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## Early Warning System in the Supervision of Village-Owned Enterprise (BUMDes) Management: A Legal Perspective and its Implementation in Bali Province

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### ABSTRACT

The growing involvement of Village-Owned Enterprise (BUMDes) administrators in legal cases indicates that the early warning system intended to prevent corruption and abuse of authority has not functioned effectively. This reflects limited understanding of regulatory provisions and internal control mechanisms. This study aims to analyze the effectiveness of the early warning system in BUMDes governance in Bali and to propose preventive strategies based on collaboration between local governments and law enforcement agencies. The novelty lies in combining normative legal analysis with an institutional governance approach. Using a normative legal method through statutory analysis, case studies, and conceptual review, the findings reveal that low legal literacy, ineffective reporting mechanisms, and weak inter-agency coordination hinder early prevention efforts. Strengthening preventive strategies through anti-corruption education, governance training, and integrated oversight systems is essential to reduce legal violations and preserve the strategic role of BUMDes in improving rural welfare in Bali.

**Keywords:** early warning system, oversight, BUMDes.

### INTRODUCTION

The administrators of Village-Owned Enterprises (Badan Usaha Milik Desa or BUMDes) in Indonesia, particularly in Bali Province, play a strategic role in driving rural economic growth and improving community welfare.<sup>1</sup> The remarkably high percentage of BUMDes establishments exceeding 90% at the provincial level and even reaching 100% in several regencies such as Jembrana and Badung reflects their significant potential as engines of local economic development. Despite these promising figures, BUMDes management continues to face serious challenges, particularly the rising number of legal cases involving its administrators, including corruption, abuse of

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<sup>1</sup> Saniyah, "Peran BUMDes Dalam Peningkatan Kesejahteraan Dalam Perspektif Ekonomi Islam: Studi Kasus BUMDes Kilu Angkon di Desa Sukaraja Ulu Krui, Kecamatan Way Krui, Kabupaten Pesisir Barat," *Skripsi, Fakultas Ekonomi dan Bisnis Islam Universitas Islam Negeri Raden Intan Lampung*, 2019

authority, and other violations of law.<sup>2</sup> This situation illustrates the persistent weaknesses in governance and oversight mechanisms, which have yet to function effectively in preventing misconduct.

The ineffectiveness of the early warning system within BUMDes supervision underscores the inability to detect and mitigate potential violations at an early stage. Although initiatives such as anti-corruption education and legal literacy training have been undertaken by various stakeholders, these preventive measures remain fragmented and unsustainable. Consequently, BUMDes not only suffer financial losses but also a decline in public trust regarding their credibility and integrity as key drivers of rural economic development.

A corruption case involving the treasurer of BUMDes Kerta Buana in Bali highlights the urgent need to strengthen governance and oversight systems<sup>3</sup>. In this case, the treasurer allegedly misappropriated IDR 458 million for personal use, revealing weaknesses in financial documentation, transparency, and internal auditing mechanisms. The repercussions extend beyond financial harm, eroding community confidence in BUMDes as vital economic institutions. Similarly, the Klungkung District Attorney's Office is investigating another corruption case involving BUMDes Kerta Laba in Dawan Kaler Village, Dawan District.<sup>4</sup> The village head previously named a suspect is accused of misusing funds from the *Gerbang Sadu Bali Mandara* program for personal purposes, engaging in procurement mark-ups for *Udaka* bottled water production machines, and channeling loans from the BUMDes Savings and Loans Unit to himself and his family without proper verification. These actions, including staged disbursements amounting to IDR 1.5 billion, have directly worsened the institution's financial condition by increasing the volume of non-performing loans.<sup>5</sup>

Legal violations involving BUMDes in Bali are not isolated incidents but rather form part of a recurring pattern, as demonstrated by a series of cases in Buleleng Regency during 2024. Throughout this period, the Buleleng District Attorney's Office resolved seven corruption cases most of which involved BUMDes and *Lembaga Perkreditan Desa*

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<sup>2</sup> Sari Rika Puspita dkk., "Pengelolaan Keuangan BUMDes di Era Digital melalui Manajemen Sumber Daya Manusia," *JEMB: Jurnal Ekonomi, Manajemen, dan Bisnis* II, no. I (2023).

