

## Village Owned Enterprises Governance (BUMDes) Based on the Tourism Village Development



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### ABSTRACT

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Tourism villages are suspected of having broad and multiplier effects on the lives of rural communities, including reducing poverty, preventing urbanisation, namely the movement of people from villages to cities, reducing unemployment, increasing the income of rural communities, regions and even countries, preserving the environment, culture local and love the motherland more. To such an extent the positive impact of tourism villages on rural communities has resulted in the attention of the government of the Republic of Indonesia currently being increasingly focused and intense on the development of tourist villages, both in the form of programs and activities as well as allocation of village funds, especially for the development of tourist villages. This study analyses the village-owned enterprises (BUMDes) based on the tourism village development in Samosir North Sumatera. The technique of data analysis used multiple regression analysis. The research result showed that there was a significant and positive contribution between the village-owned enterprises (BUMDes) on the tourism village development in Samosir North Sumatera. There was a contribution between the openness village-owned enterprises model, the transparency village-owned enterprises, accountability village-owned enterprises, fairness village-owned enterprises, independent village-owned enterprises (BUMDes) on the tourism village development in Samosir North Sumatera. The new findings of this research based on the interviews conducted were in addition to governance of openness, transparency, accountability, fairness. The new findings of this research were participation, entrepreneurial, and social capital governance.

## 1. INTRODUCTION

Tourism village development is currently a very important and strategic program to carry out. Several countries, both developed and developing countries have realised the importance of developing the tourism sector and have even made it a leading sector. This is partly due to the positive and promising impact of the tourism sector. Tourism had a broad impact on human life in general, both in villages and cities [1-3].

Tourism villages are a part of tourism. Building tourism villages and tourism villages development had been proclaimed since 2014 by Joko Widodo as a President of Indonesia. Tourism villages will certainly have a double impact on the lives of rural communities, including reducing poverty, preventing urbanisation namely the movement of people from village to cities, reducing unemployment, increasing the income of rural communities, regions and even the country, preserving the environment, local culture and more love about the homeland [4]. There are so many positive impacts from tourism villages for rural communities, resulting in the attention of the government of Indonesia at present being increasingly focused on the tourism villages

development both in the form of programs, activities and projects. But in reality, the tourism village development has not been as expected. Most tourism villages are currently lacking or even not developing for various reasons. Some tourist villages are stagnant. Based on preliminary surveys and interviews conducted in several tourism villages, in Samosir North Sumatera, it appeared that the reason for the decline in the quality and quantity of tourism villages was partly due to the lack of funds for the tourism village development.

In fact, the central government had allocated substantial funds for the tourism village development through village funds sourced from the State Revenue and Expenditure Budget (APBN), which had increased significantly every year. These village funds can be used, among other things, for village-owned enterprises (BUMDes) based on the development of tourism villages coupled with self-funding for tourism villages communities [5].

A village-owned enterprise (BUMDes) is a business entity managed by the village government and community to enhance the community and village income [6]. A village-owned enterprise (BUMDes) is a business entity whose capital is wholly or substantially owned by the village through direct capital participation originating from village assets that are

separated to manage assets, services, and other businesses for the maximum welfare of the village community. The main objectives of village-owned enterprises (BUMDes) are to enhance village economy, optimise village assets, enhance businesses in managing village economic potential (Regulation of Minister of Village, Development of Disadvantaged Regions and Transmigration [7]). Thus, it can be said that village-owned enterprises (BUMDes) are the economic and social pillars of the village to improve the welfare of the village community.

However, based on the preliminary study conducted, it showed that village-owned enterprises (BUMDes) model in the tourism village development has not been maximised. Therefore, the village-owned enterprises (BUMDes) model is very much needed in the tourism village development. This is what underlies the need to conduct the research with the title “Village Owned Enterprises Governance (BUMDes) Based on The Tourism Village Development”.

## 2. LITERATURE REVIEW

A tourist village is the unit of community that has certain boundaries of territory, runs its own government based on full authority and responsibility to manage and regulate its own household based on the tourism potential that exists in the village [8]. Tourism villages as combine attractions, accommodation and tourism equipment that is integrated with the prevailing procedures and traditions of the community [9].

Tourism villages if developed properly and professionally will have a broad impact (multiplier effect) on the lives of rural communities, including reducing poverty, unemployment, creating new jobs, increasing community, village and regional income, preserving the environment, and fostering a sense of love for the nation. Tourist villages have a positive and significant effect on the socio-economic conditions of a community [10]. If managed properly and carried out by innovation, a tourist village will be able to increase tourist visits, people’s income, reduce poverty, create jobs, prevent urbanisation, namely the movement of people from villages to cities.

