

## **Institutional Performance Of Village Owned Business Entities In South Buton Regency**

**Zainul Abidin**

Pascasarjana Universitas Dayanu Ikhsanuddin

E-mail: [zainulabidin180@gmail.com](mailto:zainulabidin180@gmail.com)

### **ABSTRACT**

Village-Owned Enterprises are village business institutions that are expected to bring progress to the village. This study aims to describe the performance of BUMDes and explain the urgency of the institutional capacity of BUMDes in the South Buton Regency, especially in Batauga District. This is a new study cause try to explain an institutional performance and show an institutional model at the same time. Data were collected through observation, interviews, and document studies. Data were analyzed interactively from data collection to concluding. The results reveal that the existence of BUMDes has existed since 2016 with problematic BUMDes performance both in-process and results. In terms of the activeness and cooperation process, the existing elements did not go well and many tasks were not carried out. In terms of results, except for the achievement of BUMDes Mandiri Sejahtera in Lampanairi Village, in general, it has not achieved the desired results. BUMDes have not been able to develop the local economy both in terms of employment and have not contributed to APBDes revenues. The process improvement and the increase in the expected performance quotient need to be intensified. It is necessary to increase the capacity of BUMDes.

Keywords: institutional performance, village-owned enterprises, institutional capacity

### **INTRODUCTION**

The existence of Village Owned Enterprises (BUMDes in Indonesian) is based on Law no. 23 of 2014 concerning Regional Government and Law no. 6 of 2014 concerning Villages. In-Law no. 6 of 2014 it is explained that villages can establish BUMDes and BUMDes can run businesses in the economy and or public services by the provisions of the legislation. BUMDes is expected to emerge as an independent community business institution and bring prosperity to the village community. Included in the context of the South Buton Regency, BUMDes was established to support and strengthen the village economy. BUMDes in South Buton Regency is considered to have potential and can develop their potential in various fields that are adjusted to the conditions of the village. BUMDes are required to be able to provide services to non-members (outside the village). There is an institutional mechanism that is mutually agreed upon so that it does not cause problems caused by the business run by BUMDes.

BUMDes can be said to be a form of village development innovation that aims to strengthen the economy of rural communities, but in reality, its success has not been seen well enough in many villages. Ulul Hidayah & Sri Mulatsih (2019) for example, found that BUMDes Harapan Jaya planned 6 business units but only 4 business units could be realized. However, the four business units have not been able to empower the community and reduce the unemployment rate. In addition, the profits obtained are very small so that they have not been able to contribute to Village Original Income. Meanwhile, Firman (2019) found that the role and contribution of the

BUMDes Putra Mandiri are still not maximal so that the welfare in Senteluk Village is not evenly distributed for some people, there are still gaps between communities.

In the context of the South Buton Regency, especially in Batauga sub-district, there is a problem with the role of BUMDes and shows a deviation from the purpose of the establishment of BUMDes, especially related to institutions. The first problem is the minimal participation of the community in empowering the economic business of Village-Owned Enterprises. Furthermore, several villages are constrained by legalization due to internal problems. Likewise, the accountability for the management of Village-Owned Enterprises has not been carried out properly and management reporting is not accountable (Desa, 2021). These problems have an impact on the institutional and organizational performance of BUMDes itself. Many existing BUMDes businesses have stalled or died, as well as there are BUMDes that are no longer running at all.

Whereas according to Ghergina, Rodica, Vaduva Florin (2009) performance for an institution or organization is an urgent matter. The importance of organizational performance is further elaborated by Ghergina, Rodica, Vaduva Florin (2009) who explain that performance represents institutional competition in achieving the desired level of effectiveness and efficiency. If the organization has a high level of performance then its work productivity is quite high. On the other hand, an organization that has a performance level that does not meet the established standards is an unproductive organization. Therefore, research on the performance of institutions such as BUMDes needs to be carried out to determine the extent of their performance on economic activities and rural communities. This study intends to analyze how the institutional performance of BUMDes is.

As described above, the success of BUMDes carried out by BUMDes requires institutional support. The success of the institution is not only determined by the role of the institution, but also requires the active involvement of the administrators and the community in the institution concerned. If the institutional role and involvement of the management and the community are not optimal, it will be difficult for institutional performance to reach the optimal point. BUMDes has a structure or management consisting of a chairman, secretary, treasurer, and members. from each of these roles they have their respective duties. The institution also has formal and informal regulations that must be followed by all who are members of the institution. So this study aims to describe the institutional performance of BUMDes in South Buton Regency, especially in Batauga sub-district.

