



Elaboration of local wisdom values in village-owned enterprises arrangements as legal entities

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ABSTRACT

Background: Village Owned Enterprises in Indonesia are business entities in villages that are based on a spirit of kinship and mutual cooperation. The essence of the management of Village Owned Enterprises should represent local wisdom and values attached to the village. **Methods:** This research is normative juridical research using statutory and conceptual approaches. **Findings:** The village as the smallest unit of the Indonesian Government has autonomous authority to regulate and meet the needs of the village community by mobilizing all the village's natural resource potential to create village economic independence, one of which is by establishing a Village-Owned Enterprise. When analyzed from a historical perspective, Village-Owned Enterprises have experienced a very significant change in legal arrangements through Law Number 11 of 2022 concerning Job Creation which states that Village-Owned Enterprises are legal entities. This juridical fact is the background to research on legal principles in the Management of Village-Owned Enterprises by elaborating local wisdom values as the embodiment of business entities with village characteristics involving community participation. **Conclusion:** The results of the study show that community participation in the management of Village-Owned Enterprises is the main thing needed to optimize the management of Village-Owned Enterprises that can provide benefits and welfare without abandoning village local wisdom values. **Novelty/Originality of this article:** Therefore, the role of the community in realizing the values of village local wisdom in the management of Village-Owned Enterprises is very much needed, bearing in mind that the spearhead of strengthening Village-Owned Enterprises is the concrete manifestation of village community participation. The values of local wisdom attached to the village can be utilized as the characteristics of Village Owned Enterprises in each village. Thus, villages throughout Indonesia have various characteristics in managing village-owned enterprises.

KEYWORDS: BUMDesa; management; recognition; subsidiarity; village.

1. Introduction

Since the promulgation of Law Number 6 of 2014 concerning Villages (hereinafter referred to as the Village Law), villages have a new spirit to building villages. The existence of belief in village development that is more democratic and adaptive is the main spirit and foundation of the Village Law. Village renewal has two important dimensions, namely: reflection on past experiences, both empirically and paradigmatically. Based on the expressions of many parties as well as from the literature, village renewal is a form of reflection on the structural destruction of village life (democracy, autonomy, welfare, and justice) as a result of stabilization and capitalization; and village renewal is a transformation process to achieve a better and more meaningful new village through the efforts of social movements. So there are two important keywords in village renewal, namely

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transformation and social movement (Eko et al., 2014). Based on Article 18B paragraph (2) of the 1945 Constitution of the Republic of Indonesia (hereinafter referred to as the 1945 Constitution) which states that: "The state recognizes and respects customary law community units and their traditional rights as long as they are still alive and by community development. and the principles of the Unitary State of the Republic of Indonesia, which are regulated in law", so that the State recognizes the existence of a village by the origin rights of the village. As the smallest area in the village government system, it has a variety of potential natural resources that can be used optimally to improve the welfare of rural communities in general.

Village development in the future will be more constructive concerning the direction of village development described in the Village Sustainable Development Goals (SDGs Desa) which aim as an effort to Accelerate Sustainable National Development. The Village SDGs contain 18 goals with 222 indicators. The characteristics of the Village SDGs are contained in the 18th goal, namely "Dynamic Village Institutions and Adaptive Village Culture". This means that the planning and implementation of development in the village must rely on the local wisdom and values of the local community. Institutionalization of rural community economic enterprises is important to implement in the perspective of sovereignty and strengthening the economy of rural communities. The aim is to strengthen the competitiveness, resilience, and bargaining power of village community economic objects. One form of strengthening institutions and strengthening village economic democracy is by regulating and providing legitimacy for villages to be able to form a business entity that is a legal entity, called a Village-Owned Enterprise.

