

Smart Village Governance: Citizen Participation In Panggungharjo Village-Owned Enterprise

Dyah Mutiarin^{1*}, Muhammad Iqbal²

^{1*} Master of Government Affairs and Administration Universitas Muhammadiyah Yogyakarta, Indonesia

² Department of Political Science National Cheng Kung University, Taiwan

Email: dyahmutiarin@umy.ac.id; u18097019@ncku.edu.tw

Abstract. This study focuses on participation in the implementation and influence of community participation on the application of Smart Village in Village-Owned Enterprise. In the theory of community participation in the implementation phase, there are indicators to measure community participation, namely participation with energy, participation with money, participation with goods, and also participation with ideas. This research uses a quantitative approach with data collection, namely questionnaires and literature study. The population number of studies was 28141 people. The sample calculation results in this study were 100 respondents. The survey results are then processed using SmartPLS 3.0 software. The results show that of the four indicators of community participation mentioned above, two of them influence the development of Smart Village. At the same time, the other two do not affect the development of Smart Village. Indicators that influence the development of Smart Village are participation with energy and participation with goods. In other words, residents of Panggungharjo Village participated in the implementation of the Smart Village in Village-Owned Enterprise and donated some of the items needed to develop the Sustainable Village-Owned Enterprise Panggung Lestari. Whereas participation with money and participation with ideas do not influence the development of Smart Village. The recommendation in this study is that the village government or Village-Owned Enterprise managers can increase community participation in various ways such as involving the community directly in the management of Village-Owned Enterprise and providing space for the community to contribute actively to the form of physical participation

Keywords: Smart Village; Citizen Participation; Village Owned Enterprise

Received:15-10-2020 **Revised:**16-04-2021 **Accepted:**17-05-2021

INTRODUCTION

The village is the bottom-most administrative region in Indonesia. Village according to Law No. 6 of 2014, village mentions can also be called by other names that have been recognized by the government (Aziiza & Susanto, 2020). The implementation of village governance, the village was led by the village head and was awed by the village consultative agency (BPD). Besides, to being responsible for the implementation of the village government to the BPD and the public, the village head must also be accountable to the community. Implementation of the official village law began in the year 1979 with the issue of LAW No. 5 the year 1979 and continued with ACT No. 32 the year 1999, UU No. 22 the year 2004 and the last one in the confirmation that is LAW No. 6 the year 2014 about village government (Aziiza & Susanto, 2020; Tiballa, 2017)

Email Correspondence:

dyahmutiarin@umy.ac.id

.One concept to build a village is the Smart Village concept (Aries & Budiandrian, 2019; Somwanshi et al., 2016; Subekti & Damayanti, 2019). Smart Village is an innovation in the development of sustainable knowledge that involves the elements of human resources in managing the resources owned by the village to encourage the development of the village itself. The definition of Smart Village concept is the development of the village with the connectivity between the regional system in the context of national development planning (Aries & Budiandrian, 2019; Rachmawati, 2018).

The implementation of Smart Village in Indonesia is representative so that a village can understand and about the problems that exist in the village (understanding) and then be able to cope with the issues that occur (sensing), in addition to the set (Firmansyah & Syaepudin, 2018; Herdiana, 2019). The resources owned to be utilized and managed well effectively and efficiently to improve the welfare of the community. Besides, the implementation of Smart Village in Indonesia leads to effective and efficient economic development by supported and utilizing appropriate technology, so that there can be a good relationship between concept applied in rural, urban and national development sustainability (Larasdiputra, Anggiriawan, Kawisana, & Putra, 2019).

Smart village governance has to considered the participation of the citizen. In the theory of community participation in the implementation phase, there are indicators to measure community participation, namely participation with energy, participation with money, participation with goods and also participation with ideas (Phong et al., 2019; Pratiwi, Sujana, & Haris, 2019; Sofyani, Atmaja, & Rezki, 2019). The implementation of Smart Village governance is one of them by forming a village-owned enterprise (Kusuma & Krisnadewara, 2019; Srejeji, 2018). In PERMENDES No. 39, 2010 Devolting Village-owned enterprise is a business built or established by the village government where the ownership of capital and management is carried out by the village government to increase the village government's finances to Government and increase the revenue of the villagers through various economic activities of the village community (Kushartono, 2016). The village-owned enterprise also set in LAW No. 6 of 2014 which is written in CHAPTER X article 87-90 which mentions that in the establishment of village-owned enterprise is agreed upon by the village deliberation and managed with the universal and the family of *Kegotongroyongan* (collaboration).