## METHOD

This research is qualitative. Qualitative research uses a natural setting (Anggito, 2018). The aim is to find out more deeply the institutional performance of BUMDes in Batauga District, South Buton Regency and interpret phenomena related to the existing institutional performance. This research is descriptive. Researchers describe the institutional performance of BUMDes in narrative writing with data and facts collected in the form of words or pictures. The reason for using descriptive is to describe institutional performance, so researchers need to speak and hear directly from the informants involved so that they can easily describe it. The role of the researcher in this study is the researcher as participant observer and the main data collection tool. The main informants were the secretary of the Community Empowerment Service and the village government of South Buton Regency and the BUMDes administrators in the five villages in Batauga District. Researchers also made direct observations of existing BUMDes and also

conducted documentation studies, including reports from the DPPMD service and reports on existing BUMDes activities. Data analysis followed the direction of Sugiyono (2017) where the data were analyzed by systematically searching and compiling the data obtained from interviews and documentation by organizing the data then compiling into patterns and making conclusions.

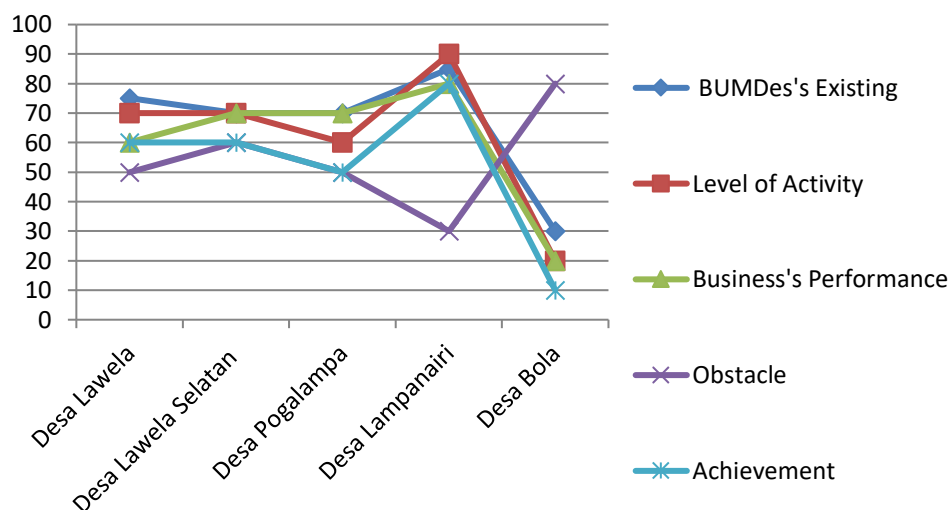
## **RESULT AND DISCUSSION**

### **BUMDes Institutional Performance**

Batauga District is the capital of South Buton Regency which consists of seven sub-districts and five villages. The five villages already have BUMDes, namely Lawela, South Lawela, Poogalampa, Bola and Lampanairi villages. BUMDes activities in South Buton Regency have been stated in Regent Regulation number 14 of 2017 concerning Guidelines for the Establishment and Management of Village Owned Enterprises.

Institutional performance is defined as the ability of an institution to use its resources efficiently and produce outputs that are fit for purpose and relevant to user needs (Peterson, W., Gijbers, G. and Wilks, 2003). There are two things to assess institutional performance, namely the product itself in the form of services or materials, and the management factors that make the product possible. There are three main things that must be considered, namely the effectiveness of the institution in achieving its goals, the efficient use of resources, and the sustainability of the institution interacting with outside interest groups (Peterson, W., Gijbers, G. and Wilks, 2003). In this study, institutional performance means the ability of institutions to efficiently utilize their resources and produce outputs that are relevant to their goals and needs. There are two things that are used as indicators to assess institutional performance, namely the achievement or product itself and the process or management factors that make that achievement achievable (Prabowo, 2019).

