

THE EFFECTIVENESS OF VILLAGE-OWNED ENTERPRISES POLICY IN PERCUT SEI TUAN SUBDISTRICT, DELI SERDANG REGENCY

J.T. Hartoyo S. Nadeak ^{a*)}, Tunggul Sihombing ^{a)}, Riant Nugroho ^{a)}

^{a)} Universitas Sumatera Utara, Medan, Indonesia

^{*)}Corresponding Author: jemmynadeak93@gmail.com

Article history: received 19 May 2026; revised 26 June 2026; accepted 07 July 2026

DOI: <https://doi.org/10.33751/jhss.v10i2.220>

Abstract. This study aims to analyze the effectiveness of the Village-Owned Enterprise (VOE) policy in Percut Sei Tuan District, Deli Serdang Regency. A qualitative approach with a case study design was employed. Data were collected through in-depth interviews, observation, and documentation and analyzed using the interactive model of Miles and Huberman. The analysis was guided by Nugroho's policy effectiveness framework, covering policy accuracy, implementing actors, target accuracy, environmental support, and implementation process. The findings reveal that only four of the eighteen VOE operate effectively, while the remaining fourteen have not been able to sustain their institutional and business functions. The effectiveness of the active VOE is supported by the alignment of business activities with local potential, competent management, sound institutional governance, village government support, transparency, and community participation. Conversely, ineffective VOE are constrained by limited managerial capacity, weak governance, inadequate business feasibility, and low public participation. The study implies that strengthening managerial capacity, improving transparent financial governance, conducting business feasibility analysis, and enhancing participatory supervision are essential to improve the effectiveness and sustainability of VOE as instruments of rural economic development.

Keywords: policy effectiveness, Village-Owned Enterprise (VOE), rural economic development, village governance, participatory governance

I. INTRODUCTION

Village-Owned Enterprises (VOE) are one of the government's policy instruments for strengthening the economic self-reliance of villages through the sustainable management of local resources. The existence of VOE forms part of a village-based development strategy that positions the community as the primary actors in economic activities whilst also being the beneficiaries of development. Since the enactment of Law No. 6 of 2014 on Villages, the government has granted villages broader authority to manage their own resources, establish village economic institutions, and develop businesses in line with the characteristics and needs of the local community [1]. In this context, Village-Owned Enterprises (VOE) are expected not only to increase Village Own-Source Revenue, but also to serve as a means of community empowerment, job creation, the development of productive enterprises, and poverty reduction through the utilisation of local economic potential [2].

The government's commitment to strengthening Village-Owned Enterprises (VOE) is reflected in the increasing number of such enterprises nationwide. According to data from the Ministry of Villages, Disadvantaged Regions and Transmigration, the number of VOE rose from 1,022 units in 2014 to 71,081 units in 2024. However, this increase in numbers has not been accompanied by an improvement in

institutional quality or business performance. Of all existing village-owned enterprises, only 24 are able to generate revenue of more than one billion rupiah per year, whilst the vast majority have yet to make a significant contribution to increasing village income. This situation indicates that the success in establishing village-owned enterprises does not yet fully reflect the effectiveness of the policies underpinning their development.

Conceptually, a Village-Owned Enterprise (VOE) is a business entity owned and managed by a village, based on the community's needs and available local potential. The objectives of its establishment include increasing the village's own revenue, fostering creativity amongst low-income communities, strengthening micro-enterprises in the informal sector, and promoting rural economic growth [3]. Unlike commercial enterprises in general, Village-Owned Enterprises (VOE) are founded on the principles of solidarity, community participation and local wisdom; consequently, their success is measured not only by economic profit, but also by their ability to generate social benefits for the village community [4].

To strengthen the governance and legal certainty of Village-Owned Enterprises (VOE), the government has issued Government Regulation No. 11 of 2021 on Village-Owned Enterprises. This regulation governs various aspects of the management of VOE, ranging from their establishment,

organisation and capitalisation, through to the development of business units, and mechanisms for supervision and accountability. With this regulation in place, it is hoped that Village-Owned Enterprises will be able to develop into professional, sustainable village economic institutions capable of improving the welfare of the community.

Various studies indicate that Village-Owned Enterprises (VOE) have great potential to support rural economic development if managed effectively. Parjaman and Enas [5] state that economic growth in rural areas can be achieved by strengthening micro-economic institutions such as VOE. Furthermore, Septianda [6] explains that the success of VOE is influenced by the quality of human resources, the availability of natural resources, and adequate financial support. Consequently, the effectiveness of VOE policy is a key factor in determining the success of achieving village development objectives.

One area with potential for the development of Village-Owned Enterprises (VOE) is Percut Sei Tuan Sub-district, Deli Serdang Regency. This sub-district is home to a variety of VOE business units, including waste collection services, organic fertiliser production, seafood harvesting, egg-laying duck farming, catfish farming and pig farming. The existence of these business units has created employment opportunities for the local community and provided economic benefits for the village, including through the allocation of a portion of the business profits to support the development of village facilities and infrastructure.

Nevertheless, empirical evidence suggests that the development of Village-Owned Enterprises (VOE) in Percut Sei Tuan Sub-district continues to face various challenges. According to data from the Deli Serdang Regency Community and Village Empowerment Agency, the budget realisation for Village-Owned Enterprises has fluctuated, amounting to Rp308,075,000 in 2017, Rp70,000,000 in 2018, Rp100,000,000 in 2019, Rp50,000,000 in 2020, Rp56,000,000 in 2021, Rp250,000,000 in 2024, and rising to Rp321,585,000 in 2025. However, as at 31 December 2024, the contribution of Village-Owned Enterprises' (VOE) business profits to the Village Own-Source Revenue across the Percut Sei Tuan Sub-district amounted to only Rp23,778,039. Furthermore, of the 18 VOE that have been established, only four are still actively operating their business units. These facts indicate a gap between the policy objectives behind the establishment of Village-Owned Enterprises and the results achieved on the ground, thus necessitating an evaluation of the effectiveness of the policies that have been implemented.

A great deal of research has been carried out on Village-Owned Enterprises (VOE), particularly focusing on policy implementation. Rahmi and Subadi [7] found that the implementation of the VOE policy in Kapar Village, Tabalong Regency, had gone reasonably well, particularly in terms of communication. Kristian et al. [8] demonstrated that the implementation of Village-Owned Enterprises in Patangkep Tutui Sub-district, East Barito Regency, still faces challenges in the areas of communication, commitment and the identification of business potential. Suryadi et al. [9] revealed that human resources, political conditions and economic factors act as barriers to the implementation of Village-Owned

Enterprise policy in Pameungpeuk Sub-district, Bandung Regency. Sabina et al. [10] show that the implementation of the Village-Owned Enterprise (VOE) policy in Pujon Kidul Village, Malang Regency, is proceeding well due to strong cooperation between the village government and the VOE management. Meanwhile, research by Sintiya Hintalo et al. indicates that the implementation of the VOE programme in Hulawa Village, Boalemo Regency, still faces various challenges, including low capacity among implementers, weak coordination, and an organisational structure that is not yet optimal.