Tourism villages must refer to the potential of the village, namely excellence, local wisdom that has its own uniqueness and uniqueness that belongs to the village both in terms of natural beauty, art, location, handicraft products and so on so that it becomes a special attraction that will have an impact on tourist visits. Tourism villages have not been developed properly, are not yet innovative and do not have new concepts, nor diversify the products produced by tourist villages so that they do not yet have an attraction for tourists to visit [11].

The development of a tourist village refers to the 3A concept, namely attractions, amenities, and accessibility [12]. Tourist attractions are everything that can be enjoyed by tourists which include questions of what to see, what to do, and what to buy. Amenities are all supporting facilities provided by tourist villages needed by tourists in tourist villages such as toilets, places of worship, parking lots, rest areas and places to eat, lodging, homestays, restaurants and cafes, mini markets, and so on. The more complete the amenities in a tourist village will have an impact on the longer the length of stay of tourists which will have an impact on the more tourists spend their money and vice versa that can be reached when they want to visit a tourist village, including access to information and access to transportation as well as

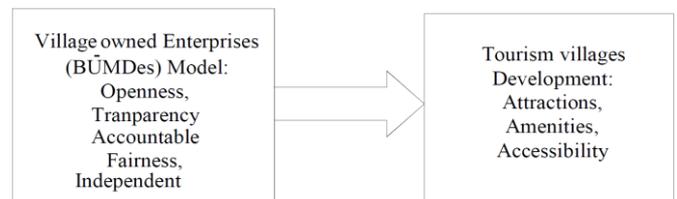
good roads to tourist villages, and directions to tourist villages.

A village-owned business (BUMDes) is a business entity whose capital participation is directly from village assets used to manage businesses and community services and other businesses to improve the welfare of the people in the village. Actually, 7 (seven) the characteristics of economic institutions [13, 14], namely:

- a. Business entities managed jointly.
- b. 51% of business capital comes from the community by investing their capital (shares).
- c. Using a business philosophy in accordance with local culture (local wisdom).
- d. The line of business that is carried out is based on the potential and results of market information.
- e. The business that is run is derived from regional potential and market information.
- f. Improving the welfare of members and the community is a top priority with village policies.
- g. The provincial, district and village governments have the task of facilitating.
- h. Its implementation is overseen by the village government, the village consultative body.

Good corporate governance consists of openness, transparency, the role of directors and stakeholders and others. All activities are aimed at achieving company goals. Corporate governance, responsible managerial behaviour and corporate social responsibility: organisational efficiency versus organisational legitimacy is good corporate governance [14-16]. There were several basic models that must be considered in corporate governance, in this case village-owned enterprises (BUMDes) models namely openness, transparency, accountability, fairness, independent [17].

## 3. METHODOLOGY



**Figure 1.** The variable of research

The method of research was “mix method”, namely using quantitative and qualitative research [18]. First, a quantitative method was carried out, namely examining the contribution of the village-owned enterprises (BUMDes) governance model on the tourism villages development in Samosir, North Sumatera. Second, qualitative research done with interviews, and observation and focus group discussions (FGD). The reason for using the mixed method is to avoid deficiencies in quantitative research methods and qualitative research methods, so it is expected that by using these two research methods, it is hoped that the research results will be better. The population of research were all the management of village-owned enterprises (BUMDes) totaling 14 belonging to the village with 5 (five) administrators namely directors, deputy directors, secretaries, treasurers and heads of business units of village-owned enterprises so that a total of 70 people. The techniques of collected data used were questionnaires, interviews and observation while the techniques of data

analysis quantitative used by multiple regression analysis, while analysis techniques qualitative used by data organisation, reduction and drawing conclusions on the research results. The variable of the research described that was shown in Figure 1.

#### 4. RESULT AND DISCUSSION

The research hypothesis stated that the village-owned enterprises (BUMDes) model had a positive and significant contribution to the tourism village development. The form of the regression equation of the research variable can be shown in the following Table 1.

**Table 1.** The equation regression research variable

$$\hat{Y} = 49.41 + 0.37X$$

|  | Coefficient | Std. Error | t     | Sig. |
|--|-------------|------------|-------|------|
| (Constant)                                 | 49.41       | 7.084      | 6.976 | .000 |
| 1 Village-owned Enterprises (BUMDes) Model | .378        | .024       | .884  | .000 |

The equation regression of the research variable  $\hat{Y} = 49.41 + 0.37X$  shown that an increase in the tourism village development variable will increase village-owned enterprises (BUMDes) model variable, each enhance of one score of the tourism village development was followed by an enhance of 0.37 scores of the village-owned enterprises (BUMDes) model at a constant of 49.41. Furthermore, through ANOVA calculation, Table 2 presented a summary of the results of the calculations.

