

Mentoring for the Revitalization of Village-Owned Enterprises Real Work in Efforts to Improve Community Welfare in Salimbatu Village, Tanjung Palas Tengah District, Bulungan Regency

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Abstract.

As a village economic institution, the Village-Owned Enterprise (BUMDes) has a very important role in advancing the village economy and community welfare, but what happens if the BUMDes institution is inactive, as experienced by BUMDes Karya Nyata in Salimbatu village, this BUMDes has been inactive since 2022 due to a lack of human resource capacity and administration.. This study aims to determine the effectiveness of BUMDes mentors in efforts to revitalize the Karya Nyata Village-Owned Enterprise (BUMDes), to improve the welfare of the community in Salimbatu village. This mentoring is carried out by PT. Pesona Khatulistiwa Nusantara (PT PKN), as one of the Community Empowerment Programs (CEP) by involving students mentored by PT PKN to become BUMDes mentors through the MBKM program "Building a village" initiated by PT PKN. This study uses an action research method, research methods that function to help the implementation of work to be more effective and efficient are action research methods (action research), research and development (R&D) and operations research (operations research). The action research method is a research method used to test, develop, discover and create new actions, so that these actions can be applied in work, so the work implementation process will be easier, faster, and the results will be more effective.

Keywords: *Mentoring, Revitalization, Welfare, BUMDes.*

I. INTRODUCTION

The issuance of Law No. 6 of 2014 concerning Villages and Government Regulation No. 11 of 2021 concerning the Establishment, Development, and Management of Village-Owned Enterprises (BUMDes) provides a legal basis for village governments to improve the economic welfare of village communities. The main objective of this policy is to increase sustainable and continuous economic activity in villages (Hukum et al., 2013). Although the government has launched various rural economic development programs, such as the Village Cooperative and My Village Fund, the results have not been optimal because they have not met the expectations of the government and village communities (Hendraningrum et al., 2022).

The development of village-owned enterprises (BUMDes) often faces various challenges, such as difficulty accessing capital and loans, taxes and levies, and suboptimal business operations. Furthermore, assistance to BUMDes, transformation, and integration are also issues that must be addressed (Abdurrohman et al., 2021). In this regard, a more strategic and targeted strengthening strategy is needed to develop BUMDes in line with the provisions of the Village Law and related regulations, thereby increasing their effectiveness and impact on village communities.

In developing a Village-Owned Enterprise (BUMDes), an effective business management system plays a crucial role. According to Irwan Kurniawan Soetijono (2019), good business management can help BUMDes develop their businesses. However, several challenges remain, such as improving the organizational structure, enhancing the quality of

human resources, and improving organizational systems (Lilis Sulistiyani, 2022). Furthermore, identifying village potential and determining the appropriate business type are also challenges that must be faced by village communities and village officials.

Village-Owned Enterprises (BUMDes) management can encompass various activities aimed at improving the welfare of village communities. Examples include agricultural and agricultural product processing, waste management, and the formation of fruit and vegetable processing industry groups. Furthermore, BUMDes can form groups in other sectors, and even manage village assets to increase village income. Thus, BUMDes has significant potential to improve the welfare of village communities through various activities aimed at increasing income and improving the quality of life.

To strengthen village existence, the central government needs to prioritize effective economic empowerment policies. One strategy that can be implemented is the development of Village-Owned Enterprises (BUMDes), designed to organize and institutionalize the economic activities of village communities. With management entirely carried out by the village community itself, BUMDes can be a catalyst for improving the village economy and optimizing local potential. Based on the principle of "from the village, by the village, and for the village," BUMDes serves as a platform for community economic activities aimed at improving village economic welfare through independent, community-based management.

The presence of companies in Salimbatu Village has a significant impact on the local community and environment. In recent decades, there has been a paradigm shift in how companies view their social and environmental responsibilities. Previously focused solely on profits, companies are now beginning to consider the social and environmental impacts of their operations. The concept of Corporate Social Responsibility (CSR) has become an integral part of corporate business strategies. This change is driven by the demands of modern society, which is increasingly aware of the importance of companies' role in solving social and environmental problems.