Although they have made an important contribution to explaining the factors influencing policy implementation, most previous studies have used George Edward III's policy implementation model, which focuses on the dimensions of communication, resources, dispositions and bureaucratic structure. This approach places greater emphasis on the process of policy implementation and is therefore not yet fully capable of explaining whether the Village-Owned Enterprises (VOE) policy has been effective in achieving its stated objectives and generating tangible benefits for rural communities. Consequently, there remains a research gap regarding the need for studies that not only evaluate the implementation process but also comprehensively measure the policy's level of effectiveness based on policy outcomes, the suitability of implementers, the accuracy of targeting, the supportive policy environment, and the quality of the implementation process.

In light of this gap, this study adopts Riant Nugroho's perspective on policy effectiveness [11]. Unlike George Edward III's implementation model, which focuses on the factors influencing policy implementation, Nugroho's perspective assesses policy success through five dimensions: appropriate policy, appropriate implementer, appropriate target, appropriate environment, and appropriate process. The use of this perspective is not only an alternative theoretical framework but also constitutes an analytical contribution to the research, as it enables a more comprehensive evaluation of the success of the VOE policy, covering aspects such as policy design, institutional capacity, target appropriateness, environmental support, and the benefits generated for the village community. Consequently, this study is expected to broaden the scope of research on the evaluation of VOE policies, which has so far focused predominantly on policy implementation alone.

Based on the above, this study aims to analyse the effectiveness of the Village-Owned Enterprise policy in Percut Sei Tuan Sub-district, Deli Serdang Regency, using Riant Nugroho's perspective on policy effectiveness. It is hoped that the research findings will not only contribute to the development of public policy studies, particularly the evaluation of the effectiveness of village development policies, but also provide input for local and village governments in formulating strategies to improve the governance, performance and sustainability of Village-Owned Enterprises as drivers of the village economy.

II. RESEARCH METHOD

This study employs a qualitative approach using a case study design to analyse the effectiveness of the Village-Owned

Enterprise (VOE) policy in Percut Sei Tuan Sub-district, Deli Serdang Regency. This approach was chosen as it is capable of comprehensively describing the policy implementation process, institutional dynamics, and the benefits of the policy for the community within a real-world social context. According to Creswell [12], Qualitative research aims to explore and understand the meanings that individuals and groups ascribe to a social phenomenon through the interpretation of experiences, perceptions and interactions that take place in the field. In line with this, Oscar [13] explains that qualitative research is conducted in a natural setting, utilising various data collection techniques to gain a comprehensive understanding of the phenomenon under study.

The research was conducted in Percut Sei Tuan Sub-district, Deli Serdang Regency, North Sumatra Province, as this area is home to several Village-Owned Enterprises (VOE) that have received capital injections from the village government but have demonstrated varying levels of development and performance, making it a relevant location for evaluating the effectiveness of the VOE policy. Field data collection was carried out during the research period through direct visits to local government offices, village offices, Village-Owned Enterprise business units, and business sites managed by Village-Owned Enterprises.

Informants were selected using purposive sampling, which involves selecting individuals considered to have the knowledge, experience and direct involvement in the implementation of the Village-Owned Enterprise (VOE) policy, thereby enabling them to provide information relevant to the research objectives. According to Rukhmana [14], Purposive sampling is a technique for selecting informants based on specific criteria to ensure that the data obtained is truly relevant to the focus of the research. The research informants comprised officials from the Deli Serdang Regency Community and Village Empowerment Agency, auditors from the Deli Serdang Regency Inspectorate, village heads, directors or managers of Village-Owned Enterprises (VOE), supervisors of VOE, as well as members of the public who are service users or beneficiaries of VOE business activities. The selection of informants was based on several criteria, namely that they had authority in policy implementation, were directly involved in the management or supervision of Village-Owned Enterprises, or had previously utilised the services or economic activities organised by Village-Owned Enterprises. The selection of informants continued until data saturation was reached, that is, when further interviews no longer yielded new information.

The research data sources consist of primary and secondary data. Primary data was obtained through in-depth interviews and non-participatory observation, whilst secondary data was obtained through a documentary review of various official documents, such as legislation concerning Village-Owned Enterprises (VOE), Village Regulations, and the Articles of Association and By-laws (AD/ART) of Village-Owned Enterprises, accountability reports on the management of Village-Owned Enterprises, financial statements, documents relating to village capital contributions, audit results from the Inspectorate, minutes of meetings, and other supporting documents relating to the implementation of Village-Owned Enterprise policy [15].

The interviews were conducted in a semi-structured manner, using interview guidelines drawn up on the basis of the dimensions of policy effectiveness. The interview process began with an explanation of the research objectives and the provision of an informed consent form, followed by an in-depth question-and-answer session regarding policy implementation, institutional management, implementation constraints, oversight mechanisms, and the benefits of Village-Owned Enterprises (VOE) for the community. All interview recordings were made with the informants' consent and subsequently transcribed verbatim to facilitate the analysis process.

The observations were conducted on a non-participatory basis, focusing on the operational activities of the Village-Owned Enterprises (VOE), the mechanisms for providing services to the community, the condition of business facilities and infrastructure, administrative management processes, forms of coordination between stakeholders, and community involvement in VOE activities. All observation findings were recorded in field notes as supporting data for the interview findings and documentation.

Data analysis using Miles and Huberman's interactive model, which encompasses data reduction, data presentation, and the drawing and verification of conclusions [16]. The data reduction stage involved selecting, grouping and simplifying the results of interviews, observations and documentation in line with the research focus. This was followed by a process of open coding, which involved assigning codes to every piece of significant information emerging from the interview transcripts. Codes with similar meanings were then grouped into broader categories (axial coding) based on the dimensions of policy effectiveness, namely implementation effectiveness, institutional effectiveness and public effectiveness. The next stage was selective coding, which involved establishing relationships between categories to form key themes that comprehensively explain the effectiveness of the Village-Owned Enterprises (VOE) policy. The results of the coding were then presented in the form of descriptive narratives to facilitate the researcher's interpretation before drawing final conclusions.

To enhance the credibility of the research findings, a triangulation technique was employed, implemented operationally in four ways: source triangulation, methodological triangulation, theoretical triangulation and researcher triangulation [17]. Source triangulation was carried out by comparing information obtained from officials at the Community and Village Empowerment Agency, auditors from the Inspectorate, the management of the Village-Owned Enterprise (VOE), the village government, and the community. Methodological triangulation was carried out by comparing the results of interviews, field observations, and documentary analysis. Theoretical triangulation was carried out by interpreting the research findings using Nugroho's theory of policy effectiveness and relevant concepts of policy implementation. Researcher triangulation was carried out through a process of discussion and re-examination of the results of data interpretation, thereby reducing the researcher's subjectivity in drawing conclusions.

