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Analysis of the Management of Village Owned Enterprises in Pasaman Regency with an Importance Performance Analysis Approach

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ABSTRACT

Government Regulation Number 11 of 2021 states that Village-Owned Enterprises are legal entities established by villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of businesses for the greatest welfare of the Village community. Seeing from the regulations and the spirit of the village government in managing Village-Owned Enterprises, as a legal entity and business, it is necessary to evaluate operational management by considering aspects of interest and performance that have been carried out by Village-Owned Enterprises in each region. This study aims to determine and analyze the management of Village-Owned Enterprises in Pasaman Regency by collecting data using a questionnaire filled out by the managers of Village-Owned Enterprises with purposive sampling with the criteria being Village-Owned Enterprises that have registered at the Ministry of Villages, Regional Development. Disadvantaged, and Transmigration in order to obtain 81 samples. Data processing uses Importance Performance Analysis Technique. Based on data processing, the research results obtained that 3 attributes are in Quadrant 1 as Top Priority, 3 attributes are in Quadrant 2 to maintain performance, 7 attributes are in Quadrant 3 which is a low priority and 3 attributes are in Quadrant 4 which describes excessive performance.

Keywords: *Village, Performance, Business Importance*

1. INTRODUCTION

The number of Village Owned Enterprises (BUM Desa) rose sharply from 1,022 units in 2014 to 50,199 units in 2019. The number of Village Owned Enterprises continues to increase every year, even in 2020, which is the period of the Covid-19 Pandemic, the number of Village Owned Enterprises continues to increase so that In total, there have been 51,134 Village-Owned Enterprises. Then in 2021 the number of BUMDes will reach 57,273 units. This is also supported by regulations that support the existence of BUM Des such as Law Number 32 of 2004 concerning Regional Government Article 213 paragraph (1) which states that "Villages can establish village-owned enterprises in accordance with the needs and potential of the village" and are listed in the Regulations. Government (PP) Number 71 of 2005 concerning Villages. Then in 2014 Law Number 6

concerning Villages was issued which in Article 87 paragraphs (1) and (2) states that Villages can establish Village-Owned Enterprises called Village BUMs and are managed in a spirit of kinship and mutual cooperation. Furthermore, in 2020, Law Number 11 on Job Creation which also mentioned about BUM Desa was born, so that in 2021 Government Regulation Number 11 was issued which specifically regulates BUM Desa.

The existence of BUM Desa is very important to support the economy and welfare of rural communities. In West Sumatra the number of BUM Desa has also increased in line with the policy that every village or nagari has 1 BUM Desa (BUM Nag), until in 2019 the number of BUM Desa was 862 units spread across various regions in West Sumatra. The development and management of BUM Desa is an interesting issue in line with the Village Funds whose number also increases every

year. But in reality it is not easy to develop BUM Desa in the village. Various problems faced by BUM Desa are challenges that must be faced in managing BUM Desa. Some of the problems with BUM Desa include communication problems between management, business unit management, personnel problems, and village potentials that have not been utilized [1]. Problems in the management of BUM Desa in several areas include the type of business being run is still small, limited human resources that manage BUM Desa and low community participation due to their low knowledge [2]. In addition, the BUM Desa business unit has not been able to empower the community and reduce the unemployment rate because the total absorption of labor in BUM Desa business units is still small, although the BUM Desa turnover is good, the profits obtained are still very small so it has not been able to contribute on Village Original Income [3]. Then also the results of research conducted by [4] showed that the effectiveness of the management of BUM Desa has not been able to contribute in the form of village original income to the village government. Of the three indicators of effectiveness used, namely the achievement of goals, integration, and adaptation, not all have been achieved. The main problems faced include capital participation and limited Human Resources (HR). Based on these conditions, it is necessary to have a management strategy that is in accordance with the conditions of BUM Desa in an area so that BUM Desa can contribute to advancing the economy and improving the welfare of rural communities.

Pasaman Regency which is one of the areas in West Sumatra Province has many potential resources owned by villages or so-called nagari such as potential for agriculture, fisheries, trade, natural resources and crafts. Along with the potential of many resources that can be processed by the villages in Pasaman Regency, each village in Pasaman Regency already has 37 Village BUM Des[5]. Most of these BUM Desa experienced ups and downs in management so that various efforts were made by the nagari government, nagari figures and the Pasaman Regency government to revive the BUM Desa. The spirit of the community in developing the village through BUM Desa needs to be accompanied by good knowledge and skills in managing BUM Desa, so that BUM Desa is able to become a driver for improving the economy and welfare of the community.