<sup>3</sup> "Diduga Korupsi, Bendahara BUMDes di Bali Terancam 20 Tahun Penjara," *CNN Indonesia*, 17 Februari 2023, <https://www.cnnindonesia.com/nasional/20230216131846-12-913891/diduga-korupsi-bendahara-bumdes-di-bali-terancam-20-tahun-penjara>.

<sup>4</sup> Sui Suadnyana dan Selamat Juniasa, "Kejari Klungkung Bidik Tersangka Baru dalam Kasus Korupsi BUMDes Dawan Kaler," *Detik Bali*, 4 Februari 2025, <https://www.detik.com/bali/hukum-dan-kriminal/d-7763141/kejari-klungkung-bidik-tersangka-baru-dalam-kasus-korupsi-bumdes-dawan-kaler>.

<sup>5</sup> Hasan dan Dita Angga Rusiana, "'Mark Up' hingga Kasbon Dana BUMDes, Kades di Bali Jadi Tersangka Korupsi," *Kompas.com*, 10 Desember 2024, <https://denpasar.kompas.com/read/2024/12/10/181120678/mark-up-hingga-kasbon-dana-bumdes-kades-di-bali-jadi-tersangka-korupsi>.

(LPD) resulting in criminal sanctions against eight individuals.<sup>6</sup> Ironically, preventive measures such as legal education and outreach programs had already been carried out with the participation of BUMDes and LPD administrators.<sup>7</sup> Nonetheless, persistent violations indicate that such preventive efforts have yet to yield optimal results in curbing the risks of misconduct.

This research responds to the pressing need for reforming the supervisory framework of BUMDes, particularly through enhancing the early warning system designed to identify and prevent irregularities and corruption from the outset. The study focuses on assessing existing legal frameworks, examining relevant legal theories, and formulating preventive measures to avoid similar issues in the future. Moreover, it emphasizes a collaborative preventive approach involving local governments, law enforcement institutions, and BUMDes administrators to establish accountable, transparent, and sustainable governance. This effort is intended not only to address existing problems but also to strengthen the strategic role of BUMDes as catalysts for village-level economic advancement. By situating the research in Bali Province, this study aims to offer applicable and contextually relevant recommendations for reinforcing BUMDes institutional structures nationwide.

Rather than merely reviewing existing regulations and case studies, this research underscores the importance of developing an early warning system as a proactive tool to prevent criminal acts such as corruption and abuse of power. Employing a comprehensive approach, the study integrates multiple preventive strategies, including anti-corruption education, enhancement of legal understanding, and organizational and financial management training. These measures aim to create a responsive and anticipatory monitoring framework capable of preventing violations from the earliest stages. Furthermore, this research highlights the necessity of collaboration between local governments and law enforcement agencies in establishing an integrated and structured supervisory system. This cross-sector synergy offers a more holistic and effective alternative to purely repressive legal approaches. The study's conceptual framework also draws upon relevant legal theories to formulate practical, operational solutions that align with real-world governance needs.

Bali Province serves as the primary object of analysis in this study due to its high concentration of BUMDes and substantial economic productivity. The localized analytical approach allows for the formulation of realistic and implementable

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<sup>6</sup> Nyoman Darma, "Kasus Korupsi BUMDes dan LPD Jadi yang Mendominasi Selama 2024," *Balipuspa News.com*, 5 Januari 2025, <https://www.balipuspanews.com/kasus-korupsi-bumdes-dan-lpd-jadi-yang-mendominasi-selama-2024.html>.