The research instrument was developed on the basis of Nugroho's theory of policy effectiveness [18], which

encompasses three main dimensions, namely implementation effectiveness, institutional effectiveness and public effectiveness. These three dimensions were used as a framework for developing interview guidelines, observation sheets and document analysis to assess the level of success in implementing the Village-Owned Enterprise (VOE) policy, the organisational capacity to manage village enterprises, and the policy’s benefits in terms of improving community welfare.

This study also took research ethics into account. Prior to the interviews taking place, all informants were provided with an explanation of the research objectives, the benefits of the research, their right to refuse or terminate the interview at any time, and an assurance that all information provided would be used solely for academic purposes. Informants’ consent was obtained through an informed consent process, whilst their identities were kept confidential by using codes or initials in the presentation of the research findings in order to safeguard privacy and uphold the principle of research confidentiality.

III. RESULTS AND DISCUSSION

A. The Effectiveness of the Village-Owned Enterprise Policy in Percut Sei Tuan Sub-district, Deli Serdang Regency

Village-Owned Enterprises (VOE) are a government policy instrument established to enhance the economic self-reliance of villages through the professional management of local resources. The implementation of this policy is expected to generate sources of village income, expand employment opportunities, improve community welfare, and strengthen the institutional capacity of the village economy. However, the effectiveness of policy implementation does not always yield the same results in every village, as it is influenced by regional characteristics, the quality of human resources, organisational governance, support from the village administration, and community participation.

Based on the research findings, Percut Sei Tuan Subdistrict has 18 Village-Owned Enterprises (VOE) that have been established through village government policies. However, field observations, interviews with the Deli Serdang Regency Community and Village Empowerment Office, VOE management, and village governments, as well as a review of documentation, indicate that only four VOE are still actively conducting business operations, while the other 14 VOE are either inactive or have not been able to sustain their business activities.

The four active village-owned enterprises (VOE) VOE Karya Bersama, VOE Bandar Setia Sejahtera, VOE Mangrove Maju Bersama, and VOE Sejahtera Berjaya. These four VOE share relatively similar characteristics: they are able to develop business units in line with the village’s potential, have a functioning organisational structure, receive support from the village government, and are able to provide economic benefits to the community. Conversely, the majority of inactive village-owned enterprises face various challenges, including the selection of business types that are ill-suited to market needs, weak management capacity, low transparency in management, limited business innovation, and minimal community participation in supporting the sustainability of the business.

These differences in circumstances indicate that the successful implementation of the Village-Owned Enterprise (VOE) policy is not solely determined by the existence of regulations or the provision of village capital, but is also influenced by the quality of policy implementation at the local level. These findings reveal variations in the effectiveness of policy implementation amongst Village-Owned Enterprises (VOE) in Percut Sei Tuan Sub-district; consequently, a more in-depth analysis is required, based on the indicators of public policy effectiveness put forward by Nugroho [18].

To provide an empirical overview of the situation at each village-owned enterprise, the research findings are summarised in Table 1 below.

Table 1. Summary of the Status of Village-Owned Enterprises in Percut Sei Tuan Sub-district, Deli Serdang Regency

No	Name of the VOE	Main Types of Business	Operational Status	Institutional Conditions
1	Karya Bersama	Organic fertiliser production	Active	Good
2	BandarSetia Sejahtera	Waste management and village logistics	Active	Very Good
3	Mangrove Maju Bersama	Laying duck farm and mangrove tourism	Active	Good
4	Sejahtera Berjaya	Capture fisheries	Active	Quite good
5	Other village-owned enterprises (14 units)	Diverse, with a predominance of small-scale trade and services	Inactive	weak

Source: Research findings, 2026

Table 1 shows a fairly marked disparity between active and inactive Village-Owned Enterprises (VOE). In terms of business type, active VOE tend to choose businesses that align with local economic characteristics, such as agriculture, fisheries, waste management and livestock farming. Conversely, the majority of inactive VOE develop businesses without basing their decisions on an analysis of the village’s potential or market needs, and consequently face difficulties in ensuring the sustainability of their operations.

Differences are also evident in institutional aspects. The four active village-owned enterprises have a clearer division of tasks, relatively stable leadership, functioning reporting mechanisms, and good coordination with the village administration. In contrast, the majority of inactive village-owned enterprises exhibit weak organisational governance, low managerial capacity among their administrators, and a lack of effective oversight, resulting in business activities ceasing within a relatively short period of time.

In terms of public benefits, active Village-Owned Enterprises (VOE) are capable of generating more tangible economic impacts, whether through job creation, increased community income, the empowerment of farmers’ and fishermen’s groups, or contributions to Village Own-Source Revenue. Conversely, the economic benefits of inactive VOE remain very limited, meaning that the policy objective of

improving the welfare of rural communities has not yet been fully realised.

These empirical findings indicate that the effectiveness of VOE policy implementation in Percut Sei Tuan Sub-district remains partial. Although some VOE have managed to thrive, overall the policy implementation cannot yet be categorised as fully successful, as around 77.8 per cent (14 out of 18) of VOE have not been able to carry out their institutional and economic functions sustainably. This situation indicates that the success of the policy is determined more by implementation capacity at the village level than by the existence of the policy itself.

Based on these findings, the analysis of policy effectiveness in this study was subsequently carried out using the five dimensions of public policy effectiveness proposed by Nugroho [18], namely appropriate policy, appropriate implementers, appropriate targets, appropriate environment, and appropriate processes. These five dimensions are used to explain why some village-owned enterprises have been able to grow, whilst the vast majority have not yet succeeded in achieving the policy objectives that have been set.

B. Effectiveness Based on the Appropriateness Dimension of Policy

According to Nugroho [18], the appropriate dimensions of policy emphasise that a policy will be effective if its substance is designed in accordance with the characteristics of the problem, the needs of the community, and the potential resources available in the target area. In the context of Village-Owned Enterprises (VOE), the appropriateness of a policy is measured not only by the establishment of institutional frameworks through village government regulations, but also by the extent to which the types of businesses developed are able to meet the economic needs of the community and have prospects for sustainability.

The research findings indicate that there is a fairly striking difference between the four active village-owned enterprises (VOE) and the fourteen that are no longer operating optimally. The four active village-owned enterprises have been able to develop business units based on the local economic potential of their respective villages. The Bandar Setia Sejahtera village-owned enterprise has developed waste management and village logistics services in response to the growing need for environmental services and the distribution of goods in densely populated residential areas. The Karya Bersama village-owned enterprise has opted for organic fertiliser production, which is relevant to the characteristics of a community that remains dependent on the agricultural sector. The Mangrove Maju Bersama Village-Owned Enterprise (VOE) has implemented institutional innovation by shifting its business focus from the underdeveloped mangrove tourism sector towards egg-laying duck farming, which has a more stable market demand. Meanwhile, the Sejahtera Berjaya Village-Owned Enterprise (VOE) utilises the potential of coastal resources through a capture fisheries business that aligns with the main livelihood of the local community.