The implementation of the management of BUM Desa as a business entity has the aim of making a profit so that various operational aspects in running its business become the expectations of various interested parties such as aspects of financial management, marketing, human resources, product quality and innovation. Through the indicators of BUM Desa management,

performance in the management of BUM Desa will be able to be assessed so that appropriate strategies can be carried out to achieve the expected goals of BUM Desa in the future. To see the management of BUM Desa through performance assessment (Performance) and see aspects of expectations and interests (Importance) it can be assessed using Importance Performance Analysis (IPA). Based on this, the purpose of this study is to analyze the management of BUM Desa to get the best strategy in developing BUM Desa in Pasaman Regency.

2. THEORY FRAMEWORK

2.1. Village Owned Enterprises

According to [6] concerning Village-Owned Enterprises, Village-Owned Enterprises, hereinafter referred to as BUM Desa, are legal entities established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services services, and/or providing other types of business for the maximum welfare of the Village community. The establishment of BUM Desa has started to exist and is contained in [7] concerning Regional Government Article 213 paragraph (1) states that "Villages can establish village-owned enterprises in accordance with the needs and potential of the village" and are listed in [8] concerning Villages. The existence of BUM Desa is emphasized in [9] concerning Villages and [6] concerning Job Creation. The purpose of establishing BUM Desa is to carry out economic business activities, carry out public service activities, obtain profits or net profits for increasing Village original income and develop as much benefit as possible on the economic resources of the Village community, use Village Assets to create added value for Village Assets and developing a digital economy ecosystem in the Village

2.2. Performance

According to [10] performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Meanwhile, according to [11] performance is the result of a process that refers and is measured over a certain period of time based on pre-determined provisions or agreements. Furthermore, [12] states that performance is the quantity or quality of the work of individuals or groups within the organization in carrying out main tasks and functions that are guided by norms, standard operating procedures, criteria and measures that have been determined or applicable in the organization.

Factors that affect performance according to [13] are: (a) Ability factor, psychologically the employee's ability consists of potential ability (IQ)

and reality ability (skill) and (b) Motivation factor, motivation is formed from the attitude of an employee in dealing with situations work. Motivation is a condition that moves employees who are directed to achieve organizational goals. According to [14], the factors that affect performance are as follows: 1) effectiveness and efficiency, 2) authority and responsibility, 3) discipline and 4) initiative. Meanwhile, according to Keith Davis in Mangkunegara (2012) there are two factors that affect performance, namely as follows: 1) ability factor and 2) motivation factor.

2.3. Importance Performance Analysis (IPA)

Data analysis technique using Importance Performance Analysis (IPA) is a method to map the importance level of a certain performance of a product. The level of importance is mapped in a Cartesian diagram called the IPA Matrix consisting of four quadrants, each of which describes a different situation[20]. These conditions are: (a) Quadrant I (attributes to improve), this quadrant contains attributes that are considered important by customers but the performance of these attributes is less than what is expect

ed. Attributes included in this quadrant must be improved, (b) Quadrant II (maintain performance), this quadrant contains attributes that are considered important by customers and their implementation is considered as expected. Attributes in this quadrant must be maintained, (c) Quadrant III (attributes to maintain), this quadrant contains attributes that are considered less important by customers and the performance of these attributes is less than what is expected. The increase in attributes that enter this quadrant needs to be considered because it does not have much effect on customers, (d) Quadrant IV (attributes to de-emphasize), this quadrant contains attributes that are considered less important by customers while the company's performance on this attribute is too high so it is considered excessive. . Efficiency must be done on the attributes in this quadrant so that it can save costs. The Cartesian diagram in IPA is shown in Figure 1 below:
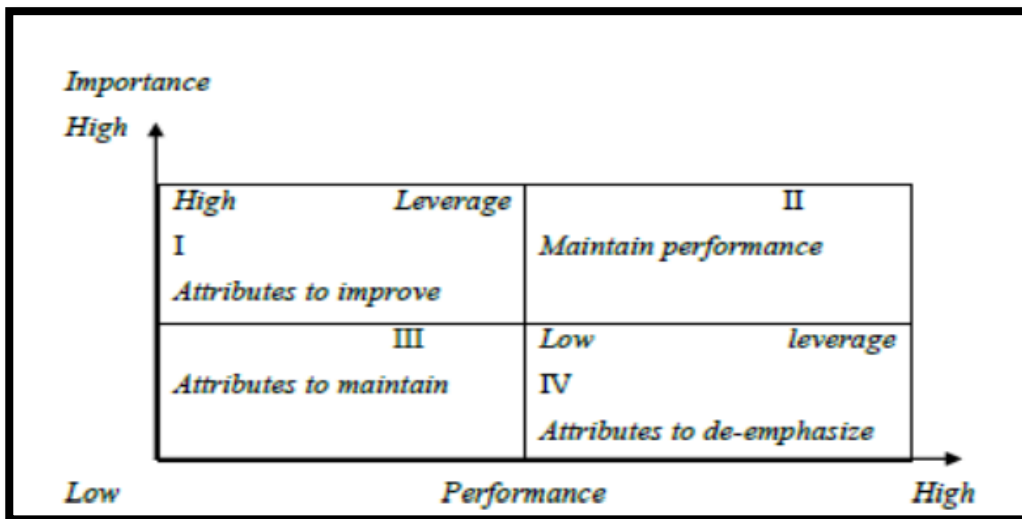