According to Article 1 point 6 of the Village Law, a Village-Owned Enterprise, hereinafter referred to as a Village-Owned Enterprise, is a business entity whose capital is wholly or substantially owned by the Village through direct participation originating from Village assets which are separated to manage assets, services, and other businesses for the maximum welfare of the village community. (Law Number 6 of 2014 concerning Villages 2014). The essence of establishing a Village Owned Enterprise is as a business entity or business that can mobilize local communities to manage natural resources which are used as a means of realizing village economic prosperity and independence. The existence of Village Owned Enterprises is supported by local customs because they are one of the contributors to village prosperity (Gayatri & Widhiyani 2020). In its development, Village-Owned Enterprises have experienced regulatory dynamics, especially in Law Number 11 of 2020 concerning Job Creation, where in the Job Creation Law, the legal status of Village-Owned Enterprises is regulated as a legal entity. This is stated in Article 1 point 9 of the Job Creation Law which states that business entities are in the form of legal entities or not in the form of legal entities established in the territory of the Unitary State of the Republic of Indonesia and carry out business and/or activities in certain fields. The existence of the legal status of Village Owned Enterprises as legal entities has its juridical consequences, especially in the field of management and legal responsibilities.

Philosophically, the existence of Village Owned Enterprises has a fundamental basis for utilizing all economic potential, economic institutions, as well as the potential of natural resources and human resources to improve the welfare of the Village community. Specifically, it cannot be equated with legal entities such as limited liability companies, limited liability companies (Commanditaire Venootschaap-CV), or cooperatives. So. A Village-Owned Enterprise is a business entity with the characteristics of a Village which, in carrying out its activities, besides assisting the administration of Village Government, is also to meet the needs of the Village community. BUM Desa can also carry out the functions of services, trade, and other economic development. The existence of the concept of a business entity with village characteristics cannot be separated from the values of local wisdom in society which must be elaborated in the management of Village Owned Enterprises to prevent partial utilization of Village Owned Enterprises and not focus on the welfare of the village community as a whole. This refers to the management of business entities based on the spirit of kinship and cooperation. This means that all village communities must play an

active role in optimizing the management of Village Owned Enterprises by village mandates, namely as business entities with village characteristics.

Even so, there are main principles that underlie the management of Village-Owned Enterprises that will be difficult to implement if the management of Village-Owned Enterprises is not properly implemented by these principles, moreover Village-Owned Enterprises are established as legal entities. On this basis, this research will further examine the management of Village-Owned Enterprises as Legal Entities, which can represent the philosophical basis for establishing Village-Owned Enterprises as business entities with village characteristics by elaborating village local wisdom values. This research serves as a complement to previous research related to Village-Owned Enterprises, such as Harjanti Widiastuti with the title *Measuring Governance of Village-Owned Enterprises in Indonesia* which examines Village-Owned Enterprise/*Badan Usaha Milik Desa* (BUMDes) governance indicators and takes photographs of business entity governance practices Village property; (Widiastuti et al., 2019) Nata and Abdul Wahid with the title *Management of Village-Owned Enterprises in terms of positive law and Islamic constitutional law* which examines the management of BUMDes from the perspective of positive law and Islamic constitutional law; (Haryanto et al., 2021) and Siska with the title *Analysis of Potential Formation of Village-Owned Enterprises Based on Local Wisdom in Hiyung Village, Tapin Regency*, which examines the management of Village-Owned Enterprises based on local wisdom that is economical in nature, namely hiyung chili. (Fitriyanti, 2019). One of the efforts to find the truth is to conduct research related to principles, principles, and legal doctrine. This research is normative legal research, namely research conducted by examining library materials or secondary data. Soekanto & Mamudja (2001) or a legal basis, get boundaries, definitions, meaning of a term. Ashshofa (1996) the approach used in this study is a statutory approach and a concept approach, which aims to philosophically analyze the concept of a village-owned enterprise contained in the Village Law and the concept of managing a business entity with a legal entity. The research results will be analyzed descriptively y qualitatively.

2. Methods

This research is normative juridical research using statutory and conceptual approaches. This study adopts a normative juridical research methodology, which emphasizes the examination of legal norms and principles as they are expressed in authoritative legal sources. The research is primarily focused on analyzing written legal rules and regulations that are currently in force within the existing legal framework. A central feature of this normative juridical approach is the reliance on legal materials such as statutes, legal codes, and other forms of formal legislation. The statutory approach employed in this research involves a detailed study of legislation relevant to the legal issue under investigation, including both primary and secondary legal sources.

