



INTEGRATION OF CORPORATE LAW PRINCIPLES FOR VILLAGE-OWNED ENTERPRISES GOVERNANCE AND SUSTAINABILITY

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ABSTRACT

Centralized national development has created disparities between rural and urban areas in economic, social, legal, and institutional aspects. Village-Owned Enterprises (BUMDes) serve as an important instrument for building rural economic independence and bridging these disparities. This study aims to analyze the role of company legal instruments in strengthening the institutionalization of BUMDes as public legal entities and local economic actors. The method used is a normative legal method with a legislative and conceptual approach. This study examines the integration of national legal norms, such as Law Number 3 of 2024 concerning Villages and Law Number 40 of 2007 concerning Limited Liability Companies, with local regulations such as Village Regulations. Corporate law principles strengthen BUMDes governance, accountability, and sustainability through contextual adoption. Although BUMDes are not limited liability companies, good companies governance principles are essential to ensure transparency, accountability, and legal certainty. BUMDes are also recognized as legal entities through Government Regulation Number 11 of 2021, which grants them equal standing with other business entities in contractual relationships. Company law provides a strategic foundation for BUMDes, ensuring legality and sustainability through integration of national norms and local policies to strengthen village economic self-reliance and development.

A. INTRODUCTION

Indonesia's national development since the beginning of independence has shown a strong tendency towards centralization, with a primary focus on the development of urban areas.¹ This has an impact on the development gap between villages and cities, both in terms of infrastructure, access to public services, and participation in economic growth. The development gap is not only economic and social in dimension, but also concerns legal and institutional aspects.² For decades, villages have been positioned as mere objects of development, not as subjects who have the right to determine the direction and strategy for developing their areas.³ In the Indonesian constitution, through Article 18B paragraph (2) of the 1945 Constitution of the Republic of Indonesia, recognition is given to the unity of customary law communities and their rights, including villages as local government entities.⁴ There are systemic efforts to balance development between villages and cities, one of which is by strengthening village economic independence through adaptive and supportive legal instruments, such as strengthening the institutional structure of Village-Owned Enterprises as the main actor in community-based economic development.⁵

Village economic empowerment is an important foundation in realizing fair, equitable and sustainable national development.⁶ Development strategies that focus only on urban areas have created significant disparities in welfare between rural and urban areas, as shown in various macro and micro economic indicators.⁷ Therefore, villages can no longer be positioned as a complement to development, but must become active subjects that play a role in driving national economic growth. The approach to village economic empowerment is based on strengthening community capacity, utilizing local potential, and

¹ Tommy Firman, "New Town Development in Jakarta Metropolitan Region: A Perspective of Spatial Segregation," *Habitat International* 28, no. 3 (2004): 349.

² Jusman Iskandar, Fadjar Tri Sakti, Nabilah Azzahra, and Novianti Nabila, "Strategi Pengembangan Badan Usaha Milik Desa (BUMDes) Dalam Meningkatkan Kesejahteraan Masyarakat Desa," *Jurnal Dialektika: Jurnal Ilmu Sosial* 19, no. 2 (2021): 9.

³ Jusman Iskandar, Fadjar Tri Sakti, Nabilah Azzahra, and Novianti Nabila, "Strategi Pengembangan Badan Usaha Milik Desa (BUMDes) Dalam Meningkatkan Kesejahteraan Masyarakat Desa," *Jurnal Dialektika: Jurnal Ilmu Sosial* 19, no. 2 (2021): 11.

⁴ Abd Hadi, "Desa Adat Dalam Sistem Ketatanegaraan Republik Indonesia Sebagai Implikasi Hukum Setelah Berlakunya UU No. 6 Tahun 2014 Tentang Desa," *DiH: Jurnal Ilmu Hukum*, 2018.

⁵ Abd Hadi, "Desa Adat Dalam Sistem Ketatanegaraan Republik Indonesia Sebagai Implikasi Hukum Setelah Berlakunya UU No. 6 Tahun 2014 Tentang Desa," *DiH: Jurnal Ilmu Hukum*, 2018.

⁶ A Halim Iskandar, *SDGs Desa: Percepatan Pencapaian Tujuan Pembangunan Nasional Berkelanjutan* (Yayasan Pustaka Obor Indonesia, 2020).

⁷ Jusman Iskandar, Fadjar Tri Sakti, Nabilah Azzahra, and Novianti Nabila, "Strategi Pengembangan Badan Usaha Milik Desa (BUMDes) Dalam Meningkatkan Kesejahteraan Masyarakat Desa," *Jurnal Dialektika: Jurnal Ilmu Sosial* 19, no. 2 (2021): 10.

supporting regulations that support village independence.⁸ This is in line with the mandate of Law Number 3 of 2024 concerning Villages, which emphasizes that village development is an integral part of the national development system.

Although BUMDes have been recognized in various regulations, in practice there are still many issues related to institutional, accountability, and legal certainty. Many BUMDes do not yet have a clear organizational structure or working mechanisms that are in line with good governance principles. This shows a gap between the normative objectives of establishing BUMDes and the reality of implementation in the field.

Law Number 3 of 2024 concerning Villages has marked a paradigm shift in governance and development in Indonesia, especially by placing villages as the subject of development.⁹ Previously, villages were more often positioned as objects receiving development programs from the central or regional government, which tended to be top-down.¹⁰ The Village Law comes with a bottom-up approach, which emphasizes that villages have local authority at a village scale, including in preparing development plans and managing the resources they own independently.¹¹ Article 1 number 1 of the Village Law states that a village is a legal community unit that has the authority to regulate and manage the interests of the local community based on the rights of origin and customs recognized in the national government system.¹²

Normatively (*das sollen*), regulations such as Law Number 6 of 2014 and Government Regulation Number 11 of 2021 have provided a strong legal framework for BUMDes. However, empirically (*das sein*), the implementation of these regulations has not been fully effective. Many BUMDes are not yet registered as legal entities, do not have a village regulation on their establishment, or do not have an adequate supervisory system. This gap creates legal uncertainty and the potential for maladministration.