Figure 1

IPA diagram[16]

3. RESEARCH METHOD

The population in this study is BUM Desa located in the Pasaman Regency area in 37 villages/ Nagari[15]. For better data quality, the sample selection is done by purposive sampling method by providing a requirement that the BUM Desa that can be sampled in the study is BUM Desa that has registered at the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration Based on the Regulation of the Ministry of Villages, Regional Development Disadvantaged, and Transmigration Number 3 of 2021 in order to obtain 27 samples. Each BUM Desa is given 3

questionnaires which will be filled out by 3 BUM Desa managers so that the total sample is 81 samples[18].

In the early stages of this research, it was carried out by identifying indicators for the research questionnaire from the results of the literature study and the results of interviews. The indicators used in this study refer to organizational management activities carried out by BUM Desa, including: (1) Financial reports are made periodically, (2) Detailed financial records and recorded when there are expenses, (3) Having good production facilities and infrastructure , (4) Have a

standard for the implementation of the production of goods, (5) Have a product quality standard, (6) Have a product quality control system, (7) Innovate the resulting product, (8) Innovate on production techniques to make it more efficient, (9) Have a clear target market, (10) Conduct product promotions to the target market, (11) Develop product distribution network, (12) Have good Human Resources (HR) administration, (13) Conduct Human Resources (HR) training regularly periodically, (14) Compensation for employees using a rational basis, (15) Having an organizational culture, (16) Having a formal organizational structure.

To be able to perform an analysis using the IPA analysis tool, the scale used must be a Likert Scale, namely five grades of value, each of which is given a score or weight as listed in Table 1. The measurement of the score of importance and level of performance is as follows:

Table 1. Importance Score and Performance Level

Variable	Answer Criteria	Score
Level of Interest (Importance)	Very unimportant	1
	Not important	2
	Just normal	3
	Important	4
	Very important	5
Performance Level (Performance)	Very Not Good	1
	Not good	2
	Just normal	3
	Well	4
	Very good	5

Source:[16]

Based on the results of the calculation of the level of importance and level of performance, then an assessment of the level of importance and level of performance is then carried out which is then described in a Cartesian diagram. The level of importance and performance contained in the Cartesian diagram is in the form of an assessment of importance and total performance scores. Each attribute is positioned in a diagram. The total score of the assessment on the level of performance (performance) shows the position of an attribute on the X axis, while the position of the attribute on the Y axis shows the total score of the visitor's level of importance (importance) on the attribute. Cartesian diagram is a shape that is divided into four parts bounded by two lines that intersect at right angles to the point (A, B). A is the average of the total score of the level of performance and B is the average of the total score of the importance of all factors that affect the excellence of a business entity. The values of A and B are measured by the formula:

$$\underline{\quad} \quad \text{dan} \quad \underline{\quad}$$

Information:

A = X axis limit

B = Y axis limit

k = number of attributes

4. RESULTS AND DISCUSSION

4.1. Overview of Pasaman Regency

Based on the Decree of the Pasaman Regency DPRD Number 11 / KPTS / DPR / PAS / 1992 dated February 22, 1992 followed by the Decree of the Regent of Pasaman Regency Number 188.45/81/BUPAS / 1992 dated February 26, 1992, the anniversary of Pasaman Regency was set on October 8, 1945. Astronomically, Pasaman Regency is located between 000 55' North Latitude and 000 06' South Latitude and between 990 45'–100021' East Longitude, at an altitude between 50 meters to 2,912 meters above sea level and is traversed by the equator or the equator which located at latitude 00. Based on its geographical position, Pasaman Regency is crossed by the equator and has boundaries: North – Mandailing Natal Regency and Padang Lawas in North Sumatra Province; South – Agam Regency; West – West Pasaman Regency; East – Rokan Hulu District in Riau Province and Fifty Cities District[15][19].