Conversely, the majority of inactive Village-Owned Enterprises (VOE) exhibit a different trend. Interviews with VOE management and the Deli Serdang Regency Community and Village Empowerment Agency revealed that the choice of

business type in some villages was based more on the desire to secure village capital investment than on the results of economic potential mapping or business feasibility analyses. Consequently, some business units lack competitive advantages, face market constraints, and are unable to generate sufficient profits to ensure operational sustainability. These conditions indicate that the main problem does not lie in the policy of establishing village-owned enterprises as an instrument of village economic development, but rather in the process of translating the policy into economic activities that are suited to local characteristics.

These findings suggest that the effectiveness of a policy is greatly influenced by the 'policy fit' between the policy design and the objective conditions of the rural community. From Nugroho's perspective [18], An appropriate policy is one that is capable of resolving public issues because it is formulated on the basis of the actual needs of the target group. In this study, this alignment is evident in the four active village-owned enterprises (VOE) that were able to identify local economic potential as the basis for business development. Conversely, inactive VOE revealed a disconnect between the business model and the socio-economic conditions of the community, resulting in the policy losing its relevance at the implementation stage.

Further analysis shows that the success of the four active village-owned enterprises (VOE) was not solely due to the type of business chosen, but also to the managers' ability to adapt to changes in the business environment. For example, the shift in business strategy at the Mangrove Maju Bersama VOE from the tourism sector to egg-laying duck farming is an example of organisational learning that enabled the organisation to survive as market conditions changed. Conversely, the majority of inactive village-owned enterprises tended to cling to business models that no longer held economic promise, leading to stagnation or even the cessation of operations. These findings demonstrate that the appropriateness of policies is not a static condition, but rather requires a continuous process of evaluation and adjustment in line with the changing needs of the community.

The findings of this study reinforce the view put forward by Sutmasa [19] who explains that the success of policy implementation is largely determined by the extent to which the substance of the policy aligns with the needs of the community. The higher the degree of alignment, the greater the likelihood that the policy will achieve its stated objectives. The findings of this study are also consistent with the research by Sabina et al. [10] which showed that the success of Village-Owned Enterprises (VOE) in Pujon Kidul Village, Malang Regency, is determined not only by the amount of business capital, but primarily by the managers' ability to identify and develop local potential as the village's economic strength. However, this study provides more specific findings as it demonstrates that the failure of the majority of Village-Owned Enterprises (VOE) in Percut Sei Tuan Sub-district is primarily due to the inappropriate selection of business types rather than limitations in the policy regulations themselves. Thus, the policy on the establishment of Village-Owned Enterprises (VOE) is fundamentally well-directed; however, its effectiveness depends heavily on the ability of the village government and

managers to translate the policy into business models suited to local economic characteristics.

Based on these findings, it can be concluded that the policy's 'appropriateness' dimension in Percut Sei Tuan Sub-district has not yet been fully met. This is evidenced by the fact that only four out of eighteen Village-Owned Enterprises (VOE) have succeeded in developing businesses in line with the area's potential, whilst the majority have not yet been able to align the policy with the real needs of the village community. This situation explains why, overall, the effectiveness of the Village-Owned Enterprise policy in Percut Sei Tuan Sub-district remains in the 'sub-optimal' category, despite there being some examples of successful implementation.

C. Effectiveness Based on the Dimension of Appropriate Implementation

In addition to the soundness of policy content, Nugroho [18] emphasises that the effectiveness of implementation is also influenced by the competence of the implementing actors. A well-designed policy will not yield benefits if it is not supported by implementing actors who possess competence, commitment, integrity and the ability to coordinate with stakeholders. Therefore, the quality of human resources and organisational governance are decisive factors in the successful implementation of the Village-Owned Enterprise (VOE) policy.

The research findings indicate a clear distinction between the management characteristics of active and inactive Village-Owned Enterprises (VOE). In the four active VOE, it was found that the organisational structure operated in accordance with its respective functions, the division of tasks amongst the management was relatively clear, and communication between the management and the village government was intensive. One example can be seen at the Bandar Setia Sejahtera Village-Owned Enterprise, where the director routinely presents financial reports through village deliberations and involves the village administration and the Village Consultative Body as part of the oversight mechanism. This practice reflects institutional accountability that is capable of enhancing public trust in the existence of Village-Owned Enterprises.

Conversely, a different situation was found in the majority of inactive Village-Owned Enterprises. Interview findings indicate that the weak capacity of the management is one of the main causes of the cessation of business activities. Poor managerial skills result in the management facing difficulties in drawing up business plans, managing financial administration, innovating in business operations, and building marketing networks. Furthermore, frequent changes in management following a change of village head have led to a lack of programme sustainability. In some cases, Village-Owned Enterprises have also lost their managerial direction because they lack clear operational standards and do not carry out regular performance evaluations.

The findings show that the effectiveness of policy implementation is determined not only by the quality of the individual implementers, but also by the institutional capacity that supports the decision-making process. The four active village-owned enterprises (VOE) were able to maintain the sustainability of their operations because they had relatively stable leadership, functioning coordination mechanisms, and a

clear division of roles between the village government, the management, and the community. Conversely, inactive village-owned enterprises (VOE) exhibited weak horizontal and vertical coordination, meaning that various operational problems could not be resolved promptly. These conditions indicate that the success of policy implementation is heavily influenced by the implementers' ability to establish adaptive and professional organisational governance.

A statement by the Head of the Village Economic Zone Development Division at the Deli Serdang Regency PMD Office further reinforces these research findings. According to him, the success of a Village-Owned Enterprise is determined not only by the size of the village's capital contribution, but also by the management's ability to select the right type of business, manage the organisation professionally, and apply the principles of transparency and accountability in every business activity. This statement indicates that human resource capacity is a strategic factor that bridges the gap between government policy and the success of its implementation on the ground.

The findings of this study are consistent with the results of research by Aprianti and Subadi [20] which state that organisational communication, managerial accountability and coordination capacity are the main determinants of the successful implementation of Village-Owned Enterprises (VOE) policy. Research by Kristian et al. [8] also found that low human resource capacity and weak commitment on the part of implementers were the causes of the sub-optimal management of VOE in Patangkep Tutui Sub-district, East Barito Regency. However, this study makes a more in-depth contribution by demonstrating that the capacity of implementers does not exist in isolation, but rather interacts with leadership, governance systems, organisational stability, and support from the village government. In other words, the success of implementers is the result of synergy between individual competence and institutional strength.

From the perspective of Nugroho's theory [18], policy implementers act as the key actors who translate policy objectives into concrete actions. Consequently, weak capacity on the part of implementers will lead to a gap between policy objectives and implementation outcomes (an 'implementation gap'). The findings of this study indicate that this situation occurs in the majority of inactive Village-Owned Enterprises (VOE), where weaknesses in human resources mean that the policy on the establishment of VOE has failed to generate the expected economic benefits.

Based on the results of this analysis, it can be concluded that the implementation aspect in Percut Sei Tuan Sub-district is still not optimal. The success of the four active Village-Owned Enterprises (VOE) demonstrates that competent, transparent implementers capable of fostering coordination can enhance the effectiveness of policy implementation. However, the predominance of inactive VOE indicates that strengthening human resource capacity, the professionalism of managers, and institutional governance systems remains an urgent priority to ensure that the implementation of VOE policies can proceed effectively and sustainably.