Increasing public and consumer awareness of social and environmental issues is driving companies to integrate CSR. Since the enactment of Law No. 40 of 2007 concerning Limited Liability Companies, companies have been required to carry out their social responsibilities. The implementation of CSR has become increasingly important, especially for companies whose locations directly impact the surrounding community. Violations of social responsibility principles can result in strict sanctions. (Hayati, 2022).

In response to this, PT PKN has implemented sound Community Empowerment (CEP) planning and implementation to improve the welfare of rural communities. PT PKN is a coal mining company holding a Generation III Coal Mining Business Work Agreement (BKP2B). PT PKN obtained an operational permit from February 15, 2009, to February 14, 2039.

In an effort to improve the welfare of rural communities through the Community Empowerment Program, PT PKN initiated the MBKM program "Building Villages". The Independent Learning and Independent Campus (MBKM) program is an initiative of the Ministry of Education, Research, and Technology (Kemdikbudristek) aimed at improving the quality of higher education in Indonesia through student competency development. One important component of this program is internships that allow students to apply theoretical knowledge and skills in real-world contexts. To increase human resource capacity in Bulungan Regency and as one of the company's Community Empowerment Programs (CEP), PT PKN initiated the MBKM program for fostered students to participate in internships in PT PKN's Community Development department.

In an effort to improve the welfare of the community, the Salimbatu Village Government together with PT Pesona Khatulistiwa Nusantara revitalized the Karya Nyata Village-Owned Enterprise. The revitalization of the Village-Owned Enterprise was carried out after mentoring by PT Pesona Khatulistiwa Nusantara on April 30, 2024, as an effort to implement the

company's Community Empowerment Program by involving students as BUMDes mentors. This study aims to determine the role of mentors in efforts to revitalize the Karya Nyata BUMDes in Salimbatu village.

II. RESEARCH METHOD

In conducting research on the Revitalization Assistance of Village-Owned Enterprises (BUMDes), the research method used by the author is action research. Neumen (2003), states that action research is a type of applied research that aims to facilitate social change or socio-political goals. Maurice Taylor (2005), states that action research is practical research (or action determination) based on research. Therefore, the chosen action has been proven through research. The term action resulting from research is used as an effort to improve the quality of the organization and its performance. Furthermore, action research is stated as a study of a social situation, by looking at improving the quality of the actions given in that social situation. The study is conducted to find an accurate picture of the initial situation and provide actions to improve the quality of the social situation.

It is further stated that action research is not a library research that studies an interesting topic, nor is it research to solve problems, but rather research to discover knowledge about how to make improvements. Action research is not research on people, or seeking information to obtain the right answer. Action research involves workers/participants to improve skills, techniques and strategies, in this case the researcher is directly involved as a participant who directly provides assistance in the BUMDes revitalization process. Action research is not research to learn why we do something, but rather how to do something better.

III. RESULTS AND DISCUSSION

In an effort to improve community welfare and strengthen the village economy, the Bulungan Regency Government initiated the establishment of Village-Owned Enterprises (BUMDes) in 2016. As part of this effort, the Regional Government has held various training programs aimed at improving the capacity and capabilities of BUMDes administrators and strengthening the management of BUMDes in Bulungan Regency. However, despite these efforts and training programs, BUMDes in Bulungan Regency have not been able to operate optimally and effectively as expected by the community. One example that demonstrates this is the BUMDes in Salimbatu Village, which has been inactive since 2021 due to irresponsible management by the management. This condition indicates that several obstacles and challenges remain that need to be addressed in efforts to strengthen and optimize BUMDes in Bulungan Regency, so that they can operate effectively and efficiently in supporting community welfare and the village economy. Therefore, further evaluation and analysis are needed to identify the exact causes of this condition and find appropriate solutions to overcome the problems experienced by BUMDes in Bulungan Regency.

