUSSION**

#### **Overview of Research Object**

Based on observations and documentation studies, the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village is a village business entity that has obtained legal status and operates several business units focused on meeting the needs of the local community. Structurally, the BUMDes has an organization consisting of a director, a secretary, and several operational officers. However, in practice, limitations in the division of duties have been identified, leading to overlapping positions, particularly in the administration and finance departments.

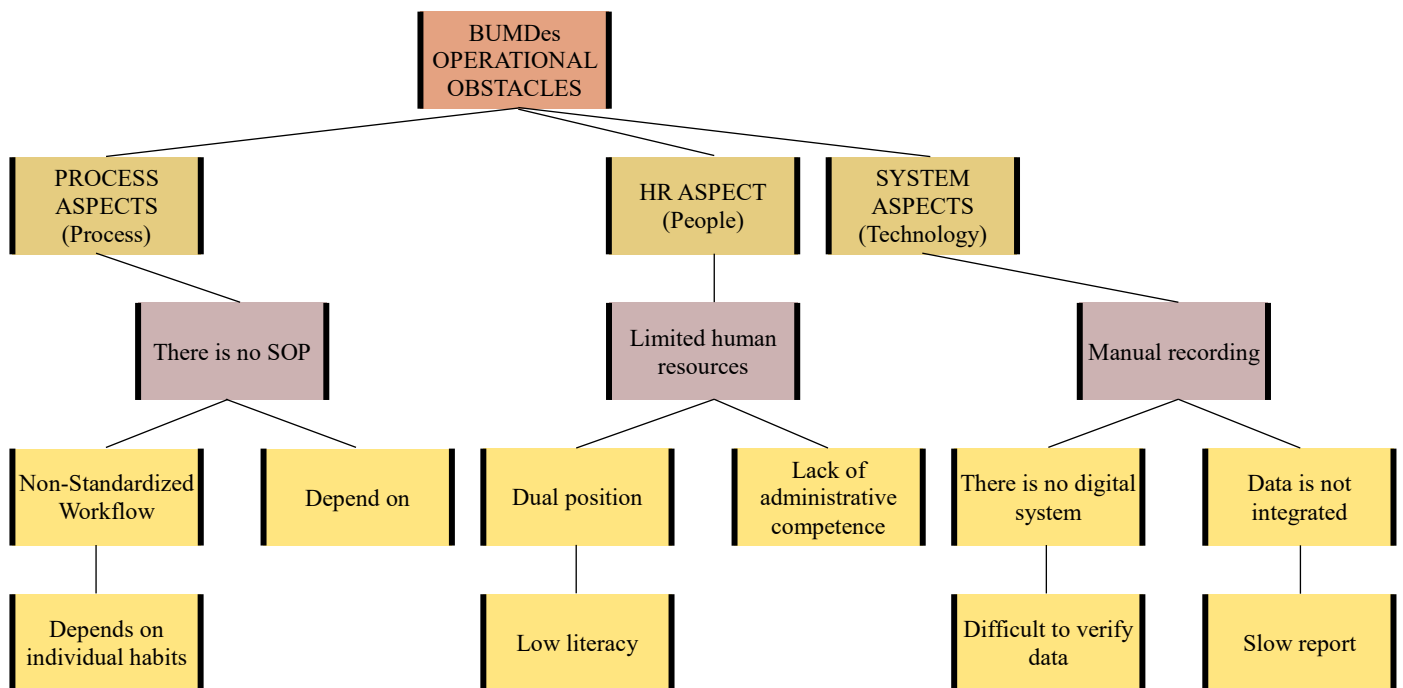
From an operational perspective, business activities are still dominated by manual systems, including transaction recording, inventory management, and financial reporting. The use of digital technology remains very limited and has not been integrated into standardized work systems. This situation provides important background for understanding the various obstacles faced by village-owned enterprises (BUMDes) in improving their operational performance after obtaining legal entity status.

#### **Factors Inhibiting the Operational Effectiveness of BUMDes**

Based on in-depth interviews with key informants and supported by direct field observations, several dominant factors were identified that significantly hamper the operational effectiveness of the Tanjung Agung Village-Owned Enterprise (BUMDes). One of the main factors at the root of the problem is the lack of a clear, systematic, and well-documented Standard Operating Procedure (SOP). This absence of an SOP causes all operational activities to proceed without standard guidelines that can serve as a common reference. As a result, work processes tend to depend on the individual habits of each manager, ultimately leading to inconsistencies in task execution. This condition not only impacts the quality of service to the community but also has the potential to lead to errors in business management, due to the lack of standards that regulate the workflow in a structured and measurable manner. (Rosmayati & Maulana, 2024).

