

Strengthening the Governance of Village-Owned Enterprises Based on Local Potential to Realize Economic Independence in Asei Besar Village Jayapura Regency

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Abstract

This Community Service Program (PKM) aimed to strengthen the governance of the Village-Owned Enterprise (Badan Usaha Milik Kampung/BUMKam) through a local potential-based empowerment approach to support the economic independence of Asei Besar Village, Jayapura Regency. The program addressed several governance challenges, including weak institutional capacity, the absence of standard operating procedures (SOPs), inadequate administrative and financial management, and the limited ability of managers to identify and develop local economic potential. The program employed a participatory approach consisting of education, training, interactive discussions, field observations, problem identification, and mentoring. The training covered institutional governance, organizational structure, administrative management, financial governance, accountability, transparency, and business planning based on local potential. The effectiveness of the program was evaluated using a pre-test and post-test involving 13 participants. Data were analyzed using the Shapiro–Wilk normality test followed by the Wilcoxon Signed Rank Test because the data did not meet the normality assumption. The results demonstrated a substantial improvement in participants' knowledge after the intervention. The average score increased from 47.77 in the pre-test to 82.54 in the post-test, representing an improvement of approximately 72.78%. The Wilcoxon Signed Rank Test indicated a statistically significant difference between pre-test and post-test scores ($Z = -3.182$; $p = 0.001$), confirming that the program effectively enhanced participants' understanding of institutional governance, organizational management, financial administration, business planning, transparency, accountability, and the utilization of local resources for sustainable BUMKam development. This program offers an integrated community empowerment model that combines institutional strengthening, participatory mentoring, governance improvement, financial management, and local potential mapping. The model contributes practical value for strengthening BUMKam governance and can serve as a replicable framework for promoting sustainable village economic development in indigenous and rural communities.

Keywords: Village-Owned Enterprise (BUMKam); Local Potential; Governance; Community Empowerment; Economic Independence; Participatory Mentoring.

1. INTRODUCTION

Village independence in Indonesia has gained new momentum since the birth of Law Number 6 of 2014 concerning Villages which encouraged the establishment of Village-Owned Enterprises (BUMDes) as the driving force of the village economy. However, many BUMDes have not been optimally managed due to weak institutional governance and limited understanding of regulations (Irwansyah, et al., 2025).

Village-Owned Enterprises (BUMKam) are economic institutions formed as an instrument of community empowerment as well as a driver of village economic development. The existence of BUMKam in Papua has a strategic role in optimizing local potential, creating jobs, increasing community income, and strengthening the economic independence of the village. However, the success of BUMKam is not only determined by the availability of economic potential, but also highly depends on the quality of institutional governance, human resource capacity, administrative system, and the ability to develop sustainable business units.

Various research results and community service activities such as Fitria, et al., (2026); Susilo et al., (2026) shows that most BUMDes/BUMKam in Indonesia still face fundamental problems in the form of weak organizational governance, the suboptimal division of managerial tasks, administration that is still carried out manually, the low quality of financial reporting, and the lack of business planning based on local potential. This condition has caused many BUMDes to not be able to develop as professional and competitive village economic institutions.

Service activities carried out by Zubaidah & Rusadi (2024) show that the digitization of administration and governance assistance can increase the effectiveness of the management of BUMDes business units, especially in the aspects of administrative recording and business reporting. Meanwhile, Yudi et al., (2024) emphasized that the application of *the principles of Good Corporate Governance* through institutional strengthening can increase transparency, accountability, community participation, and the quality of BUMDes business planning. Other service results also show that the socialization of BUMDes regulations, improving manager literacy, preparing SOPs, and assisting in the preparation of financial statements have a positive impact on the professionalism of BUMDes management.

The development of community service approaches also shows that strengthening governance combined with optimizing local potential produces more sustainable impacts. The *collaborative governance approach* to tourism village management, for example, has been proven to be able to strengthen coordination between stakeholders while increasing the productivity of village business units. In addition, the integration of business digitalization, financial literacy, and strengthening entrepreneurship has also been proven to encourage increasing the organizational capacity of BUMDes and expanding community business opportunities. These findings show that the success of strengthening BUMDes does not only depend on institutional aspects, but also on the ability to manage the superior potential of villages in an innovative and sustainable manner.

