
VILLAGE GOVERNMENT BUSINESS MANAGEMENT (STUDY ON BUMDES IN SUSUKAN SUBDISTRICT, SUMBANG DISTRICT, BANYUMAS REGENCY)

¹Suryoto, ²Paulus Israwan Setyoko, ³Denok Kurniasih, ⁴Ranjani

^{1&4}Universitas Wijayakusuma Purwokerto

^{2&3}Universitas Jenderal Soedirman Purwokerto

email:¹suryotofisip@gmail.com, ²paulus.setyoko@unsoed.ac.id, ³denok.kurniasih@unsoed.ac.id,
⁴ranjani@unwiku.ac.id

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ABSTRACT

Government business management is a reflection of the application of the new public management paradigm with the aim of improving the economy, and achieving efficiency and effectiveness. The purpose of this study is to analyze and describe the implementation of business principles in the management of BUMDes to improve PADes and the village economy. The research method used is descriptive qualitative, with data collection methods through interviews, observation and documentation. The data analysis method was carried out using an interactive analysis model. The results of the study indicate that business planning in managing BUMDes can still be made in a simple format and doesn't involve the participation of local villagers. Even though it is made simply, the Susukan BUMDes continues to run with the encouragement and commitment of the Susukan Village Head. As an effort to motivate BUMDes management, it is carried out through a payroll system. It is important for the village head to be directly involved in the implementation process, starting from planning, outreach, to implementing business control and reporting. In addition, it was also recommended that the Susukan Village Head be able to establish various collaborations with various stakeholders as a form of appeal to BUMDes management.

A. INTRODUCTION

Government business management is one of the approaches used by public sector management through the application of business concepts, techniques and values as is done by the private sector (Denhart and Denhart, 2007; Hood, 1991; Osborne, 2006; Pollit, 2007). Government business activities can be pursued through the transfer of various government functions by establishing working relationships with the private sector or commonly referred to as privatization (Osborne and Gaebler, 1999: 52).

The government is advised to carry out various government business activities with the aim of increasing discipline in the use of resources, saving direct costs and increasing work discipline in order to achieve improvements in economic aspects, efficiency, and effectiveness of the public sector (Appana, 2011). Local government is one of the determining indicators in making development programs and as an important actor to carry out and unite activities to achieve goals (Maulana, 2018). Law Number 6 of 2014 concerning Villages outlines that villages must be able to support initiatives, movements, and involvement of the village community to develop the potential and assets owned by the village in order to improve mutual welfare.

In the current government era, villages play an important role in assisting local governments in the process of administering government, including development and community empowerment as concrete steps for local governments in supporting regional autonomy in their regions (Atmadja, et al, 2018). The Village Government has the authority to carry out its business activities through Village-Owned Enterprises (BUMDesa) which is regulated by Law Number 6 of 2014 concerning Villages. BUMDes is a village business institution that is managed by the community and village government in an effort to strengthen the village economy and build community social cohesion which is formed based on the needs and potential of the village (Maryunani, 2008).

In an effort to emphasize the existence of BUMDesa, the Minister of Villages, Development of Disadvantaged Regions and Transmigration issued regulations as outlined in Ministerial Regulation No. 4 of 2015 concerning the establishment, management and operation of BUMDesa. The purpose of the establishment of the BUMDesa is to increase Village Original Income (PADes) and the economic condition of the village community. The establishment of BUMDesa is intended as a means of developing various productive economic businesses, village development efforts and efforts to empower rural communities. BUMDesa is a manifestation of the economic independence of a village that is pursued through various strategic business units, especially jointly owned businesses in the village (Kemendesra, 2015: 10).