In addition to procedural issues, limited human resources also pose a significant obstacle to the smooth operation of Village-Owned Enterprises (BUMDes). Based on field findings, the limited number of administrators leads to multiple roles, where one individual must simultaneously perform more than one function, such as managing both administration and finances. This situation results in a disproportionate workload and reduces the level of focus and accuracy in carrying out tasks. Consequently, work efficiency is low and the risk of errors, particularly in recording financial transactions and managing inventory, is increased. This is reinforced by observations that show discrepancies between physical stock data and available records, indicating weak internal recording and oversight systems. (Subekti & Parlinah, 2009).

Operational constraints are also influenced by the suboptimal implementation of internal control systems in the management of Village-Owned Enterprises (BUMDes). The current control system is still rudimentary and unable to guarantee comprehensive data accuracy and reliability. The manual recording process is a major contributing factor to the difficulty in quickly and accurately verifying data. Furthermore, limited use of information technology slows down financial reporting and makes it less responsive to managerial information needs. This results in low levels of transparency and accountability in financial management, which ultimately impacts stakeholder trust in the performance of Village-Owned Enterprises (BUMDes).



**Chart 1. Factors Inhibiting BUMDes Operations**

The main impact on the operations of the Tanjung Agung Village-Owned Enterprise (BUMDes) indicates the existence of quite serious and interrelated problems. Work inefficiency is one of the most obvious consequences, where non-standardized operational processes cause activities to run slower and less optimally. Furthermore, discrepancies between stock data and financial records often occur due to the manual recording system and reliance on individual habits, increasing the potential for errors. The high rate of human error is also a significant problem, particularly in the administration and data management processes, which ultimately impacts the organization's suboptimal performance. Furthermore, this condition contributes to low transparency in financial and operational management, resulting in less reliable information. As a result, the decision-making process becomes inaccurate due to the lack of valid and real-time data, ultimately hampering the overall development and professionalism of the BUMDes.(Maulana, 2023).

These findings indicate that the operational obstacles encountered at the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village are not merely technical in nature, but also reflect more fundamental issues in the managerial and organizational governance aspects. The absence of a standardized system, limited human resource capacity, and weak internal control systems are interrelated and mutually reinforcing factors that hamper operational effectiveness. Therefore, improvement efforts are needed that do not focus solely on one aspect, but rather encompass a comprehensive overhaul of the BUMDes' management system and organizational structure to enable it to operate more professionally and sustainably.

### **Obstacles in Adopting BUMDes Digitalization**

The research results show that the level of digitalization adoption in the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village is still relatively low and has not yet become an integral part of the current operational system. This condition reflects a gap between the demands of digital transformation and the organization's internal readiness. One of the main obstacles identified is limited digital literacy among BUMDes managers. Based on interviews, most managers do not yet have adequate skills in operating digital software or applications, particularly those related to financial recording, data management, and system-based

administration. This low level of understanding not only hinders the process of technology adaptation but also creates resistance to change. Digital technology is often perceived as complex, difficult to use, and potentially error-prone, so managers tend to maintain manual work methods that are considered safer and more familiar. (Maulana & Rosmayati, 2024).

In addition to human resources, limited technological infrastructure is also a significant obstacle to the digitalization process. Observations and interviews indicate that the availability of supporting devices such as computers, laptops, and internet access remains inadequate. In some cases, administrative activities still rely on personal devices belonging to administrators, which generally have limited specifications and are not designed to support organizational-scale data management. This situation results in the absence of a centralized data storage system, resulting in information being scattered and difficult to access collectively. Furthermore, limited and unstable internet access also hinders the implementation of online-based applications, which should improve work efficiency and speed. (Usu, 2009).

Another equally significant obstacle is the lack of digital systems or applications that meet the needs and capacities of village-owned enterprises (BUMDes). Managers tend to lack sufficient knowledge or resources to select appropriate technology, both in terms of cost, ease of use, and suitability for the type of business they operate. Furthermore, the lack of mentoring or training from relevant parties, such as local governments or supporting institutions, hinders the technology adoption process. As a result, digitalization has not been strategically planned, remaining merely a discourse without concrete implementation on the ground.

These findings indicate that the digitalization challenges at the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village are not solely related to technology availability but also reflect a low level of organizational e-readiness for digital transformation. This readiness encompasses various dimensions, from human resource competency and infrastructure availability to policy support and strategic planning. Without adequate preparedness, digitalization efforts have the potential to fail or not significantly impact operational performance. Therefore, a comprehensive and phased approach is needed to encourage the digital transformation of BUMDes, ensuring effective and sustainable technological adaptation.

### **Operational Barriers and Lack of Digitalization on Managerial Performance**

Operational constraints and the low level of digitalization occurring at the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village have been shown to have significant implications for the organization's overall managerial performance. One of the most obvious impacts is the decline in the quality of decision-making by managers. Based on field findings, the limited availability of accurate, structured, and real-time data makes it difficult for managers to conduct comprehensive business analyses. The information used as the basis for decision-making is often outdated and poorly verified, potentially resulting in inaccurate decisions. Under these conditions, strategic planning is suboptimal because it is not supported by valid data relevant to the actual business conditions. (Maulana & Rosmayati, 2020).

