

Assessing the Management Practices of Village-Owned Enterprises (BUMDes) through an Islamic Economic Lens

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Abstract : This researcher aims to explain the management of BUMDES in Pemalang village, West Java and the management of BUMDES from an Islamic economic perspective. This researcher uses a qualitative method, data collection techniques are obtained from observation, interviews and documentation related to this research. In this study, the researcher conducted interviews with the village head, the head of BUMDES and one of the people in Pemalang village. Based on the results of the research that has been conducted by the researcher, it can be concluded that the types of businesses studied are two types of businesses, namely drinking water depots and tent rentals. Both types of businesses are managed by BUMDES Pemalang village. In the management of BUMDES, it has been able to improve the community's economy, for example by opening up employment opportunities, training community skills and expertise, but the error lies in the lack of public awareness because they do not utilize the facilities available at BUMDES. Then the management of BUMDES from an Islamic economic perspective in Pemalang village has moved towards sharia, namely in the tent rental business and drinking water depot business because it is *ta'awun* which means helping each other and which is not sharia, namely in Brilink because it contains usury, and BUMDES has moved towards sharia

Keywords: analysis, management (BUMDES), Islamic economic perspective

1. Introduction

Village-Owned Enterprises (BUMDES). BUMDES are institutions that are fully managed by village communities, not based on central government directives, so their management must be tailored to local needs and potential. Based on Law Number 32 of 2004 concerning Regional Government, BUMDES aims to support the village economy, encourage social development, and strengthen Village Original Income (PAD). This institution must be seen as a process of transformation that includes social, economic, and institutional changes in the village community.

Pemalang village, located in Tanjung Jabung Barat Regency, has economic potential that can be utilized, such as tent rentals and drinking water depots managed by BUMDES. However, the management of these business units has not been optimal, with low demand and unsatisfactory results. Based on the perspective of Islamic economics, this management should meet the material and spiritual needs of the community in a fair and balanced manner,

including providing adequate clean water and promoting the tent rental business.

This study focuses on analyzing the management of BUMDES in Pemalang village. Some of the main problems faced are the lack of entrepreneurship in the BUMDES organization, difficulties in finding and developing the village's potential, and weak product promotion. This study will limit its review to BUMDES work programs, namely the village drinking water business and tent rental, as the main ingredients for improving the welfare of the village community. BUMDES is expected to be the driving force of the village economy and provide long-term benefits for the welfare of the community as a whole.

2. Literature Review Analysis

Analysis is an activity that involves various activities, such as distinguishing, breaking down, and sorting in order to group certain objects, with the aim of finding connections between parts and interpreting their meaning. According to the Big Indonesian Dictionary, analysis is the breakdown of a subject into

smaller parts and examining the relationships between those parts to gain understandinga deeper Nana Sudjana states that analysis is an effort to sort out the integrity into parts with a clear hierarchy, while Gorys Keraf refers to it as the process of breaking something down into interrelated components. Abdul Majid adds that analysis involves the ability to divide objects into smaller units and distinguish similar elements. From these various opinions, it can be concluded that analysis is a systematic activity systematic That aims to discover new findings about an object through detailed decomposition and observation, supported by accurate evidence.

Business Manager

Management can be defined as administration, which means regulation or management. Management is a process whereby the implementation of a goal can be properly regulated and supervised. According to Ricky W. Griffin, as quoted by Subeki Ridhotullah and Mohammad Jauhar, management is a process that involves planning, organizing, coordinating, and controlling resources to achieve goals effectively and efficiently. In general, management encompasses four main functions: planning, organizing, directing, and controlling. These functions are interrelated and necessary to ensure success in achieving the objectives that have been set. BUMDES Badan Usaha Milik Desa (BUMDES) is a business entity formed and managed by the village government and community with the aim of improving the welfare of the village and community. The establishment of BUMDES is based on the needs and potential of the village, with the aim of strengthening the village economy and building social cohesion. BUMDES functions as a social and commercial institution that supports the interests of the community by providing public services, utilizing local resources, and supporting local industries. BUMDES also has the following characteristics: most of its business funds come from the village, it is collectively owned and managed by the village, it is based on the principle of kinship, and it develops businesses based on the potential of the village. The profits generated are intended for the welfare of the community, with decisions made through village deliberation. The

management of BUMDES in the perspective of Islamic economic law must be based on the principles of honesty and benefit, and avoid fraud or actions that are not in accordance with Islamic law. The goal is to create the welfare of the village community with fair transactions and in accordance with Islamic values.

3. Research Methodology

Types and Sources of Data

The research method used in this study is qualitative. Qualitative research is a research approach that reveals a particular social situation by accurately describing statements expressed in words, based on relevant data collection and analysis techniques from natural situations. The data sources obtained from this study use primary and secondary data. Primary data was obtained through observation, interviews, and documentation, while secondary data was obtained from books, journals, and internet theses.