Through this statutory method, the research aims to interpret and evaluate the consistency, clarity, and effectiveness of the applicable laws. In addition to examining legal texts, the study incorporates a conceptual approach that seeks to explore the underlying legal doctrines, values, and theoretical foundations associated with the issue at hand. This conceptual analysis allows the research to critically assess the coherence and justification of legal concepts that shape the formulation and application of laws. By combining the statutory and conceptual approaches, the research strives to provide a holistic understanding of the legal problem from both a normative and theoretical perspective. The methodology does not involve empirical data or fieldwork; rather, it is grounded in a library-based study of legal documents, scholarly writings, and interpretive legal reasoning. Ultimately, this normative juridical research approach is designed to offer structured legal arguments and insights that contribute to academic discourse and the development of legal thought.

3. Result and Discussion

3.1 *The existence of village owned enterprises in Indonesia*

Strengthening independent villages and developing competitive village communities in Indonesia are crucial issues and are of concern to the government. The implementation of the rural economy has the same principles and values as the principles of populist economy which prioritizes equitable welfare for the community. W. Richard Scott argues that the village economy is an area that includes the village economy which has economic activities as a farmer as its foundation. Village areas make farmers the backbone of the economy because economic activities such as consumption, production, and distribution in the economic system come from farmers. Meanwhile, in the Village Law, the village economy is defined as all consumption, production, and investment activities in rural communities which are determined by the family simultaneously. (Suleman 2020) several principles must be implemented to organize the rural economy, namely: the principle of openness; the principle of participation; principles that can be accounted for; the principle can be enjoyed by the community and the principle is sustainable (Suleman, 2020). The position of the village is that it is a mixed community government between a self-governing community and local self-government, not as a government organization within the district/city government system (local state government). The village has a more sovereign position to manage its government. And supported by a change in the paradigm of the development model which was originally in the form of government-driven development or community-driven development changed to village-driven development (Eko et al., 2014). Based on Presidential Regulation Number 59 of 2017 concerning the Implementation of the Achievement of Sustainable Development Goals, Indonesia has implemented a commitment to achieve (sustainable development goals) SDGs in a participatory manner and involves all parties to improve community economic welfare on an ongoing basis, maintain the sustainability of community social life, maintain environmental quality and inclusive development and the implementation of governance that is able to maintain the improvement of the quality of life from one generation to the next.

At the village level, these SDGs are localized into Village Sustainable Development Goals (SDGs Village) which include: villages without poverty; village without hunger; healthy and prosperous villages; quality village education; village women's involvement; adequate village for clean water and sanitation; clean and renewable energy villages; equal village economic growth; village infrastructure and innovation according to needs; village without gaps; safe and comfortable village residential areas; consumption and production of environmentally aware villages; climate change response village; marine environment care village; land environment care village; village of peace and justice, partnership for village development; dynamic village institutions and adaptive village culture (Iskandar, 2020). As an embodiment of the government's commitment to reducing poverty and efforts to improve the welfare of rural communities is to initiate the establishment of village-owned enterprises. The goal of the 18th (eighteenth) SDG's Village is the background for optimizing economic entities (businesses) in the village. The presence of Village Owned Enterprises is a government policy strategy to develop Indonesia from villages through rural economic development. As a pillar of economic activity in the village which was established based on community initiatives, this business entity is managed based on the needs and potential of the village to improve the welfare of the village community. Arrangements regarding Village-Owned Enterprises have been mandated in the Village Law which basically gives full rights to the Village to be able to form business entities that are adapted to the characteristics of the village's natural resources. This is an embodiment of the principle of subsidiarity and the principle of recognition by the state for villages.

According to the elucidation of Article 87 of the Village Law, it is emphasized that Village-Owned Enterprises are business entities with village characteristics. The meaning of a business entity with village characteristics is not further explained, what are the parameters or indicators that can be used to construct a business entity with village