This condition is also a challenge faced by BUMKam Kampung Asei Besar, Jayapura Regency. Asei Besar Village has various local potentials that are very prospective to be developed as a source of the village's economy, including bark painting crafts that have become the cultural identity of the Sentani people, the tourism potential of Lake Sentani, cultural wealth and customs, as well as natural resources that support the development of businesses based on the creative economy and tourism. This potential has not fully provided economic added value because its management still faces various obstacles, such as the lack of optimal organizational governance of BUMKam, limited managerial capabilities of management, the lack of preparation of administrative documents and Standard Operating Procedures (SOP), the absence of comprehensive business potential mapping, and the lack of a simple and accountable financial reporting system (Irwansyah et al., 2025).

These problems have an impact on the non-optimal function of BUMKam as a village economic institution that can manage assets, develop productive business units, and improve community welfare. In fact, as a village located in the Lake Sentani tourist area and has cultural products that have been known nationally and internationally, Asei Besar Village has a great opportunity to develop local potential-based businesses through professional, transparent, accountable, and participatory governance.

Based on these conditions, a Community Service program is needed that not only focuses on increasing the capacity of BUMKam management, but also encourages institutional strengthening, organizational administration preparation, identification of local resource-based business potential, preparation of business plans, and assistance in financial management and business governance. A participatory approach involving the village government, BUMKam administrators, traditional leaders, MSME actors, women's groups, youth, and the community is expected to be able to build a joint commitment in developing BUMKam as the driving force of the village economy.

Through the PKM activity entitled "Strengthening the Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential to Realize Economic Independence of Asei Besar Village, Jayapura Regency", it is hoped that a more professional, adaptive, and sustainable BUMKam management model will be formed. In addition to increasing institutional capacity and

management competence, this activity is also expected to be able to optimize the use of local potential as a source of competitive advantage in Asei Besar Village so that it can strengthen the economic independence of the community while supporting inclusive and sustainable village development.

2. METHODS

The Strengthening of Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential to Realize Economic Independence of Asei Besar Village, Jayapura Regency took place on Friday, July 10, 2026 at 09.00 WIT - Completed with a duration of 3 hours or 180 minutes. The activity took place offline with direct face-to-face. A few days before the activity, a notification letter was submitted to the Chairman of the Village-Owned Enterprises of Asei Besar to be able to facilitate Community Service activities. Participants in this activity were the Management of Village-Owned Enterprises, the Head of Asei Besar Village, the Secretary of the Village and the Community, which was recorded as many as 20 people.

This method of assistance in community service activities is carried out through several stages that are systematically designed to assist the management of Kampung Asei Besar Village-Owned Enterprises (BUMKam) in improving governance in Village-Owned Enterprises. The first stage is mentoring and education, where the service team provides material on the basic concept of the goals and roles of Village-Owned Enterprises in the development of the village economy. Furthermore, the provision of material related to the organizational structure and division of duties of the management of Village-Owned Enterprises, institutional governance, the preparation of work programs, administrative management, the principles of accountability and transparency in the management of Village-Owned Enterprises, as well as an introduction to financial governance and village assets. This activity aims to increase the understanding and capacity of the management of Village-Owned Enterprises in managing Village-Owned Enterprises in a more effective and structured manner.

The second stage is to evaluate the effectiveness of this activity, given pre-tests and post-tests before and after the provision of materials to the participants to measure whether there is an increase in the participants' understanding and knowledge of the learning process related to the governance of Village-Owned Enterprises.

The third stage is the identification of problems, which is carried out through field observation and direct interviews with the Chairman of Village-Owned Enterprises and the Head of Asei Besar Village, as well as the Secretary of Village-Owned Enterprises. At this stage, the service team identifies the existing conditions related to the governance of Village-Owned Enterprises regarding the process of establishing and legalizing Village-Owned Enterprises through the village information system, village regulations related to the establishment of Village-Owned Enterprises, articles of association, and decrees on the composition of the management of Village-Owned Enterprises in Asei Besar Village, organizational structure, SOPs for the management of Village-Owned Enterprises in Kampung Asei Besar, as well as business plan documents from potential businesses. The information obtained then becomes the basis for determining the need for assistance in accordance with the conditions of Village-Owned Enterprises.

Furthermore, at the problem analysis stage, the service team conducted a study of observation and interview data to identify various main obstacles faced by partners. The results of the analysis show that there are several problems, such as the absence of available SOP documents and organizational structures, as well as business plan maps, as well as the absence of a structured division of tasks and responsibilities in the management of Village-Owned Enterprises.