The village-owned enterprise has two primary functions, namely as a commercial institution and a village social institution (Pratiwi et al., 2019; Sofyani et al., 2019). As a social institution has the role of a community ministry provider while functioning as a commercial institution has a purpose of seeking profit with the supply of local resources (goods and services) to the market.

Village-owned enterprise business type is governed by ministerial regulation which includes services, channelling 9 necessities, trade of agricultural products, and small and household industries that can be developed according to the needs and potentials of the village. Through Village-owned enterprise it is expected to be utilized for business development, Village development, village community empowerment and provision of assistance to the poor through social support, grants and revolving fund activities set out in the Village Budget (Kusuma & Krisnadewara, 2019). The study uses Ericson's theory of community participation in which there are several forms of participation, namely community participation in the planning stage, community participation in the implementation phase, participation in the utilization phase and participation in the evaluation phase (Iqbal, 2019; Nurfaizal, et al, 2020).

Same with Village-owned enterprise that exist in Panggungharjo village, Sewon subdistrict, Bantul Regency, DIY namely Village-owned enterprise Panggung Lestari. Village-owned enterprise was founded in 2013 as an attempt to empower the potential of the village and be expected to be an entity capable of lifting welfare and community empowerment. To be able to play a role as a tool to leverage the economy and as an agent to make the social change towards prosperity, Village-owned enterprise Panggung Lestari focuses its efforts in the field of environmental management services, especially household waste management With the name "KUPAS" which stands for Waste management business group (<http://www.panggungharjo.desa.id/>).

The option of business field of this waste management services, besides to optimize any local potential owned by the village, also to Intervensi policy in encouraging the birth of a new culture of environmental management Continuously. Up to the end of the year 2013, KUPAS has served 1,090 pickup points. Capital capitalization managed to reach Rp 344,363,500, -or increased more than 9x from the initial investment capital deposited by the village amounting to Rp 37 million, - (<http://www.panggungharjo.desa.id/>). With the ability of the business, Village-owned enterprise Panggung Lestari through the KUPAS Unit has opened a direct job at least for 20 people. The presence of KUPAS Unit is also inspiring to the formation of the institutional-based economic and social environment in the level of RT and care such as trash Bank in the care of the garbage Glugo, Bank Tigor (Tilasan Gorengan) at the Early childhood education with waste-based financing in our care, as well as recycling craftsmen.

With success achieved by Village-owned enterprise Panggung Lestari, researchers want to know how community participation in the implementation of Village-owned enterprise, whether community participation affects the implementation of the Village-owned enterprise or not. As it is known that in running a program is necessary participation from the community because the village

government makes the Village-owned enterprise program along with the society, where the implementation is carried out by the village and community governments.

METHODS

The research used is quantitative research. Quantitative research was seen in terms of objectives, this study was used to test a theory, present a fact, or describe statistics, and to demonstrate the relationship between variables and others who developed the concept, develop understanding, or describe many things. (Subana and Sudrajat, 2005).

This study used questionnaire techniques and library studies to obtain data to analysis the phenomenon. The population of this research is resident in Panggungharjo village, Sewon subdistrict, Bantul regency. The population number of the study was 28141 people. The samples in this study calculated using the Slovin formula based on the number of existing populations. The sample calculation results in this study were 100 respondents. The survey results are then processed using SmartPLS 3.0 software.

The hypothesis in this study are

H1: Participation with Energy has a significant effect on Smart Village Governance in Village-Owned Enterprise

H2: Participation with Money has a significant effect on Smart Village Governance in Village-Owned Enterprise