Pasaman Regency has an area of 3,947.63 km² consisting of 12 sub-districts, 37 nagari/village with a population based on data from the Central Statistics Agency (BPS) Pasaman in Figures 2021 totaling 299,851 people consisting of 150,798 males and 149,053 females. Approximately 70 percent of the population's livelihood comes from the agricultural sector, the other 30 percent are traders, civil servants (PNS), and other livelihoods.

4.2. Importance Performance Analysis (IPA)

Importance and Performance Analysis (IPA) is one way that can describe the level of importance and performance level of the attributes or indicators owned by a company or organization. Importance-Performance Analysis (IPA) is divided into two components, namely quadrant analysis and gap analysis. Quadrant analysis maps the plotted attributes based on the level of importance and performance, while gap analysis is used to see the gap between expectations and performance achieved by related attributes[17]. In this study, the

analysis using IPA aims to find out how important a BUM Desa performance indicator is for the progress of BUM Desa in the future. By knowing which indicators are considered important, it is hoped that the BUM Desa administrators in Pasaman Regency will be able to adjust the existing strategies so that they can build consumer-based businesses and products.

The characteristics of respondents who are the object of research are as follows:

Table 2. Characteristics of Respondents

Characteristics	Number of people	Percentage(%)
GENDER		
Man	64	79,01%
Woman	17	20,99%
Total	81	100,00%
AGE (YEARS)		
<17	0	0,00%
17-25	9	11,11%
26-35	15	18,52%
36-45	31	38,27%
>45	26	32,10%
Jumlah/ Total	81	100,00%
EDUCATION		
Elementary School/Equivalent	8	9,88%
Middle School/Equivalent	18	22,22%
High School/Equivalent	22	27,16%
Diploma/ Equivalent	17	20,99%
S1/Equivalent	16	19,75%
S2	0	0,00%
S3	0	0,00%
Total	81	100,00%

Source: processed data (2021)

Based on Table 2 we can see that the respondents in this study were more male than female. Then when viewed from the age of the respondent, the highest is 36-45 years and if viewed from the education of the respondent, the highest is high school equivalent.

Based on the results of the IPA on the importance of BUM Desa indicators in Pasaman Regency as shown in Table 3 below, it can be seen that the indicators that are considered the most important by BUM Desa management are financial reports that are made periodically and have product

quality standards with a total value of 392 importance. While the lowest level of importance is for the attribute Having good production facilities and infrastructure with a score of 340. Furthermore, the results of the IPA on the performance level of BUM Desa indicators in Pasaman Regency as shown in Table 3, it can be seen that the indicators that are considered to have the best performance are having a structure a formal organization with a total performance value of 312, while the lowest level of performance indicators is for the attribute Conducting periodic HR training with a score of

213. The results of the importance and performance indicators of BUM Desa can be seen as follows:

Table 3. Level of Interest and Performance of Village BUM Indicators in Pasaman District

No	Code	Indicator	Total Performance Score (P)	Total Importance Score (I)
1	PI 1	Financial reports are made periodically	309	392
2	PI 2	Detailed financial records and recorded when there are expenses	283	389
3	PI 3	Have good production facilities and infrastructure	249	340
4	PI 4	Have a standard for the implementation of the production of goods	243	344
5	PI 5	Have product quality standards	221	392
6	PI 6	Have a product quality control system	209	377
7	PI 7	Innovation of the resulting product	235	352
8	PI 8	Innovation in production techniques to make it more efficient	237	362
9	PI 9	Have a clear target market	252	342
10	PI 10	Promoting products to the target market	243	380
11	PI 11	Develop product distribution network	243	350
12	PI 12	Have good HR administration	262	357
13	PI 13	Conduct HR training on a regular basis	213	359
14	PI 14	Employee compensation on a rational basis	247	362
15	PI 15	Have an organizational culture	256	361
16	PI 16	Have a formal organizational structure	312	370