The existence of a Village-Owned Enterprise (BUMDes) is an important consideration in channeling village community initiatives, developing village potential, managing and utilizing the potential of village natural resources, and optimizing human resources (villagers) in its management. Furthermore, BUMDes also allows for capital participation from the village government in the form of financing and village assets that are handed over to be managed as part of the BUMDes. However, in its implementation, the BUMDes in Salimbatu Village has not been able to run as expected. BUMDes Salimbatu was established in 2016 and received capital participation from the village government of Rp 50,000,000 in 2017. Unfortunately, in 2021, BUMDes Salimbatu experienced failure in its implementation. This failure was influenced by several factors, including the lack of capacity of BUMDes management and errors in business planning that did not use proper analysis. This indicates that several obstacles

and challenges remain that need to be overcome in efforts to strengthen and optimize BUMDes in Salimbatu Village.

The inactivity of the Salimbatu Village-Owned Enterprise (BUMDes) has become a serious concern for PT PKN, so the company took the initiative to provide assistance to help restore BUMDes' operational activities. On Wednesday, March 20, 2024, PT PKN visited the Salimbatu Village Office to meet with the Village Head and the Chairperson of the Village Consultative Body (BPD), to discuss the assistance plan. The result of the discussion was an agreement that PT PKN was granted permission to provide assistance to BUMDes Salimbatu by the Village Head and the Chairperson of the BPD.

Figure 1. Discussion on BUMDes mentoring with the Village Head and BPD Chair.



Identify conditions and problems

In the mentoring process carried out by PT PKN, the next stage carried out was an analysis of the problems experienced by BUMDes Salimbatu using the Aspect of 5 Main Result Areas (5BHP) method. This method was chosen because it can help identify and analyze the problems faced by BUMDes Salimbatu from various aspects, so that it can obtain a comprehensive picture of the conditions and problems experienced by BUMDes Salimbatu. From the following analysis results, the condition of BUMDes Salimbatu before there was mentoring based on Aspect 5 BHP:

Table 1. Condition of BUMDes before mentoring

No	Aspects analyzed	Status			Information
		Done	Process	Not Yet	
1.	Organization				
1.1	Have adequate management			✓	As of April 2024, BUMDes Salimbatu still had administrators but they were not active in carrying out their responsibilities.
1.2	Authorities and responsibilities are written in the Village Regulation and Articles of Association/Bylaws			✓	BUMDes Karya Nyata does not have Village Regulation and Articles of Association documents
1.3	BUMDes management has Articles of Association/Bylaws			✓	BUMDes does not yet have Articles of Association/Bylaws
1.4	BUMDes holds management meetings at least once every 6 months			✓	BUMDes is inactive and there are no management meetings
1.5	Management meetings are held in accordance with the Articles of Association			✓	BUMDes does not yet have Articles of Association/Bylaws that regulate authority and responsibility
2.	Administration				

No	Aspects analyzed	Status			Information
		Done	Process	Not Yet	
1.	Organization				
2.1	BUMDes has an organizational administration book			✓	BUMDes does not have an administration book because it is not active
2.2	The book is filled in and completed correctly			✓	BUMDes does not yet have an administration book
2.3	Incoming and outgoing letters are recorded and documented			✓	BUMDes is in inactive status so there is no recording of incoming/outgoing letters
2.4	BUMDes financial transactions are recorded			✓	Previously, BUMDes had financial reports but they were invalid because there was no accountability from the management.
2.5	BUMDes reports on activities and finances once a year			✓	BUMDes has never done financial reporting
3.	Capital				
3.1	BUMDes gets capital from the village government	✓			In 2017, BUMDes received investment from the Village Government worth 50,000,000, and in 2018 it was 11,200,000, but these funds were not accounted for by the previous BUMDes management.
3.2	BUMDes obtains capital from banks or third parties	✓			In 2018, BUMDes received business capital from a third party (PT PKN), but the previous BUMDes management did not account for it.
4.	Productive Business				
4.1	BUMDes has a business			✓	Previously, BUMDes had a business but it is no longer running because it was not accounted for by its management.
4.2	Every business has a written business plan			✓	The business that was previously run did not have a written business plan and the business was no longer running.
4.3	The business plan is approved by the BUMDes management			✓	Previously, the business plans carried out by BUMDes did not go through the Village Deliberation, only through agreements from the management.
4.4	Business implementation according to plan			✓	BUMDes has a business that is being run but is not in accordance with the plan, and is not even accounted for by the previous BUMDes management.
4.5	The business you run provides profits			✓	The business run by the previous BUMDes management provided profits but its financial condition was not accountable.
4.6	Has contributed to PADes			✓	BUMDes has never contributed to providing PADes
5.	Network and level of acceptance				
5.1	The existence of BUMDes was well received by the	✓			The level of trust of the village government and village institutions in BUMDes can be said to be low due to