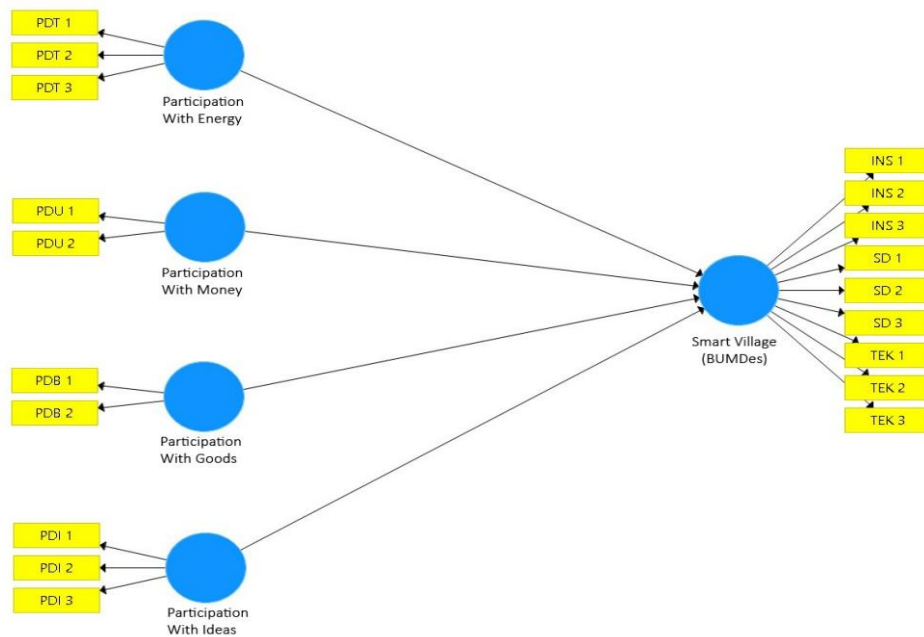
H3: Participation with Goods has a significant effect on Smart Village Governance in Village-Owned Enterprise

H4: Participation with Ideas has a significant effect on Smart Village Governance in Village-Owned Enterprise

RESULTS AND DISCUSSION

Design Outer Model

The design of the outer model or measurement model explains how each block of the indicator can relate to its own variables. The design of the outer model or measuring model will have an impact on determining the nature of the indicators of each latent variable based on the pre-defined operational definitions.

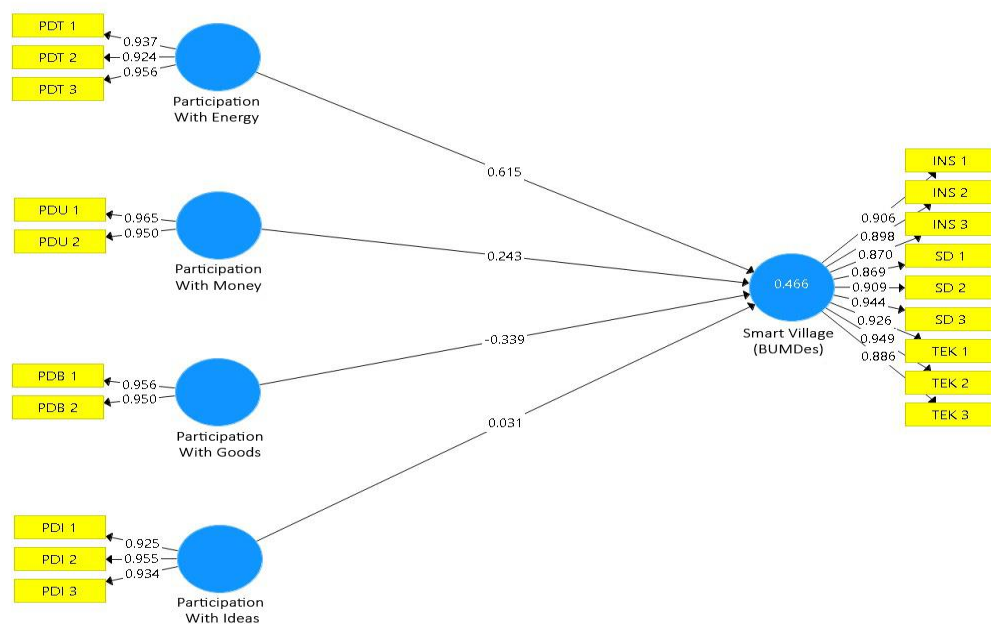


Source: Derived from primary data, (2019)

Figure: 1. Design Outer Model or measurement Model

Testing the Outer Model

Outer model testing is done by evaluating the external model with the reflection indicator. There are three (3) criteria included in the reflection indicator, namely convergent validity, discriminant validity, and composite reliability. The following will display the output of the loading factor of community participation in the smart village (Village-owned enterprise):



Source: Derived from primary data (2019)

Figure: 2. Loading Factor

Figure 2 above is the output of the loading factor, where the output will be used to measure and assess and find out the results and the interpretation of the outer loading effect of community participation on smart villages (Village-owned enterprise).