<sup>7</sup> Francellino Junior, "Kejari Buleleng Penjarakan 8 Koruptor Bumdes- LPD, Berikut Identitasnya," *Radar Buleleng.id*, 3 Januari 2025, <https://radarbuleleng.jawapos.com/update-buleleng/2165484968/kejari-buleleng-penjarakan-8-koruptor-bumdes-lpd-berikut-identitasnya>.

recommendations, as well as the potential replication of successful models in other regions. By emphasizing innovation and integrated supervision as its defining features, this study provides both novelty and strategic contributions to strengthening BUMDes as essential components of rural economic development. Rather than merely diagnosing existing issues, the research proposes concrete, sustainable solutions to ensure effective and accountable BUMDes governance—ultimately reinforcing village institutional structures and promoting participatory, community-based economic growth across Bali.

## RESEARCH METHODS

This research employs a normative legal research method as the principal approach to explain and analyze the problems under study. This method emphasizes theoretical and conceptual analysis through the systematic examination of relevant laws and regulations, review of legal cases, and exploration of legal doctrines directly related to the central issue. The primary objective of normative legal research is to understand the formal structure of the legal system by interpreting existing positive legal norms and evaluating their coherence and effectiveness in addressing practical legal problems.<sup>8</sup> This approach provides a solid argumentative foundation for legal reasoning and supports the formulation of normative solutions based on existing legislation and general legal principles.<sup>9</sup> In this study, the normative legal method combines statutory, case, and conceptual approaches to form a comprehensive analytical framework. The statutory approach is used to analyze the regulatory framework governing the management and supervision of Village-Owned Enterprises (BUMDes), particularly provisions related to monitoring mechanisms and corruption prevention. The case approach examines real legal disputes involving BUMDes administrators to identify weaknesses in governance and oversight. Meanwhile, the conceptual approach explores theoretical justifications for implementing an early warning system in BUMDes supervision, emphasizing legal awareness, managerial accountability, and preventive measures.<sup>10</sup> Collectively, these components aim to strengthen BUMDes governance and enhance the effectiveness of legal supervision in Bali Province.

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<sup>8</sup> Soerjono Soekanto dan Sri Mamudji, *Penelitian Hukum Normatif: Suatu Tinjauan Singkat* (Rajawali Pers, 2015).

<sup>9</sup> Peter Mahmud Marzuki, *Penelitian Hukum* (Kencana Prenada Media Group, 2017).

<sup>10</sup> Johnny Ibrahim, *Teori dan Metodologi Penelitian Hukum Normatif* (Bayumedia Publishing, 2020).

## DISCUSSION

### **The Effectiveness of Regulations and Early Warning Systems in Reducing Legal Cases of Village-Owned Enterprises (BUMDes) in Bali**

The limited understanding of rural communities regarding Village-Owned Enterprises (BUMDes) has resulted in many villages across Indonesia still lacking such institutions. Even at the village government level, there remain doubts about whether BUMDes can genuinely generate economic benefits to enhance local welfare. Restricted access to information in remote areas, limited capital resources, and inadequate human resource capacity have also hindered the establishment of BUMDes.

The governance of BUMDes as a legal entity, expected to serve as a catalyst for rural economic growth, has obtained a legal foundation through several regulations, including the Village Law and its implementing Government Regulation on BUMDes. These legal instruments constitute the formal basis for establishing, managing, and supervising BUMDes.<sup>11</sup> However, in practice, the effectiveness of these regulations in forming a preventive supervisory mechanism continues to face various challenges, as reflected in the increasing number of legal violations committed by BUMDes managers in Bali Province.<sup>12</sup>

Cases such as the misuse of funds by the BUMDes treasurer in Kerta Buana Village and allegations of corruption involving the village head of Dawan Kaler indicate that the enforcement of existing regulations remains incomplete and ineffective. Normatively, the relevant legislation already contains fundamental principles of good governance, including mandatory reporting, financial transparency, internal and external supervision, and oversight by district or municipal governments.<sup>13</sup> Nonetheless, weak implementation of supervision—both internally within BUMDes structures and externally by authorized supervisory bodies—has prevented these regulations from functioning optimally as an early detection mechanism for potential irregularities. From a legal perspective, the effectiveness of a regulation should not only be assessed by its normative existence but also by the extent to which it can be implemented preventively. Although supervisory institutions such as internal government auditors, regional inspectorates, and supervisory boards within BUMDes have exercised oversight, their monitoring tends to remain administrative in nature and lacks a strong internal control

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<sup>11</sup> Randi Pafrico R dan dkk, "Tinjauan Yuridis atas Badan Usaha Milik Desa (BUMDES) Sebagai Badan Hukum," *Zaaken: Journal of Civil and Business Law* 6, no. 2 (2025).