No	Aspects analyzed	Status			Information
		Done	Process	Not Yet	
1.	Organization				
	Village Government and other Village Institutions.				the actions of the previous BUMDes management who were not transparent in carrying out BUMDes activities.
5.2	BUMDes builds partnerships with parties outside the village in writing			✓	BUMDes does not have a written partnership with any party
5.3	Is the partnership working and mutually beneficial?			✓	BUMDes does not form partnerships

From the assessment results based on the 5 BHP aspects in the table above, it can be concluded that BUMDes Salimbatu is in inactive status.

Revitalization of BUMDes

On April 30, 2024, PT PKN together with the Village Government and the Salimbatu Village Institution held a Village Deliberation (Musdes) attended by various elements of the community, including the RT Head, village facilitators, community representatives, traditional leaders, the TNI, and the Polri. In the Musdes, the revitalization of the Salimbatu BUMDes and the replacement of the previous BUMDes management with new management were discussed. The results of the Musdes were agreed upon by Hari Sabarno as the Director of the Salimbatu BUMDes for the 2024-2029 period. The Head of Salimbatu Village, Asnawi, on that occasion stated that the revitalization of the BUMDes was a collective effort to improve the village economy through the BUMDes. Thus, it is hoped that the Salimbatu BUMDes can operate effectively and efficiently in supporting the welfare of the village community.



Figure 2. Village Deliberation for Revitalization of Salimbatu BUMDes

BUMDes Administration

The next step in the mentoring process is to complete the administration of the Salimbatu BUMDes, which includes the preparation of the Articles of Association (AD), Bylaws (ART), Minutes of the Village Consultative Meeting (Musdes), Village Regulations (Perdes), Village Head Regulations (Perkades), and the BUMDes Work Program. In this mentoring process, the BUMDes management plays an active role in helping complete the BUMDes administration, thereby increasing the management's understanding and capacity in BUMDes management. After completing the BUMDes administration, the second Musdes was held on October 9, 2024, which aimed to discuss and finalize all the administration that had been made. Through various discussions and revisions, the BUMDes administration was agreed upon and signed by the Village Head and Village Secretary at the second Musdes. Thus, the Salimbatu BUMDes administration is complete and valid, so it can serve as the basis for BUMDes management.



Figure 3: The second village meeting discussed the

BUMDes legal entity

The approved BUMDes administrative documents can then be used to submit a BUMDes General Legal Administration (AHU) application. The BUMDes AHU is a strong legal basis for BUMDes to operate legally. The AHU or Legal Entity Deed obtained by BUMDes is very important because it serves as a strong legal basis for running a business legally. The existence of the BUMDes AHU can help improve the welfare of village communities. The rights to trademarks owned by BUMDes can increase protection of product identity. If developed optimally, the brand can increase the product's trade value and attract investors. Salimbatu BUMDes obtained the AHU on November 26, 2024, registration of the BUMDes AHU is done online through the BUMDes.kemendes.go.id website. which can then be used to register the BUMDes Business Identification Number (NIB).



Figure 4. AHU Document of Salimbatu BUMDes

BUMDes Business Permit

The Head of the Village, Disadvantaged Regions, and Transmigration Development and Information Agency (BPI Kemendes PDDT) Ivanovich Agusta explained that the NIB is a valuable business permit identity for BUMDes to access various formal activities. Therefore, BUMDes Salimbatu needs to register its NIB. NIB registration is done online through the oss.go.id website. The following types of BUMDes businesses will be registered as already registered in the AHU BUMDes:

Table 2. Types of BUMDes businesses

No.	KBLI Code	KBLI Title
1.	50112	Domestic Sea Transportation for Passengers
2.	38110	Collection of Non-Hazardous Waste and Garbage
3.	41018	Construction of Entertainment and Sports Buildings
4.	41014	Shopping Building Construction
5.	35302	Ice Production
6.	03131	Offshore Fishing Services