characteristics. Furthermore, it was also emphasized that village-owned enterprises cannot be equated with limited liability companies, commander-in-chief companies, and cooperatives. So, it can be concluded that the regulation of Village-Owned Enterprises in the Village Law mandates that the legal construction of Village-Owned Enterprises is left to each village to assess suitability with the characteristics of the local village. Historically, the movement to develop villages through economic institutions or business entities has been formed by the government. Sutoro Eko believes that previously the community was familiar with various social institutions and microfinance institutions set up by the government such as Regional Civil Service Agency/*Badan Kepegawaian Daerah* (BKD), Community Development/*Pembinaan Masyarakat* (BINMAS), Rural General Credit/*Kredit Umum Pedesaan* (KUPEDES), Small Investment Credit/*Kredit Investasi Kecil* (KIK), Candak Kulak Credit/*Kredit Candak Kulak* (KCK), Village Unit Business Entity/*Badan Usaha Unit Desa* (BUUD), Village Unit Cooperative/*Koperasi Unit Desa* (KUD), Village Economic Enterprises–Savings and Loans/*Usaha Ekonomi Desa–Simpan Pinjam* (UESDP), Village Credit Institutions/*Lembaga Perkreditan Desa* (LPD) in Bali since 1986. Recently there have also been various revolving funds managed by the community formed by sectoral ministry projects such as the Financial Management Units/*Unit Pengelola Keuangan* (UPK) and Savings and Loans for Women within the National Community Empowerment Program/*Program Nasional Pemberdayaan Masyarakat* (PNPM) Mandiri Rural (Kamaroesid, 2016).

By the regulation, Village-Owned Enterprises were initiated before the existence of the Village Law, namely in Law Number 32 of 2014 concerning (old) Regional Government to Law Number 11 of 2020 concerning Job Creation. The most important difference among the many arrangements for Village-Owned Enterprises lies in the regulation of the legal status of Village-Owned Enterprises as legal entities. As a legal entity, the management of Village Owned Enterprises must be managed professionally and emphasize the principles of good corporate governance. This is intended so that business risk mitigation both caused by business failure and caused negligence or errors of organs or management of Village Owned Enterprises can be minimized. As a legal entity, a Village Owned Enterprise has characteristics namely: as a group of people (business organization), can carry out legal actions in legal relationships, has its assets, has management, has rights and obligations, and can sue and be sued in before the court. On the other hand, Village-Owned Enterprises act as separate legal entities, so the responsibility of the management or organs is limited to the amount of capital or share ownership. Village-Owned Enterprises in the regulation of the Job Creation Law, are further regulated in Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises which generally regulates several aspects, namely aspects of the establishment and formation of Village-Owned Enterprises, aspects of management and management of Village-Owned Enterprises, social business models, planning and bankruptcy in Village Owned Enterprises. The establishment and management of Village Owned Enterprises, in general, can be described in full in the following Table 1.

Table 1. Aspects of establishment and management of village-owned enterprises

Aspects	Legal Basis	Description
Establishment	Article 7 Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises	Village-Owned Enterprises are established by one or two more villages based on village meetings and joint village meetings determined based on village head regulations.
Legal Status	Article 8 Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises	Obtaining the legal status of a Village-Owned Enterprise upon issuance of an electronic registration certificate from the Minister who administers government affairs in the field of law and human rights
Organization and Employees	Article 14-36 Government Regulation Number 11 of	The organizational set of the Village Owned Enterprises consists of village meetings/inter-

	2021 concerning Village Owned Enterprises	village meetings, Advisors, Implementing Organizations and Supervisors Employee
Capital/fund	Articles 40-44 Government Regulation Number 11 of 2021 concerning Village Owned Enterprises	Consists of village capital participation, village community capital participation and a share of operating profits determined in village meetings / inter-village meetings to raise capital. Initial capital can come from village capital participation and village capital participation and village community capital participation.
Business unit	Articles 49-52 of Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises	Village-Owned Enterprise business units can have business units that carry out activities: Management of natural, economic, cultural, social, religious, knowledge, skills and ways of life based on local wisdom in the community. Local resource-based management industry. Trade distribution network. Financial services. Priority public services for basic needs including food, electrification, sanitation and housing. a. Intermediary of goods/services including distribution and agency and b. Other activities that meet eligibility.
(Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises, processed privately, 2022)		