The Village Law also provides a strong legal basis for villages to carry out development functions autonomously and sustainably.¹³ One of the crucial aspects in strengthening BUMDes institutions is the role of corporate law.

⁸ Zulkarnain Ridlwan, "Urgensi Badan Usaha Milik Desa (Bumdes) Dalam Pembangunan Perekonomian Desa," *Jurnal Ilmu Hukum* 8, no. 3 (2014): 424.

⁹ Tim Visi Yustisia, *Undang-Undang Nomor 6 Tahun 2014 Tentang Desa Dan Peraturan Terkait* (Jakarta: Visimedia, 2015).

¹⁰ Zulkarnain Ridlwan, "Payung Hukum Pembentukan BUMDes," *FIAT JUSTISIA: Jurnal Ilmu Hukum* 7, no. 3 (2013): 67.

¹¹ Amelia Sri Kusuma Dewi, "Peranan Badan Usaha Milik Desa (BUMDes) Sebagai Upaya Dalam Meningkatkan Pendapatan Asli Desa (PADes) Serta Menumbuhkan Perekonomian Desa," *Journal of Rural and Development* 5, no. 1 (2014): 78.

¹² Zulkarnain Ridlwan, "Payung Hukum Pembentukan BUMDes," *FIAT JUSTISIA: Jurnal Ilmu Hukum* 7, no. 3 (2013): 68.

¹³ Zulkarnain Ridlwan, "Urgensi Badan Usaha Milik Desa (Bumdes) Dalam Pembangunan Perekonomian Desa," *Jurnal Ilmu Hukum* 8, no. 3 (2014): 426.

Corporate law provides a legal framework that defines the status of the legal entity, organizational structure, asset management, accountability, and contractual relationships of BUMDes with third parties. In this context, it is important to examine how the principles of corporate law can be applied or adapted in strengthening BUMDes as a public business entity that also carries out commercial functions. Although not entirely the same as a Limited Liability Company (PT) in the corporate legal system, BUMDes still requires the principles of good corporate governance, transparency, accountability, and legal certainty to ensure the sustainability of its operations.¹⁴

One example of the success of BUMDes in Lampung Province is BUMDes Mitra Mandiri Sejahtera in Rejomulyo Village, Jati Agung District, South Lampung Regency. Established in 2016, this BUMDes has succeeded in managing various business units based on local potential, such as agriculture and cooperation with national companies. The success of this BUMDes is marked by an award from the Ministry of Villages for its partnership with PT Pusri, which shows the ability of BUMDes in establishing strategic cooperation to improve the welfare of village communities.¹⁵

The potential for BUMDes development in Lampung is also seen from the involvement of around 1,000 BUMDes in supporting government programs, such as providing free nutritious food. This program involves BUMDes in managing public kitchens and providing food supplies, which not only increases access to nutritious food for village communities, but also opens up job opportunities and strengthens the local economy. The active involvement of BUMDes in this program shows their strategic role in supporting sustainable village development.¹⁶

The role of corporate law in strengthening the institutional structure of Village-Owned Enterprises (BUMDes) is very strategic as a normative foundation that guarantees the existence, legality, and operational sustainability of BUMDes in the village economic structure. The corporate law approach to BUMDes includes an understanding of the business organizational structure, decision-making mechanisms, management authority, internal control, and legal accountability.¹⁷

¹⁴ Agus Surono, "Peranan Hukum Dalam Pengelolaan Sumber Daya Alam Skala Desa Oleh Badan Usaha Milik Desa (Bumdes) Dalam Meningkatkan Kesejahteraan Masyarakat Desa," *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional* 6, no. 3 (2017): 460.

¹⁵ Delvatyan Firmansyah, "Strategi Pengembangan BUMDES Mulyo Lestari dalam Meningkatkan Kesejahteraan Masyarakat Desa Rejomulyo," *JPkM: Jurnal Pengabdian kepada Masyarakat* 1, no. 2 (2024): 50.

¹⁶ Feni Rosalia, Makhya Syarief, and Pitojo Budiono, "Pentahelix Model in the Development of Village-Owned Enterprises (BUMDES) in Sidomulyo District South Lampung Regency Lampung Province," *Jurnal Ilmiah Wahana Bhakti Praja* 13, no. 2 (2023): 341.

¹⁷ Susanto Susanto and Muhammad Iqbal, "Effectiveness of the Role of Law in Village Fund Management Through BUMDes as a Manifestation of Competitive Local Wisdom to Improve People's Welfare," *Proceedings of Pamulang University* 1, no. 1 (2019).

The legal framework governing the existence and management of Village-Owned Enterprises (BUMDes) has gained strong legitimacy in the national legal system. Law Number 3 of 2024 concerning Villages explicitly regulates the establishment of BUMDes as a legal instrument to manage economic potential and public services at the village level. Article 87 paragraph (1) of the Village Law states that villages can establish BUMDes which are managed collectively and aim to improve community welfare. This provision is strengthened by the presence of Government Regulation Number 11 of 2021 which stipulates BUMDes as a legal entity, so that it has an equal position with other business entities in establishing contractual relationships with third parties.

Legal certainty, especially corporate law in the management of Village-Owned Enterprises (BUMDes), is an essential foundation for ensuring accountability, transparency and sustainability of village economic institutions.¹⁸ Without a solid and integrated legal basis, BUMDes is prone to governance issues, overlapping authority, and potential misuse of village assets. Legal certainty is not only in the form of the existence of written regulations, but also implementation certainty that clearly regulates the organizational structure, decision-making mechanisms, internal supervision, and financial accountability.¹⁹ In the context of village autonomy after the enactment of Law Number 3 of 2024 concerning Villages, the existence of BUMDes as a public legal entity requires strong legal legitimacy in order to operate professionally, establish strategic partnerships, and build public and investor trust. Therefore, the role of law is not only as a regulator, but also as a director and protector of the sustainability of BUMDes in encouraging economic independence based on local potential.