For the first criterion (convergent validity) and the second criterion (discriminant validity) can be known by looking at the value or score from the outer model, namely the Average Variance Extracted (AVE) value. There is a limit value on AVE that must be met by data if the data is to be said to be valid. The AVE value can be said to be valid if the AVE score exceeds or is more significant than ($>$) 0.50, and if the AVE score is smaller or less than ($<$) 0.50, then the data can be said to be invalid.

Table 1. Convergent Validity dan Discriminant Validity

| Variable | Item | Loading Factor | AVE | Validity |
|--|-------|----------------|-------|----------|
| Participation with Energy | PDT 1 | 0,937 | 0,882 | Valid |
| | PDT 2 | 0,924 | | |
| | PDT 3 | 0,956 | | |
| Participation with Money | PDU 1 | 0,965 | 0,917 | Valid |
| | PDU 2 | 0,95 | | |
| Participation with Goods | PDB 1 | 0,956 | 0,908 | Valid |
| | PDB 2 | 0,95 | | |
| Participation with Idea | PDI 1 | 0,925 | 0,88 | Valid |
| | PDI 2 | 0,955 | | |
| | PDI 3 | 0,934 | | |
| Smart Village (Village-owned enterprise) | INS 1 | 0,906 | 0,822 | Valid |
| | INS 2 | 0,898 | | |
| | INS 3 | 0,87 | | |
| | SD 1 | 0,869 | | |
| | SD 2 | 0,909 | | |
| | SD 3 | 0,944 | | |
| | TEK 1 | 0,926 | | |
| | TEK 2 | 0,949 | | |
| | TEK 3 | 0,886 | | |

Source: Processed from primary data (2019)

Table 1 shows the results of the Convergent Validity and Discriminant Validity tests using the values of loading factors and AVE. The results show if all questions with each research variable consisting of participation with energy, involvement with money, participation with goods and participation as well as a smart village (Village-owned enterprise) have a factor loading value of more than 0.50 and all variables also have AVE value is more than 0.50. Thus, it can be concluded if all the questions in all research variables are valid or meet convergent validity.

Whereas, to test the third criterion, namely composite reliability, or reliability testing, can be measured using two (2) criteria, namely composite reliability, and Cronbach's alpha. A construct can be said to be reliable if the value of composite reliability and Cronbach's alpha exceeds or is above 0.70.

Table 2. Composite Reliability dan Cronbachs Alpha

| Variable | Composite Reliability | Cronbachs Alpha | Reliability |
|--|------------------------------|------------------------|--------------------|
| Participation with Energy | 0,957 | 0,934 | Reliable |
| Participation with Money | 0,956 | 0,91 | Reliable |
| Participation with Goods | 0,952 | 0,899 | Reliable |
| Participation with Idea | 0,956 | 0,934 | Reliable |
| Smart Village (Village-owned enterprise) | 0,977 | 0,973 | Reliable |

Source: Processed from primary data (2019)

Based on the results or composite reliability and Cronbach's alpha output in table 2, it shows that the smart village variable has the highest composite reliability and Cronbach's alpha values than the other variables, amounting to 0.977 and 0.973 while the lowest composite reliability and Cronbach's alpha are held by the participation variable with the goods that is equal to 0.952 and 0.899. Besides that, based on composite reliability and Cronbach's alpha output from the table above shows that each of the constructs has exceeded or is above 0.70. Thus, it can be concluded that each construct in the model above has good reliability.

Testing The Inner Model

Testing the inner model or structural model is a test to measure or see the relationship between the construct, the significance value, and the R-square of the research model. Measurement of the structural model is carried out using the value of the R-square for the dependent construct of the t-test as well as the significance of the coefficient of structural path parameters. Table 3 shows the results of R-square obtained through smartPLS.

Table 3. Regression results (R-square)