The institutional performance of BUMDes in the Batauga sub-district as shown in the graph below shows that of the five existing BUMDes, which have above-average performance and have shown good achievements, are the Mandiri Sejahtera BUMDes in Lampanairi Village. Based on the evaluation report of the South Buton District DPMPD, on average, existing BUMDes were established for the first time in 2016. However, in its development there are variations where there are frequent changes of management, even up to three times and some are stable and change according to the term of office. What is often problematic is in the village of Lawela, while the stable one is in the village of Lampnairi (Desa, 2021). However, the most problematic is in the Bola Village where, since 2020 the BUMDes has been inactive and the new management has not been formed until now. The type of business carried out by BUMDes in Batauga District is diverse, as well as the dynamics, obstacles, and achievements (Desa, 2021). However, the most problematic is in the Bola Village where, since 2020 the BUMDes has been inactive and the new management has not been formed until now. The type of business carried out by BUMDes in Batauga District is diverse, as well as the dynamics, obstacles and achievements. So far, the performance of BUMDes institutions in Batauga sub-district is shown in the following graph :



**Graph 1. BUMDes Institutional Performance in Batauga District, South Buton Regency**  
Source: Processed from DPMPD's Report

In Lawela Village with its BUMDes, Sinar Lawela runs a savings and loan business, party tent rental units (as many as 8 plots), rental of thresher and corn grinding machines, and rental of sweet potato grater machines. But now all these businesses have closed and the new management is running a new business, namely the BRILINK financial services agent and the drinking water depot business. In South Lawela Village, its BUMDes named Cahaya Baru in 2016 ran a savings and loan unit, a party supplies unit, a building materials business unit, and a rental service for molen machines. However, it faces obstacles such as bad credit in the savings and loan business, declining income from machine rental services and building materials business units that are out of business, and so on. Now the business is run is the BRILINK financial service agent and the agricultural sector. In Lampanairi Village itself with the BUMDes Mandiri Sejahtera made a change of management in 2020 through Village Regulation Number 01 of 2020 and continues to actively run businesses, including refill drinking water depot units and workshop units. Since 2020, they have developed products from processed mocaf flour and also mocaf snacks and this has received a good response in the market and is popular with the community (Desa, 2021).

Now it continues to grow and plans to open new economic businesses that will be carried out such as the BRILINK financial services unit, the basic food agent unit and the agricultural facilities and products unit. His achievement became 125 Villages in Indonesia as Brilliant Villages issued by the Ministry of Villages and Disadvantaged Regions in collaboration with Bank BRI. Brilliant Village is a form of appreciation for village economic business activities from the central government during the pandemic. However, of all the villages that have the performance of the BUMDes Sinar Bola, Bola village is the most problematic. The administrators are active only from 2016-2020. Now it does not have and has not formed a new board of directors. The business that used to be run was only a savings and loan unit. The obstacles faced at that time were the inability of the people who borrowed to make installment payments and reporting accountability was not well organized.

The performance of BUMDes in Batauga District is problematic both in-process and results or achievements. Based on the results of the interview, in terms of the process related to determining the BUMDes institutional management, they still prioritize kinship and kinship or the subjectivity of the chairman and advisors. The argument is to empower the local workforce and potential in the village, in addition to reducing wages. Regarding supervision, the supervisory team within the BUMDes institution is not at all active in using its authority and carrying out its responsibilities and has resulted in many businesses that have been established and run becoming stalled and even bankrupt and not operating. Likewise, there is no annual or overall evaluation of BUMDes. Rewards in the form of rewards and punishments have also never been applied at all and prefer to settle through kinship and deliberation. The main reason that emerged, especially from the village head and the DPPMD office, was that it was too early to implement reward and punishment and still prioritized increasing the capacity of BUMDes management. Another reason is human resources there is a lack of entrepreneurial knowledge in the hope that in line with that there will be an increase in capability/capacity going forward. Only then can we enforce rules and sanctions. Moreover, according to them, BUMDes is not the main job of the community.

Even though the management of BUMDes in Batauga District is quite complete. Documentation studies show that the majority consists of Village Heads as advisors, operational implementers or BUMDes management and supervisors as well as economic business units. The advisor who is often held by the village head is obliged to provide advice to operational implementers in carrying out the management of BUMDes, in addition to having the obligation to provide advice and opinions on issues that are considered important. The village head is also authorized to ask for explanations from operational implementers regarding issues related to business management.