The village government business management adopted by establishing BUMDesa is aimed at meeting the objectives of establishing BUM Desa, namely to improve village economic conditions and increase Village Original Income (PADes). The Banyumas Regency Government encourages its Village Government to establish BUMDesa. The establishment of BUM Desa is expected to continue to develop with the aim of advancing the local economy in the village. Banyumas Regency has 301 villages, not all of which have established or have BUMDesa. The following is data on the number of BUMDesa that have been established in the regional government area of Banyumas Regency:

Table 1. Number of BUMDes in Banyumas Regency in 2021

| No | Subdistrict | Number of Village | Village That Have BUMDesa |
|----|-------------|-------------------|---------------------------|
| 1 | Lumbir | 10 | 5 |
| 2 | Wangon | 12 | 1 |
| 3 | Jatilawang | 11 | 2 |
| 4 | Rawalo | 9 | 1 |
| 5 | Kebasen | 12 | 4 |
| 6 | Kemranjen | 15 | 4 |
| 7 | Sumpiuh | 11 | 1 |
| 8 | Tambak | 12 | 7 |
| 9 | Somagede | 9 | 6 |
| 10 | Kalibagor | 12 | 8 |
| 11 | Banyumas | 12 | 1 |
| 12 | Patikraja | 13 | 6 |
| 13 | Purwojati | 10 | 1 |

| | | | |
|-------|---------------|-----|----|
| 14 | Ajibarang | 15 | - |
| 15 | Gumelar | 10 | - |
| 16 | Pekuncen | 16 | 1 |
| 17 | Cilongok | 20 | 20 |
| 18 | Karanglewas | 13 | 1 |
| 19 | Kedungbanteng | 14 | 12 |
| 20 | Baturraden | 12 | 4 |
| 21 | Sumbang` | 19 | 4 |
| 22 | Kembaran | 16 | - |
| 23 | Sokaraja | 18 | 3 |
| TOTAL | | 301 | 92 |

Source: Bapermades PKB Banyumas Regency, 2021.

Based on the data in table 1 above, it is known that in Banyumas Regency, one of the sub-districts that already has BUMDesa is the Sumbang sub-district. Sumbang sub-district consists of 19 (nineteen) villages, including: Susukan, Sumbang, Tambaksogra, Banjarsari Wetan, Karangturi, Attitude, Karanggintung, Benteran, Datar, Banjarsari Kulon, Limpakuwus, Ciberem, Kotayasa, Gandatapa, Pride, Kawungcarang, Kedungmalang, Karangcegak (Sumbang District, 2021).

Of the 19 (nineteen) villages located in the Sub-District of Sumbang, only 4 (four) villages already have BUMDesa. Based on the results of the preliminary pre-survey conducted by the researcher, it is known that the first village in the sub-district of Donor to establish BUMDesa is Susukan Village. The business run by the Susukan village government through its BUMDes is carried out by maximizing the potential of Susukan Village, namely by developing PAMSIMAS businesses and tourist villages. However, the smooth running of the business still faces various obstacles. This is because the knowledge and understanding of BUMDesa management on government business management is still very limited. In addition to limited human resources, Susukan BUMDes also has limited budgets used to manage their business. This empirical fact indicates that the management of the Susukan BUMDesa has not fulfilled the government's business management principles.

Based on various empirical facts that have been described previously, it is interesting to study more deeply about the research problem. This study is intended to analyze and describe the business management of the village government through the Susukan Village-Owned Enterprise, Sumbang District, Banyumas Regency. The results of this study are expected to contribute in the form of recommendations for the Susukan Village government, especially the Susukan BUMDesa management regarding the various problems studied in this study.

B. METHOD

This research was conducted in Susukan Village, Sumbang District, Banyumas Regency, especially in its BUMDesa. The targets of this research, including the Village Government and the manager and supervisory board of the Susukan BUMDesa, as well as the Susukan Village community as beneficiaries of the business being run. The focus of this research is the business management of the village government through the Susukan Village-Owned Enterprise, Sub-District of Sumbang, Banyumas Regency. As a means of exploring research problems, descriptive qualitative research methods are used with 3 (three) data collection techniques, namely interviews, documentation and observation. The data analysis method used in this study is an interactive analysis model from Miles et al (2014).

C. RESEARCH FINDING AND DISCUSSION

Susukan Village is one of 19 (Nineteen) Villages located in the Subdistrict of Sumbang, Banyumas Regency. Susukan Village is located at latitude 7o21'54.76"S and Longitude: 109o17'23.03" T with an area of 209,520 hectares and is located at an altitude of 191 meters above sea level. Based on the

topography, Susukan Village is one of the villages with a highland configuration with an altitude of 191 meters above sea level (asl). The majority of the area in Susukan Village is rice fields with abundant potential water sources.