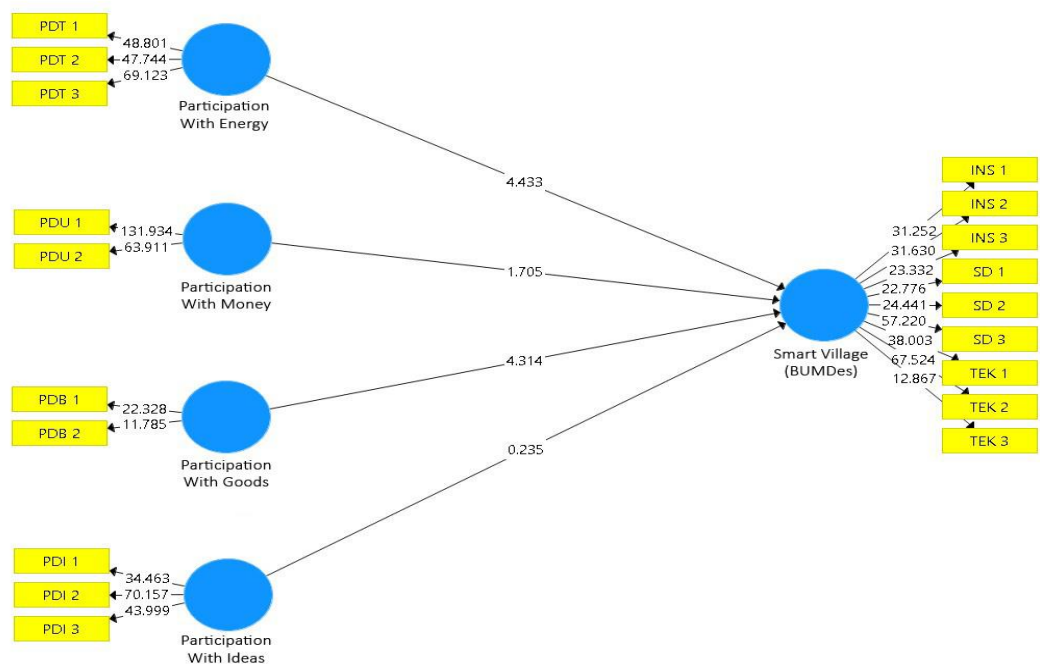
| Variabel | R-square |
|--|----------|
| Smart Village (Village-owned enterprise) | 0,466 |

Source: processed from primary data (2019)

Table 3 shows the result of the R-square influence of community participation in smart villages (Village-owned enterprise), which shows the number of 0.466. Thus, it can be said that the influence of the involvement with energy, involvement with money, participation with goods, and participation with ideas on the smart village (Village-owned enterprise) is 46.6%.

Hypothesis Test

The hypothesis test is a hypothetical test between the independent variable and the dependent variable and vice versa. To test it, use a statistical test that is the t statistic or t-test. The t value is obtained from the t table, where a test can be said to be significant if the T-statistic is greater than ($>$) 1.96, and the value of the P-values is less than ($<$) 0.05.



Source: processed from primary data (2019)

Figure: 3. Output Bootstrapping

Testing this hypothesis is done by looking at the output path coefficient of the bootstrap resampling results, which can be seen from Figure 3 and Table 4, that the results of hypothesis

testing are only participation with energy (PDT) and participation with goods (GDP) received, which means it has a significant effect, whereas for participation with money and participation with the idea of testing hypotheses it was rejected, which meant it had no significant influence.

Table 4. Hypothesis Test

| Variabel | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (O/STDEV) | P Values | Result of Hypothesis |
|---|---------------------|-----------------|----------------------------|-----------------------------|----------|----------------------|
| Participation with Energy -> Smart Village (Village-owned enterprise) | 0,615 | 0,616 | 0,139 | 4,433 | 0 | Accepted |
| Participation with Money-> Smart Village (Village-owned enterprise) | 0,243 | 0,246 | 0,143 | 1,705 | 0,089 | Rejected |
| Participation with Goods -> Smart Village (Village-owned enterprise) | -0,339 | -0,342 | 0,079 | 4,314 | 0 | Accepted |
| Participation with Idea-> Smart Village (Village-owned enterprise) | 0,031 | 0,034 | 0,132 | 0,235 | 0,814 | Rejected |

Source: processed from primary data (2019)

The hypothesis of the influence of participation with energy and participation with money on smart villages (Village-owned enterprise) is accepted because of the value of T-statistics > 1.96 and the value of P-values < 0.05. While the effect of participation with money and participation with ideas on smart villages was rejected because the value of the T-statistics < 1.96 and the value of the P-values > 0.05.

A. Hypothesis Test Result 1

The first hypothesis test in this study are:

Ha: Participation with energy influenced the development of a Village-owned enterprise.

Ho: Participation with energy does not affect the development of Village-owned enterprises.