Meanwhile, BUMDes management has the task of managing and managing BUMDes by the BUMDes Articles of Association and Bylaws (AD/ART) and is obliged to implement and develop Village Owned Enterprises (BUMDes). The Operational Executor is also authorized to make financial reports of all BUMDes business units every month, to make reports on the progress of activities of BUMDes business units every month, to provide reports on the progress of BUMDes business units to the community through village meetings. There is also a supervisory function that represents the interests of the community. Supervisors must hold a General Meeting to discuss the performance of BUMDes at least once a year. The accountability for the implementation of BUMDes is carried out by the operational implementer for the management of BUMDes every year to the village head/advisor. The contents of the report include performance reports of Village Owned Enterprises (BUMDes) for 1 (one) year, Business performance concerning the realization of business activities, development efforts, and indicators of success, Financial reports including plans for profit sharing, Development plans unrealized efforts. This accountability report becomes the material for the annual development and evaluation of BUMDes (Desa, 2021). However, the problem is that many tasks and authorities are not carried out, causing many problems.

Regarding this performance, researchers have conducted interviews with informants who are considered to have knowledge related to BUMDes in the five villages, Batauga District, South Buton Regency. The following is the interview reduction table in question :

**Table 1.**  
**Interview Results on BUMDes Performance**

Informants	Trends in Interview Results	Conclusion
Secretary of the DPPMD Service, Head of BUMDes in Lawela Village, Lampanairi, and South Lawela Village	The performance of existing BUMDes varies, but in general, it is still far from ideal. The process or management in BUMDes still needs a lot of improvement. The functions of management, advisors, and supervisors should synergize with each other to achieve organizational goals. The management of BUMDes still has many problems, including in planning activities and responsibilities as well as providing weak sanctions. The capacity development of BUMDes elements is still very much needed, including collaboration with the community. In terms of achievements, except for those in Lampanairi, overall the results have not shown the expected results. Many businesses stop and get stuck in the middle of the road. There are even BUMDes that no longer have management.	The performance of existing BUMDes varies, but in general, it is still far from ideal. Both the process and the achievement need improvement
Head of Bola Village and South Lawela Community Leader	We do not know about the performance of BUMDes. But nothing has changed in the village economy, the same as before the BUMDes. There is still a lot of unemployment in the village.	

Source: Interview Results 2021

Based on the results of the discussion and table above, the institutional performance of BUMDes in the District is problematic in the process and achievement of results. Except for BUMDes Mandiri which is located in Lampanairi, the majority of BUMDes have not played a good role, this can be seen in the indicators of the process and the results achieved. The system designed and the existing work program have not been running well and have not been able to solve the problems that are being faced by the community.

Institutional elements of activity and cooperation are also still low. The low level of activity and cooperation is because almost all administrators do not make BUMDes their main job, only as additional work, besides that there is weak coordination between members and administrators, and advisors. They focus more on their main job, such as being a fisherman, gardening, or selling, and gathering in BUMDes institutions only at certain times. The participation of members in BUMDes which is weak in addition to activeness and cooperation is related to supervision, and utilization. The reason is that they think that so far the existence of BUMDes has not provided many significant benefits. Moreover, the lack of meaningful added value for active members, as a result, many become less active.

### **The Urgency of Increasing Institutional Capacity**

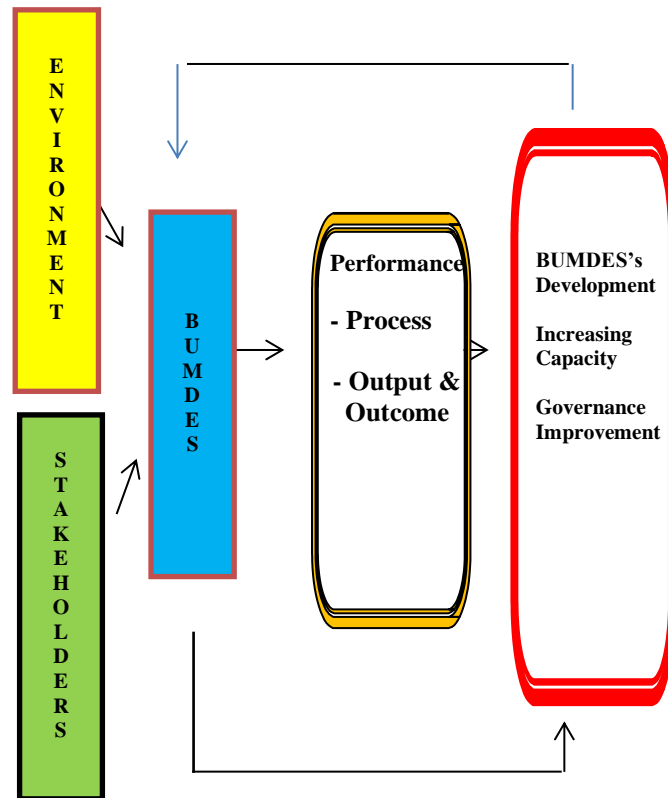
On the other hand, the institutional theory is indeed a fairly complex theory, which has a variety of concepts and approaches, covering many aspects. However, with only a few common ground arguments (Katarína Staroňová, 2019). Among these similarities is the importance of the elements of capacity building and institutional strengthening which are often used simply to describe an institution that is more effective in implementing programs and projects. Institutions are a means that can facilitate the achievement of goals. Referring to this perspective, there are two focuses on capacity building, namely: changes in behavior and institutional strengthening strategies in overcoming problems. The institutional capacity strengthening strategy hopes that institutional and individual community empowerment can be realized