This research is important to examine the role of law in greater depth in shaping and strengthening the institutional framework of BUMDes. Without a strong legal basis and consistent implementation, BUMDes will not be able to optimally fulfill its role as a pillar of the village economy. Previous studies have primarily focused on managerial aspects and operational challenges of BUMDes, such as capital, human resources, or financial management. There remains a scarcity of legal studies addressing the normative construction of BUMDes as a public legal entity with a strategic position within the national legal system and village governance.

¹⁸ Muhammad Nanda Andrianta Rahman, "Kepastian Hukum Pembubaran Badan Usaha Milik Desa (BUMDes)," PhD diss., (Surabaya: Universitas Narotama Surabaya, 2018).

¹⁹ Delvatyan Firmansyah, "Strategi Pengembangan BUMDES Mulyo Lestari dalam Meningkatkan Kesejahteraan Masyarakat Desa Rejomulyo," *JPKM: Jurnal Pengabdian kepada Masyarakat* 1, no. 2 (2024): 52. See too, Muhammad Nanda Andrianta Rahman, "Kepastian Hukum Pembubaran Badan Usaha Milik Desa (BUMDes)," PhD diss., (Surabaya: Universitas Narotama Surabaya, 2018).

Currently, BUMDes has become a national priority in the village development acceleration program. The government has integrated BUMDes into various strategic policies, such as providing free nutritious food, managing local resources, and partnering with the private sector. This research has theoretical and practical significance. Theoretically, this study enriches the discourse on village development law with an integrative approach between national law and local policy. Practically, the results of this research can serve as a reference for policymakers in formulating more adaptive and applicable regulations to strengthen BUMDes institutions in a sustainable manner. This research aims to analyze the role of law in forming and strengthening the normative foundation of BUMDes as a public legal entity that supports village economic independence. This study also aims to formulate an ideal model for strengthening BUMDes based on the integration of national legal norms and Village Regulations (Perdes), to achieve inclusive, equitable, and sustainable village development.²⁰

The novelty of this study lies in the focus of the study on the construction of positive law in forming and strengthening the institution of Village-Owned Enterprises (BUMDes) related to corporate law, not merely on the technical implementation aspects or implementation obstacles as are commonly used as the object of previous studies. This study specifically emphasizes the importance of integration between national legal norms and local legal policies (Perdes) as a foundation for strengthening BUMDes institutions as a whole.²¹ This perspective offers an approach that has not been widely described in depth in the legal literature, especially in the context of village development based on economic independence. Thus, this study contributes conceptually in formulating an ideal model for strengthening BUMDes law, which is not only based on laws and regulations alone, but also reflects the values of development law and the principle of equitable village autonomy.

B. RESEARCH METHODS

In this study, the legal sources used are divided into two, namely primary legal sources and secondary legal sources, in accordance with the chosen normative legal research method. Primary legal sources include laws and regulations that serve as the normative basis for the existence and strengthening of BUMDes. Several regulations analyzed include Law Number

²⁰ Dipha Rizka Humaira, "Pemberdayaan Masyarakat Melalui Badan Usaha Milik Desa (BUMDes) di Desa Purwasari Kecamatan Purwasari Kabupaten Karawang," *Jurnal Ilmu Pemerintahan Suara Khatulistiwa* 7, no. 2 (2022): 104.

²¹ Lenny Nadriana, and Idham Idham, "Kontruksi Hukum Badan Usaha Milik Desa (BUMDes) Sebagai Bentuk Ketahanan Ekonomi Masyarakat Di Masa Pandemi Covid-19," *Audi Et AP: Jurnal Penelitian Hukum* 1, no. 01 (2022): 37.

3 of 2024 concerning Villages, which explicitly provides the legal basis for the establishment of BUMDes; Law Number 40 of 2007 concerning Limited Liability Companies (UUPT), which is used as a reference in the application of corporate governance principles, namely Law Number 6 of 2014 concerning Villages; and Government Regulation Number 11 of 2021 concerning BUMDes, which establishes BUMDes as a legal entity with an equal status with other business entities. In addition, Permendesa PD TT Number 3 of 2021 is also used to strengthen technical aspects regarding governance, accountability, and oversight mechanisms. These regulations were selected because they are directly relevant in regulating the legality, institutional aspects, governance, and external relations of BUMDes as legal subjects. Secondary legal sources consist of legal literature, scientific journals, academic articles, and policy documents that discuss the role of BUMDes in village development and their relevance to corporate law principles. Secondary literature was selected based on the criteria of relevance, authority, and novelty. Relevance means the material must address the legal or governance aspects of BUMDes; authority emphasizes the work of legal experts or credible academic institutions; while novelty ensures that the references include regulatory updates, including the latest Village Law of 2024. Thus, secondary sources serve to complement understanding, strengthen normative arguments, and provide a comparative perspective between theory and practice.

The selection of these two types of legal sources aligns with the research objective, which is to analyze how corporate legal instruments can strengthen BUMDes institutions. Primary sources provide a binding legal basis, while secondary sources offer a conceptual and critical foundation. The combination of the two allows the research to answer the main question posed in the introduction: how law can function not only as regulation but also as a social engineering instrument to ensure the sustainability of BUMDes as a pillar of village economic independence.

C. DISCUSSION

1. The Role of Corporate Legal Instruments in Strengthening Village-Owned Enterprises as a Pillar of the Village Economy

Roscoe Pound's thoughts on law as a tool of social engineering are very relevant in analyzing the role of law in the formation and strengthening of Village-Owned Enterprises (BUMDes) institutions.²²In this perspective, law not

²² Aulia Nurlaili Kusuma Wardani, Sapto Yuwono, and Abdul Salam, "Peran Badan Usaha Milik Desa (BUMDes) Dalam Meningkatkan Kesejahteraan Masyarakat Desa Siliwangi," *Jurnal Ilmiah Ekonomi Manajemen Jurnal Ilmiah Multi Science* 13, no. 2 (2022): 99. See too, Nata Sundari, Fasya Zahra Luthfiyah, and Windi Rahmawati, "Peran Hukum Sebagai Alat Rekayasa

only functions as a regulator of social order, but also as an instrument to direct social change in the desired direction, including the transformation of the economic structure of village society.²³

Corporate legal instruments have a vital role in strengthening village economic institutions through BUMDes, especially since the recognition of the legal status of BUMDes as a legal entity as emphasized in Government Regulation Number 11 of 2021. Although normatively BUMDes is not a limited liability company (PT), the principles of business management in Law Number 40 of 2007 concerning Limited Liability Companies can be used as a reference in building a professional, transparent, and accountable BUMDes governance system.