3.2 Community participation theory

Participation means "taking part", or according to Hoofsteede "The Taking Part in one or more phases of the process" (participation) means taking part in one or more stages of a process (Khairuddin, 1992). Mubyarto argues that participation is a willingness to help the success of each program according to everyone's ability without meaning sacrificing self-interest (Ndraha, 1987). While society is defined as a system of ways of working and procedures, from authority and mutual assistance which includes groups and other social divisions, a system for monitoring human behavior and freedom, a complex and ever-changing system, or a network of social relations (Saebani, 2012). An increase in public participation has several advantages including an increase in the quality of public policies produced by the government. Improving the quality of policies in turn will greatly benefit the people who are the targets of these policies; (Agus 2005, 189); community participation in the policy-making process will benefit the government. This is because an increase in institutional capacity will have implications for increasing community support for the government, for example through voting during general elections, when the public sees the government as an institution capable of representing the interests of society (Agus, 2005). Conyers said that there are three; main reasons why community participation in village development planning is very important (Ruru et al., 2019): community participation is a tool to obtain information about conditions and or attitudes of the local community, without the presence of development programs and projects will fail. The development will trust the project or development program they will know more about the ins and outs of the project. There is an assumption that it is a democratic right if the community is involved in development.

Participation based on the way of involvement is divided into 2 (two), namely direct participant and indirect participant (Sundariningrum, 2001). In direct participant, the participation occurs when individuals display certain activities in the participation process and everyone can submit views, discuss the subject matter, and raise objections to other people's wishes or their words; indirect participation occurs when individuals delegate their participation rights. Meanwhile, Cohen and Uphoff differentiate participation into four types, namely: participation in decision making; participation in implementation;

participation in taking utilization; and articulation in the evaluation (Dwiningrum, 2011). First, participation in decision-making. This participation is related to determining alternatives with the community regarding ideas or ideas that concern common interests. Second, participation in implementation includes mobilizing financial resources, administrative activities, program coordination, and elaboration. Third, participation in taking benefits. Participation in taking benefits cannot be separated from the implementation results that have been achieved both in terms of quality (output) and quantity (program success). Fourth, participation in the evaluation. Participation in this evaluation is related to the implementation of previously planned programs and as an effort to determine the achievement of previously planned programs.

3.3 The concept of local wisdom or local wisdom

Local wisdom consists of two words, namely wisdom and local. In the English-Indonesian dictionary, local means local, while wisdom means wisdom. S. Swarsi argues that conceptually, local wisdom and local excellence are human policies that rely on a philosophy of values, ethics, ways, and behavior that are traditionally institutionalized (Mariane, 2014). Local wisdom can last a long time even if can be institutionalized because the values contained therein are considered good and true. Local wisdom is not only a guideline for one's behavior but on the other hand, is equipped to dynamize individual life which is full of mutual respect (Hafid et al., 2015). Forms of local wisdom are religious harmony in the form of social practices that are based on a pearl of wisdom from culture (Aldayana et al., 2021). Forms of local wisdom in society can be values that are integrated with the culture of society such as divine values, human values, a sense of responsibility, discipline and independence, honesty, respect, courtesy, caring, and compassion. Local wisdom is part of the cultural traditions of a nation's people, which appear to be parts that are placed in the physical structure of buildings (architecture) and areas (urban areas), in the geography of the archipelago of a nation (Diem, 2012).

3.4 Elaboration of local wisdom values in the management of village-owned enterprises to realize welfare of village communities

According to the Big Indonesian Dictionary, elaboration means working diligently and carefully, while elaborating means working on (working on) something diligently and carefully. Elaboration according to Wolfook means giving or adding new meaning to information on information that has just been obtained, namely by associating information that is already owned (Sumarsono et al., 2021). So, what is meant by an elaboration in this study is carefully adding a new concept to the old concept that has been done so far. If examined about the research issue, what is being carried out diligently, carefully, and meticulously is the additional element in the management of Village Owned Enterprises which are formulated with the values of local wisdom in the community? Local wisdom is the most important and inherent element in an area, believed and obeyed by the community, including villages. The village is famous for its customs which are still upheld today. The characteristic of the village is having a sense of connectedness in the family and the nature of cooperation between communities. The diversity of local wisdom values in each village makes the village a strategic area and different from the others.

It has been explained previously that the existence of Village-Owned Enterprises as village economic entities is directed at increasing the empowerment of natural resources and human resources to create village economic independence. As a business entity, of course, it cannot be managed unilaterally. In other words, a pattern of cooperation must be created between the government, the community, and stakeholders or investors. However, what is prioritized is the participation of the village community which is shown in caring and participating in organizing and providing advice regarding the professional management of Village Owned Enterprises. Bearing in mind that in the regulation of the Job Creation Law, Village-Owned Enterprises as legal entities must combine the management

of a professional, accountable and transparent business entity based on local wisdom as an embodiment of state recognition of customary unity in villages.