Research Location and Object

This research was conducted at BUMDES Pemalang village, Muara Papalik District, to obtain direct information from the community and BUMDES managers. The focus of this research is BUMDES and its users as research objects to obtain data that is targeted.

Data Collection Techniques

Observation

The observation method was used to record phenomena (situations or conditions) that were occurring. Observation supported the research activities by directly investigating the conditions of the research target environment, thereby enabling an accurate understanding of the research target situation.

Interview

Activities aimed at obtaining maximum results by obtaining information directly through direct questioning of relevant parties based on information obtained through interviews require the skills of a researcher and require multiple skills. Skills required to interview relevant parties.

Documentation

Documentation is a method of obtaining information and data from existing written, oral, pictorial, or archaeological documents. This

research method is used to obtain the latest data on the conditions at the research site.

Data Validity Checking Method

Researchers in this study used triangulation to check data validity. The purpose of triangulation is to increase the theoretical, methodological, and interpretive strength of qualitative research. Triangulation is also defined as the activity of examining data using different sources, techniques, and time periods. In this study, the researcher used three types of triangulation, namely source triangulation, technique triangulation, and time triangulation.

Data Analysis Techniques

Data analysis techniques involve a systematic process to understand and convey findings from data obtained through interviews, field notes, and other materials. The stages of data analysis in this study are:

Data Editing: Reviewing the results of data collection from the field.

Interpretation: Reviewing data through a specific process to give meaning and produce relevant conclusions.

The three stages of data analysis are:

Data Reduction: Summarizing and selecting important points, identifying themes and patterns, and discarding irrelevant data to provide a clearer picture.

Data Presentation: Presenting data in tables and figures to make the information simpler and easier to interpret in accordance with the theoretical context.

Drawing Conclusions: Explaining the causes and effects of the phenomena that occurred to obtain complete and accurate conclusions.

4. Results and Discussion

Based on the results of interviews and observations, the author can describe the management of Village-Owned Enterprises (BUMDES). In this study, the author obtained results regarding the management of BUMDES and Islamic views on drinking water businesses and tent rentals in BUMDES, including as follows:

Analysis of Village-Owned Enterprise (BUMDES) Management

BUMDES is a business entity whose capital is mostly owned by the village to manage assets and services for the welfare of the village community. The management of BUMDES involves management functions such as planning, organizing, implementing, and control. Based on interviews, BUMDES in Pemalang village has fulfilled the aspects of planning and organizing by developing various businesses such as a drinking water depot, tent rental, and market management. However, there are shortcomings in implementation and control, such as a lack of entrepreneurship among managers and low public awareness of BUMDES. For example, the community prefers to buy bottled water from street vendors rather than from the BUMDES water depot. BUMDES management needs to be improved through better promotion and increased community participation.

Islamic Perspectives on Drinking Water and Tent Rental Businesses in BUMDES

From a sharia perspective, BUMDES management must be based on honesty and benefits for the community. Islam prohibits fraud and economic activities that are not in accordance with sharia principles, such as usury. The following are the results of the interview:

"In my opinion, BUMDES is run by several people. In Islam, this is called syirkah because in BUMDES there is distribution and sharing. To the community, PABI, and administrators, meaning that BUMDES is already moving towards sharia. Businesses that are not sharia-compliant are BRILINK because BRILINK contains usury."

In the interview results above, the author observes that BUMDES businesses such as drinking water depots and tent rentals are considered in line with sharia principles because they are based on mutual assistance, while Brilink is considered incompatible because it involves usury. BUMDES plays an important role in optimizing village resources and improving community welfare, although its contribution is currently still low. The community of Pemalang village has fulfilled the basic needs recognized in Islam, such as religion, soul, intellect, offspring, and wealth. It is hoped that the management of BUMDES can be improved to better support the needs and welfare

of the community.

5. Conclusion

- a. BUMDES Management: BUMDES management in Pemalang village has not yet succeeded in improving the village's economic welfare. The main problems include a lack of entrepreneurial spirit among managers, difficulties in identifying and developing the village's potential, and weak promotion of BUMDES activities and products.
- b. Islamic Perspective: in general, BUMDES is in accordance with sharia principles. BUMDES businesses such as water depot management and tent rental are in accordance with sharia, while Brilink is not in accordance because it involves usury.

Implications:

The existence of BUMDES in Pemalang village provides positive benefits such as creating job opportunities and training skills for the community, and increasing residents' income.

Suggestion:

- a. BUMDES plays an important role in the economy, therefore its quality, infrastructure, and system should be improved to increase its contribution to the village and its community.
- b. For BUMDES managers in Pemalang village, it is necessary to conduct outreach to the community about the businesses managed by BUMDES so that the community can also participate.
- c. For the community, it is hoped that they can participate more actively in various businesses managed by BUMDES.

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