D. Effectiveness Based on the 'On-Target' Dimension

According to Nugroho [18], the ‘target accuracy’ dimension indicates the extent to which a policy is able to reach its designated target groups and bring about changes in line with the policy’s objectives. In the context of Village-Owned Enterprises (VOE), the main policy objectives are not limited to the establishment of village economic institutions, but also include improving community welfare, creating jobs, harnessing local economic potential, and increasing Village Own-Source Revenue. Therefore, the effectiveness of the policy in this dimension must be measured based on the tangible benefits (outcomes) experienced by the community, rather than merely the existence of the VOE organisation.

The research findings indicate a significant difference between active and inactive Village-Owned Enterprises (VOE) in terms of achieving policy objectives. The four VOE that remain active have been able to generate relatively tangible economic and social benefits for the community. VOE Karya Bersama has contributed to increased productivity in the agricultural sector by providing organic fertiliser that is more easily accessible to farmers. As well as improving the cost efficiency of agricultural production, the existence of this business unit has also created employment opportunities for the local community. The Bandar Setia Sejahtera Village-Owned Enterprise is not only involved in waste management and village logistics services, but also provides social benefits in the form of improved residential environmental quality and the employment of local workers.

Similarly, the Mangrove Maju Bersama Village-Owned Enterprise (VOE) has been able to adapt to changing economic conditions by developing a layer duck farming business, which contributes to the Village’s Own Revenue. This adaptation demonstrates that the success of a VOE is determined not only by its ability to sustain its initial business model, but also by its capacity to innovate in response to changing community needs and market dynamics. Meanwhile, the Sejahtera Berjaya Village-Owned Enterprise has been able to support the economic activities of coastal communities through the development of a capture fisheries business, thereby strengthening the livelihoods of communities that have long depended on marine resources.

Conversely, the majority of inactive Village-Owned Enterprises have not yet been able to achieve the policy objectives as set out. Interview findings indicate that the majority of the community no longer feel the direct benefits of the Village-Owned Enterprises’ existence, as business activities have ceased or are operating on a very limited basis. Consequently, the policy objectives of improving community welfare, strengthening the village economy, and reducing dependence on government aid have not yet been optimally realised. These findings demonstrate that the administrative existence of Village-Owned Enterprises does not automatically generate public benefits unless it is accompanied by the sustainability of business activities.

Further analysis shows that differences in the achievement of these targets are closely linked to the managers’ ability to identify the community’s needs as the primary focus of policy. In active Village-Owned Enterprises (VOE), the choice of business type is based on local economic potential and the community’s actual needs, meaning that the resulting benefits

are more readily felt. Conversely, in inactive Village-Owned Enterprises (VOE), the management approach tends to focus on organisational structure without a business strategy capable of addressing the community’s needs. This situation has led to a weakening of the relationship between the VOE and the community, resulting in low levels of utilisation of the services and products produced.

The findings of this study reinforce the results of the research by Suryadi et al. [9] which state that the success of Village-Owned Enterprises (VOE) is heavily influenced by their ability to generate tangible benefits for the community as the policy’s target group. Furthermore, this study also supports the concept of ‘public value’ put forward by Moore [21], namely that the success of public policy is not only measured by the achievement of administrative targets, but primarily by the government’s ability to create economic, social and institutional value that is felt by the community. In this study, public value is reflected in the four active village-owned enterprises that have been able to provide economic benefits whilst simultaneously increasing community trust in the existence of village-owned enterprises.

However, this study also shows that this success remains limited, as only four out of eighteen Village-Owned Enterprises (VOE) were able to fully meet policy targets. Consequently, overall effectiveness in terms of target achievement remains sub-optimal, as the majority of VOE have not yet been able to generate sustainable economic benefits for the community. These findings indicate that the achievement of policy targets is heavily influenced by the success of implementation in the policy and implementation dimensions discussed previously.

E. Effectiveness Based on the Environmental Dimension

According to Nugroho [18] the ‘environmental fit’ dimension emphasises the importance of alignment between policy implementation and the social, economic, political and institutional conditions in the context in which the policy is implemented. A well-designed policy may fail if the environment in which it is implemented does not provide adequate support. Therefore, the effectiveness of Village-Owned Enterprises (VOE) is influenced not only by internal organisational factors, but also by the quality of the relationships between the village government, the community, and other actors involved in village economic development.

The research findings indicate that Village-Owned Enterprises (VOE) thrive in environments characterised by relatively high levels of community participation and support from the village administration. The Bandar Setia Sejahtera VOE, the Karya Bersama VOE and the Mangrove Maju Bersama VOE received support in the form of capital contributions, guidance from the village administration, and community involvement in business activities. These harmonious relationships foster social capital in the form of trust, cooperation and a shared commitment to ensuring the sustainability of the enterprises. Community trust in the VOE management also encourages greater community participation in utilising services and supporting the business activities undertaken.

Conversely, the majority of inactive Village-Owned Enterprises (VOE) are characterised by an unfavourable

environment. Findings from observations and interviews indicate that low community participation in VOE activities, poor communication between management and the village government, and a lack of coordination among stakeholders have resulted in various management issues not being adequately resolved. In some cases, changes in village leadership have also led to a decline in support for Village-Owned Enterprises, thereby disrupting the sustainability of the programme. These conditions demonstrate that the successful implementation of policies is heavily influenced by the stability of institutional relationships and consistent support from all stakeholders.

Analytically, these findings indicate that the implementation of the Village-Owned Enterprise (VOE) policy in Percut Sei Tuan Sub-district still faces an implementation gap—that is, a discrepancy between the policy's objectives and the actual conditions under which it is implemented. Vandito et al. [22] explain that an implementation gap arises when the capacity of implementers, environmental support, and community characteristics are insufficient to support the achievement of policy objectives. In this study, the implementation gap is evident from the fact that, although all villages have established Village-Owned Enterprises (VOE), the majority have not yet received adequate environmental support to ensure the sustainability of their business activities.

These findings are also consistent with the research by Sintiya Hintalo et al., which found that weak coordination between actors and the poor quality of organisational structures were the main factors hindering the success of village-owned enterprises (VOE) in Hulawa Village, Boalemo Regency. However, this study offers a broader perspective as it demonstrates that the implementation environment is not only related to inter-organisational relationships, but also encompasses the culture of community participation, the level of trust in the management, and the village government's ability to create a conducive institutional climate.

From Nugroho's perspective [18], the implementation environment acts as an external factor that determines the success of policy implementation. Therefore, even if a policy has been properly designed and implemented by competent officials, it remains difficult to achieve policy effectiveness if the social and institutional environment does not provide support. Based on the research findings, the appropriate environmental dimensions in Percut Sei Tuan Sub-district have not yet been fully met, as success has only been achieved in a few villages that possess strong social capital and institutional support.