**Table 2.** The test of significance ANOVA of the regression equation

$$\hat{Y} = 49.41 + 0.37X$$

| Model        | Squares  | Sum | df | Square Mean | F      | Sig. |
|--------------|----------|-----|----|-------------|--------|------|
| 1 Regression | 5353.616 |     | 1  | 5353.616    | 243.51 | .000 |
| Residual     | 1494.970 |     | 68 | 21.985      |        |      |
| Total        | 6848.586 |     | 69 |             |        |      |

a. Predictors: (Constant): Village-Owned Enterprises (BUMDes) (X)  
b. Dependent Variable: The Tourism Village Development (Y)

From Table 2, it could be explained that the coefficient direction regression was obtained for the value of

$$F_{\text{count}}=243.51.$$

When this value was compared with the value of

$$F_{\text{table}} \text{ at } \alpha = 0.01 \text{ at } N=70,$$

It turned out that

$$F_{\text{count}} > F_{\text{table}} \text{ or } 243.51 > 7.12 \text{ at } \alpha = 0.01.$$

The correlation coefficient of the village-owned enterprises (BUMDes) model (X) on the tourism village development (Y) was obtained

$$r_{yx}=0.884.$$

When compared with the rtable value for N = 70, at  $\alpha = 0.01$  it was 0.306, it turned out that

$$r_{\text{count}} > r_{\text{table}} \text{ or } 0.884 > 0.306.$$

Furthermore, the results of testing with the t test, to find out the significance of the correlation coefficient, obtained a tcount or 15.60 > 2.38 so that it could be stated that the coefficient correlation was mean.

Contribution of village-owned enterprises (BUMDes) (X) on the tourism village development variable (Y) was known by squaring the correlation determination coefficient

$$r_{yx}^2 = (0.884)^2 \times 100\% = 78.14\%.$$

It meant that 78.14% of the variation in the development of tourism villages (Y) could be explained by variation in village-owned enterprises (BUMDes) (X), and the remaining 21.86% was determined by other variables.

Based on the calculation results, it could be concluded that the hypothesis Ho was rejected and Ha was accepted, or it could be stated that the village-owned enterprises (BUMDes) had a direct positive and significant influence on the tourism village development of was proven true.

When explored in more depth, to find out which of the indicators of the village-owned enterprises (BUMDes) had a greater influence on the development of tourism villages variable, it could be done by calculating the influence of each indicator from village-owned enterprises (BUMDes) on the tourism village development.

From the result calculation, it was obtained that the contribution of each indicator from the village-owned enterprises (BUMDes) model variable (X) on the tourism village development (Y) was shown in Table 3 below.

**Table 3.** The equations of multiple regression

$$\hat{Y} = 47.51 + 0.37X_1 + 0.49X_2 + 0.35X_3 + 0.36X_4 + 0.33X_5$$

|                     | Coefficient | Std. Error | Beta | t     | sig  |
|---------------------|-------------|------------|------|-------|------|
| (Constant)          | 47.512      | 7.500      |      | 6.335 | .000 |
| Openness (I1)       | .379        | .164       | .226 | 2.311 | .024 |
| 1 Transparency (I2) | .492        | .107       | .293 | 4.611 | .000 |
| Accountability (I3) | .352        | .155       | .211 | 2.280 | .026 |
| Fairness (I4)       | .368        | .138       | .216 | 2.662 | .010 |
| Independent (I5)    | .330        | .148       | .200 | 2.237 | .029 |

a. Dependent Variable: The Tourism Village Development

Based on the calculation results, the influence of the openness village-owned enterprises (BUMDes) model on the tourism village development of was 0.226, the influence of the transparency village-owned enterprises (BUMDes) model was 0.293. The influence of accountability village-owned enterprises (BUMDes) model was 0.211, the influence of fairness village-owned enterprises (BUMDes) model was 0.216, and the influence of independent village owned enterprises (BUMDes) model was 0.200.

Thus, the direct contribution of each village-owned enterprises (BUMDes) model on the tourism village development was shown in the following Table 4.

