



Tourism Village Management by Village Owned Enterprises in Business Legal Perspective

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Abstract. This research aims to analyze the legal relationships that exist in managing tourist villages by Village-Owned Enterprises from a business law perspective. Village tourism is developing a village's economic potential in the tourism sector. Village-owned enterprises as socio-economic institutions drive the village economy through the tourism sector, a business activity. This non-doctrinal legal research was carried out using a socio-legal research approach. The research location is in the rural area of Bengkulu. The research results show that the management of tourist villages needs to pay attention to business legal aspects, both administrative and civil law. From an administrative law perspective, most BUMDes as managers of Tourism Villages still need to be legal entities. Likewise, the tourism business run still needs legality or permits. From a civil law perspective, various collaborations related to tourism businesses are generally only carried out based on trust and verbal agreements. Thus, the management of tourist villages by BUMDes has yet to have a definite legal status. The legal relations in managing and tourist villages still occur traditionally based on local norms that apply according to the habits of the community concerned.

Keywords: Village, Tourism, Business Entities, Law, Business

1 Introduction

Building a village is a mandate from the Village Law No. 6 of 2014. In addition, it is also one of President Joko Widodo's third Nawacita Programs, namely " The proposed approach involves the development of villages on the outskirts by enhancing the regions and villages within the context of a unitary state. Based on the data provided by the Directorate General of Population and Civil Registration under the Ministry of Home Affairs, Indonesia encompasses a total of 83,381 villages distributed over 34 provinces [1]. In general, the villages are located on the outskirts and borders of Indonesia, far from urban areas and far from modernization, giving the impression of being run down and left behind. This condition of the village causes the village

always to be considered the backyard, so it receives less attention in implementing development in Indonesia.

After the issuance of the village law, views on villages have become the front page of Indonesia. Most of the villages considered underdeveloped and left behind have considerable potential for development. And to develop village potential, it requires the attention of various parties in the development program. The concept of village potential refers to the inherent power, strength, and capacity possessed by a village, which can be harnessed and cultivated to enhance the overall well-being of the community. The potential of a village can be differentiated from its physical potential, which encompasses factors such as land availability, water supplies, climatic conditions, geographical characteristics, livestock, and human capital. The second aspect pertains to the intangible potential manifested through the community's patterns and interactions, encompassing social institutions, educational establishments, village social groups, and the presence of village officials and heads of village administration [2].

The utilization of village potential holds significant economic value and serves as a catalyst for enhancing the village economy, commonly known as village economic potential. The concept of economic potential encompasses a range of industries, including agriculture, animal husbandry, micro, small and medium enterprises/industry, trade, and tourism [3]. The economic potential of a village lies in its physical and non-physical attributes, including the environment, natural resources, local knowledge, and community culture. These aspects can be harnessed and promoted for tourism purposes. The economic potential of the village in the tourism industry can be harnessed and enhanced to transform it into a tourist village, thereby fostering community autonomy and prosperity. As mentioned by Yusuf Adam Hilman [4], tourism village activities depart from local potential, which continues to be explored and developed as an effort by the local community to create self-sufficiency and prosperity.

A tourism village refers to a specific community or society that is comprised of individuals residing inside a confined geographical area. These residents possess the ability to engage in direct interactions with one another, facilitated by a management system. Additionally, they exhibit a shared concern and awareness, which motivates them to collaborate and contribute collectively by leveraging their distinct individual skills [5]. Rural tourism, also known as Tourism Village, encompasses a comprehensive rural experience that encompasses natural wonders, cultural traditions, and distinctive aspects, collectively serving as a compelling draw for travelers [6]. Geographically the village has natural wealth, which can be a tourist destination. Likewise, from the social aspect, in the life of village communities, there are local wisdom and cultural values that can become tourist objects. Therefore, both natural and cultural wealth in an area can be developed as a source of the village economy through tourism activities. The primary element that underpins tourism in Indonesia is its abundant natural and cultural resources [7].