F. Effectiveness Based on the Process Accuracy Dimension

The final dimension, according to Nugroho [18] is the process itself, namely the alignment of policy implementation mechanisms with the principles of good governance. This dimension emphasises that the success of a policy is determined not only by the objectives to be achieved, but also by how the implementation process is carried out through mechanisms that are transparent, accountable, participatory and oriented towards organisational learning. Thus, the implementation process acts as a bridge linking policy design to the outcomes realised by the community.

The research findings indicate that the four active Village-Owned Enterprises (VOE) apply management mechanisms that are relatively more open than those of inactive VOE. The management regularly submits activity reports and financial statements through village consultative forums, involves the Village Consultative Body in oversight functions, and provides opportunities for community participation in decision-making. These mechanisms enhance institutional legitimacy whilst strengthening community trust in the management of Village-Owned Enterprises. This trust, in turn, fosters increased community support for the sustainability of the enterprises, thereby creating a positive cycle between good governance and successful policy implementation.

Conversely, the majority of inactive Village-Owned Enterprises (VOE) demonstrate poor quality in their implementation processes. Institutional administration is not carried out consistently, financial reporting lacks transparency, performance evaluations are not conducted regularly, and community involvement in decision-making processes is relatively low. These conditions have led to a decline in public trust in the management of VOE, resulting in a corresponding weakening of social support for the institutions' existence. In other words, the failure of implementation is not only caused by poor outcomes but also by the ineffectiveness of the organisation's management processes from the outset.

The findings of this study reinforce the results of the research by Suryadi et al. [9] which state that transparency and community participation are key factors in enhancing the effectiveness of public policy at the village level. Furthermore, the concept of collaborative governance put forward by Ansell and Gash [23] explains that the success of policy implementation depends heavily on the government's ability to build equal collaboration between the government, the community, the private sector, and various other stakeholders. In this study, such collaborative practices were more commonly found in active Village-Owned Enterprises (VOE), whilst inactive VOE still exhibited management patterns that were largely administrative in nature and lacked community involvement.

An analysis of the five dimensions of effectiveness shows that the success of the implementation of the Village-Owned Enterprise (VOE) policy in Percut Sei Tuan Sub-district is not determined by a single factor, but rather is the result of interactions between mutually influential dimensions. The 'policy fit' dimension determines the suitability of the type of business to the village's potential; 'implementer fit' ensures that the organisation has the capacity to run the business; 'target fit' measures the extent to which the community benefits from the policy; 'environmental fit' provides social and institutional support for the sustainability of the business; whilst 'process fit' ensures that all stages of implementation are conducted in a transparent, accountable and participatory manner.

The research findings show that the four active Village-Owned Enterprises (VOE) were able to demonstrate relatively good performance because these five dimensions worked synergistically. Conversely, the majority of inactive village-owned enterprises (VOE) suffer from simultaneous weaknesses across various dimensions, ranging from the selection of inappropriate business types, limited managerial capacity, low

levels of benefits for the community, weak environmental support, to sub-optimal organisational governance. This situation explains why 14 out of 18 village-owned enterprises (VOE) have not yet been able to maintain the sustainability of their businesses.

Thus, the findings of this study support Nugroho's theory [18] that the effectiveness of public policy is the result of the integration of the appropriateness of the policy's substance, the capacity of those implementing it, the accuracy of its targeting, environmental support, and the quality of the implementation process. If any one of these dimensions is suboptimal, it will affect the others, thereby reducing the policy's ability to achieve the objectives of village economic development. Consequently, the strengthening of the Village-Owned Enterprise (VOE) policy in Percut Sei Tuan Sub-district needs to be carried out comprehensively through enhancing human resource capacity, improving institutional governance, developing businesses based on local potential, strengthening collaboration between stakeholders, and increasing transparency and community participation. It is hoped that this holistic approach will improve the effectiveness of policy implementation whilst strengthening the role of VOE as an instrument for sustainable rural economic development.

G. Analysis of the Effectiveness of Village-Owned Enterprise Policy Based on Three Key Dimensions

Based on the results of the analysis of the five dimensions of policy effectiveness namely, policy appropriateness, implementer appropriateness, target appropriateness, environmental appropriateness and process appropriateness it can be concluded that the effectiveness of the Village-Owned Enterprise (VOE) policy in Percut Sei Tuan Sub-district can, conceptually, be mapped onto the three main dimensions of policy effectiveness according to Nugroho [18], namely implementation effectiveness, institutional effectiveness and public effectiveness. These three dimensions are interrelated and provide a more comprehensive picture of the successes and failures of the implementation of the Village-Owned Enterprise (VOE) policy as an instrument of village economic development.

1) Effectiveness of Implementation

The dimension of implementation effectiveness indicates the extent to which the policy on the establishment of Village-Owned Enterprises (VOE) has been translated into economic activities that are in line with the stated objectives. Based on the research findings, the implementation of the policy has not been uniform across all villages in Percut Sei Tuan Sub-district. Of the 18 Village-Owned Enterprises (VOE) that have been established, only four namely VOE Karya Bersama, Bandar Setia Sejahtera, Mangrove Maju Bersama, and Sejahtera Berjaya are still actively and sustainably carrying out business activities.

These four Village-Owned Enterprises exhibit relatively similar implementation characteristics: they are able to select business types in line with the village's potential, have active managers, apply better governance practices, and adapt to changes in the business environment. Conversely, the other 14 village-owned enterprises have not yet been able to implement the policy optimally as they face various constraints, such as

low human resource capacity, weak business planning, a lack of innovation, and limited community support.

These findings suggest that the implementation of the policy has not yet fully achieved its intended objectives. This situation indicates the existence of an implementation gap—that is, a discrepancy between the policy's normative objectives and the reality of its implementation on the ground. Consequently, the effectiveness of the implementation of the Village-Owned Enterprises (VOE) policy in Percut Sei Tuan Sub-district remains in the 'moderately effective' category, as successful implementation has only been achieved in a small proportion of Village-Owned Enterprises.

2) Institutional Effectiveness

Institutional effectiveness relates to the ability of Village-Owned Enterprises (VOE) to carry out managerial and administrative functions, manage business operations, and build good relationships with the village government and the community. The research findings indicate that institutional aspects are the factor that most distinguishes active VOE from inactive ones.

Active village-owned enterprises have a clearer organisational structure, a functioning division of tasks, relatively stable leadership, and more transparent reporting mechanisms. The management is also able to coordinate with the village government, the Village Consultative Body, and the community, ensuring that the decision-making process is more participatory. These conditions strengthen the organisation's capacity to manage its business sustainably.

Conversely, the majority of inactive village-owned enterprises (VOE) exhibit quite fundamental institutional weaknesses. A change in management not accompanied by generational renewal, weak organisational administration, poor managerial capacity, and a failure of oversight functions have resulted in business activities being unsustainable in the long term. Consequently, the institutional framework of Village-Owned Enterprises functions merely in an administrative capacity, without being able to fulfil its economic role as originally intended.