Table 5 shows the results of the statistical T of 4.433. This number exceeds the limit or more than the value of the statistical T that has been set at 1.96. In addition, the value of P values is 0,000. This number is smaller or less than the value of P values that have been determined that is equal to 0.05. So, it can be concluded if the participation in the form of energy influences the development of Village-owned enterprise. Based on these results, the first hypothesis (H1) is accepted or proven (Ha is accepted and Ho is rejected).

Table 5. Hypothesis 1: Participation with Energy ->Smart Village (Village-owned enterprise

| Variable | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics | P Values | Result of Hypothesis |
|---|---------------------|-----------------|----------------------------|--------------|----------|----------------------|
| Participation with Energy -> Smart Village (Village-owned enterprise) | 0,615 | 0,616 | 0,139 | 4,433 | 0 | Accepted |

Source: processed from primary data (2019)

Participation in the form of personnel is one indicator that influences the development of the Village-owned Enterprise Panggungharjo Lestari because the Village-owned Enterprise Panggungharjo Lestari, especially the KUPAS business unit, has activities that directly involve the Panggungharjo Village community. So that the participation in the form of energy provided by the villagers of Panggungharjo Village for the development of the Village-owned Enterprise Panggungharjo Lestari in the form of participation or participation in activities held by the Village-owned enterprise Panggungharjo Lestari.

One of the Panggungharjo Lestari Village-owned enterprise activities in the KUPAS business unit that is participated by the community is waste segregation activities. The villagers of Panggungharjo are invited to sort waste into three groups, namely organic waste, inorganic waste, and residue, which is then deposited in the KUPAS for reprocessing. Organic waste is reprocessed into organic fertilizer in both solid and liquid form, inorganic rubbish in rubbing form is resold and for residues disposed of or distributed to landfill.

Other activities in the KUPAS business unit that involve the community are the Waste Sorting Education Dissemination, which is carried out routinely in every hamlet in Panggungharjo Village, where the participants come from the dukuh residents. Other outreach activities carried out by the KUPAS Village-owned enterprise business unit Panggungharjo Lestari are the socialization of the Garbage Bank and the Old Age Savings through waste sorting with economic value.

B. Hypothesis Test Result 2

The second hypothesis test in this study are:

Ha: Participation with money influenced the development of the Village-owned enterprise.

Ho: Participation with money does not affect the development of Village-owned enterprises.

Table 6. Hypothesis 2: Participation with Money ->Smart Village (Village-owned enterprise)

| Variable | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics | P Values | Result of Hypothesis |
|---|---------------------|-----------------|----------------------------|--------------|----------|----------------------|
| Participation with money -> Smart Village (Village-owned enterprise) | 0,243 | 0,246 | 0,143 | 1,705 | 0,089 | Rejected |

Source: processed from primary data, 2019

Table 6 shows the results of the T statistical of 1.705, this number is smaller or less than the predetermined statistical T value of 1.96. In addition, the value of P values is 0.089, this number exceeds or is greater than the predetermined P values which is equal to 0.05. So, it can be concluded if participation in the form of money donations does not affect the development of Village-owned enterprise. Based on these results, the second hypothesis (H2) is rejected or not proven (Ha is rejected and Ho is accepted).

Participation in the form of money donations does not affect the development of the Panggung Lestari Village-owned enterprise because the Panggung Lestari Village-owned enterprise does not collect fees or contributions from the residents of Panggungharjo Village, because the management or operational costs of the Panggung Lestari Village-owned enterprise, especially the KUPAS business unit, are derived from sales rubbing or recycle materials, sales of organic materials used for organic fertilizer, sales of organic materials for animal feed and also sales of energy sources in the form of biomass or biogas, where the recycled or re-managed waste originates from garbage produced by residents of the Village of Panggungharjo.

C. Hypothesis Test Result 3

The third hypothesis test in this study are:

Ha: Participation with goods influenced the development of the Village-owned enterprise.

Ho: Participation with goods does not affect the development of a Village-owned enterprise.

Table 7 shows the results of the T statistic of 4.314, this figure exceeds the limit or more than the value of the statistical T that has been set at 1.96. In addition, the value of P values is 0,000, this number is smaller or less than the value of P values that have been determined that is equal to 0.05. So, it can be concluded if the participation in the form of donations of goods affects the development of Village-owned enterprise. Based on these results, the third hypothesis (H3) is accepted or proven (Ha is accepted and Ho is rejected).