The next stage is practice or implementation, which is direct assistance to partners in implementing the control system that has been designed. At this stage, partners are guided to prepare SOPs for Village-Owned Enterprises, make drawings of the organizational structure of Village-Owned Enterprises to be placed in the village office, as well as the division of duties and

responsibilities in accordance with their respective duties and functions in accordance with the guidelines for the Bylaws of Village-Owned Enterprises. Through this activity, it is hoped that the administrators of Village-Owned Enterprises can understand and implement more effective governance in supporting the use of local potential as a source of competitive advantage in Asei Besar Village so that it can strengthen the sustainable economic independence of the community.

3. RESULTS AND DISCUSSION

3.1. Participant Description

Participants in this activity were the administrators of Kampung Asei Besar-Owned Enterprises, Village Apparatus, Village Consultative Bodies/Village Consultative Bodies, and the Community, which was recorded as many as 20 people, but there were 13 people present. This is because the time of implementation of the activity is at the same time as the church fellowship worship schedule and some people participate in other activities outside the village so they cannot attend. Even so, the activity continues because the purpose of this activity is to help Village-Owned Enterprises to be able to manage Village-Owned Enterprises properly, increase institutional capacity and management competence, this activity is also expected to be able to optimize the use of local potential as a source of competitive advantage in Asei Besar Village so that it can strengthen the economic independence of the community. The following are details of the characteristics of the participants of the Strengthening of Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential to Realize Economic Independence of Asei Besar Village, Jayapura Regency. Here is a description of the participants by gender.

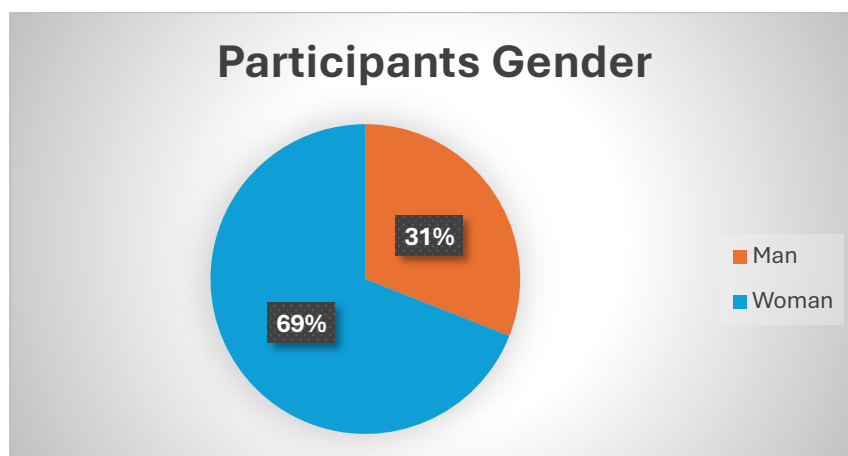


Figure 1 Participant Gender Demography

The implementation of the Strengthening of Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential was carried out in two stages, namely the provision of brief material on the organizational structure and division of duties of the management of Village-Owned Enterprises, institutional governance, the preparation of work programs, administrative management, the principles of accountability and transparency in the management of Village-Owned Enterprises, as well as an introduction to financial governance and village assets. Furthermore, the identification of malfunctions in village governance is carried out through joint discussions, by listening to what are the obstacles in the governance of village-owned enterprises, which is then given recommendations in the development of the governance of village-owned enterprises that prioritize the principles of accountability and transparency in the organization.

To evaluate the effectiveness of this activity, pre-tests and post-tests were given before and after the provision of materials and activities to identify obstacles in the governance of

village-owned enterprises to measure whether there was an increase in the participants' understanding and knowledge of the learning process related to the governance of village-owned enterprises based on local potential. The data from the evaluation through pre-test and post-test are as follows.



Figure 2 Activities Documentation

3.2. Normality Test Results

Table 1. Test of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Selisih	,199	13	,165	,865	13	,044

a. Lilliefors Significance Correction

Source: SPSS processed data (2026)

Based on the results of the normality test, the significance value of Kolmogorov-Smirnov was 0.165 and Shapiro-Wilk was 0.044. Given that the number of respondents in the PKM activity was only 13 participants ($n < 50$), the reference used was the Shapiro-Wilk test, because it had a better sensitivity level for small samples.