Taking into account the weak institutional performance of many BUMDes in Batauga District, South Buton Regency above, it is clear that improvements are needed, especially the need to increase their institutional capacity. In this case how they achieve their own goals. Theoretically, various experts provide different explanations regarding this capacity but it can be measured from several aspects including management and implementation, leadership strategies, program planning, resource distribution, and relations with outside parties such as partners and local government.

In principle, institutional capacity is an important factor in overcoming various development problems that are in direct contact with the community. The importance of this aspect is also seen in various related studies. Kurniyati (2013) shows the urgency of the institutional capacity factor in formulating programs and strategies for group strengthening for local economic development in the city of Yogyakarta. Capacity strengthening is shown by the improved performance of the management and the strengthening of awareness of all members in carrying out business unit management in various forms. There is also a strengthening of economic capital, namely by increasing institutional capital and strengthening human capital and social capital. Public service organizations also need institutional capacity, as explained by Fatimah (2019) where an institutional capacity factor is a tool that can be used to strengthen internal elements of an organization where according to him seven elements have interdependence with one another, meaning that changes in one element can change the condition of other elements. Important elements such as strategy, aspirations, human resources, organizational skills, systems and infrastructure, and organizational structure.

Thus, based on the various descriptions above, in the institutional context of BUMDes in the South Buton Regency, especially Batauga sub-district, what is meant by institutional capacity is related to the ability of BUMDes and the people in it to work together, organize themselves, and mobilize resources to solve problems. problems faced for the common good. The management of BUMDes resources in Batauga District is of course done by utilizing and developing the existing potential to achieve goals and provide solutions to common problems.

Various descriptions of performance, both in terms of process and results as well as the importance of increasing the institutional capacity of BUMDes in South Buton Regency, especially Batauga District, lead to a developing institutional model, which is shown in the following chart or figure :



**Figure 2. BUMDes Institutional Model in Batauga District, South Buton Regency**  
Source: Processed from research results

The picture above shows that BUMDes in Batauga District, South Buton Regency are influenced by the existing organizational environment, be it social, cultural, political, or economic. It is also influenced by the roles and functions of actors or stakeholders involved in this case the empowerment office, village heads, administrators, BUMDes supervisors, and the general public. BUMDes institutions will be able to develop and perform if there are process improvements and good results related to regulatory, cognitive, and normative aspects. Among other things related to the rules and their enforcement, coordination, responsibilities, and obligations in BUMDes. To achieve better performance in the future, there must be future development efforts, especially focusing on increasing the capacity of individuals and BUMDes management and improving governance. Capacity building such as knowledge, skills, and education of administrators related to the main business or business being carried out. Improved governance is related to, among others, transparency, accountability, participation, and responsiveness as well as the ability to cooperate which will increase the social capital needed for the development of BUMDes.