The institutional construction of BUMDes needs to be based on the principles of good corporate governance (GCG) which is also the spirit of UUPT, especially in Article 97 which regulates the responsibility of the board of directors for the management of the company. In the context of BUMDes, the management and supervisory board have a similar position to the directors and commissioners in a PT, who must carry out their duties in good faith, with full responsibility, and uphold the principle of transparency.²⁴

The company's legal instruments also provide a collective and hierarchical decision-making mechanism, as reflected in the General Meeting of Shareholders (GMS) system in the company.²⁵ This can be adapted in village deliberations or other village forums as a form of citizen participation in strategic decision-making related to BUMDes. Thus, BUMDes is not only run by

Masyarakat Menurut Roscoe Pound," *Das Sollen: Jurnal Kajian Kontemporer Hukum Dan Masyarakat* 2, no. 01 (2024): 102.

²³ Nata Sundari, Fasya Zahra Luthfiyah, and Windi Rahmawati, "Peran Hukum Sebagai Alat Rekayasa Masyarakat Menurut Roscoe Pound," *Das Sollen: Jurnal Kajian Kontemporer Hukum Dan Masyarakat* 2, no. 01 (2024): 104.

²⁴ Nata Sundari, Fasya Zahra Luthfiyah, and Windi Rahmawati, "Peran Hukum Sebagai Alat Rekayasa Masyarakat Menurut Roscoe Pound," *Das Sollen: Jurnal Kajian Kontemporer Hukum Dan Masyarakat* 2, no. 01 (2024): 105.

²⁵ Suartini Suartini and Nizla Rohaya, "Implementasi Nawa Cita Dalam Pembangunan Desa Melalui Bum Desa," *Jurnal Magister Ilmu Hukum* 7, no. 2 (2022): 8. See too, Fitria Fitria, Syamsir Syamsir, Latifah Amir, Lili Naili Hidayah, and Eko Nuriyatman, "Peran Badan Usaha Milik Desa (BUMDES) Dalam Memperkuat Perekonomian Desa," *Jurnal Pengembangan Budaya Hukum* 1, no. 1 (2024): 102.

village elites, but reflects participatory economic democracy.²⁶ The law here is not only a regulator, but also an empowering tool in creating an inclusive and sustainable village economic system.

The role of corporate law is also evident in the aspects of transparency and financial accountability, as regulated in Articles 66 to 69 of the UUPT concerning annual reports, financial reports, and audits. BUMDes needs to adopt these principles by preparing financial reports that are audited periodically, published to the village community, and supervised by the BUMDes supervisory body and the local government. This is a form of village institutional accountability.²⁷ In this case, the law not only creates legality for the establishment and operation of BUMDes, but also plays a role in forming institutional governance that is able to answer the challenges of autonomy and participation of village communities.

In terms of external legal relations, the recognition of BUMDes as a legal entity through PP Number 11 of 2021 opens up space for cooperation with third parties, both private, cooperatives, and BUMN. Here, the principle of contractual relations as applicable in a corporation can also be applied to BUMDes. For this reason, Article 1338 of the Civil Code, which states that a legally made agreement applies as a law for those who make it, is the basis for legal protection for BUMDes cooperation with other entities.

Articles 87 to 90 Law Number 3 of 2024 concerning Villages, this law explicitly states that villages can establish BUMDes whose capital is wholly or mostly owned by the village through direct participation originating from separated village assets. This provision provides a strong legal basis for villages to act not only as development implementers, but also as independent economic entities. Furthermore, Article 88 mandates that BUMDes management must be carried out professionally and transparently, thus creating accountability in village economic governance.

²⁶ Mustika Pamungkas and Kanti Rahayu, *Hukum Keselamatan Dan Kesehatan Kerja Bagi Pekerja Proyek Konstruksi: Perbandingan Indonesia Dan Malaysia* (Pekalongan: Penerbit NEM, 2022).

²⁷ Edy Yusuf Agunggunanto, Fitrie Arianti, Edi Wibowo Kushartono, and Darwanto, "Pengembangan Desa Mandiri Melalui Pengelolaan Badan Usaha Milik Desa (BUMDes)," *Jurnal Dinamika Ekonomi Dan Bisnis* 13, no. 1 (2016): 24.

Normative strengthening of BUMDes institutions was then clarified through Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises. This regulation establishes BUMDes as a legal entity, which means that BUMDes now has the legal capacity to carry out legal acts independently, including owning assets, entering into contracts, and being legally responsible.²⁸ The determination of this legal entity status is an important step in strengthening the institutional structure of BUMDes legally, because it provides formal legal guarantees for its existence and economic activities. With this status, BUMDes can access wider sources of financing and carry out cross-sector cooperation without losing its identity as a village-owned entity.

Through Law Number 11 of 2020 concerning Job Creation and Government Regulation Number 11 of 2021, BUMDes is designated as a unique legal entity because it has dual characteristics: as a business entity (private legal subject) and as part of the village government structure (public legal subject). This status provides legal legitimacy for BUMDes to manage village assets, establish business cooperation, and access financing from financial institutions, while being subject to public oversight mechanisms through village deliberations and local regulatory instruments. The recognition of BUMDes as a public legal entity is a concrete manifestation of the role of law in strengthening the normative foundation of village economic institutions based on community participation and public accountability.