The regulation of tourism policy in Indonesia is governed by Law No. 10 of 2009, which specifically addresses the field of tourism. According to Article 1.4, tourism is a comprehensive and multifaceted activity that encompasses various dimensions and

disciplines. It arises as a response to the needs of individuals and nations, and involves interactions between tourists and various stakeholders such as the local community, fellow tourists, government entities, regional governments, and entrepreneurs. The implementation of tourism is guided by a set of principles, as outlined by eight sources [8].

We provide benefits for people's welfare, justice, equality and proportionality.

We are maintaining the preservation of nature and the environment.

We are empowering local communities.

The objective is to ensure effective integration across various sectors, regions, and the central governing body, which collectively form a cohesive system within the context of regional autonomy and collaboration among relevant stakeholders.

Essentially and objectively, tourism activities are service trading activities based on economic and non-economic potential, from natural resources to socio-cultural resources of the community where the activity is carried out. Tourism contains three fundamental aspects: tourism is a form of trade in services; the relationship between tourism business activities and culture and the environment; and laws governing the activities of trade in tourism services and the relationship between tourism and culture [9]. Tourism, as defined in Article 1 number (3) of the Tourism Law, encompasses a range of activities within the tourism sector that are facilitated by many amenities and services offered by the community, entrepreneurs, governmental entities, and regional administrations. Tourism, as defined in Article 1, subsection (1), refers to the act of traveling undertaken by an individual or a collective group with the intention of visiting certain destinations for the sake of recreation, personal growth, or the study of the distinctive characteristics of the tourist attractions being visited. This travel is often of a temporary nature.

Referring to the definition of tourism in Law No. 10 of 2009, tourism is multidimensional and multidisciplinary and has complexity from various aspects. Tourism activities as a form of service trade are very complex business activities. According to Richard Burton Simatupang, all business activities are carried out by people or entities regularly and continuously in the form of providing goods or services and facilities for sale, exchange or rental to make a profit—meanwhile, Big Indonesian Dictionary, as a trading business, commercial business in commerce [10]. In the context of tourism as a business activity, it cannot be separated from institutions and law. According to Inskip (1991), in the tourism context, institutions are essential to This study examines the crucial function of institutions in effectively managing resources and distributing benefits to enhance the potential of tourism [11]. According to Triambodo and Damanik (2015), institutions can serve as both a platform and catalyst for promoting tourism [12].

According to Djogo, Sunaryo, and Sirait (2003), it includes the concept of social behaviour patterns that are deeply rooted and occur continuously or repeatedly. There are two essential aspects of institutions: "institutional aspects" and "organizational aspects". The institutional aspect encompasses social behavior, with a focus on the examination of values, norms, conventions, folkways, usage, beliefs, ideas, doctrine, desires, needs, and direction, among other elements. The organizational aspect en-

compasses the social structure or framework, with the central focus of study residing in the role aspect. The structural aspects encompass various elements such as roles, activities, relationships between roles, social integration, general structure, comparison of textual structure with factual structure, authority or power structure, the relationship between activities and the goals to be achieved, aspects of solidarity, cliques, profiles, and patterns of power [13].

In the context of this paper, the institution in question focuses more on the organizational aspects of tourism village management institutions in rural areas. The rural institution in question that plays a role in driving the village economy is none other than the Village-Owned Enterprise (BUMDes). One of BUMDes' efforts to stimulate the economy in villages with tourism potential is to manage and develop tourist villages; for example, in Central Bengkulu Regency, 15 villages have been designated as tourist villages based on the Decree of the Regent of Central Bengkulu Number: 743-55 of 2021 concerning the Designation of Regional Tourism Villages in Central Bengkulu Regency. In several villages, such as Rinduhati Village, Padang Betuah Village, and Bukit Village, the management and development of tourist villages are carried out by BUMDes as managers. The problem is how BUMDes plays a role in managing and developing tourist villages as a service industry activity in the tourism sector. BUMDes face internal and external obstacles, so managing tourist villages is not optimal for improving the village economy.