Table 7. Hypothesis 3: Participation with Goods ->Smart Village (Village-owned enterprise)

| Variabel | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics | P Values | Result of Hypothesis |
|--|---------------------|-----------------|----------------------------|--------------|----------|----------------------|
| Participation with goods -> Smart Village (Village-owned enterprise) | 0,339 | -0,342 | 0,079 | 4,314 | 0 | Accepted |

Source: processed from primary data, 2019

Participation in the form of donations of goods is one indicator that also influences the development of the Village-owned enterprise Pangung Lestari because at the beginning of the formation or construction of the Village-owned Enterprise Pangung Lestari especially the KUPAS business unit, the community worked together to work together to establish the KUPAS business unit and the residents of Panggunharjo Village given the freedom to contribute anything for the development of the Village-owned enterprise business unit of the KUPAS, and most of the residents of Panggunharjo Village make donations in the form of goods, such as wood, bamboo, roof tiles and so on. Therefore, the residents of Desa Panggunharjo do not feel burdened by the withdrawal of fees or the cost of building a Pangung Lestari Village-owned enterprise, in this case, the KUPAS business unit.

D. Hypothesis Test Result 4

The fourth hypothesis test in this study are:

Ha: Participation with Ideas influenced the development of Village-owned enterprise.

Ho: Participation with Ideas does not affect the development of a Village-owned enterprise.

Table 8. Hypothesis 4: Participation with Ideas ->Smart Village (Village-owned enterprise)

| Variable | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics | P Values | Result of Hypothesis |
|--|---------------------|-----------------|----------------------------|--------------|----------|----------------------|
| Participation with Ideas -> Smart Village (Village-owned enterprise) | 0,031 | 0,034 | 0,132 | 0,235 | 0,814 | Rejected |

Source: processed from primary data (2019)

Table 8 shows the results of the statistical T of 0.235. This number is smaller or less than the predetermined statistical T value of 1.96. In addition, the amount of P values is 0.814; this

number exceeds or is greater than the value of P values that have been determined that is equal to 0.05.

This finding show that the participation in the form of a contribution of ideas does not affect the development of Village-owned enterprise. Based on these results, the fourth hypothesis (H4) is either rejected or unproven (H_a is rejected, and H_o is accepted). Participation in the form of idea contributions has no effect on the development of the Panggung Lestari Village-owned enterprise because the regular Village-owned enterprise meetings that are held do not always include Panggungharjo Village residents, so the ideas that emerge mostly come from permanent members of the Panggung Lestari Village-owned enterprise and permanent managers KUPAS business unit.

CONCLUSIONS

The purpose of this research is to find out and analyze the effect of community participation on smart villages by taking a case study of the Panggung Lestari Village Owned Enterprises located in Panggungharjo Village, Sewon District, Bantul Regency, Special Region of Yogyakarta. This research focuses on participation in the implementation phase, bearing in mind the purpose of the study to find out how the influence of community participation on the development of Village Owned Enterprises, where Village Owned Enterprises is a program of the village government of Panggungharjo, which is still running or implemented. In the theory of community participation in the implementation stage, there are indicators to measure community participation, namely participation with energy, participation with money, participation with goods and also participation with ideas.

The results show that of the four indicators of community participation mentioned above, two of them influence the development of Smart Village. At the same time, the other two do not affect the development of Smart Village. Indicators that influence the development of Smart Village are participation with energy and participation with goods. In other words, residents of Panggungharjo Village participated in the implementation of the Smart Village in Village-Owned Enterprise and donated some of the items needed to develop the Sustainable Village-Owned Enterprise Panggung Lestari. Whereas participation with money and participation with ideas do not influence the development of Smart Village.

The recommendation in this study is that the village government or Village-Owned Enterprise managers can increase community participation in various ways. These methods can be done by involving the community directly in the management of Village-Owned Enterprise. In addition, by providing space for the community to contribute actively in the form of physical participation. By

improving these two aspects, the implementation of smart village governance in Village-Owned Enterprise governance will be achieved. Furthermore, the author recommends the next researchers to examine more deeply the application of Smart Village Governance that is more comprehensive in the context of village governance based on the principles of good governance.