This analysis indicates that institutional effectiveness has not yet been optimally achieved. The success of several active village-owned enterprises demonstrates that an adaptive institutional framework is a key prerequisite for the successful implementation of policy, whilst weak organisational governance is the dominant cause of failure for the majority of village-owned enterprises in Percut Sei Tuan Sub-district.

3) Public Effectiveness

The dimension of public effectiveness measures the extent to which policy implementation yields tangible benefits for the community as the policy's primary target group. According to Nugroho [18] a policy can be considered effective if it is capable of creating public value—that is, economic, social and institutional value—which is directly felt by the community.

The research findings indicate that greater public benefits are generated by the four Village-Owned Enterprises (VOE) that are still active. The Karya Bersama Village-Owned Enterprise (VOE) provides benefits to farmers through the supply of organic fertiliser; the Bandar Setia Sejahtera VOE improves environmental quality whilst creating jobs through waste management; the Mangrove Maju Bersama VOE contributes to

increasing the village's own revenue through the development of a laying duck farming business; whilst the Sejahtera Berjaya VOE supports the growth of economic activity amongst coastal communities through the capture fisheries sector.

On the other hand, the majority of inactive Village-Owned Enterprises (VOE) have not yet been able to provide significant economic or social benefits. The cessation of business activities means that the community no longer receives services or economic opportunities from the existence of VOE. Consequently, the policy objective of improving the welfare of rural communities has not yet been realised evenly across all villages in Percut Sei Tuan Sub-district.

This finding indicates that public effectiveness remains partial, as the benefits of the policy are only felt in villages with active Village-Owned Enterprises. Consequently, overall public effectiveness cannot yet be categorised as optimal.

Based on the overall research findings, it can be understood that the effectiveness of the Village-Owned Enterprise policy in Percut Sei Tuan Sub-district cannot be assessed solely on the basis of the success of establishing the Village-Owned Enterprise institutions, but must be viewed comprehensively, from the implementation process right through to the benefits generated for the community. An analysis of the five dimensions of effectiveness shows that the success of policy implementation is the result of an interaction between the appropriateness of the policy's substance, the capacity of the implementers, the accuracy of the targets, environmental support, and the quality of the implementation process. These five dimensions then converge into Nugroho's three main dimensions, namely implementation effectiveness, institutional effectiveness, and public effectiveness.

Empirical findings show that the four active village-owned enterprises (VOE) were able to demonstrate relatively good performance because these three main dimensions developed simultaneously. Policy implementation was in line with the village's potential, the institutions were able to carry out their organisational functions professionally, and the community derived tangible economic benefits. Conversely, the fourteen inactive village-owned enterprises (VOE) exhibited weaknesses across almost all dimensions. Inappropriate selection of business types, low capacity among management, weak organisational governance, a lack of environmental support, and minimal community participation meant that the policy was unable to deliver the expected benefits.

Consequently, this study indicates that the overall effectiveness of the Village-Owned Enterprise policy in Percut Sei Tuan Sub-district has not yet been optimised. This conclusion is based on empirical evidence showing that only 4 out of 18 Village-Owned Enterprises (22.2 per cent) are still actively operating, whilst 14 Village-Owned Enterprises (77.8 per cent) have not been able to carry out their economic and institutional functions sustainably. These data indicate that the success of policy implementation remains sporadic and has not yet become a common feature across all Village-Owned Enterprises in Percut Sei Tuan Sub-district.

The findings of this study reinforce Nugroho's theory [18] that the effectiveness of public policy is the result of the integration of proper implementation, strong institutions and tangible public benefits. However, this study also builds upon

that theory by demonstrating that these three main dimensions are interdependent. Weaknesses in one dimension will affect the others, thereby hindering the achievement of the policy's overall objectives. In other words, the successful implementation of Village-Owned Enterprises (VOE) cannot rely solely on regulations and village capital injections; it requires the strengthening of human resource capacity, professional institutional governance, the development of businesses based on local potential, a sustainable monitoring system, and enhanced collaboration between the village government, the community, and all stakeholders.

In addition to reinforcing the findings of Aprianti and Subadi [20], Sabina et al. [10], and Suryadi et al. [9], this study also offers novelty by utilising Nugroho's policy effectiveness framework to explain the causal relationship between policy implementation, institutional capacity, and the creation of public benefits in the management of Village-Owned Enterprises (VOE). This approach provides a more comprehensive perspective compared to previous studies, which generally focused only on aspects of implementation or organisational governance in isolation.

IV. CONCLUSIONS

This study shows that the effectiveness of the Village-Owned Enterprises (VOE) policy in Percut Sei Tuan Sub-district, Deli Serdang Regency, has not yet been optimised. Of the 18 VOE, only four—namely Karya Bersama, Bandar Setia Sejahtera, Mangrove Maju Bersama and Sejahtera Berjaya—have been able to carry out their business and institutional functions sustainably. This success is influenced by the alignment of the type of business with local potential, the capacity of managers, good institutional governance, support from the village government, transparency, and community participation. Conversely, the majority of VOE have not yet been able to achieve the policy objectives due to weak implementation in these areas. From the perspective of policy effectiveness, this study confirms that the success of the Village-Owned Enterprises (VOE) policy is determined by the integration of implementation effectiveness, institutional effectiveness and public effectiveness. These findings reinforce the view that policy effectiveness is measured not only by the implementation of programmes, but also by the institutional capacity to generate tangible economic and social benefits for the community. In practical terms, local and village governments need to strengthen managerial training for VOE administrators, implement transparent and accountable financial reporting, enhance regular guidance and supervision, conduct business feasibility analyses based on local potential, and develop participatory monitoring mechanisms involving the community. Further research is recommended to use quantitative, mixed-methods, or comparative inter-regional approaches to gain a more comprehensive understanding of the effectiveness of VOE policies in various regional contexts.