<sup>12</sup> Elsha Putri Elyviatino, "Efektivitas Pengelolaan BUMDes Berperspektif Hukum untuk Mendukung Perekonomian Desa Gili Anyar Bangkalan," *Jurnal Media Akademik (JMA)* 2, no. 10 (2024): 1-12.

<sup>13</sup> Adelia Fauziyah Syafikri, dkk, "Tata Kelola Badan Usaha Milik Desa dengan Perspektif *Good Governance* di Desa Duren Kecamatan Klari Kabupaten Karawang," *Dinamika: Jurnal Ilmiah Ilmu Administrasi Negara* 8, no. 2 (2021): 208-221.

system.<sup>14</sup> This situation demonstrates that the early warning system, which should act proactively to prevent violations, is still inactive, slow in response, and institutionally fragile.

Other studies suggest that institutional strengthening through training, guidance, and mentoring could enhance the managerial quality of BUMDes administrators, making governance less dependent solely on regulations and more reliant on individual competence. Preventive measures such as anti-corruption education and legal literacy programs initiated by local governments and prosecutors remain limited and have yet to be integrated into a continuous supervisory framework. The absence of systematic monitoring and evaluation further diminishes their impact. This problem is compounded by the limited human resource capacity of BUMDes managers, both in understanding legal provisions and in applying managerial and financial accountability. Based on legal entity theory, BUMDes as a public entity should operate under robust internal and external control systems.<sup>15</sup> Yet, the inconsistent implementation of supervision illustrates a gap between normative regulation and practical application. Core values of Good Corporate Governance such as transparency, responsibility, and accountability have not been fully embedded in BUMDes operational practices, particularly regarding financial reporting and expenditure documentation.

BUMDes Management reform should not merely focus on drafting new regulations but also on reinforcing the implementation of existing ones through inter-institutional collaboration, capacity building, and enhanced community participation in supervisory functions. Based on the foregoing discussion, it can be concluded that the effectiveness of regulations in establishing an early warning system for BUMDes oversight remains low. Current provisions have not yet evolved into a proactive, responsive, and participatory supervision model. The absence of adequate internal audit mechanisms, limited community involvement, and weak inter-agency coordination constitute major obstacles. Hence, strengthening the implementation of existing laws supported by institutional capacity building and active participation from all stakeholders is imperative for achieving effective and sustainable BUMDes governance.

### **Strengthening the Early Warning System Strategy for Effective Supervision and Productivity of Village-Owned Enterprises (BUMDes) in Bali**

According to the statement of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration, Abdul Halim Iskandar, village funds may be allocated for the development of Village-Owned Enterprises (BUMDes) as a means to

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<sup>14</sup> Muchsan Mochammad, *Sistem Pengawasan terhadap Perbuatan Aparat Pemerintah dan Peradilan Tata Usaha Negara di Indonesia* (Liberty, 2000).

<sup>15</sup> P.N.H Simanjuntak, *Hukum Perdata Indonesia* (Jakarta, 2015).

promote the economic welfare of rural communities. However, such utilization must be carried out transparently and accountably. This policy is grounded in the Ministerial Regulation of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Permendes PDRT) No. 7 of 2021 concerning the Priority of Village Fund Utilization for the 2022 Fiscal Year, which stipulates that the priorities of village fund allocation include three key areas: national economic recovery within the authority of the village, implementation of national priority programs, and disaster mitigation and management. Among these, the inclusion of village funds as BUMDes capital is categorized as part of the national economic recovery program in accordance with village authority.

