

## SHARIA-BASED BUMDES MANAGEMENT AS AN ALTERNATIVE FOR COMMUNITY MICRO ENTERPRISE EMPOWERMENT: NORTH ACEH DISTRICT, LHOKSEUMAWE CITY AND BIREUN DISTRICT

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### Abstract

*The government program, namely by providing a budget for community empowerment, is used to support the capital for the establishment of Village-Owned Enterprises (BUMDes). The population of this study was all BUMDes Managers in North Aceh Regency, Lhokseumawe City and Bireun Regency, totaling 52 BUMDes Leaders, all of whom were used as research samples. The results of this study are that human resources have a positive and insignificant effect on improving the village economy in BUMDes Managers. BUMDes Manager Strategy has a positive and significant effect on improving the village economy in BUMDes Managers. Regional Autonomy has a negative and insignificant effect on improving the village economy in BUMDes Managers. Basic Potential moderates the effect of human resources on improving the village economy in BUMDes Managers. Basic Potential does not moderate the effect of BUMDes Manager Strategy on improving the village economy in BUMDes Managers. Basic Potential moderates the effect of Regional Autonomy on improving the village economy in BUMDes Managers*

**Keywords:** *Improving Village Economy, Human Resources, BUMDes Management Strategy, Regional Autonomy, Potential Basic*

### INTRODUCTION

The presence of BUMDes is expected to make villages more independent and their communities more prosperous. BUMDes functions as a driving force for the village economy, a business institution that generates Village Original Income (PADes), and as a means to encourage the acceleration of improving the welfare of village communities. Where BUMDes acts as an umbrella institution in protecting village potential and community business activities to be more effective and productive. (Coristya, 2013). The formation of BUMDes has been carried out so firmly and it is known that by 2017 more than 22,000 villages have had BUMDes, but BUMDes that are actively operating are less than 20%. The formation of BUMDes in villages seems to be just a formality because it has not been seen to play an active role in achieving the goals of establishing BUMDes itself. Some obstacles for BUMDes in starting a business are the lack of business capital that can make BUMDes unable to carry out business diversification, the absence of adequate human resources in managing BUMDes, so that institutional performance is not optimal, and finally in terms of institutional aspects, the level of public awareness and knowledge of BUMDes is still low (Agung, 2016).

In North Aceh district itself, there are several BUMDes engaged in various fields such as Tourism Objects, Fishermen, Broiler Chicken and so on. One of the cooperatives engaged in this field is BUMDes Camar Laut, Gampong Bantayan, Seunuddon District. BUMDes Camar Laut was established in December 2014, chaired by Mr. Amruna. Bantayan Village is famous for its development of marine tourism based on local potential, in addition to the natural scenery of the beach, it also provides local cuisine, which is currently a tourist attraction that is quite crowded with tourists, the North Aceh Government has supported the development of tourist villages with the concept of tourism based on community wisdom, which prioritizes and involves the role of the

*Likdanawati, Hamdiah, Sutriani, Rico Nur Ilham, Frengki Putra Ramansyah,  
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community in planning and management. One of the achievements obtained by BUMDes Camar Laut, Gampong Bantayan, Seunuddon District is the success in winning an award as the 2023 Nusantara Tourism Village, namely by being selected as the top 15 best ranking tourist villages by the Ministry of Villages and PDPT. This is a proud achievement, we welcome the hard work and excellent collaboration of the Bantayan Village officials so that they can lead this village to become a Nusantara Tourism Village and receive an award from the Ministry.

Lhokseumawe City consists of 68 villages, there are 4 sub-districts, namely Muara Satu District with 11 villages, Muara Dua District with 17 villages, Blang Mangat District with 22 villages and Banda Sakti District consisting of 18 villages. Among the four sub-districts, Banda Sakti District is located in the urban area of Lhokseumawe City, where almost every village in the Banda Sakti District has a BUMG adjusted to the local wisdom of the village, BUMG in Hagu Barat Laut Village has 2 (Two) business units, namely Catfish farming and Refill Drinking Water Depot which have been running for 3 years, but since 2021-2023 the management of BUMG in Hagu Barat Laut Village has not provided an accountability report to the village head so that the management of the BUMG is not transparent. This problem made the researcher interested in further research.

In Bireun Regency, there are several villages, one of which is Tingkeum Manyang Village. The Tingkeum Manyang Village Government established several unique BUMDes Sepakat Jaya to improve the welfare of the residents of Tingkeum Manyang Village. BUMDes Sepakat Jaya Mandiri was established in 2016 until now. In the first year, it only operated in the fields of savings and loans and agriculture with little profit. In 2016 to 2022, BUMDes received an inflow of approximately 130 million in the last 6 years. Currently, the BUMDes that is already operating manages the Pertamina Shop (Pertashop) established in 2020, Prestashop as a mini gas station located in Tgk Chiek Hamlet, north of the road next to the Keuchik Tingkeum Mayang office and managed by BUMDes Sepakat Jaya. Then they sold 320 liters per day on the first day, but once 1400 liters/day, an average of around 900 liters/day. The system is a partnership, oil is purchased by Pertamina at Pertamina prices and sold at a different price by Pertamina, with the profits shared with BUMDes.