When uet associated with the function of a Village-Owned Enterprise which has a dual function, namely as a profit-oriented business entity and as a business entity whose function is to provide public services, then the function of mutual control or checks and balances between the village community and the village government is to run the Agency. Village Owned Enterprises are by the principles of good corporate governance. If this function is not implemented optimally, the management of Village Owned Enterprises will experience obstacles uet o the absence of good and optimal community participation. The values of local wisdom in the village function to ethically maintain and manage the business of Village-Owned Enterprises by the character of the village. Article 4 Government Regulation No. 11 of 2021 concerning Village Owned Enterprises states that the management of Village Owned Enterprises is based on the principle of kinship and cooperation with professional, open and responsible, participative principles, prioritizing local and sustainable resources. These norms direct local wisdom values that grow and develop in the community such as the principles of kinship and mutual cooperation to be elaborated in the management of village-owned enterprises.

The nature of the rural economy is based on the principle of kinship and the principle of cooperation so that the independence and just welfare of village communities can be realized without abandoning the values of local village wisdom. BUM Desa as an economic institution that has legitimacy through the Village Law becomes a business entity that drives the economy in the village by utilizing the results of processing natural resources by the village community so that Village-Owned Enterpriseare not only profit-oriented but BUM Desa are also business entities that organize public service for the community. In addition, to provide ideal ideas related to the concept of BUM Desa management based on local wisdom, it can be pursued from several aspects, namely: aspects of business sustainability and benefits; legal aspects related to business and human resource capacity building through village community participation. First, is the aspect of sustainability and business benefits. It should be remembered that a Village-Owned Enterprise also has two functions at once, namely as a profit-seeking business entity and as a business entity that functions as a public service. So ideally, the management of BUM Desa should be adjusted to the advantages and availability of natural resources that exist in each village. Do not let. Business management is used as a means for village communities to mobilize the village's economic potential but is wrong in planning and managing the business.

Secondly, is the legal aspect related to the business or business of Village-Owned Enterprises. As a business entity with a legal entity, it becomes a challenge for the village to manage the business by minimizing business risks caused by negligence and/or deliberate business management or caused purely as a result of business losses. In addition, the village party must understand the aspects of legal responsibility and risk mitigation if there are indications of unreasonable losses in the Village-Owned Enterprise/*Badan Usaha Milik Desa* (BUMDes) to aspects of bankruptcy which one day become one of the potential risks of business management. Third, is the aspect of human resources. For supporting the two previous aspects, the quality aspect of human resources is one of the determining factors. If the village has superior quality human resources, it will be able to manage a business by taking into account the potential or possible business risks that may occur in the future. In addition, the village community will be able to identify patterns or business models that are by the capabilities and conditions of the natural resources used and combine them with the production processing capabilities of the village community so that they will automatically be able to improve the quality of the village. Therefore, the implementation of the village economy through Owned Enterprises is an actualization of rural economic democracy, because in this case, the village community has full authority in choosing, planning, and managing village businesses that are adjusted to the village's natural resource potential.

4. Conclusion

The strategy for managing Village-Owned Enterprises using the local wisdom base of the local village will indirectly have impact on community participation to jointly manage Village-Owned Enterprises by the mandate of the Village Law, namely as business entities with village characteristics. Strengthening Village Owned Enterprises as economic entities in villages cannot be separated from the participation of the community in the field of regulation, stakeholders, or investors whose function is to provide stimulants for increasing the business of Village Owned Enterprises and the Community as owners and determinants of the management of Village Owned Enterprises. Village-Owned Enterprises are expected to become village economic institutions that become triggers in increasing village economic movements in the future.

It contains aspects of empowerment as a whole, not only economic empowerment, but also institutional development, strengthening human resource capacity (HR) and managerial capabilities, developing economic networks, and economic downstream. Therefore, the role of the community in realizing the values of village local wisdom in the management of Village-Owned Enterprises is very much needed, bearing in mind that the spearhead of strengthening Village-Owned Enterprises is the concrete manifestation of village community participation. The values of local wisdom attached to the village can be utilized as the characteristics of Village Owned Enterprises in each village. Thus, villages throughout Indonesia have various characteristics in managing village-owned enterprises.

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