The legal position of Village-Owned Enterprises (BUMDes) has strategic power in the village government structure as a real manifestation of the principle of local autonomy recognized in the national legal system.²⁹ This is emphasized in Article 87 of Law Number 3 of 2024 concerning Villages, which states that BUMDes is formed to manage businesses, utilize village potential, and improve community welfare. As a legal entity formed based on village deliberation and stipulated through village regulations, BUMDes not only has

²⁸ Rahmat Hidayat, Bayu Krisna, Amiluddin Amiluddin, Aksal Aksal, Wiwi Dwiyantri, Muh Alfitra, Mariani, "Peningkatan Kapasitas BUMDES Dalam Pemberdayaan Ekonomi Masyarakat Menuju Desa Mandiri," *Jurnal Pengabdian Kepada Masyarakat Nusantara* 6, no. 1 (2024): 653.

²⁹ Shara Mitha Mahfirah and Adista Paramita, "Kajian Normatif Kedudukan Badan Usaha Milik Desa Sebagai Subyek Hukum," *Notaire* 4, no. 1 (2021): 127.

social legitimacy but also binding legal legitimacy. Within the framework of village autonomy, the existence of BUMDes reflects the decentralization of the local community-based economy which is regulated and implemented in accordance with the social, economic, and cultural characteristics of the village. The legal strength of BUMDes rests on a combination of national legal norms that provide a basis for legality, and local policies that guarantee institutional flexibility, making it an important instrument in realizing sustainable economic independence at the village level.

Law Number 3 of 2024 concerning Villages and Government Regulation Number 11 of 2021 have stipulated that BUMDes assets belong to the village and are separated and managed autonomously by BUMDes.³⁰ This legal certainty provides protection for BUMDes assets from potential ownership conflicts, misuse, or overlapping with other village assets. This normative basis is important so that BUMDes can carry out its economic functions sustainably without interference from internal or external parties, as well as a basis for investment and business expansion based on clear legality.

In addition to asset ownership, the law also plays an important role in ensuring accountability and institutional governance of BUMDes. Through regulations, such as Permendesa PDTT Number 3 of 2021, the principles of transparency, participation, and accountability in BUMDes financial management are established. These provisions regulate reporting mechanisms, audits, and internal and external supervision of BUMDes business activities. Strengthening this normative foundation is crucial to avoid corrupt practices, foster public trust, and encourage professionalism of managers. Thus, the existence of comprehensive regulations becomes a tool of social control as well as an instrument of BUMDes institutional legitimacy in building village economic independence.

The legality of BUMDes' relationship with third parties such as investors, cooperatives, and BUMN, is highly dependent on the legal construction that

³⁰ Mada Ishak David Sauyai, Alwiyah Sakti Ramdhon Syah Rakia, and Bayu Purnama, "Pelaksanaan Penambahan Masa Jabatan Kepala Desa Menurut Undang-Undang Nomor 3 Tahun 2024," *Jurnal Inovasi Hukum dan Kebijakan* 5, no. 4 (2024): 129.

regulates the BUMDes' legal entity status.³¹In this context, the existence of BUMDes as a legally recognized public legal entity based on laws and regulations opens up space for cross-sector cooperation. This cooperation includes joint business management, capital investment, and mutually beneficial business partnerships. Therefore, clear and implementable regulations are an absolute requirement in strengthening the institutional position of BUMDes as a legitimate and trusted local economic actor.

Harmonization between national legal norms and local legal policies is a key element in strengthening the normative foundation of Village-Owned Enterprises (BUMDes) institutions.³²Normatively, the regulation of BUMDes has obtained formal legitimacy through Law Number 3 of 2024 concerning Villages, which was then clarified through Government Regulation Number 11 of 2021 and the Regulation of the Minister of Villages, Disadvantaged Regions and Transmigration.³³ However, strengthening BUMDes institutions does not only rely on central norms, but also requires legal articulation at the local level in the form of Village Regulations (Perdes) that are contextual and responsive to the needs and potential of each village. In this framework, the law acts as an integrative instrument that bridges national interests with local characteristics. This harmonization is important to create a cohesive legal system, prevent regulatory disharmony, and form BUMDes governance that has dual legitimacy both structurally from the central government and substantively from village communities as the main subjects of economic development based on independence.

The function of the company's legal instrument can support the strengthening of BUMDes institutions through the principles of legality, accountability, transparency, and professionalism, which have been

³¹ Siti Aisyah, Novita Sari, and Sumriyah Sumriyah, "Kedudukan Badan Usaha Milik Desa Yang Tidak Di Daftarkan Badan Hukum," *Birokrasi: Jurnal Ilmu Hukum Dan Tata Negara* 2, no. 1 (2024): 257.

³² Allan Fatchan Gani Wardana, "Analisis Kesesuaian Pengaturan Badan Usaha Milik Desa Dengan Nilai-Nilai Pancasila," *AL WASATH Jurnal Ilmu Hukum* 2, no. 2 (2021): 69.

³³ Mada Ishak David Sauyai, Alwiyah Sakti Ramdhon Syah Rakia, and Bayu Purnama, "Pelaksanaan Penambahan Masa Jabatan Kepala Desa Menurut Undang-Undang Nomor 3 Tahun 2024," *Jurnal Inovasi Hukum dan Kebijakan* 5, no. 4 (2024): 128.

comprehensively regulated in the UUPT. The adoption of these principles contextually in the BUMDes structure contributes to the transformation of village economic institutions that are stronger, legally valid, and highly competitive in supporting equitable and inclusive national development. Along with the principle of village autonomy guaranteed in the constitution, the law must be able to accommodate the needs and characteristics of the village in designing effective BUMDes institutions. Thus, the law functions not only as a regulatory tool, but also as a value system that is the basis for building the capacity of village institutions in achieving independent and sustainable economic goals.