In previous studies conducted by Dwi Hastutik, Dwin-ingtyas Padmaningrum, and Agung Wibowo in Ponggok village, the role of BUMDes has been examined in relation to three key aspects. Firstly, the role of awareness, or conscientization, is achieved through socialization efforts and the demonstration of tangible outcomes. Secondly, community organizing plays a crucial role in channeling aspirations and distributing tasks among various business units. Lastly, the delivery of human resources is facilitated through collaborative training activities involving external entities such as banking institutions and academic organizations [14]. Several studies have stated that economically, some BUMDes in managing tourist villages have been able to play a role in improving the welfare of village communities [15], [16], [17]. However, research by Ahmad Munir Hamid and Tutut Suzana [18] states that from an Islamic economics perspective, welfare is measured in terms of material but also non-material.

This research aims to examine the role of BUMDes in the management and development of tourist villages from a business law perspective. Management and development of tourist villages as part of the tourism industry is a complex business activity. The complexity of the tourism business involves many relationships involving various parties and aspects, including legal aspects. According to Abdul R Saliman et al., it is the totality of regulations made by the authorities (society and state) to achieve the goals that the authorities want to achieve [19]. From a legal perspective, the tourism business industry involves many parties who enter into business relationships, requiring legal instruments. The relationship between parties in tourism business activities is a legal relationship that falls into business law. Business law is a set of legal rules established to regulate and resolve problems that arise in activities be-

tween people in the field of trade [20]. One of the primary purposes of business law is to serve as a valuable resource for business professionals, providing them with essential knowledge regarding their rights and responsibilities in the realm of business operations. This understanding enables practitioners to effectively comprehend and navigate the ethical, rational, and progressive aspects of business activities, while ensuring the presence of legal certainty [21]. Business law related to economic activities involves several aspects of law, both public and private.

2 Methods

This article is part of legal research titled 'Social Capital as Institutional Strengthening of Village-Owned Enterprise Legal Entities (BUMDes) in Rural Ecotourism Development Efforts. Non-doctrinal legal research methods use a socio-legal research approach. The research locations are in three sub-districts: Taba Penanjung, Pondok Kelapa, and Semidang Lagan sub-districts in Central Bengkulu Regency. Collecting primary data through observation interviews; secondary data including legal materials through literature study. The analysis uses qualitative analysis methods.

3 Results & Discussion

3.1 Establishment of Village-Owned Enterprises

Village Owned Enterprises (VOEs) play a crucial role in the rural economy, serving as both social and commercial institutions. These entities serve as pillars of economic activity within communities. BUMDes is a commercial organization that endeavors to generate profits via the provision of local resources. Conversely, social institutions are responsible for delivering social services that are intended to benefit the community. Village Owned Enterprises (BUMDes) refer to autonomous economic enterprises that are collaboratively administered by rural communities.

The establishment of Village-Owned Enterprises (BUMDes) is legally grounded in various legislations, namely Law No. 32 of 2004 on Regional Government, Law No. 6 of 2014 on Villages, and Regulation of the Minister of Home Affairs No. 39 of 2010 on Village-Owned Enterprises. Additionally, Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration of the Republic of Indonesia No. 4 of 2015 provides guidelines on the establishment, administration, management, and dissolution of Village-Owned Enterprises. The aforementioned arrangements play a crucial role in offering implications for the establishment and administration of BUMDes, serving as a comprehensive framework for effectively managing collaborative endeavors within rural communities [22].

The management of BUMDes (Village-Owned Enterprises) is a vital aspect that is allowed by the Village Head, as it operates as a collective enterprise owned by the Village. The Minister of Village Regulation No. 4 of 2015 is a directive that enforces the provisions outlined in Law No. 6 of 2014, which pertains to the governance of

villages in Indonesia. This regulation, published in the State Gazette of the Republic of Indonesia in 2014, specifically in Supplement No. 5495, aims to facilitate the establishment of Village-Owned Enterprises (BUM Desa) by villages. Article 4, paragraph (1) of PDTT Village Regulation No. 4 of 2015 stipulates that villages have the authority to establish BUM Desa in accordance with Village Regulations that govern the establishment process. The aforementioned provision pertains to the operationalization of Article 187, paragraph (1) of the Village Law No. 6 of 2014. This particular article stipulates that villages are authorized to form village-owned enterprises, commonly referred to as BUM Desa. These provisions consist of the identical term, specifically, the village has the ability to establish BUMDes. In the Big Indonesian Dictionary, the word "can" in this provision has the equivalent word or synonym "may." Grammatically it can be interpreted that the sound of the two articles is not an 'order' but a 'permit' or what is allowed. Indonesian Dictionary, the word "can" in this provision has the equivalent word or synonym "may" [23]. Grammatically it can be interpreted that the sound of the two articles is not an 'order' but a 'permit' or what is allowed [24].