Furthermore, delays in the preparation of financial reports also have significant implications that impact managerial performance. The manual recording process results in longer financial data processing times and is prone to errors. Consequently, the resulting financial reports often do not reflect real-time financial conditions and are less accurate. This directly impacts the organization's low level of accountability, as the reports presented cannot be fully accounted for transparently. This situation has the potential to create distrust from various parties, both internally, such as the BUMDes management itself, and externally, such as the village government and the community as stakeholders. Yet, as an entity with legal status, BUMDes is required to uphold the principles of transparency and accountability in all its management activities. (Rizan et al., 2023).

Operational constraints and limitations in digitalization also impact the limited business development opportunities available to BUMDes. Without adequate digital system support, BUMDes' ability to improve operational efficiency is severely limited. Manual business processes tend to be time-consuming, inflexible, and difficult to scale. Furthermore, conventional marketing activities limit BUMDes' market reach to the local environment, thus limiting opportunities to reach a broader market through digital platforms. This hinders potential business growth, despite the potential for further development.(Ansar, 2020).

These findings indicate that operational obstacles and failures in digitalization adoption have a systemic impact on the managerial performance of village-owned enterprises (BUMDes). This impact is felt not only in the technical aspects of operations but also affects overall management functions, from planning, organizing, implementing, and controlling. Therefore, comprehensive and integrated improvement efforts are needed to address these issues, so that BUMDes can transform into more professional, efficient, and adaptive business entities to technological developments in the digital era.

### **Synthesis of Discussion**

The research results show that operational barriers and the low level of digitalization in the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village are closely related, forming a complex cycle of problems that reinforce each other. Limited human resources, both in terms of quantity and competence, as well as the absence of standard operational systems such as Standard Operating Procedures (SOPs), have led to the organization's low readiness to adopt digital technology effectively. This condition means that the BUMDes does not yet have a strong enough foundation for digital transformation, so that any efforts undertaken tend to be unsustainable and not integrated with actual operational needs. Furthermore, the minimal implementation of digitalization further exacerbates existing operational problems, such as work inefficiency, slow administrative processes, and low data accuracy. As a result, the BUMDes is trapped in a cycle of problems that is difficult to break without systematic intervention.(Maulana, 2020).

These findings indicate that digital transformation cannot be implemented partially or solely focused on technology procurement. Rushing digitalization without adequate internal preparedness can potentially lead to failure and resistance from management. Therefore, the initial step is to make fundamental improvements to operational management, including developing clear standard operating procedures (SOPs), dividing tasks proportionally, and increasing human resource capacity through training and mentoring. With a structured operational system, the digitalization process will be more easily integrated into existing business activities.(Darudiato, 2011).

Effective digitalization can only be realized if supported by an adequate level of organizational readiness (e-readiness), which encompasses several important aspects: human resource competency, technological infrastructure availability, and transparent and accountable organizational governance. These three aspects must work synergistically for digital transformation to have a real impact on improving the operational and managerial performance of BUMDes. Without a balance between technological aspects and organizational readiness, digitalization will simply be a formality without providing significant added value.(Widijawan, 2012).

Thus, an integrated and sustainable approach is needed to design future BUMDes development strategies. This approach must combine operational system improvements with the gradual and adaptive implementation of digital technology, tailored to local conditions. The strategy should not only be short-term oriented but also consider long-term business sustainability. Through structured and comprehensive steps, BUMDes is expected to emerge

from the cycle of existing problems and develop into a professional, efficient village business entity capable of competing in the digital economy era.

#### **IV. CONCLUSION**

Based on the research results, it can be concluded that the operational effectiveness of the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village after its legal entity status still faces various complex and interrelated obstacles. The main inhibiting factors include the lack of a standard operating procedure (SOP), limited human resource capacity characterized by dual positions and low administrative competency, and a weak internal control system due to the continued use of manual recording methods. Furthermore, the low level of digitalization adoption is caused by limited digital literacy, minimal technological infrastructure, and the absence of a system that meets organizational needs. These conditions have resulted in poor decision-making quality, delays in financial reporting, and limited business development. Thus, operational obstacles and low digitalization have been proven to have direct implications for the overall managerial performance of the Village-Owned Enterprise (BUMDes).

Based on the research findings, it is recommended that the Village-Owned Enterprise (BUMDes) in Tanjung Agung Village undertake gradual and integrated improvements, starting with the development and implementation of Standard Operating Procedures (SOPs) as a basis for more structured business management. Furthermore, human resource capacity building through administration and digital literacy training is necessary to enable managers to adapt to the use of technology. Procurement of supporting infrastructure, such as computers and internet access, is also a priority to support the digitalization process. Furthermore, the BUMDes is expected to begin adopting a simple information system tailored to the organization's needs and capabilities, thereby improving data efficiency and accuracy. The village government and related parties are also expected to provide ongoing support and guidance to ensure the digital transformation process runs optimally and sustainably.

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