No.	KBLI Code	KBLI Title
7.	03243	Post-Harvest Services for Freshwater Fish Cultivation
8.	56210	Catering Services for a Specific Event (Event Catering).
9.	56290	Provision of Catering Services for a Certain Period
10.	47772	Retail Trade of LPG Gas
11.	11050	Retail Trade of LPG Gas
12.	91029	Other Cultural Tourism
13.	01630	Post-Harvest Services

BUMDes NIB registration is carried out periodically, this is because some BUMDes businesses require an environmental permit with a 90-day working period after registration. However, there are two types of BUMDes businesses that have already obtained an NIB status. The following are the types of BUMDes businesses with an issued NIB status:

Existing condition of BUMDes

Table 3. Types of BUMDes businesses with published NIB status

No.	Kode KBLI	Judul KBLI	Lokasi Usaha	Tingkat Risiko	Perizinan Berusaha		
					Jenis	Status	Keterangan
1	03243	Jasa Pasca Panen Budidaya Ikar Air Tawar	JL. Datu Iqro RT. 010, Desa/Kelurahan Salimbatu, Kec. Tanjung Palas Tengah, Kab. Bulungan, Provinsi Kalimantan Utara Kode Pos: 77216	Menengah Rendah	NIB	Terbit	-
					Sertifikat Standar	Terbit	-
2	38110	Pengumpulan limbah dan sampah tidak berbahaya	JL. Salimbatu Tanjung Selor, Desa/Kelurahan Salimbatu, Kec. Tanjung Palas Tengah, Kab. Bulungan, Provinsi Kalimantan Utara Kode Pos: 77216	Menengah Rendah	NIB	Terbit	-
					Sertifikat Standar	Terbit	-

For approximately eight months of mentoring, Salimbatu BUMDes has experienced good and positive improvements, this can be assessed using Aspect 5 BHP, the following is the condition of Salimbatu BUMDes after mentoring based on Aspect 5 BHP:

Table 4: Condition of BUMDes after mentoring

No	Aspects analyzed	Status			Information
		Done	Process	Not Yet	
1.	Organization				
1.1	Have adequate management	✓			On April 30, 2024, PT. PKN and the Village Government revitalized the BUMDes through a Village Deliberation to appoint new BUMDes management and dismiss the previous BUMDes management.
1.2	Authorities and responsibilities are written in the Village Regulation and	✓			PT. PKN and the village government drafted the Village Regulation (Perdes) and Articles of Association (AD/ART). These documents were agreed upon and signed during the second Village

No	Aspects analyzed	Status			Information
		Done	Process	Not Yet	
1.	Organization				
	Articles of Association/Bylaws				Deliberation (Musdes) on October 9, 2024.
1.3	BUMDes management has Articles of Association/Bylaws	✓			After providing assistance and collaborating with the Village Government, DPMD and the Ministry of Villages as well as community representatives, BUMDes Karya Nyata now has Articles of Association/Bylaws that comply with the Ministry of Villages regulations.
1.4	BUMDes holds management meetings at least once every 6 months	✓			BUMDes Karya Nyata currently has Articles of Association (AD/ART) which are a commitment of the management to hold a management meeting once a semester.
1.5	Management meetings are held in accordance with the Articles of Association	✓			During the mentoring process in the development of the new BUMDes, we have held 2 management meetings through the Musdes including discussions on the AD/ART.
2.	Administration				
2.1	BUMDes has an organizational administration book	✓			After the revitalization of BUMDes Salimbatu, it now has complete administration books, has AHU and NIB.
2.2	The book is filled in and completed correctly	✓			The BUMDes administration book is filled in and completed properly and correctly.
2.3	Incoming and outgoing letters are recorded and documented		✓		Currently, BUMDes Salimbatu is still in the process of establishing a business, and has not yet passed all phases of activities such as correspondence.
2.4	BUMDes financial transactions are recorded		✓		After revitalizing the new BUMDes, BUMDes Karya Nyata has not yet made any financial transactions, so it has not recorded its finances.
2.5	BUMDes reports on activities and finances once a year		✓		Currently, BUMDes is still in the business establishment stage so it has not yet prepared financial reports.
3.	Capital				
3.1	BUMDes gets capital from the village government	✓			BUMDes already has a work program that has gone through a business feasibility analysis and AD/ART that regulates the duties and authorities of the management, but in 2024 the Village Government has not been able