REFERENCES

- Aries, B., & Budiandrian, B. (2019). *"Smart City and Smart Village" Ikhtiar Lompatan Pembangunan Nasional*.
- Aziiza, A. A., & Susanto, T. D. (2020). The Smart Village Model for Rural Area (Case Study: Banyuwangi Regency). *IOP Conference Series: Materials Science and Engineering*, 722(1). <https://doi.org/10.1088/1757-899X/722/1/012011>
- Firmansyah, I., & Syaepudin. (2018). Model Smart Village Berbasis Teknologi Informasi (Studi Kasus: Kecamatan Surade, Kabupaten Sukabumi, Propinsi Jawa Barat). *Jurnal Desa*, 1(1).
- Herdiana, D. (2019). Pengembangan Konsep Smart Village bagi Desa-Desa di Indonesia. *Iptek-Kom*, 21(1), 1–16. <https://doi.org/10.33164/iptekkom.21.1.2019.hal>
- Iqbal, M. (2019). Accountability in the Management of Papua's Special Autonomy Funds in Asmat Regency In the 2015-2018 Period. In *Third International Conference on Sustainable Innovation 2019–Humanity, Education and Social Sciences (IcoSIHESS 2019)*. Atlantis Press.
- Kushartono, E. W. (2016). Pengembangan Desa Mandiri Melalui Pengelolaan Badan Usaha Milik Desa (BUMDes) Fitrie Arianti Universitas Diponegoro Semarang. *Jurnal Dinamika Ekonomi Dan Bisnis*, 13(1), 67–81.
- Kusuma, G. H., & Krisnadewara, P. D. (2019). Innovation Challenges of Village-owned Enterprises. *Kinerja*, 23(1), 54–66.
- Larasdiputra, G. D., Anggiriawan, P. B., Kawisana, P. G. W. P., & Putra, I. G. B. N. P. (2019). The Role of Village Owned Enterprises in Increasing the Rural Economy. *International Journal of Advances in Social and Economics*, 1(2), 60. <https://doi.org/10.33122/ijase.v1i2.41>
- Nurfaisal, M. D., Mutiarin, D., Saputra, H. A., & Latif, I. R. (2020). Smart Village Accountability: Comparative Study in Management BUMDes Tirta Mandiri and BUMDes Giritama As a Village Income Earner in 2018. *JIP (Jurnal Ilmu Pemerintahan): Kajian Ilmu Pemerintahan dan Politik Daerah*, 5(1), 20-46.
- Phong, N. D., Nhat, T., Duyen, L., Duong, L. M., Wassmann, R., & Sander, B. O. (2019). *Participatory prioritization of climate-smart agriculture techniques: Case study of processes and outcomes from the Tra Hat Climate-Smart Village in Vietnam*.
- Pratiwi, E., Sujana, I. N., & Haris, I. A. (2019). Persepsi Dan Partisipasi Masyarakat Terhadap Penerapan Program Kerja Bumdes Dwi Amertha Sari Di Desa Jinengdalem. *Jurnal Pendidikan Ekonomi Undiksha*, 11(1), 285. <https://doi.org/10.23887/jjpe.v11i1.20161>

- Rachmawati, R. (2018). Pengembangan Smart Village Untuk Penguatan Smart City Dan Smart Regency. *Jurnal Sistem Cerdas*, 01(02), 12–18.
- Sofyani, H., Atmaja, R., & Rezki, S. B. (2019). Success Factors of Village-Owned Enterprises (BUMDes) Performance in Indonesia: An Exploratory Study. *Journal of Accounting and Investment*, 20(2). <https://doi.org/10.18196/jai.2002116>
- Somwanshi, R., Shindepatil, U., Tule, D., Mankar, A., Ingle, N., Rajamanya, G., & Deshmukh, A. (2016). Study and development of village as a smart village. *Int. J. Sci. Eng. Res*, 7(6).
- Srirejeki, K. (2018). Empowering the Role of Village Owned Enterprises (BUMDes) for Rural Development : Case of Indonesia. *Journal of Accounting, Management, and Economics*, 20(1), 5–10. Retrieved from <http://jos.unsoed.ac.id/index.php/jame/article/view/1018/727>
- Subekti, T., & Damayanti, R. (2019). Penerapan Model Smart Village dalam Pengembangan Desa Wisata: Studi pada Desa Wisata Boon Pring Sanankerto Turen Kabupaten Malang. *Journal of Public Administration and Local Governance*, 3(1), 18. <https://doi.org/10.31002/jpalg.v3i1.1358>
- Tiballa, R. (2017). Partisipasi Masyarakat Dalam Pelaksanaan Program Badan Usaha Milik Desa (Bumdes) Di Desa Swarga Bara Kabupaten. *EJournal Ilmu Pemerintahan*, 5(1), 445–456.