Strengthening the early warning system (EWS) in BUMDes governance requires the implementation of a comprehensive, coordinated, and preventive strategy. Ideally, such a system should not merely detect potential irregularities at an early stage but also foster transparent and accountable governance to ensure optimal productivity of BUMDes. Considering the high number of legal violations involving BUMDes managers in Bali Province, the establishment of a robust early warning system has become an urgent necessity.<sup>16</sup>

In this context, the experience of strengthening the tsunami early warning system in Bali can serve as a significant reflection. As the Regional Disaster Management Agency (BPBD) of Bali Province prioritizes cross-sectoral coordination between the Meteorology, Climatology, and Geophysics Agency (BMKG), the Department of Communication and Information (Diskominfo), and regional BPBD offices at the regency and city levels, the enhancement of the early warning system for BUMDes similarly requires inter-agency connectivity. Such coordination ensures that potential threats can be detected early, communicated swiftly, and addressed systematically by all relevant stakeholders. The same principle can be applied to BUMDes governance, where financial and managerial early warning mechanisms should not be confined solely within the organization but must also be integrated with local governments, inspectorates, and internal supervisory bodies.

One of the strategic measures to achieve this goal is to enhance the capacity of human resources involved in BUMDes management.<sup>17</sup> Administrators and supervisory boards must receive adequate training in legal compliance, managerial competence, and financial as well as internal audit practices. Moreover, anti-corruption education and

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<sup>16</sup> Muhammad Arnis, "Penerapan Prinsip Pengelolaan BUMDes Dalam Penguatan Perekonomian Pedesaan di Desa Pantan Makmur Kecamatan Jaya Kabupaten Aceh Jaya," *Skripsi, Fakultas Dakwah dan Komunikasi Ar-Universitas Islam Negeri Raniry Banda Aceh*, 2018.

<sup>17</sup> Rika Puspita dkk., "Pengelolaan Keuangan BUMDes di Era Digital melalui Manajemen Sumber Daya Manusia."

organizational ethics training should form an integral component of capacity development programs.<sup>18</sup> Merely relying on regulations is insufficient; it is equally essential to transform mindsets and organizational culture to uphold integrity and professionalism.<sup>19</sup>

Another strategic step involves the digitalization of management and supervisory mechanisms. The adoption of information technology such as real-time financial reporting applications, web-based monitoring dashboards, and integrated village information systems can significantly enhance transparency and allow remote supervision by local governments and relevant agencies.<sup>20</sup> Through such innovations, early detection of suspicious transactions or procedural violations can occur before causing broader impacts. Developing both internal and external oversight systems is equally critical in achieving good governance.<sup>21</sup> Internal supervision can be improved by establishing independent internal audit units or supervisory committees tasked with evaluating compliance and managerial performance. Externally, local governments, inspectorates, and the Government Internal Supervisory Apparatus (APIP) should play proactive roles in mentoring, evaluating, and intervening at early stages. Likewise, legal enforcement agencies such as the Prosecutor's Office can contribute preventively through legal counseling programs, as has been implemented in several regions across Bali.

Furthermore, inter-institutional collaboration is a decisive factor in the successful implementation of the early warning system. It is essential to establish a coordination forum involving local governments, law enforcement agencies, academia, and BUMDes managers to design a collaborative monitoring mechanism. Such collaboration could produce an integrated, preventive, and proactive policy framework while serving as a platform for sharing best practices among BUMDes across regions. Equally important is active community participation in monitoring mechanisms to ensure that supervision remains inclusive and socially accountable rather than bureaucratic. The reinforcement strategy should also incorporate incentive-based mechanisms. BUMDes that demonstrate strong governance and positive performance should receive recognition or awards from local governments as moral and reputational incentives. This approach can promote healthy competition and foster accountability among BUMDes administrators.

By implementing these strategies, the early warning system will not only function as an instrument of detection but also as a governance framework that enhances both

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<sup>18</sup> Elyviatino, "Efektivitas Pengelolaan BUMDes Berperspektif Hukum untuk Mendukung Perekonomian Desa Gili Anyar Bangkalan."