## Discussion

The results of this study are not only in line with Ulul Hidayah & Sri Mulatsih (2019) and Firman (2019), but also have similarities with the results of Jaya's research (2018) which found that there are obstacles to the development of BUMDes in the form of capacity and community participation. managerial capacity. BUMDes Rempak Maju Jaya is still having problems and does not yet have a clear framework and concept for business development to be carried out. The capacity of managers is limited and lacks entrepreneurial spirit and this leads to the main obstacle to the dynamics of BUMDes Rempak Maju Jaya. The establishment of BUM Desa Rempa Maju Jaya is not the pure will of local stakeholders. In its implementation, it is more directed and mobilized from the government above it. As a result, they get less place in society. The dynamics of business units are not well received by the community. Likewise with Iwan Tanjung Sutarna & Ibrahim Abdullah (2019) found community involvement in BUMDes is very open, but some obstacles are still low in the level of managing human resources. The presence of BUMDes has not been able to provide benefits in improving community welfare. The findings of Mayu (2016) also reveal that the factors that hinder the development of the Tebih Mandiri BUMDes are the limited knowledge of the management in understanding leadership, the lack of managerial and governance accompanied by the director's lack of experience in entrepreneurship as well as the lack of collaboration with any parties. Wahyuddin Zuhri AK (2020) showed that the management of BUMDES two villages in the Sinjai Regency is not optimal due to several factors, including managerial capacity. Efendi (2019) found the strategic obstacles to the development of BUMDes Rajadesa, Rajadesa District, Ciamis Regency, namely the lack of management capabilities possessed by BUMDes in Rajadesa Village, lack of ability to serve buyers or customers, no performance evaluation, and lack of ability to operate technology by BUMDes members. Finally, in terms of village fund budget management, Muhammad Takdir & Andi Bahrin Syam (2021) found that the capacity of village government 's Pulau Sembilan District, Sinjai Regency is not carried out optimally.

The findings above, including the performance and institutional capacity of BUMDes in Batauga District, South Buton Regency are different from the findings of Kusuma (2020) who found that in general the institutional capacity of tourism villages in Lombok Wetan, Wonosobo was adequate and even very good, this was due to the capacity of the individuals involved as well. good. Good organizational capacity requires good individual capacity as well. On the other hand, individual capacity will not emerge without or supported by good organizational capacity. Organizational capacity can be seen from the leadership and coordination carried out by the leader or field manager. According to Glover, J.L. & Champion, D. & Daniels, K.J. & Dainty (2014) with its organizational capacity, institutions can determine what behavior is biased and acceptable and when other actions are unacceptable. This of course will then have implications for how the organization organizes decisions. This condition can provide knowledge about how the functions and roles of various actors in it.

The positive side and future support for BUMDes, especially those whose performance is still weak is the Government's Commitment. The role of BUMDes in developing the business and economy of rural communities requires comprehensive handling. Commitment to the sustainability of BUMDes is proven through the allocation of funds to dynamically BUMDes. The injection of BUMDes funds can be sourced from village funds, district budgets, provincial budgets, and related ministries. The government supports the improvement of village progress. The government also implements other programs based on village communities that can be related

to existing BUMDes. This statement is supported by the results of Jaya (2018) which explains that BUMDes is a village business established by the village government where BUMDes is expected to stimulate the economy in rural areas.

Within the framework of public administration, Shehryar Khan Toru & Syed Mohsin Ali (2019) stated that performance measurement, especially institutional efficiency, generally focuses on the relationship between institutional resources and activities on the one hand, and institutional outcomes. However, this is difficult in the public sector because of the difficulty of establishing conclusive cause-and-effect relationships between activity levels and outcomes. Marcinkevičiūtė (2007) also said that both theoretical and practical factors were used to improve the performance of public administration institutions. However, the performance and successful implementation of public administration indicators in other countries can ensure that these factors are appropriate for other circumstances. However, the main performance measurement in terms of efficiency is still important and needs to be done because public institutions take advantage of public tangibles. Therefore, in this context, an assessment of the performance of BUMDes in Batauga District remains important because it has utilized existing resources. Meanwhile, Lee, (2011) explains that performance measurement has been applied in general and is increasingly significantly related to the need for administrative reform. In addition, it is important to improve the performance of organizational members by developing the capabilities of the team and its members through a strategic and integrated system.

Institutional analysis and research, especially micro-institutional analysis, is becoming increasingly interesting (Negro, Giacomo, 2010). This is because of its relevance to public administration research where in practice it faces complications including government budgeting, government accounting, and performance measurement (Vakkuri, 2010). Institutional theory has also explained that organizations often have to implement new government-initiated regulations. This is called Isomorphism which refers to the uncertainty of the environment and the purpose of the organization is to imitate others. What happened in most BUMDes in Batauga District shows this. The establishment of some BUMDes seems to be just a formality and imitates what happens in other areas without knowing the exact purpose of the existence of BUMDes. Changes in the BUMDes institutions there also tend to seem to follow the growing pressure. External pressures such as inconsistent environment, regulations, and structures influence the existing BUMDes.