Source: Data processed, 2021

4.3. Quadrant Analysis and Gap Analysis

Quadrant analysis using a Cartesian diagram is used to map the performance attributes and the analyzed interests/expectations are shown in Table 4. Based on Table 4. it can be seen that the average level of conformity is 68.86%, meaning that the level of conformity between performance and the interests of the desired expectations still not satisfactory. This can happen because of the high expectations that are desired while achieving them still requires effort and work that takes time. The existence of an average value of the gap between performance and interests of -1.40 indicates that the current performance of BUM Desa is somewhat less than the expectations desired by BUM Desa in Pasaman Regency. This can be seen from the high expectations and interests of BUM Desa to be able to advance services to the community for the sake of mutual prosperity. The table of performance and importance indicator scores can be seen in Table 4. For more clarity on the location and position of each attribute on the IPA Cartesian diagram, it can be seen in Figure 2.

Table 4. Quadrant Analysis and Gap Analysis

Code	Indicator	Performance (X)	Importance / (Y)	Conformity Level (%)	GAPS
PI 1	Financial reports are made periodically	3,81	4,84	78,83%	-1,02
PI 2	Detailed financial records and recorded when there are expenses	3,49	4,80	72,75%	-1,31
PI 3	Have good production facilities and infrastructure	3,07	4,20	73,24%	-1,12
PI 4	Have a standard for the implementation of the production of goods	3,00	4,25	70,64%	-1,25
PI 5	Have product quality standards	2,73	4,84	56,38%	-2,11
PI 6	Have a product quality control system	2,58	4,65	55,44%	-2,07
PI 7	Innovation of the resulting product	2,90	4,35	66,76%	-1,44
PI 8	Innovation in production techniques to make it more efficient	2,93	4,47	65,47%	-1,54
PI 9	Have a clear target market	3,11	4,22	73,68%	-1,11
PI 10	Promoting products to the target market	3,00	4,69	63,95%	-1,69
PI 11	Develop product distribution network	3,00	4,32	69,43%	-1,32
PI 12	Have good HR administration	3,23	4,41	73,39%	-1,17
PI 13	Have good production facilities and infrastructure	2,63	4,43	59,33%	-1,80
PI 14	Employee compensation on a rational basis	3,05	4,47	68,23%	-1,42
PI 15	Have an organizational culture	3,16	4,46	70,91%	-1,30
PI 16	Have a formal organizational structure	3,85	4,57	84,32%	-0,72
	Average	3,10	4,50	68,86%	-1,40

Source: Data processed, 2021

4.4. Quadrant Analysis and Gap Analysis

Based on Figure 2, through the discussion of the quadrant analysis below, it can be seen which indicators are priorities to be developed for BUM Desa in Pasaman Regency.

a. Quadrant I/ Q1 (Top Priority)

The indicators in Quadrant I have a below average level of performance but a high level of importance. Quadrant I shows indicators that are considered very important by the Village BUM Manager but currently have not shown good performance. These indicators are the PI 5 indicator, which has product quality standards, the PI 6 indicator, which has a product quality control system, and the PI 10 indicator, which is promoting the product to the target market. Therefore, all BUM Desa must improve product quality, product quality control system and increase promotion to target markets in each BUM Desa.

b. Quadrant II/ Q2 (Maintain Performance)