The Shapiro-Wilk significance value of 0.044 (< 0.05) shows that the data on the difference between pre-test and post-test scores is not normally distributed. Thus, the null (H_0) hypothesis that the data is normally distributed is rejected. Therefore, the analysis of the difference in scores before and after the implementation of Community Service activities does not use the Paired Sample t-test, but uses the Wilcoxon Signed Rank Test as an appropriate nonparametric test.

The selection of the Wilcoxon Signed Rank Test in this study aims to obtain more accurate analysis results in evaluating the effectiveness of Strengthening the Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential. Through this test, it can be found whether there is an increase in participants' understanding of the functions of BUMKam, organizational structure, administration, simple bookkeeping, preparation of financial statements, identification of village business potential, transparency of governance, and community readiness to support the development of BUMKam after participating in training and mentoring activities.

3.3. Wilconxon Signed Rank Test Results

Table 2. Wilconxon Signed Rank Test

			Ranks		
			N	Mean Rank	Sum of Ranks
Post_Test	-	Negative	0 ^a	0,00	0,00
Pre_Test		Ranks			
		Positive	13 ^b	7,00	91,00
		Ranks			
		Ties	0 ^c		
		Total	13		
a. Post_Test < Pre_Test					
b. Post_Test > Pre_Test					
c. Post_Test = Pre_Test					

Source: SPSS processed data (2026)

After the normality test using Shapiro–Wilk, a significance value of 0.044 ($p < 0.05$) was obtained, so that the data on the difference between pre-test and post-test values was declared not to be distributed normally. Therefore, hypothesis testing continued using the Wilcoxon Signed Rank Test, which is a nonparametric test to compare two paired samples.

The results of the Wilcoxon test on the Ranks component showed that the Negative Ranks were 0, which means that there were no participants who experienced a decrease in value after participating in Community Service activities. In contrast, the Positive Ranks amounted to 13 participants, which showed that all participants obtained a higher post-test score than the pre-test score. In addition, a Ties value of 0 indicates that no participant obtained the same score between the pre-test and post-test. The Mean Rank value of 7.00 and the Sum of Ranks of 91.00 indicate that the increase in score occurred consistently in all participants who participated in the activity.

3.4. Test Statistics Result

Table 3. Test Statistics

Post_Test - Pre_Test	
Z	-3.182 ^b
Asymp. Sig. (2-tailed)	,001
a. Wilcoxon Signed Ranks Test	
b. Based on negative ranks.	

Source: SPSS processed data (2026)

Furthermore, the results of the Test Statistics show a Z value of -3.182 with an Asymp value. Sig. (2-tailed) is 0.001. The significance value is smaller than the significance level of 0.05 ($0.001 < 0.05$), so H_0 is rejected and H_1 is accepted. Thus, it can be concluded that there is a significant difference between the pre-test and post-test scores of participants after participating in Community Service activities.

As a comparative analysis of the results of the nonparametric test, a Paired Sample t-test was carried out to compare the average pre-test and post-test scores of participants after participating in the Community Service activity "Strengthening the Governance of Village-Owned

Enterprises (BUMKam) Based on Local Potential". This test aims to determine the magnitude of the difference in the average comprehension score of participants before and after the implementation of training activities.

3.5. Test Results of Paired Samples Statistics

Table 4. Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pre_Test	47,77	13	7,639	2,119
	Post_Test	82,54	13	4,502	1,249

Sumber: Data diolah SPSS (2026)

Based on the results of the analysis on the Paired Samples Statistics, it is known that the average (mean) pre-test score of participants is 47.77 with a standard deviation of 7.639, while the average post-test score increases to 82.54 with a standard deviation of 4.502. The number of respondents analyzed was 13 participants.

The increase in the average score of 34.77 points shows that after participating in Community Service activities, there was an increase in participants' understanding of the governance of Village-Owned Enterprises (BUMKam). In addition, the standard deviation in the post-test score was smaller than that of the pre-test, which indicates that the participants' understanding after training became more even.

3.6 Test Results of Paired Samples Correlations

Table 5. Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 Pre_Test & Post_Test	13	0.433	0.14

Source: SPSS processed data (2026)

The results of Paired Samples Correlations showed a correlation coefficient of 0.433 with a significance value of 0.140. The correlation value shows a positive relationship with moderate strength between pre-test and post-test scores. Nevertheless, the relationship is not statistically significant because the significance value is greater than 0.05. In the context of this study, correlation results are not the main focus of the analysis, because the purpose of the study is to test whether there is a difference in the level of understanding of participants before and after the implementation of Community Service activities.