2. Implementation and Challenges of Strengthening BUMDes Institutions in Company Law at the Village Level

The institutional strengthening of Village-Owned Enterprises (BUMDes) from a corporate law perspective reflects an effort to position BUMDes as legal entities with equal standing to other business entities. According to Government Regulation No. 11 of 2021 concerning BUMDes, these entities are recognized as legal persons that conduct business activities similarly to corporations, while remaining rooted in the participatory and social principles inherent to rural communities.³⁴ With their legal status, BUMDes possess the capacity to own assets, enter into contracts, and bear legal responsibilities in a manner consistent with general corporate entities.

The implementation of corporate legal principles in the institutional governance of BUMDes at the village level has begun to materialize through the establishment of organizational structures resembling corporate governance frameworks. This is evident in the presence of boards of directors, supervisory units, and business divisions, as well as the separation of village-owned assets from those managed by BUMDes, as mandated by Articles 87

³⁴ Elya Zakiati, Djayeng Turano Gunade, and Arpandi Arpandi, "Implementasi Peraturan Pemerintah No. 11 Tahun 2021 Tentang Badan Usaha Milik Desa Pada Bumdes Semangat Baru Di Desa Pulantani Kecamatan Haur Gading Kabupaten Hulu Sungai Utara," *Jurnal Kebijakan Publik* 2, no. 1 (2025): 30.

and 90 of the Village Law.³⁵ Furthermore, the regulation requires BUMDes to be managed professionally and transparently, which entails adherence to principles of accountability, efficiency, and business feasibility in accordance with limited liability company practices. In this context, the application of the principles of legality, financial separation, and liability constitutes a crucial foundation for BUMDes to function as legitimate and competitive economic actors at the village level.

Despite these developments, BUMDes still face significant challenges in fully internalizing corporate legal principles. One of the main issues is the limited understanding of business law and corporate governance among BUMDes managers. Many of them continue to operate BUMDes as informal social organizations rather than formal legal entities, thereby neglecting professional standards in financial management, reporting, and contractual cooperation. In reality, as legal entities, BUMDes are subject to the same administrative and public accountability obligations as other corporate entities.

Another persistent challenge is the uneven implementation of Good Corporate Governance (GCG) standards. Not all BUMDes have foundational documents, standard operating procedures, annual financial reports, or internal audit mechanisms. This gap exposes BUMDes to risks such as asset mismanagement, conflicts of interest, and erosion of trust from business partners and investors. Additionally, village governments as capital holders often lack systematic oversight mechanisms, leading to overlapping authorities between village administrations and BUMDes management.³⁶

At the local regulatory level, Village Regulations (Perdes), which serve as autonomous legal instruments, have yet to adequately translate corporate legal standards into the village context. Many Perdes regulating the

³⁵ Mirani Sucisia Dewi, "Implementasi Pendekatan Participatory Development Planning oleh Pemerintah Desa Setelah Diundangkannya Undang-Undang Nomor 6 Tahun 2014 tentang Desa," *Jurnal Hukum Lex Generalis* 3, no. 8 (2022): 669.

³⁶ Imelda Kun Wahyuningtyas, "Peran strategis bumdes (Badan Usaha Milik Desa) dalam pemberdayaan ekonomi desa," *Jurnal Jendela Inovasi Daerah* 4, no. 1 (2021): 98. See too, Hafiez Sofyani, Uji Nury Nur Azlin Ali, and Dovi Septiari, "Implementasi prinsip-prinsip tata kelola yang baik dan perannya terhadap kinerja di Badan Usaha Milik Desa (BUMDes)," *Jurnal Ilmiah Akuntansi* 5, no. 2 (2020): 335.

establishment and operation of BUMDes are limited to administrative provisions and fail to incorporate corporate governance standards such as investment procedures, profit-sharing mechanisms, risk management frameworks, and legal safeguards. As a result, BUMDes remain vulnerable to legal disputes, especially in partnerships with external entities such as cooperatives, private investors, or state-owned enterprises.

From a corporate law perspective, strengthening the institutional capacity of BUMDes requires more structural interventions. Legal assistance, corporate law-based business management training, and the formulation of adaptive and business-oriented BUMDes are urgent needs. Additionally, there must be greater synchronization between national regulations such as the Village Law and Government Regulation No. 11 of 2021 and technical operational guidelines that clearly articulate corporate legal principles in a practical format applicable at the village level.³⁷ Through such efforts, BUMDes can transform into robust village enterprises with strong legal standing, modern governance, and high competitiveness while preserving their intrinsic social and participatory values.

3. Integration of Legal Norms and Village Policies in Strengthening BUMDes

Legal integration refers to efforts to align various elements in the national legal system so that they can function coherently and efficiently. This process includes vertical and horizontal synchronization. Vertical synchronization involves harmonization between laws and regulations at various levels of hierarchy, from the constitution, laws, to regional regulations. Meanwhile, horizontal synchronization aims to ensure harmony between regulations at the same level, for example between laws made by the legislature.

Harmonization between Law, Government Regulation, Ministerial

³⁷ P. A. K. L., Ratumakin, Maria O. Krisdayanti, Adrianus Ketmoen, Anselmus Boy Baunsele, Ery G. Boelan, Gerardus Diri Tukan, Maximus M. Taek, "Penyesuaian anggaran dasar dan anggaran rumah tangga bumdes ina huk berdasarkan peraturan pemerintah nomor 11 tahun 2021 dan peraturan menteri desa pembangunan daerah tertinggal dan transmigrasi nomor 3 tahun 2021," *Jurnal Kreativitas Pengabdian Kepada Masyarakat (PKM)* 6, no. 5 (2023): 1770.

Regulation, and Village Regulation also provides a strong legal basis for village governments in exercising their authority.³⁸ When regulations are integrated, village governments can work more confidently because they have clear guidelines. This also prevents potential conflicts between village governments and district/city governments or other related agencies. In addition, the integration of regulations at all levels helps strengthen accountability and transparency in the implementation of village governance. With legal alignment, village communities have legal certainty in understanding their rights and obligations. The monitoring and evaluation process also becomes more effective because the standards used are uniform.