## LITERATURE REVIEW

### Village Autonomy

Based on Law Number 6 of 2014 concerning Villages, Article 1 paragraph (1) states that, Villages as legal community units that have territorial boundaries are authorized to regulate and manage government affairs, local community interests based on community initiatives, cultural rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. Explicitly, this PP recognizes the existence of village autonomy within the framework of the Republic of Indonesia. The PP also provides considerable authority for village heads in carrying out their duties as heads of village government. (Coristya, 2013). Thus, the village government must play an independent role in managing village potential so that it can improve the economic welfare of its citizens.

### Basic Village Potential

In terminology, basic village potential can be interpreted as the original potential of the village or the basic capabilities possessed by each village and has certain uniqueness, both in terms of its geographical location, human resources, and culture that can be a symbol of the village. Village potential can be divided into two; The first is physical potential in the form of land, water, climate, geographical environment, livestock, and human resources. The second is non-physical potential in the form of society with its characteristics and interactions, social institutions, educational institutions, village social organizations, and village apparatus and officials. (Soleh, 2017). Village development strategies must be carried out comprehensively with the various potentials they have. The quality of village human resources also needs to be continuously

improved with various programs and assistance. (Chikamawati, 2015). Based on this assumption, the existence of the village should receive serious attention from the central government by creating policies related to economic empowerment which is carried out by collecting and institutionalizing community economic activities. (Zulkarnaen, 2016). Village development strategies must be carried out comprehensively with the various potentials they have. The quality of village human resources also needs to be continuously improved with various programs and assistance. (Chikamawati, 2015).

### **The Role of BUMDes in Improving Village Economy**

BUMDes is a village business entity established with the aim of optimizing the management of existing village assets, advancing the village economy, and improving the welfare of village communities. And the function of BUMDes is as a driving force for the village economy, as a business institution that generates Village Original Income (PADes), and as a means to encourage the acceleration of improving the welfare of village communities. With the presence of BUMDes, it is hoped that villages will become more independent and their communities will become more prosperous (Dewi, 2014). As a center of the village economy, BUMDes is expected to have a role in sustainable village development, empowerment of village communities, and improvement of the village economy. The roles of BUMDes include:

- a. identification of village potential
- b. mapping of superior village businesses
- c. building an integrated economic center
- d. marketing superior village products. (Chikamawati, 2015).

### **Human Resource Development**

Human Resources (HR) are the main potential in village economic development. Village communities that are still viewed as backward communities must be built based on the ability and quality of HR. Because the abundance of potential wealth resources owned by the village will not be able to drive village progress towards the welfare of the village community without the management of quality human resources. Therefore it is important to improve the quality of rural HR. Community development can be done through mentoring, counseling, empowerment, and education based on application and implementation that fosters an entrepreneurial spirit. Village potential that is properly identified, then managed into something of higher quality and carried out by reliable human resources, can be ensured that sustainable village development will automatically be built and prosperity can be achieved. (Chikamawati, 2015).

### **BUMDES Management Strategy**

Village development is an effort to improve the standard of living and welfare of rural communities. Where in the implementation of village development, a strategy is needed to achieve progressive and sustainable ideals. (Nursetiawan, 2018). In general, the purpose of developing village potential is to encourage the realization of village community independence through the development of superior potential and strengthening institutions and community empowerment. The following are the steps in developing village potential so that it runs smoothly, effectively and efficiently in accordance with the existing potential and community needs:

1. Record and review available potential data to determine objects that can be developed.
2. Conducting field surveys to collect data that will be used as material in mapping potential and problems as well as the facilities that will be implemented.
3. Conducting assessments through tabulation and analysis of collected data using established analysis methods.
4. Determine the priority scale of potential to be developed based on the needs, costs and benefits of the development results.

5. Formulate a strategic design or plan that is oriented towards community empowerment to “develop independent villages based on rural areas” based on real conditions in the field.
6. Implementing the design or strategic plan that has been produced (Soleh, 2017).

## METHOD

### Types and Design of Research

The research method used in this study is the Mixed Method, which combines a quantitative approach used to analyze statistical data and qualitative descriptive used to describe data and information by analyzing existing theories. so that researchers obtain accurate data on a problem and object in a particular area so that they can describe a description of a situation as clearly as possible (Ruslan, 2004).

### Population and Sample

The population of this study was all BUMDes Managers in North Aceh Regency, Lhokseumawe City and Bireun Regency, totaling 52 BUMDes Leaders, all of whom were used as research samples.