However, it must be remembered, as explained by Friel (2017) that in institutions the term rational choice is also known, which views that each party has stable preferences and acts rationally to get their preferences. Institutions only influence the parties by encouraging action and reducing uncertainty. This perspective assumes that actors can understand the effects of the institutions they create and often depend on the functionality of the existence of these institutions or institutions. We can't just look at how actors follow rules with the view that culture and identity are sources of interest. This means that the existence of BUMDes depends on the extent to which it provides benefits to individuals and the collective community in the Districts and Villages of Batauga.

Institutions or institutions are certainly important. and there is agreement that institutions shape the behavior of actors but conversely, there is disagreement about the extent to which they influence individuals and the extent to which people can shape institutions. But the point is m. Tina Dacin, Jerry Goodstein (2002) assert that humans consciously design institutions to help them efficiently fulfill their goals. While Friel (2017) also describes institutions as cognitive institutions, according to him, institutions will reflect how actors understand their environment,

where meaning arises through interaction and involves subjective interpretation and social construction of individual and collective actors.

## CONCLUSION

The performance of BUMDes in Batauga District is problematic both in-process and results or achievements. In terms of the process, the problem is that many tasks and authorities are not implemented, causing many problems, the activity, and cooperation of the existing elements do not go well. In terms of results, except for Lampanairi's achievement, in general, it has not achieved the desired results. Not yet able to develop the local economy, absorb labor and contribute to APBDes income.

This research suggests that it is necessary to improve the process and increase the results of BUMDes by improving processes in management by paying attention to institutional aspects, both regulatory, normative, and cognitive. With attention to this element, the activity and cooperation between elements can be increased and the results, both outputs, and outcomes of the existence of BUMDes, can be achieved with indications of improving the local economy and community welfare. In addition, the institutions leading to independent villages have not run optimally. Therefore, it is necessary to increase the capacity of BUMDes in the form of training to improve the skills, knowledge, and education of BUMDes administrators. Another important aspect is that it is necessary to increase community participation in the planning, implementation, and utilization stages, BUMDes, the community must be made an actor in creating an active village economic climate under the BUMDes. Good governance starting from transparency, community participation to accountability in the management of BUMDes is also needed and is not just jargon.

## REFERENCES

- Anggito, A. dan J. S. (2018). *Metodologi Penelitian Kualitatif*. CV. Jejak.
- Desa, D. P. M. dan P. (2021). *Laporan Kinerja Badan Usaha Milik Desa di Kabupaten Buton Selatan*.
- Efendi, S. (2019). Strategi Pengembangan Usaha Milik Desa Oleh Pemerintah Desa Rajadesa Kecamatan Rajadesa Kabupaten Ciamis. *Dinamika : Jurnal Ilmiah Ilmu Administrasi Negara*, Volume 6(Nomor 4).
- Fatimah, A. S. (2019). Kapasitas Kelembagaan Dinas Pengendalian Penduduk, Keluarga Berencana, Pemberdayaan Perempuan Dan Perlindungan Anak Kota Tasikmalaya. *Jurnal Administrasi Dan Kebijakan Publik*, 4(1).
- FIRMAN, M. (2019). *Analisis Kinerja Badan Usaha Milik Desa (Bumdes) Putra Mandiri Tanjung Bias Terhadap Kemandirian Ekonomi Desa Senteluk Kecamatan Batulayar Kabupaten Lombok Barat*. Universitas Muhammadiyah Mataram.
- Friel, D. (2017). Understanding institutions: different paradigms, different conclusions. *Revista de Administração*, 52, 212–214.
- Ghergina, Rodica, Vaduva Florin, dan M. A. P. (2009). The Performance in Public Institutions of Higher Education and The Economic Crisis. *Annales Universitatis Apulensis Series Oeconomica.*, 112(2), 639–643.