Based on the potential possessed by Susukan Village and supported by the encouragement of the Banyumas Regency Government, Susukan Village established BUMDes in 2016. In accordance with the Articles of Association and Bylaws of the Susukan Village Owned Enterprise (BUMDesa), it is known that the Susukan Village Government established BUMDesa with the aim of to increase the amount of local community income and their Village Original Income. The establishment of the BUMDesa is carried out through an institution named “Mitra Usaha Makmur” which was officially established on August 23, 2016. The following is the composition of the management of the BUMDesa Susukan, Sub-District, Banyumas Regency:

Table 2. Organizational Structure of the Susukan’s BUMDesa

| No | Name | Level Of Education | Position | Position Background |
|----|------------------|--------------------|------------|---------------------|
| 1 | Dwi Rintasari | D3 | Advisor | Headman |
| 2 | Imam Sutarso | S1 | Supervisor | BPD |
| 3 | Nurmansyah | S1 | Supervisor | BPD |
| 4 | Markuat | S1 | Supervisor | LKMD |
| 5 | Rigih Bayu Ratri | S1 | Chairman | Public Figure |
| 6 | Fajar triyono | SHS | Secretary | Youth Figure |
| 7 | Darkum | SHS | Treasurer | Religion Figure |

Source: BPS (Statistical Agency, 2019).

The potential of water resources owned by Susukan Village is the background for the establishment of one type of business managed by the BUMDes of Susukan Village, namely PAMSIMAS Tirta Kahuripan. The establishment of PAMSIMAS was carried out in collaboration with 3 (hamlets) in Susukan Village, namely Susukan I and II Hamlets, and Lembuayu Hamlet, with the division of tasks as follows:

Table 3. PAMSIMAS Tirta Kahuripan’s Organization Structure

| No. | Name | Position | Village |
|-----|------------------|--------------|----------|
| 1. | Dwi Ratnasari | Pelindung | Susukan |
| 2. | Suheni | Ketua | Lembuayu |
| 3. | Khasan (Kadus I) | Wakil Ketua | Lembuayu |
| 4. | Darkum | Sekretaris | Susukan |
| 5. | Sri Mulyati | Bendahara I | Lembuayu |
| 6. | Unggul | Bendahara II | Susukan |

Source : Processed data, 2021.

Based on the results of the research, it is known that although the Susukan BUMDesa has been successfully established and its business activities are running, it is found that the business plans prepared by the Susukan BUMDesa management are still very simple and have not been prepared in detail like business plans in general. Then, in the preparation process, there is still very little participation from supporting elements, such as village communities and members of the Susukan BUMDesa board. Another obstacle faced by the Susukan BUMDesa is related to the accessibility of capital. This is due to the limited cooperation with the private sector. As an effort of transparency, the management of the Susukan Village BUMDesa conveys some information related to the business activities carried out by placing banners or billboards right in front of the Susukan BUMDesa secretariat.

Discussion of Research Results

Government business has the aim of obtaining income through the profits obtained, then the profits are channeled to the government as the shareholder (Osborne and Plastrik, 2000). Business management is focused on 4 (four) affairs, such as planning, organizing, directing and controlling which also includes marketing management (Machfoedz, 2007: 49). In a business life, there are several things that are the key determinants, namely: communications, capital, corporations, and consumers (Ohmae, 2005: 20). Business activities also require an arrangement and regulation, for example through the principles of good governance used by the business organization (Emirzon, 2007: 96).

Kurtz and Boone (2011) emphasize in business practices on aspects of corporation culture, capital business plan, compensation, reporting, business activity involving accounting, customer driving marketing, empowering people, and business ethics and social responsibility. Government business is a form of government transformation in the public sector by committing to do business through a management approach by applying a business style to public sector management (Hope, 2012; Ibietan and Joshua, 2015). Government business management is carried out by applying various business principles adopted by the public sector, including: business plan, capital, accountability, transparency, reporting, corporate accounting and honorarium system (Kurtz and Boone, 2011; Fung, 2014). Therefore, in this study 5 (five) business principles are used in the public sector which are part of government business management, namely business plans, capital, accountability, transparency, and the honorarium system. The reason researchers use these five principles is because the five business principles are considered the most relevant to various problems that occur in village government business management in BUMDesa Susukan.