## RESULTS AND DISCUSSION

### Path Coefficient Analysis

Table 1

Path Coefficients Value before Moderation Effect

Variables	<i>Improving Village Economy</i>
Human Resources (X1)	0.084
BUMDes Management Strategy (X2)	1,110
Regional Autonomy (X3)	- 0.245
Besic Potential (Z)	0.001

Table 2

Path Coefficients Value with Moderation Effect

Variables	<b>Improving Village Economy</b>
<b>Human Resources (X1)</b>	0.083
<b>BUMDes Management Strategy (X2)</b>	1,143
<b>Regional Autonomy (X3)</b>	-0.319
<b>Human Resources (X1)* Improving Village Economy (Y) (X1*Z)</b>	0.188
<b>BUMDes Management Strategy (X2) * Improving Village Economy (Y) (X2*Z)</b>	-0.005
<b>Regional Autonomy (X3) * Potential Basic (X3*Z)</b>	-0.200

### Results of the Coefficient of Determination (R<sup>2</sup>)

Table 3

R Square Value Without Moderation Effect

	R Square
<b>Improving Village Economy (Y)</b>	0.921

Table 4 R Square Value with Moderation Effect

	R Square
<b>Improving Village Economy (Y)</b>	0.928

## Hypothesis Test Results

Table 5  
Moderation Effect Test Results

Construct	Path Coefficients	T Statistics	P Values	Information
HR → Improving Village Economy (Y)	0.083	0.911	0.363	Not significant
SPB → Improving Village Economy (Y)	1,143	14,034	0,000	Significant
OD → Improving Village Economy (Y)	-0.319	1,383	0.167	Not significant
HR * BP → Improving Village Economy (Y)	0.188	2,018	0.044	Significant
SPB * BP → Improving Village Economy (Y)	-0.005	0.053	0.958	Not significant
OD * BP → Improving Village Economy (Y)	-0.200	2,344	0.091	Significant

Based on the test results in table 5 above, the test results for each hypothesis are as follows:

- The test results displayed in table 5.17 show the path coefficient value of Human Resources of 0.083 significant at t-statistic 0.911 smaller than t-table 1.67 and at P-value 0.363 greater than the significance level of 0.1. Thus the Hypothesis stating that there is a positive and insignificant influence of Human Resources on Improving the Village Economy can be rejected (H1 is rejected), or in other words there is no significant influence of Human Resources on Improving the Village Economy.
- The test results displayed in table 5.17 show the path coefficient value of BUMDes Management Strategy of 1.143 significant at t-statistic 14.038 greater than t-table 1.67 and at P-value 0.000 smaller than the significance level of 0.1. Thus, the Hypothesis stating that there is a positive and significant influence of BUMDes Management Strategy on Improving Village Economy can be accepted (H2 is accepted), or in other words there is a significant influence of BUMDes Management Strategy on Improving Village Economy.
- The test results displayed in table 5.17 show the path coefficient value of Regional Autonomy of -0.319 significant at t-statistic 1.383 smaller than t-table 1.67 and at P-value 0.167 greater than the significance level of 0.1. Thus the Hypothesis stating that there is a negative and insignificant influence of Regional Autonomy on Improving the Village Economy can be rejected (H1 is rejected), or in other words there is no insignificant influence of Human Resources on Improving the Village Economy.
- The test results displayed in table 5.17 show the path coefficient value of Apparatus Quality\*Potential Basic of 0.188 significant at t-statistic 2.018 greater than t-table 1.67 and at P-value 0.044 smaller than the significance level of 0.1. Thus the Hypothesis stating that Potential Basic can moderate the influence of Human Resources on Improving Village Economy (H3 is accepted), or in other words there is a significant influence of Human Resources on Improving Village Economy with the Potential Basic variable as a moderator.
- The test results displayed in table 5.17 show the path coefficient value of BUMDes Management Strategy \*Basic Potential of -0.005 significant at t-statistic 0.053 smaller than t-table 1.64 and at P-value 0.958 greater than the significance level of 0.1. Thus, the Hypothesis stating that BUMDes Management Strategy cannot moderate the influence of BUMDes Management Strategy on Improving Village Economy can be rejected (H4 rejected), or in other words there is no significant influence of BUMDes Management Strategy on Improving Village Economy with Basic Potential variable as moderator.



- f. The test results displayed in table 5.17 show the path coefficient value of Regional Autonomy\*Potential Basic of -0.200 is significant at t-statistic 2.344 greater than t-table 1.67 and at P-value 0.019 smaller than the significance level of 0.1. Thus, the Hypothesis stating that Regional Autonomy can moderate the influence of Human Resources on Improving the Village Economy (H3 is accepted), or in other words there is a significant influence of Regional Autonomy on Improving the Village Economy with the Potential Basic variable as a moderator.

### CLOSING

With the results of this study, namely Human resources have a positive and insignificant effect on improving the Village economy in Bumdes Managers. BUMDes Management Strategy has a positive and significant effect on improving the Village economy in Bumdes Managers. Regional Autonomy has a negative and insignificant effect on improving the Village economy in Bumdes Managers. Basic Potential moderates the effect of Human Resources on improving the Village economy in Bumdes Managers. Basic Potential does not moderate the effect of BUMDes Management Strategy on improving the Village economy in Bumdes Managers. Basic Potential moderates the effect of Regional Autonomy on improving the Village economy in Bumdes Managers

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*Likdanawati, Hamdiah, Sutriani, Rico Nur Ilham, Frengki Putra Ramansyah,  
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