- Glover, J.L. & Champion, D. & Daniels, K.J. & Dainty, A. J. D. (2014). "An Institutional Theory perspective on sustainable practices across the dairy supply chain. *International Journal of Production Economics, Elsevier*, 15, 102-111.
- Iwan Tanjung Sutarna, Ibrahim Abdullah, K. dan M. (2019). Faktor Penghambat Dan Pendukung Badan Usaha Milik Desa Pada Kawasan Pertambangan Emas Di Sumbawa Barat. *Sosiohumaniora - Jurnal Ilmu-Ilmu Sosial Dan Humaniora*, 21(3), 349–354.
- Jaya, R. (2018). Analisis Hambatan Dalam Pengembangan Bum Desa (Studi Kampung Rempak Kabupaten Siak). *Jurnal El-Riyasah*, 9(1).
- Katarína Staroňová, G. G. (2019). Book Review Guy Peters – Institutional Theory in Political Science: The New Institutionalism. Perspectives from Central and Eastern Europ. *The NISPAcee Journal of Public Administration and Policy*, XII(2).
- Kurniyati, Y. (2013). Penguatan Kapasitas Kelembagaan Kelompok Pew Untuk Pengembangan Ekonomi Lokal Kota Yogyakarta. *Jurnal Maksipreneur*, III(1).
- Kusuma, D. W. (2020). Institutional Capacity Development Of R Rural Tourism In Lombok Kulon Bondowoso. *International Journal of Environmental, Sustainability, and Social Sciences*, 1(1), 47–53.
- Lee, J.-S. L. and P.-Y. (2011). Performance Management In Public Organizations: A Complexity Perspective. *International Public Management Review*, 12(2).
- M. TINA DACIN, JERRY GOODSTEIN, W. R. S. (2002). Institutional Theory And Institutional Change: Introduction To The Special Research Forum. *Academy of Management Journal*, Vol. 45(No 1), 45–57.
- Marcinkevičiūtė, L. (2007). Performance Improvement of Public Administration Institutions: The Case of Lithuanian District Municipalities` Administrations. *Public Policy and Administration*, 1(21).
- Mayu, W. I. (2016). Faktor-Faktor Yang Menghambat Tumbuh Dan Berkembangnya Badan Usaha Milik Desa Di Desa Pematang Tebih Kecamatan Ujung Batu Kabupaten Rokan Hulu Tahun 2014-2015. *JOM FISIP*, 3(2).
- Muhammad Takdir, Andi Bahrin Syam, S. (2021). Village Government Capacity in Village Fund Budget Management in Pulau Sembilan District, Sinjai Regency. *Jurnal Administrare: Jurnal Pemikiran Ilmiah Dan Pendidikan Administrasi Perkantoran*, 8(1), 37–42.
- Negro, Giacomo, Ö. K. and G. H. (2010). Research on categories in the sociology of organizations. *Research in the Sociology of Organizations*, 31, 3–35.
- Peterson, W., Gijssbers, G. and Wilks, M. (2003). An Organizational Performance Assessment System for Agricultural Research Organizations: Concepts, Methods, and Procedures. *International Service for National Agricultural Research, The Hague*.
- Shehryar Khan Toru, Syed Mohsin Ali, V. A. (2019). *Measuring Institutional Performance in Pakistan: Can governance indices help?*
- Sugiyono. (2017). *Pendekatan Kuantitatif, Kualitatif, Kombinasi, R&D dan Penelitian Evaluasi*. Alfa Beta.

- Ulul Hidayah, Sri Mulatsih, Y. L. P. (2019). Evaluasi Badan Usaha Milik Desa (BUMDes) Di Desa Pagelaran, Kecamatan Ciomas, Kabupaten Bogor Periode 2015-2018. *Jurnal Sosiohumaniora Dan Pendidikan*, 3(2).
- Vakkuri, J. (2010). Struggling with ambiguity: Public managers as users of NPM-related instruments. *Public Administration*, 88, 999–1024.
- Wahyuddin Zuhri AK, S. R. J. (2020). The Implementation of BUMDes Management in Sinjai Regency. *Jurnal Administrare: Jurnal Pemikiran Ilmiah Dan Pendidikan Administrasi Perkantoran*, 7(2), 285–290.
- Wichaksono Prabowo, A. (2019). Penguatan Kebijakan Kelembagaan Badan Usaha Milik Desa Di Desa Suka Gerundi Kecamatan Parindu Kabupaten Sanggau. *Jurnal Publika*, 8(4).