<sup>19</sup> Yohannes Yahya, *Pengantar Manajemen* (Graha Ilmu, 2006).

<sup>20</sup> Abdul Malik Akbar, dkk, "Analisis Akuntabilitas dan Transparansi Pengelolaan BUMDES Bina Sejahtera Kembang Kerang, Kabupaten Lombok Timur," *Jurnal Risma 2*, no. 4 (2022): 716-725.

<sup>21</sup> Aminuddin Ilmar, *Hak Menguasai Negara dalam Privatisasi BUMN* (Kencana, 2012).

supervisory effectiveness and BUMDes productivity. The successful implementation of such a system depends heavily on the commitment of all stakeholders including BUMDes managers, village governments, supervisory institutions, and law enforcement agencies. Therefore, the development of an effective early warning system must be carried out progressively, systematically, and consistently so that BUMDes can function as a solid, transparent, and competitive foundation of rural economic development.

## CONCLUSION

The effectiveness of regulations in establishing an early warning system within the supervisory mechanism of BUMDes in Bali Province remains relatively weak. Despite the existence of legal frameworks governing BUMDes management and supervision, their implementation has not been optimal. The recurring cases of abuse of authority and corruption among BUMDes managers indicate that preventive supervision has not effectively fulfilled its early detection function. This issue is exacerbated by weak internal oversight systems, limited managerial competence, and inconsistent external supervision by local governments and related agencies. Preventive programs such as legal education and anti-corruption campaigns have been carried out sporadically, without being integrated into a comprehensive monitoring system. Consequently, the existing regulations serve more as normative references rather than as practical instruments for prevention. Hence, it can be concluded that the effectiveness of regulations in building a resilient early warning system remains unachieved and requires reinforcement through more implementative approaches, broader stakeholder involvement, and capacity enhancement of institutions and human resources managing BUMDes. Implementing an early warning system in BUMDes governance is a strategic step toward strengthening supervision mechanisms and ensuring sustainable productivity. In Bali Province despite having a large number of BUMDes the prevalence of legal violations highlights the urgency of strengthening early detection and preventive measures within BUMDes governance.

Strengthening the early warning system within BUMDes governance is crucial to prevent irregularities and enhance transparency. This system serves as an early detection mechanism capable of identifying potential violations before they escalate and negatively impact institutional performance. Beyond its role as a control tool, it also promotes the implementation of transparent and accountable governance while fostering a culture of oversight that prioritizes prevention rather than mere enforcement.

The proposed strategies emphasize concrete and measurable steps to strengthen BUMDes governance within a clear regulatory framework. First, enhancing the managerial and legal capacities of BUMDes personnel should be institutionalized

through regular certification programs and mandatory legal literacy training, as mandated under Permendesa PD TT No. 3 of 2021 on BUMDes Management. These programs must include anti-corruption education and accountability workshops facilitated by local inspectorates and the Financial and Development Supervisory Agency (BPKP). Second, the digitalization of reporting and supervision systems should be accelerated through the integration of BUMDes data into the Village Information System (SID), enabling real-time monitoring and automatic alerts for irregular financial activities. This step aligns with the transparency principle of Law No. 6 of 2014 on Villages and its derivative regulations. Third, strengthening the synergy between internal and external supervisory mechanisms requires the formal establishment of a Village-Owned Enterprises Oversight Committee under a local government decree (Peraturan Bupati/Walikota), ensuring continuous coordination between village governments, inspectorates, and law enforcement bodies. Finally, collaboration with civil society organizations and local universities should be formalized through partnership agreements (MoUs) to ensure inclusive and participatory supervision. These combined efforts supported by enforceable regulations and measurable performance indicators will enhance legal compliance, minimize governance risks, and foster transparent, accountable, and professional BUMDes operations. If implemented effectively, the early warning system will reinforce BUMDes institutional structures in fulfilling their role as sustainable drivers of rural economic growth and equitable community welfare.

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