In the current era of decentralization, the urgency of integration between regulations is increasing because villages have a strategic position in national development. Integrated regulations not only support the effectiveness of village governance but also encourage the creation of good collaboration between various levels of government. Thus, regulatory integration is key to ensuring that village autonomy can provide maximum benefits to the community.

Law Number 3 of 2024 concerning Villages provides a strong legal basis for Village-Owned Enterprises (BUMDes) as a strategic instrument in encouraging village economic independence. In this law, BUMDes is regulated as a village economic institution established based on local needs and potential. BUMDes functions to manage village assets, improve the community's economy, and create jobs, so that villages can be more financially independent. This law also recognizes the existence of BUMDes as an integral part of sustainable village resource management, in line with the principles of independence and community empowerment.³⁹

Government Regulation No. 11 of 2021 concerning Village-Owned

³⁸ Arif Putra Pratama, Husni Fahri Kurniawan, and Muhammad Cyril Setiawan, "Peran Hukum Dalam Pembentukan Peraturan Desa Tentang BUMDes Dalam Mendukung Perekonomian Desa Panggung Lestari, Kalurahan Panggunharjo, Bantul," *Binamulia Hukum* 13, no. 1 (2024): 10.

³⁹ Lutfi Mubarak, and Juan Malik Frederick Turpyn, "Kedudukan Hukum Bumdes dan Potensi Bumdes Dalam Pertumbuhan Ekonomi Maluku Utara: Legal Standing of Bumdes and Potential of Bumdes in North Maluku Economic Growth," *Jurnal Hukum PRIORIS* 11, no. 2 (2023): 125.

Enterprises regulates more technically the establishment, management, and dissolution of BUMDes.⁴⁰ This PP provides detailed guidance regarding the organizational structure, governance, and accountability mechanisms of BUMDes. In addition, this PP also explains the funding mechanism, including the allocation of Village Funds that can be used to support the establishment or operation of BUMDes. With this PP, the implementation of BUMDes can run more focused and in accordance with applicable laws and regulations, thus providing legal certainty for all parties involved.

Village business management, especially through Village-Owned Enterprises (BUMDes), is based on general principles set out in the national legal framework to ensure sustainability, efficiency, and fairness.⁴¹ One of the main principles is independence, which emphasizes that village businesses must be managed by village communities by optimally utilizing local resources. The principle of participation is key in village business management, where communities are actively involved in every stage of management, from planning, implementation, to evaluation. This principle ensures that village businesses are truly oriented towards local needs and potential. The fourth principle is sustainability, which emphasizes the importance of village business management that is not only oriented towards short-term profits but also long-term benefits.

Integrative practice is an important process in adapting national legal norms into local village regulations, such as Village Regulations (Perdes). This process ensures that village-level policies remain aligned with higher regulations, such as Law Number 3 of 2024 concerning Villages or related government regulations.⁴² The elaboration of national norms aims to provide

⁴⁰ Budi Heryanto, Hayatun Hamid, Fadia Nur Awalia, Eneng Nurhasanah, and M. Abdul Zabbar, "Implikasi Pemberlakuan Pasal 117 Undang-Undang Nomor 21 Tahun 2020 Tentang Cipta Kerja Jo Peraturan Pemerintah Nomor 11 Tahun 2021 Tentang Badan Usaha Milik Desa Terhadap Struktur Dan Produktivitas Badan Usaha Milik Desa," *Jurnal Justitia: Jurnal Ilmu Hukum dan Humaniora* 9, no. 7 (2022): 3439.

⁴¹ Putri Zanufa Sari, Nila Sari, and R. R. Prastoeti, "Analisis Akuntabilitas Penggunaan Dana Kelurahan Dalam Meningkatkan Pembangunan Sarana Dan Prasarana Dan Pemberdayaan Masyarakat Kelurahan," *Jurnal Kompetensi Ilmu Sosial* 3, no. 1 (2024): 69.

⁴² Reva Hazarina Karmila, Keisya Ayudha Wianto, Angie Kesuma Putri, and Nurul Hidayati, "Akibat Hukum Pengelolaan Keuangan Desa yang tidak Dipertanggung Jawabkan oleh Kepala Desa

contextual guidelines for villages in managing their authority, so that local regulations are able to answer the specific needs of village communities while maintaining alignment with the national legal system. Through integrative practice, villages can draft regulations that not only meet legal standards but are also relevant to local potential and challenges.⁴³

The sustainability of BUMDes businesses does not only depend on good internal management, but also on clear regulations that support competitiveness. Central regulations serve to provide operational standards, such as financial governance, reporting, and supervision, which ensure that BUMDes are able to compete in the market. Meanwhile, local regulations provide flexibility for BUMDes to adjust their operations to local potential and challenges. This synergy creates opportunities for BUMDes to innovate, utilize local resources optimally, and adopt sustainable business practices, both in terms of economy, social, and environment.

The synergy between central and local regulations also provides a strong foundation for creating legal certainty in business governance. This legal certainty is important to maintain village community trust in BUMDes management, as well as provide assurance to business partners that BUMDes activities are carried out in accordance with the law. Central regulations, such as transparency and accountability standards, ensure that BUMDes work within a clear framework. Meanwhile, Perdes provides more contextual operational legitimacy, so that BUMDes are able to navigate local challenges without violating national legal principles.

With the national legal framework as a guide, villages have room to innovate in managing BUMDes. Local regulations allow villages to create regulations that support the development of new business units based on local potential, such as village tourism management, craft products, or the service

Ditinjau dari Undang-Undang Nomor 3 Tahun 2024 tentang Perubahan Kedua atas Undang-Undang Nomor 6 Tahun 2014 tentang Desa," *Jurnal Media Akademik* 2, no. 10 (2024): 56.