In a juridical sense, the provisions in the two articles constitute a norm or principle. The way of behaving in a specific society is the concrete guideline for humans. These rules contain material provisions regarding what and how behaviour is permissible or prohibited, as well as what is required for people in society to do. According to Kieser [25], norms or rules are all kinds of regularities and all ways of directing behaviour in the form of groups based on certain beliefs and attitudes. Sudikno Mertokusumo stated that the rule of law contains orders that inevitably must be carried out or obeyed, prohibitions and permits. The consent is only binding as long as the parties do not specify otherwise and serve to fill in the blanks in the regulations made by the parties. The legal rules which contain permission are facultative legal rules which are complementary or dispositive [26].

Based on this understanding, the words "can/may" in Article 87 paragraph (1) of Law No. 6 of 2014 and Article 4 of Regulation of the Minister of Village Number 4 of 2015 it is grammatically interpreted that the rule of law is "permitted" or "permitted". Thus the wording of the article can be interpreted or interpreted that the Village is permitted or permitted to establish BUMDes following predetermined requirements. This provision is not an order for villages to establish BUMDes; in this case, there is no obligation or obligation for villages to establish BUMDes, but it is a recommendation from the law. However, in practice, as the results of the interviews show, this provision is assumed to be an 'order' to the Village to establish a BUMDes. Therefore, in general, the establishment of BUMDes in Central Bengkulu is carried out based on the assumption of a statutory 'order' supported by superiors or higher government officials or related institutions. In Central Bengkulu, there are ten sub-districts, 142 villages with a total of 137 BUMDes (96%) which are active, 102 (74%) [27]. In Pondok Kelapa District, with a total of 17 villages, each has a BUMDes. In the Taba Penanjung sub-district, out of 12 villages, only three villages (Bajak, Surau, Sukarami) still need a BUMDes institution. The average BUMDes in the two sub-

districts were established in 2016-2017. However, most BUMDes have not optimally played a role as socio-economic institutions that support the economy.

Maryunani (2008: 35), as cited by Samadi et al. (28), defines BUMDes as village business institutions that are overseen by the community and village administration. The purpose of these institutions is to enhance the local economy and foster social cohesion within the community. BUMDes are established based on the specific needs and potential of the village. BUMDes, or Village-Owned Enterprises, are collaboratively administered and operated using the fundamental concepts of kinship and cooperation, with financial support derived from the local village and community. Local wisdom refers to the ideals that individuals create and embody within a certain society. Moreover, as stated by Purnomo (year), the establishment of a Village-Owned Enterprise (BUMDes) is driven by the goals and objectives of fostering economic growth and development within the village, enhancing the Village Original Income Sources, facilitating the provision of livelihood services to the local community, and serving as a catalyst for entrepreneurial activities at the village level. The stated objectives encompass the enhancement of village communities' involvement in the management of alternative sources of revenue and the promotion of community-based economic activities.

The primary objective of the establishment of BUMDes, as stated in Article 3 of Government Regulation No. 11 of 2021, is to achieve several goals. Firstly, it aims to facilitate economic business activities by effectively managing businesses, promoting investment, and enhancing the economic productivity of the Village. Secondly, BUMDes is intended to provide public services by supplying goods and services that meet the essential requirements of the Village community, as well as managing the Village food storage facility. Additionally, BUMDes is expected to generate profit or net income, which will contribute to increasing the Village's original revenue and maximizing the economic resources for the benefit of the community. Enhancing the value of community assets through their utilization and establishing a digital economic ecosystem within the village. The objective is to enhance the functionality of BUMDes as outlined in Article 5. This involves various activities such as consolidating goods and services produced by the village community, engaging in the production of goods and services, facilitating the collection, purchase, and marketing of village community products, supporting the incubation of village community businesses, stimulating and energizing economic endeavors within the village community, providing essential services for primary and general needs of the village community, enhancing the economic value of cultural wealth, religiosity, and natural resources, and augmenting the value of village assets and the original income of the Village.