1. Business Plan

A business plan is a written document that contains an orderly statement about the company's goals, the approach used to achieve the goals using the standards used for measuring achievement (Kurtz and Boone, 2011: 156). The business plan by Kurtz and Boone is described into three aspects, including:

1. An executive summary, which contains answers from who, what, where, when, why, and how questions related to business;
2. An introduction, which contains a general statement regarding the concept, purpose and objectives of the business being carried out;
3. The finance and marketing sections are separated by describing a target market and the company's marketing plan.

Based on the results of the research conducted, it was found that the business plan used by the Susukan's BUMDesa was still very simple, not detailed like a business plan in the private sector. In the process of preparing the business plan, there is very little involvement from members of the Susukan's BUMDesa management and the Susukan Village community. This hinders the village government's

business run by the Susukan BUMDesa. The findings of this study are in line with the results of previous research found by Wilson et al (2015), that in a planning process it is necessary to involve other actors by expanding to all levels in the planning process with participating communities.

The preparation of a business plan by the Susukan BUMDesa is led by the Susukan Village Head as the party who best knows the conditions in the Susukan Village, so that it can be identified in detail about the potentials of the Susukan Village. This is relevant to the meaning of Village-Owned Enterprises, abbreviated BUMDesa, which is a village business institution managed by the community and village government with the aim of strengthening the village economy and being formed based on community needs and the potential possessed by the village (Hartowiryono and Suharyanto, 2014) . In addition to leading the preparation of the business plan, the Village Head also has the responsibility to disseminate it to members of the BUMDesa management and the Susukan Village community. This is intended for the smooth implementation of the business plan that has been prepared. The research findings are in line with the statement by Tripathi and Reddy (1991: 56), that in the preparation of a business plan, to be effective it requires the following factors:

1. Coordination, a complex planning process consisting of various main and derivative plans;
2. Communication, a careful planning can be achieved when managers in an organization have access to complete information, not only about planning within the area, but also planning outside the area;
3. Participation, participation between a subordinate and superior is one of the key factors for the effectiveness of the planning process;
4. Proper Climate, a suitable climate is needed by a top-level manager to determine the most appropriate climate in preparing business plans.

1. Capital

This study examines more deeply about government business management, especially in Susukan Village, Sumbang District, Banyumas Regency. Village government business management can achieve success if it collaborates with various parties (Sukasanto, 2014: 18). According to Kurtz and Boone (2011: 8), a company must always acquire, maintain and increase its capital capacity, because in business activities money is needed that can be used to achieve the goals of the business. Own capital is defined as a right owned by a company (Kasmir, 2010: 311).

The capital owned by the Susukan village government comes from various sources, including from applying for loan funds. Given the importance of the capital aspect in determining the success of the business being run, in applying for loan funds it is necessary to pay attention to the 6C principles according to Hormozi et al (2002), including:

1. Characters. Checked resumes and references in order to find out the experience and determination possessed by the management so that they can achieve success in running their business;
2. Credits. Personal and business credit reports that are viewed to find out about willingness to pay debt obligations. This is closely related to the character possessed by the individual;
3. Capital. The amount of money deposited as a form of mutual agreement;
4. Capacity. The ability of the business and management to run their business until they are sufficient to pay debts;
5. Collaterals. Collateral used as collateral in debt, both privately owned and owned by a business entity;
6. Conditions. External influences that have a direct impact on the business being run, for example competitors and local economic conditions.

Based on the results of the research conducted, it is known that the BUM of Susukan Village, Sumbang District, Banyumas Regency is still constrained in the accessibility of capital. This obstacle is caused by the limited capital network owned, namely the lack of involvement of the private sector in

access to capital for the Susukan's BUMDesa. Meanwhile, capital needs to be maintained and increased as an effort to develop the business being run (Kurtz and Boone, 2011).