⁴³ Armen Armen, H. Ardiansah, and Bagio Kadaryanto, "Implementasi Pelaporan Penggunaan Dana Desa yang Efektif dan Efisien Berdasarkan Undang-Undang Nomor 3 Tahun 2024 Tentang Desa di Wilayah Kabupaten Kampar," *Innovative: Journal of Social Science Research* 4, no. 5 (2024): 5520.

sector. The synergy of central and local regulations ensures that this innovation remains within the boundaries of applicable law, while encouraging creativity and initiatives that have a direct impact on improving the village economy.⁴⁴ The synergy between central and local regulations also has an impact on increasing the capacity of BUMDes managers. Central regulations often include training programs and technical assistance designed to improve the competence of managers. On the other hand, local regulations can adjust this training to the specific context and needs of the village, so that BUMDes managers have relevant knowledge and skills. This synergy creates more professional, transparent, and responsible business management.

One example of the success of BUMDes in Lampung Province is BUMDes Mitra Mandiri Sejahtera in Rejomulyo Village, Jati Agung District, South Lampung Regency, which since its establishment in 2016 has managed various business units based on local potential, such as agriculture and partnerships with national companies. This success is proven by the award from the Ministry of Villages for its cooperation with PT Pusri, demonstrating the ability of BUMDes in establishing strategic partnerships to improve community welfare.⁴⁵ In addition, around 1,000 BUMDes in Lampung also actively support government programs, such as providing free nutritious food through managing public kitchens and distributing food supplies, which not only strengthens food access for village communities, but also creates jobs and strengthens the local economy in a sustainable manner.⁴⁶

The integration of legal norms, both from central and local regulations, has a strategic role in strengthening Village-Owned Enterprises (BUMDes) as a

⁴⁴ Putri Raodah, and Rahmadani Rahmadani, "Kerangka Hukum Pengembangan Usaha Bumdes Melalui Anak Perusahaan Bumdes Ptmitra Bumdes Nusantara (Studi Di Bumdes Amarta)," *Jurnal Ilmiah Global Education* 4, no. 2 (2023): 794. See too, Salman Radian, Wilda Prihatiningtyas, Sri Winarsi, and Giza'A. Jati Pamoro, "Pendampingan Hukum dalam Optimalisasi Fungsi BUMDES Pasca Berlakunya PP No. 11/2021 Tentang BUMDES di Desa Sumberbendo, Lamongan," *Jurnal Dedikasi Hukum* 2, no. 3 (2022): 283.

⁴⁵ Delvatyan Firmansyah, "Strategi Pengembangan BUMDES Mulyo Lestari dalam Meningkatkan Kesejahteraan Masyarakat Desa Rejomulyo," *JPKM: Jurnal Pengabdian kepada Masyarakat* 1, no. 2 (2024): 49.

⁴⁶ Feni Rosalia, Makhya Syarief, and Pitojo Budiono, "Pentahelix Model in the Development of Village-Owned Enterprises (BUMDES) in Sidomulyo District South Lampung Regency Lampung Province," *Jurnal Ilmiah Wahana Bhakti Praja* 13, no. 2 (2023): 344.

pillar of the village economy. BUMDes, which was established to empower the local economy, requires a clear and supportive legal basis in order to operate effectively. National regulations, such as Law Number 3 of 2024 concerning Villages, provide a legal basis that allows villages to form and manage BUMDes.

A conducive legal ecosystem is created when central and local regulations work synergistically to support efficient and accountable BUMDes management. Central regulations provide general guidelines on village financial management, transparency, and accountability, while Perdes allows villages to adjust rules to the local context. This synergy creates a clear and reliable legal structure for BUMDes managers, thereby minimizing possible legal risks. In addition, with a conducive legal ecosystem, village communities are more confident in participating in programs organized by BUMDes, because they feel protected by fair and transparent laws.⁴⁷

In order for BUMDes to operate sustainably, the law needs to provide a clear basis for effective operational and oversight mechanisms. Regulations governing BUMDes governance, such as audit mechanisms, financial reports, and performance evaluations, serve to ensure that BUMDes are managed with the principles of accountability and transparency. This not only protects village assets, but also provides assurance to the community that village businesses are run responsibly. The sustainability of BUMDes is also strengthened by regulations that support long-term management, such as environmental protection, and policies that encourage innovation and business diversification so that BUMDes can continue to grow over time. With clear and supportive regulations, villages can explore existing economic opportunities, be it in the agricultural, tourism, or other local product sectors. The role of this law not only encourages village economic growth, but also creates social and environmental sustainability, which in turn strengthens the pillars of inclusive and equitable village development.

⁴⁷ Maria Fransiska Owa da Santo, "Integrasi Koperasi Dan Bumdes Sebagai Lembaga Usaha Desa Dalam Perspektif Hukum Terhadap Problematika Dan Peluang Regulasi," *Jurnal Locus Penelitian dan Pengabdian* 4, no. 7 (2025): 4520.

D. CONCLUSION

The role of corporate law in forming and strengthening the normative foundation of BUMDes institutions is the main foundation in ensuring the legality, accountability, and sustainability of village-owned business management. The law is not only present as a regulator of establishment and operational procedures, but also as a means of social engineering that directs the institutional transformation of village economics towards equitable independence. With the support of regulations such as Law Number 3 of 2024 concerning Villages and Government Regulation Number 11 of 2021, BUMDes obtains a legitimate legal standing as a public legal entity, which allows villages not only to become development implementers, but also active economic actors. Within this framework, the law becomes an empowering instrument that can facilitate the strengthening of village institutional capacity and encourage community participation in sustainable economic development.

Integration between national legal norms and local village policies plays an important role in optimizing the function of BUMDes as a pillar of economic development based on community independence. The alignment between central regulations such as Law Number 3 of 2024 and PP Number 11 of 2021 with local regulations such as Village Regulations (Perdes) creates a legal structure that is cohesive and responsive to local needs. This synergy not only improves clarity of governance, but also provides flexibility and legitimacy to villages to develop business units based on local potential while remaining within the applicable legal framework. Thus, legal integration functions as a bridge connecting the direction of national policy with local village realities, thereby strengthening the strategic role of BUMDes in supporting inclusive, participatory, and sustainable village economic development.

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