3.6 Test Results of Paired Samples Test

Table 6. Paired Samples Test

Paired Differences									
Pair	Description	Mean	Std. Deviation	Std. Error Mean	95% CI Lower	95% CI Upper	t	df	Sig. (2-tailed)
Pair 1	Pre_Test - Post_Test	-34.769	6.99	1.939	-38.993	-30.545	-17.935	12	0

Source: SPSS processed data (2026)

The results of the Paired Sample t-test showed that the average difference between the pre-test and post-test scores was -34,769. A negative sign appears because SPSS calculates the difference with the Pre-test – Post-test formula, so that a negative value indicates that the post-test score is higher than the pre-test score.

The statistical value of t obtained was -17.935 with a degree of freedom (df) of 12 and a

significance value (Sig. (2-tailed)) of 0.000. Since the significance value is less than 0.05 ($0.000 < 0.05$), H_0 is rejected and H_1 is accepted. This shows that there is a significant difference in average between the pre-test and post-test scores of participants.

Moreover, the value of the 95% Confidence Interval is in the range of -38.993 to -30.545, which does not cross the zero mark. This further reinforces that the increase in value that occurs after training is a statistically significant improvement.

3.7 Discussion

The results of the analysis showed that the implementation of the Strengthening of Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential succeeded in significantly increasing the knowledge and understanding of participants. Before participating in the training, the average score of participants was 47.77, while after participating in the training it increased to 82.54, or an increase of around 72.78%.

The improvement shows that the training and mentoring materials are able to strengthen the capacity of participants in understanding various aspects of BUMKam governance, including the functions and roles of BUMKam, organizational structure, division of management duties, institutional administration, simple bookkeeping, preparation of financial statements, identification of village business potential, determination of priority businesses, application of transparency principles, and increasing the readiness of the community to participate in the development of BUMKam based on local potential.

Statistically, the results of the Paired Sample t-test showed a very significant improvement ($p = 0.000$). However, based on the results of the previous normality test which showed that the score difference data was not normally distributed (Shapiro-Wilk, $p = 0.044$), the results of the Wilcoxon Signed Rank Test were the main basis for drawing conclusions from the study. Interestingly, both the Wilcoxon test and the Paired Sample t-test provide a consistent conclusion, namely that PKM activities have a positive and significant influence on improving participants' understanding.

These results show that the Strengthening of Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential has a significant influence on increasing the knowledge and understanding of participants. The improvement includes an understanding of the functions and roles of BUMKam, organizational structure, management duties, administrative preparation, simple bookkeeping, preparation of financial statements, identification of village business potential, determination of priority businesses, application of the principle of transparency in BUMKam governance, and community readiness to participate in the sustainable development of BUMKam.

Empirically, the results of the Test Statistics show that no negative ranks or ties were found, indicating that all participants benefited from the activities carried out. This indicates that the method of implementing Community Service that combines material delivery, participatory discussions, administrative and bookkeeping preparation practices, and local potential-based assistance is able to increase the capacity of participants equally. Thus, Community Service activities not only succeed in improving the aspect of knowledge, but also strengthen the readiness of the community in managing BUMKam in a more professional, transparent, accountable, and oriented manner towards the development of the village's economic potential.

This finding is in line with the results of the service carried out by the Mukromin et al., (2023) regarding the governance of BUMDes organizations based on local potential in Tumiyang Village. The research shows that institutional strengthening through organizational training, division of management duties, and village potential-based business development can increase the institutional capacity of BUMDes while encouraging community economic independence.

The results of this study also reinforce the findings Suharto et al., (2026) which implements programs to strengthen the capacity of BUMDes in managing local economic potential. They concluded that training and mentoring have gradually succeeded in improving the ability of management in business planning, administration, financial management, and mapping local economic potential as the basis for the development of BUMDes business units.

Furthermore, the results of this research are consistent with the service activities

carried out by Sartika & Rianse,(2026) through participatory assistance in strengthening the managerial governance of BUMDes. The assistance resulted in improvements in organizational structure, preparation of AD/ART, preparation of SOPs, improvement of administrative capabilities, and preparation of simple financial statements. This shows that participatory assistance is an effective strategy in improving the institutional governance of BUMDes.