The indicators in Quadrant II have a high level of importance and above average performance. Quadrant II shows indicators that are considered important by the Village BUM Management and have been implemented very well by all BUM Desa employees. Indicators that are already in this quadrant should be maintained and further improved. The indicators contained in this quadrant are PI 1 indicators, namely financial reports are made periodically, PI 2 indicators are detailed financial records and are recorded when there are expenditures, and PI 16 indicators, which have a formal organizational structure.
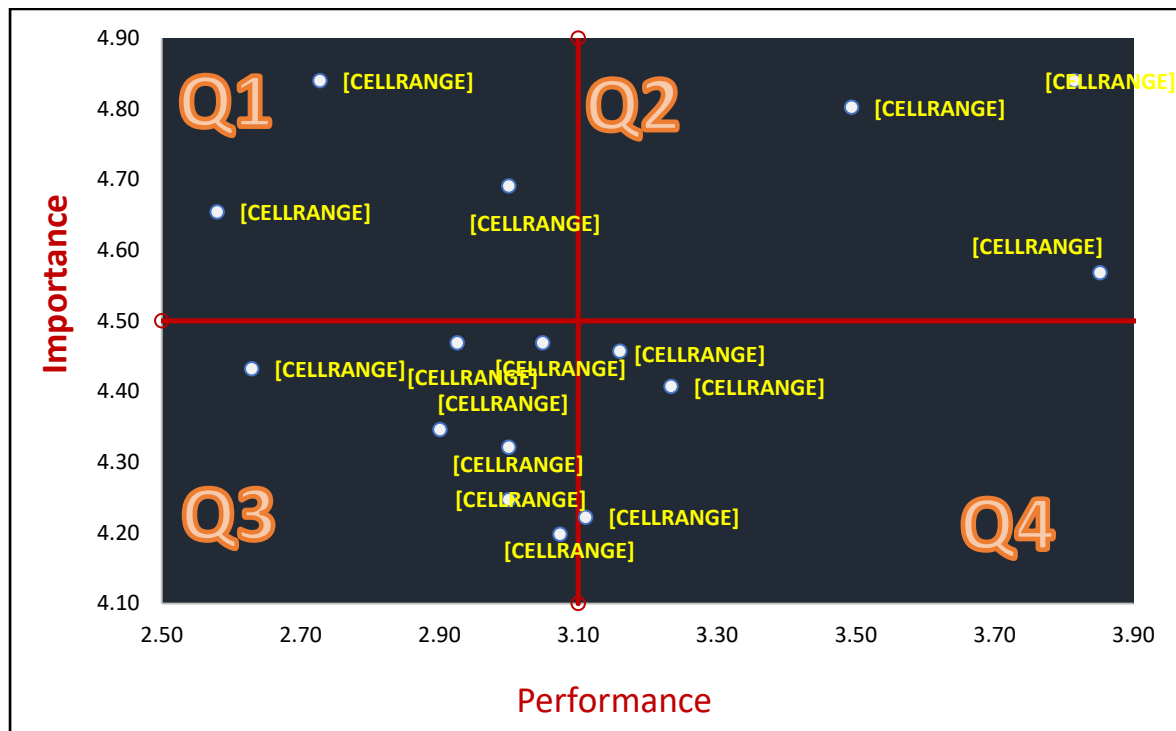

Figure 2 IPA Cartesian Diagram

c. Quadrant III/ Q3 (Low Priority)

The indicators in Quadrant III have a fairly low level of importance and their performance is also considered low. Quadrant III shows indicators that are considered less important by the Village BUM Management and are considered to have poor performance by the Village BUM Management. Indicators that are in quadrant III should not be made a top priority by BUM Desa to be improved. The indicators contained in this quadrant are the PI 3 indicator, which is having good production facilities and infrastructure, the PI 4 indicator, which is having the standard of implementing the production of goods, the PI 7 indicator, namely innovation in the products produced, the PI8 indicator, namely innovation in production techniques to make it more efficient, PI 11 indicator is developing a product distribution network, PI 13 indicator is conducting regular HR training and PI 14 indicator is employee compensation using a rational basis.

d. Quadrant IV/ Q4 (Over Performance)

The indicators in Quadrant IV have a level of importance that is less important but the performance is quite high, so it is considered excessive by the Village BUM Management. In this quadrant, the focus of resources can be shifted to other, more prioritized indicators. The indicators that are in quadrant IV are the PI 9 indicators, which have a clear target market, the PI 12 indicators, namely having good HR administration and the PI 15 indicators, which are having an organizational culture. This indicator has a low level of importance, but in practice it is considered to exceed the desired expectations

5. CONCLUSIONS AND SUGGESTIONS
5.1. Conclusion

Based on the IPA analysis, it can be concluded that the value of BUM Desa performance management is still below the value of the importance or expectations of BUM Desa which is an illustration of the magnitude of the hope for the advancement of the existing BUM Desa. Furthermore, BUM Desa needs to prioritize indicators of product quality standards, product quality control systems and promote products to the target market. In addition, BUM Desa also needs to improve performance for those in the low priority quadrant, namely good production facilities and infrastructure, standards for implementing goods production, innovation in products produced, innovation in production techniques to be more efficient, developing product distribution networks, training resources periodic human and employee compensation on a rational basis.

5.2. Suggestions

Based on the conclusions above, the suggestions that can be given include: (1) There is a need for assistance by the Pasaman Regency Government to BUM Desa both in terms of financing and marketing. (2) The performance of BUM Desa will increase if the capacity and competence of HR is strengthened. Therefore, it is recommended to stakeholders, both the central government, regional governments and village governments to be able to support the capacity and competence of BUM Desa human resources.

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