No	Aspects analyzed	Status			Information
		Done	Process	Not Yet	
1.	Organization				
					to include capital for business activities this year, and the plan is that in 2025 the Village Government will make a capital contribution of ± 100,000,000
3.2	BUMDes obtains capital from banks or third parties	✓			In 2018, BUMDes received business capital from a third party (PT PKN), but was not accounted for. Currently, BUMDes is in the process of submitting a capital participation proposal to PT PKN.
4.	Productive Business				
4.1	BUMDes has a business	✓			BUMDes has a business that is written in the Articles of Association and Work Program, but this business plan has not been realized because it has not received business capital.
4.2	Every business has a written business plan	✓			Every business listed in the Work Program already has a written business plan.
4.3	The business plan is approved by the BUMDes management	✓			The BUMDes Karya Nyata Work Program was agreed upon and signed through the Musses held on October 9, 2024.
4.4	Business implementation according to plan		✓		BUMDes is still in the business planning process, not yet at the business implementation stage because it does not have business capital, however BUMDes already has a business feasibility analysis written in the Work Program document.
4.5	The business you run provides profits		✓		BUMDes has not yet started implementing business activities, so it has not yet provided profits.
4.6	Has contributed to PADes		✓		BUMDes which was revitalized on April 30, 2024 has not yet carried out business activities, however BUMDes has a written plan to be able to contribute to PADes after successfully running the business.
5.	Network and level of acceptance				
5.1	The existence of BUMDes was well received by the Village Government and other village institutions.	✓			The village government and village institutions also contribute to the BUMDes revitalization process, so this shows that the village government and village institutions support the development of BUMDes.

No	Aspects analyzed	Status			Information
		Done	Process	Not Yet	
1.	Organization				
5.2	BUMDes builds partnerships with parties outside the village in writing	✓			BUMDes has built partnerships with external parties, but partnership activities have not yet been implemented.
5.3	Is the partnership working and mutually beneficial?		✓		BUMDes partnership has not yet provided benefits

Based on the evaluation conducted using 5 fields and 21 indicators, the condition of BUMDes Karya Nyata in Salimbatu village before the mentoring showed that 18 indicators were still in "Not Yet" status and 3 indicators were in "Done" status. However, after the mentoring, the evaluation results showed that 14 indicators were in "Done" status and 7 indicators were in "Process" status. Thus, it can be concluded that BUMDes Salimbatu which was previously inactive has experienced significant development and is currently in "BUMDes Tumbuh" condition, which shows positive progress in the management and development of BUMDes.

IV. CONCLUSION

In an effort to improve the welfare of village communities, BUMDes has a very strategic role. BUMDes can help increase community income through sustainable business management and based on local needs. BUMDes can also help raise public awareness of the importance of sustainable resource management. PT PKN's efforts to provide assistance to BUMDes Salimbatu through the MBKM program brought positive results, BUMDes which was previously inactive has now changed to BUMDes with a growing status. Therefore, based on the results of the assistance carried out by PT PKN through the MBKM program, it can be concluded that the assistance to revitalize BUMDes Salimbatu was declared successful, of course this is inseparable from the involvement of the community who always provide support for the implementation of the program. In implementing CEP, whether carried out by companies or local governments, that conducting a mentoring program will be more effective than simply providing a training program.

V. SUGGESTION

PT PKN's efforts in implementing CEP by assisting the revitalization of BUMDes to improve community welfare have been quite good, as seen from the planning, implementation and results. However, it is important to note that in implementing the CEP program, PT PKN must also be able to encourage local governments to implement CEP well, so that local governments do not abandon their duties, functions and obligations to provide empowerment programs optimally. PT PKN wants to create independent village conditions in the post-mining period that are no longer dependent on the presence of companies in the village, PT PKN as a mining company will have a time to stop production. This also needs to be realized by local governments how to create programs independently without relying on programs provided by companies as village community empowerment.

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