The establishment of BUMDes, as outlined in Article 3, has multiple aims. Primarily, it functions as an economic institution with the aim of generating profit. However, it also serves a social purpose by providing community services. Herry Kamaroesid explains that BUMDes refers to a business entity in which the village holds complete or predominant ownership through direct involvement with village assets. These assets are segregated to effectively manage resources, services, and other commercial activities, with the primary objective of enhancing the overall welfare of the village

community. According to sources, BUMDes operates by facilitating local economic endeavors through professionally managed organizations or corporate entities that leverage the village's inherent resources. Thus, community endeavors demonstrate enhanced productivity and efficacy. There is an optimistic outlook for the future, wherein BUMDes (Village-Owned Enterprises) can serve as a fundamental element of national self-reliance. As an institution that facilitates community economic endeavors aligned with the unique qualities of each village, BUMDes aims to enhance the well-being of rural communities [29].

3.2 Management of Tourism Villages by BUMDes in a Business Law Perspective

Efforts aimed at enhancing the well-being of rural communities involve the cultivation and realization of the inherent capabilities and resources within these communities. One strategy aimed at harnessing the potential of rural areas is enhancing the local economy by focusing on the development of tourist settlements. According to Hadiwijoyo (2012), a tourist village can be defined as a rural locality that possesses a distinct and authentic ambiance, characterized by its socio-economic conditions, social-cultural traditions, daily routines, distinctive architectural styles, spatial organization, and engaging economic pursuits. The subject under consideration exhibits latent possibilities for further enhancement, such as the development of attractions, lodging options, culinary offerings, and other essential amenities catering to the demands of tourists [30]. Moreover, as stated by Damanik (2013), the advancement of rural tourism is influenced by three key factors: Rural communities possess a greater abundance of real natural and cultural resources compared to metropolitan settings. These communities continue to engage in cultural traditions and rituals, while also benefiting from a harmonious topographical setting. Rural areas have a physical environment that is characterized by its relative pristine condition or minimal pollution levels. At a specific threshold, three communities experience a comparatively sluggish pace of economic advancement. Therefore, the rational justification for the development of rural tourism is in the effective utilization of local communities and their economic, social, and cultural capacities [31].

Institutions develop the village economy by utilizing local potential, including tourism potential, and institutions act as managers. Institutions are essential in managing resources and distribution of benefits to develop the potential of tourist villages. In this case, BUMDes is a complete approach to strengthening village potential in the tourism sector. BUMDes is a centre for community welfare that integrates social and economic aspects and other elements of society, the role of village-owned enterprises as community welfare centres. There are two roles of BUMDes in supporting the tourism sector: instruments for strengthening village potential and instruments for community welfare. First, as an instrument to strengthen villages, the role of BUMDes is to develop village potential and local wisdom. Second, as an instrument of community welfare, BUMDes can encourage increased income and welfare of village communities through joint efforts [32].

According to Article 1, paragraph (6) of Law no. 6 of 2014, BUMDes refers to a business entity that is fully or predominantly owned by the village through direct participation, which involves the allocation of village assets, for the purpose of managing assets, providing services, and engaging in other business activities aimed at promoting the utmost welfare of the village community. According to this definition, BUMDes refers to an economic entity or organization that aims to enhance the economic conditions of a village by focusing on the specific needs and potential of the local community. The business entity in question is focused on promoting the well-being of rural communities, with its execution being solely undertaken by the members of these communities (originating from the village, conducted by the village, and intended for the village). BUMDes, also known as Village-Owned Enterprises, is an economic organization that serves as a mechanism for enhancing the development of rural communities. Its inception and formation are rooted in the traditions and customs of the respective villages. The incorporation of village tradition in the establishment of BUMDes encompasses various aspects [33].