REFERENCES

- [1] A. F. Hidayat and D. D. Hidayah, "Pengembangan Desa Mandiri Melalui Pengelolaan Badan Usaha Milik Desa di Desa Madiasari Kecamatan Cineam Kabupaten Tasikmalaya," *JSIM J. Ilmu Sos. dan Pendidik.*, vol. 4, no. 4, pp. 436–444, 2023, doi: 10.36418/syntax-imperatif.v4i4.268.
- [2] D. Sanur, "Pembangunan Desa Pasca Undang-Undang No. 6 Tahun 2014 tentang Desa Village," *Politica*, vol. 14, no. 1, pp. 1–21, 2023, doi: 10.22212/jp.v14i1.4120.
- [3] A. D. Prasetyo, I. Murti, and Radjika, "Pemberdayaan Badan Usaha Milik Desa dalam Meningkatkan Pendapatan Asli Desa Melalui Pengembangan Usaha Mikro Kecil Menengah (Studi di Desa Wage Kecamatan Taman Kabupaten Sidoarjo Provinsi Jawa Timur)," *PRAJA Obs. J. Penelit. Adm. Publik*, vol. 5, no. 01, pp. 85–95, 2025, doi: 10.69957/poab.v5i01.2144.
- [4] R. Hutagaol, S. Wahyudi, and Safrudin, "Peran Hukum dalam Pengelolaan Dana Desa Berbasis Kearifan Lokal melalui Bumdes di Desa Rambah," *Themis J. Ilmu Huk.*, vol. 2, no. 2, pp. 103–110, 2025, doi: 10.70437/themis.v2i2.923.
- [5] T. Parjaman and Enas, "Esai: Penguatan Kapasitas Badan Usaha Milik Desa (BUMDes) sebagai Lembaga Penggerak Pembangunan Perekonomian Desa," *J. Mangement Rev.*, vol. 5, no. 3, pp. 689–698, 2021, [Online]. Available: <https://jurnal.unigal.ac.id/managementreview/article/view/7093>
- [6] M. F. Septianda, "Eksplorasi Faktor-Faktor Keberhasilan Pengelolaan Badan Usaha Milik Desa (Studi pada Desa Wunut Kecamatan Tulung Kabupaten Klaten)," *J. Ris. Pembang.*, vol. 7, no. 2, pp. 66–77, 2025, doi: 10.36087/jrp.v7i2.202.
- [7] N. S. Rahmi and W. Subadi, "Implementasi Kebijakan Badan Usaha Milik Desa (BUMDes) di Tinjau dari Aspek Komunikasi di Desa Kapar Kecamatan Murung Pudak Kabupaten Tabolng," *JAPB*, vol. 4, no. 1, pp. 101–116, 2021, [Online]. Available: <https://www.jurnal.stiatabalong.ac.id/index.php/JAPB/article/view/390>
- [8] D. R. Kristian, A. S. Dharma, and Jumaidi, "Implementasi Kebijakan Badan Usaha Milik Desa (BUMDes) di Kecamatan Patangkep Tutui Kabupaten Barito Timur," *J. Kebijak. Publik*, vol. 1, no. 2, pp. 261–269, 2024, [Online]. Available: <https://ejurnal.stiaamuntai.ac.id/index.php/PPJ/article/view/503>
- [9] A. Suryadi, B. Rusli, and M. B. Alexandri, "Implementasi Kebijakan Badan Usaha Milik Desa (BUMDes) di Kecamatan Pameungpeuk Kabupaten Bandung," *Responsive*, vol. 4, no. 1, pp. 29–46, 2021, doi: 10.24198/responsive.v4i1.34563.
- [10] Sabina, A. W. Lestari, and A. Rohman, "Implementasi Kebijakan Badan Usaha Milik Desa (BUMDes) di Desa Pujon Kidul, Kecamatan Pujon, Kabupaten Malang," *Indones. Soc. Sci. Rev.*, vol. 3, no. 1, pp. 24–32, 2025, doi: 10.61105/issr.v3i1.107.
- [11] B. A. Putri and I. U. Choiriyah, "Implementasi Dana Desa dalam Pemberdayaan Masyarakat (Studi Kasus di Desa Ketapang Kecamatan Tanggulangin Kabupaten Sidoarjo)," *J. Noken Ilmu-Ilmu Sos.*, vol. 11, no. 1, pp. 1–18, 2025, doi: 10.33506/jn.v11i1.3995.
- [12] W. J. Creswell, *Research Design (Pendekatan Kualitatif, Kuantitatif dan Mised)*. Yogyakarta: Putaka Pelajar, 2014.
- [13] F. Oscar, *Metodologi Penelitian: Dilengkapi dengan Aplikasinya untuk Teologi dan PAK*. Yogyakarta: Stiletto Book, 2025. [Online]. Available: [https://www.google.co.id/books/edition/METODOLOGI_PENELITIAN_Dilengkapi_dengan/raA9BEQAAQBAJ?hl=id&gbpv=1&dq=Penelitian kualitatif merupakan pendekatan yang menekankan pada pemahaman makna%2C konteks%2C serta proses sosial yang terjadi di dalam fenomena te](https://www.google.co.id/books/edition/METODOLOGI_PENELITIAN_Dilengkapi_dengan/raA9BEQAAQBAJ?hl=id&gbpv=1&dq=Penelitian%20kualitatif%20merupakan%20pendekatan%20yang%20menekankan%20pada%20pemahaman%20makna%20konteks%20serta%20proses%20sosial%20yang%20terjadi%20di%20dalam%20fenomena%20teologi)
- [14] T. Rukhmana, *Metode Penelitian Kualitatif*. Batam: CV Rey Media Grafika, 2022.
- [15] N. A. B. Rahmani, *Metodologi Penelitian Kualitatif dan Kuantitatif*. 2022.
- [16] M. B. Miles, A. M. Huberman, and J. Saldaña, *Qualitative Data Analysis: A Methods Sourcebook*, 3rd ed. Sage, 2014.
- [17] W. V. Nurfajriano, M. W. Ilham, A. Mahendra, R. A. Sirodj, and M. W. Afgin, "Triangulasi Data Dalam Analisis Data Kualitatif," *J. Ilm. Wahana Pendidik.*, vol. 10, no. 17, pp. 826–833, 2024, doi: <https://doi.org/10.5281/zenodo.13929272>.
- [18] R. Nugroho, *Publik Policy: Dinamika Kebijakan, Analisis Kebijakan dan Manajemen Kebijakan*. Jakarta: PT Elex Media Komputindo, 2025.
- [19] Y. G. Sutmasa, "Memastikan Efektivitas Implementasi Kebijakan Publik," *J. Cakrawati*, vol. 04, no. 01, pp. 25–36, 2021, doi: 10.47532/jic.v4i1.242.
- [20] A. Aprianti and W. Subadi, "Implementasi Kebijakan Badan Usaha Milik Desa (BUMDes) Dilihat dari Aspek Komunikasi di Desa Madiun Kecamatan Muara Harus Kabupaten Tabalong," *JAPB*, vol. 6, no. 2, pp. 398–411, 2023, [Online]. Available: <https://www.jurnal.stiatabalong.ac.id/index.php/JAPB/article/view/711>
- [21] M. H. Moore, "Public Value Accounting: Establishing the Philosophical Basis," *Publik Adm. Rev.*, vol. 74, no. 4, pp. 465–477, 2014, doi: 10.1111/puar.12198.Public.
- [22] R. L. Vandito, E. Syabita, H. M. Pratiwi, M. Darmawan, and Fatkhuri, "Gap Implementasi dalam Kebijakan Publik: Studi Kasus Implementasi Kebijakan Perpu Nomor 2 Tahun 2022 Klaster Ketenagakerjaan tentang Pemanfaatan Pekerja Asing," *J. Ilmu Sos. dan Polit.*, vol. 5, no. 2, pp. 149–170, 2024, doi: 10.56552/jisipol.v5i2.143.
- [23] C. Ansell and A. Gash, "Collaborative Governance in Theory and Practice," *J. Public Adm. Res. Theory J-PART*, vol. 18, no. 4, pp. 543–571, 2008, doi: 10.1093/jopart/mum032.