The findings of this study are also in line with the BUMDes governance assistance activities in Gunung Putar Village which shows that the application of good governance principles through the preparation of organizational structures, SOPs, and improving regulatory understanding can increase institutional accountability and encourage the growth of public trust in BUMDes as village economic institutions (Irwansyah, et al., 2025).

In the aspect of administration and financial accountability, the results of this research are supported by Rohmah et al.,(2025) which found that strengthening financial governance and administration through mentoring was able to increase transparency, administrative order, and the ability of administrators to compile BUMDes financial statements more systematically.

The results of this study also have similarities with the activities to strengthen the financial governance of BUMDes Program Makmur in Indragiri Hilir Regency. The research shows that simple financial administration and bookkeeping training is a solution to the weak financial recording system that was previously still carried out manually, so as to increase the accountability of BUMDes financial management (Yusnita et al., 2026).

From the perspective of local potential development, the results of this study support the Village Potential Mapping (Prukades) program which was implemented in Pekon Sukabanjar, West Lampung. The results of this service show that the identification of superior village potential is an important basis in determining the type of BUMDes business that is in accordance with local characteristics, so that business development becomes more targeted and sustainable (Yulianto et al., 2021).

In addition, the increase in participants' knowledge in administrative and bookkeeping aspects in this study is in line with the results of service Masyhuri, & Fadhil, (2025) which shows that bookkeeping and financial governance assistance is able to improve the knowledge, administrative skills, and accountability of community economic institution managers through direct practice and intensive mentoring.

The results of this study are also supported by public accounting and village financial governance training activities that apply the Participatory Action Learning System (PALS) approach. The program shows a significant increase in the pre-test and post-test scores of participants, as well as improving the ability of participants to prepare financial statements in accordance with applicable regulations. The findings confirm that the participatory learning method is an effective approach in increasing the capacity of village apparatus and BUMDes managers (Afdhal et al., 2025).

Furthermore, the results of this research are also in line with the study on strengthening governance, transparency, and accountability of community institutions through a participatory empowerment approach. The research emphasizes that institutional capacity building is not only determined by technical aspects, but also by the active involvement of the community in the process of identifying problems, preparing programs, implementing, and evaluating activities. This participatory approach has proven to be able to create more transparent, accountable, and sustainable institutional governance (Mursidah & Mu'awwanah, 2026).

Based on the results of the analysis, it can be concluded that Community Service activities are effective in increasing community capacity related to BUMKam governance. These findings support that the community empowerment approach through education and mentoring is the right strategy to strengthen village economic institutions so that they are able to optimize the use of local potential as a source of sustainable economic growth.

Overall, the results of this study show that the success of the program is not only measured by the increase in participants' knowledge scores, but also by the increase in the readiness of the community to implement real BUMKam governance. The integration between training, participatory discussions, administrative preparation practices, simple bookkeeping,

identification of local potential, and field mentoring provides a comprehensive learning experience so that participants not only understand the concept, but also have the ability to apply it in the management of BUMKam.

Thus, the implementation of the Strengthening Governance of Village-Owned Enterprises (BUMKam) based on Local Potential can be declared effective in increasing the capacity of the community to manage BUMKam in a professional, transparent, accountable, and sustainable manner, so that it is expected to be able to support the development of the village economy based on local potential.

4. CONCLUSION

Community Service Activities (PKM) with the theme of Strengthening the Governance of Village-Owned Enterprises (BUMKam) Based on Local Potential to Realize Economic Independence of Asei Besar Village, Jayapura Regency has succeeded in increasing the knowledge and capacity of participants in understanding the principles of professional, transparent, accountable, and sustainable BUMKam governance.

The findings prove that training and mentoring have a significant influence on increasing participants' understanding of the functions and roles of BUMKam, organizational structure, administrative preparation, simple bookkeeping, financial reporting, identification of village business potential, preparation of business plans, and the application of the principles of transparency and accountability in the management of BUMKam.

Thus, this research makes a practical contribution to the development of the model of Strengthening Local Potential-Based BUMKam Governance, which is an empowerment model that integrates institutional strengthening, human resource capacity building, strengthening financial governance, identifying local economic potential, and participatory assistance as a whole process. This model has proven to be effective in increasing community capacity in managing BUMKam in a professional, transparent, accountable, and sustainable manner so as to strengthen village economic independence and support inclusive local economic development.

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