2. Accountability

Based on the results of the research conducted, it is known that the leadership of the Susukan's BUMDesa does not yet have a sufficient sense of responsibility and professionalism. It is said so because in carrying out the business carried out by the Susukan's BUMDesa it still relies on the control of the Village Head and only relies on the performance of the Susukan's BUMDesa management members. The Director of BUMDesa Susukan does not have a big share in the business activities run by Susukan's BUMDesa. However, the weaknesses of the Susukan's BUMDesa Director/Manager can be overcome with the intervention of the Village Head and the cooperation of the Susukan's BUMDesa management members. Not all intervention from the government or government regulations can encourage business activities, often these regulations and bureaucratic mechanisms actually hinder entrepreneurial activities in establishing new businesses (Sathe, 2006). The results of this study are in line with various previous studies discussing public financial sector accountability practices, such as those conducted by Bovens (2007: 447), Dixon, Ritchi & Siwale (2006: 415), Lodhia & Burritt (2004: 355) it can be concluded that although Accountability mechanisms are well established, but program implementers must still comply with them in their implementation. Government accountability in running a program for the benefit of society is something that is mandatory. This is because the community as program recipients always demands transparency and accountability, especially in the budgeting process (Carlitz, 2013).

3. Transparency

The Susukan's BUMDesa management conveys some information related to the business activities carried out by placing banners or billboards right in front of the Susukan's BUMDesa secretariat. This is intended to fulfill the principle of transparency in running a business. The results of this study are in line with the results of previous research conducted by Fung (2014), that achieving transparency can be done by conveying information disclosure from the company quickly and openly with the aim of gaining the trust of various parties.

Transparency in the Susukan's BUMDesa, Sumbang Subdistrict, Banyumas Regency can be achieved because of the commitment owned and firmly held by the Susukan Village Head, namely to convey all information to the community openly regarding the various business activities carried out by the Susukan's BUMDesa with the aim of motivating the BUMDes management and gaining the trust of the community. the community as the beneficiaries of various business activities run by the Susukan's BUMDesa. The results of this study are relevant to the results of research conducted by Kurniasih (2017), that transparency in reporting BUMDes management to village communities is more organized using an informal approach. Transparency is important because it is useful in compensating for the complexity of people's behavior (Lourenço, et.al, 2017).

4. Employee Payroll System

The results of the study indicate that the employee payroll system has been implemented well by the management of the Susukan's BUMDesa, Banyumas Regency. The amount of salary received by each employee is given in accordance with the position or position in the management structure of the Susukan's BUMDesa. Salary according to Kurtz and Boone (2011: 261) is carried out with periodic calculations, for example once a week or once a month. Thus, the salary of Susukan's BUMDesa employees is fixed in nominal value, does not fluctuate based on changes in working hours and additional work responsibilities.

The implementation of the payroll system by the Susukan's BUMDesa has not been implemented since the beginning of the establishment of the BUMDesa, but after the BUMDesa' financial condition has stabilized. The results of the study also show that the payroll system given to the Susukan's

BUMDesa management can motivate the Susukan's BUMDesa management to continue to develop their business activities.

D. CONCLUSION AND RECOMMENDATION

Conclusion

Business planning in the management of Susukan's BUMDesa, Sumbang District, Banyumas Regency is still made in a simple format and does not involve the participation of local villagers. Even though it was made simply, the Susukan's BUMDesa continued to run with the encouragement and commitment of the Susukan Village Head. As an effort to motivate Susukan's BUMDesa management, it is carried out through a payroll system. The Susukan Village Head is directly involved in the process of implementing his business, starting from the preparation of his business plan, socialization, to the implementation of control over the business being run and reporting. In addition, the Susukan Village Head also established various collaborations with various stakeholders as a form of encouragement to the Susukan's BUMDesa management.

Recommendation

Based on the results of the analysis and discussion, this study recommends the Susukan Village Government, Sumbang Sub-district, Banyumas Regency, especially the Susukan's BUMDesa manager to be able to carry out their business activities in accordance with the government's business management principles, especially with regard to capital efforts. Then, the researcher also recommends that further research can be carried out with research methods and two different locations. This is intended to obtain comprehensive research results and a village government business management model can be developed that can be used by the Susukan Village Government in particular, and other village governments in Indonesia in general.

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