Based on Table 4, it could be explained from the five models of village-owned enterprises (BUMDes) model that it turned out that the transparency village-owned enterprises (BUMDes) model had a strongest contribution on the tourism village the development followed by openness village-owned enterprises (BUMDes), fairness, accountability and independent of village-owned enterprises (BUMDes) model.

**Table 4.** The direct contribution of village-owned enterprises (BUMDes) on the tourism village development of summary

| Indicators     | Influence Amount | Direct Contribution               | Grade |
|----------------|------------------|-----------------------------------|-------|
| Openness       | 0.226            | $(0.226)^2 \times 100\% = 5.11\%$ | 2     |
| Transparency   | 0.293            | $(0.293)^2 \times 100\% = 8.58\%$ | 1     |
| Accountability | 0.211            | $(0.211)^2 \times 100\% = 4.45\%$ | 4     |
| Fairness       | 0.216            | $(0.216)^2 \times 100\% = 4.67\%$ | 3     |
| Independence   | 0.200            | $(0.200)^2 \times 100\% = 4.00\%$ | 5     |

The study result showed that the transparency model of village-owned enterprises (BUMDes) was a very important contribution to the tourism village development. Transparency had an influence on the implementation of development [19]. It means that the success of village-owned enterprises (BUMDes) on the tourism village development is highly dependent on the transparency model. According to the research results, interviews and focus group discussions conducted, the transparency model of village-owned enterprises (BUMDes) was not optimal yet and needed to be improved. It was stated that the transparency model on the tourism village development made the community and government as well as other stakeholders can find out the history of incoming and outgoing village-owned enterprises (BUMDes) funds in the tourist village development, and all parties will work together in implementing village-owned enterprises (BUMDes) in the development of tourism villages.

There is an effect of transparency on public trust [20]. Every public company was required to carry out transparency as part of good corporate governance. Thus, the research results are supported by statements and other research results [21].

The second model of village-owned enterprises (BUMDes) model was openness of village-owned enterprises (BUMDes) on the tourism village development. The openness model of village-owned enterprises (BUMDes) is important in the tourism village development. There was a strong contribution between openness and satisfaction with co-workers [22]. Individual and group openness has an influence on organisational change [23]. Openness to external sources of knowledge, both through search activities and relationships with external partners in developing new products increases innovation in carrying out certain activities [24]. Thus, the openness of village-owned enterprises (BUMDes) model of new things will increase the tourism village development. Being more open to new things will improve the performance of village-owned enterprises (BUMDes) in the development of tourist villages. Furthermore, the fairness model of village-owned enterprises (BUMDes) on the tourism village development was the third very important element in improving the tourism village development. Fairness is very important in interorganizational relations [25]. The distributive, procedural, and especially interactional justice of leaders is positively related to the criteria of leadership effectiveness [26]. Thus, it can be stated that the fairness model of village-owned enterprises (BUMDes) was also a determining element in the tourist village development. The accountability village-owned enterprises (BUMDes) model was no less important in the tourism village development.

However, it seems that based on the results, it shown most of village-owned enterprises (BUMDes) in Samosir, North Sumatra, have not implemented adequate accountability governance, both vertical and horizontal accountability, which has resulted in BUMDes based on tourism village development in Samosir, North Sumatra, not being maximised. The results of the interviews and focus group discussions conducted concluded that the independent village-

owned enterprises (BUMDes) model was important in improving the development of tourism villages in Samosir, North Sumatra. One of the goals of village autonomy is to create village independence and optimise the role of the village in improving the village economy and sustainable village development [27, 28]. Thus, the village owned enterprises (BUMDes) on the tourism village development starts from transparency, openness, fairness, accountability and fairness.

## 5. CONCLUSIONS

Based on background and the results of the research that had been done, it could be concluded as follows:

- There was a contribution of openness village-owned enterprises (BUMDes) on the tourism village development.
- There was a contribution of transparency village-owned enterprises (BUMDes) on the tourism village development.
- There was a contribution of accountability village-owned enterprises (BUMDes) on the tourism village development.
- There was a contribution of fairness village-owned enterprises (BUMDes) on the tourism village development.
- There was a contribution of independent village-owned enterprises (BUMDes) on the tourism village development.
- The new findings of this research were entrepreneurial governance, participation and social capital village-owned enterprises on the tourism village development.
- The limitation of this research was that it only examines the 5 (five) BUMDes governance, namely openness, transparency, accountability, fairness, and independence. Therefore, in the future there will be opportunities to conduct research on other BUMDes governance models such as entrepreneurial governance, participation and social capital village-owned enterprises on the tourism village development.

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