1. The necessity of social capital, encompassing cooperation, solidarity, trust, and similar factors, is crucial for the achievement of development that encompasses a broader and more inclusive social network;
2. The advancement of inclusive politics can be achieved through the implementation of village deliberation as the primary platform for fostering the growth of village economic enterprises led by BUMDes;
3. The BUMDes, or Village-Owned Enterprises, represents a collaborative economic initiative between the village government and local communities. Consequently, the collective nature of BUMDes incorporates both social and economic business features;
4. The BUMDes, or Village-Owned Enterprises, is a legally established business entity that has been mandated by the Village Law. Its primary purpose is to facilitate and oversee various economic activities and public services that are administered by the village or through collaborations between different villages;
5. The establishment of BUMDes serves as a platform for village inhabitants to enhance their managerial skills, entrepreneurial abilities, effective village government, leadership qualities, trust-building, and collective collaboration;
6. The transition of government-initiated programs into Village property through the implementation of BUMDes.

From a particular legal standpoint of business law, an examination of the function of BUMDes as a socio-economic establishment in the administration and advancement of tourist villages can be approached by considering the principles of public law and private law. From the perspective of public law, namely the administrative law of BUMDes (Village-Owned Enterprises) as a commercial entity governed by the Village Law, its establishment or formation can be undertaken by the village or villages. From a legal standpoint, the formation of BUMDes is predicated upon the village government's initiative, which is determined through village debates as outlined in the Village Regulations by the Village Government and the Village Consultative Body

(BPD). The regulation pertaining to the establishment, management, and dissolution of Village-Owned Enterprises is outlined in Article 4, paragraph (2) of the PDTT Ministerial Decree No. 4 of 2015. The implementation of BUMDes in the Central Bengkulu Regency region primarily occurred during the period of 2016-2017. Out of the total of 142 villages, a significant majority of 137 villages have established BUMDes units, with 102 of these units being now operational [34]. According to the findings of the study, a significant number of BUMDes (Village-Owned Enterprises) in the Central Bengkulu region were established under the assumption that they were legally mandated and supported by the higher levels of government, specifically the sub-district and district authorities. Hence, it can be observed that the formation and establishment of BUMDes in Central Bengkulu Regency have not adequately considered the provisions outlined in Article 4, paragraph (2) of PDTT Ministerial Decree No. 4 of 2015. These provisions include the involvement of the village government and the concerned village community in initiating the establishment of BUMDes, the assessment of the economic potential and natural resources within the village for business purposes, and the evaluation of the human resource capabilities required to effectively manage BUMDes as an economic enterprise [35].

In connection with the management of tourist villages by BUMDes, the results of research by Ambarini, Yamani, and Tri Andika (2022) [36] in the Central Bengkulu Regency area, there are 15 villages designated as tourist villages based on the Decree of the Regent of Central Bengkulu No: 743-55 of 2021 concerning the Designation of 15 Tourism Villages. Only a few tourist villages are managed by BUMDes. Among them are Rinduhati and Bukit Village. Meanwhile, several other villages that are not designated as tourist villages but have tourism potential and are managed by BUMDes are Lubuk Sini Village, Tanjung Heran, Karang Tengah, and Harapan Village. In the context of this research, tourist villages, whether designated by the regional government or not, managed by BUMDes, have yet to be developed well. The role of BUMDes in managing and developing tourist villages has yet to be optimal. BUMDes have been able to play a role in encouraging and driving the village economy. From a business law perspective, this can be studied based on macro and micro concepts, as stated by Sri Redjeki Hartono [37]. The macro concept is the legal study of everything related to the activities of economic actors at a macro level. In this case, state intervention in economic activities to ensure a healthy and reasonable economic society can be achieved. This legal relationship is within the scope of public law. The micro concept is a study that has unique insight into the relationships created by the laws of the parties, which are national, conditional and situational. Such legal relations fall within the realm of civil or private law.

A country's business law must be separated from the economic system adopted. Therefore, business law is an embodiment of the economic system. Indonesia adheres to a mixed economy system, where business law regulates the balance between the government and the private sector in business and economic activities. Regarding the role of the government or state, through business law, the state has functions, namely:

1. As a provider of community services,
2. Regulator and supervisor of business activities for balance and justice;

3. As a business actor, in this case, the state (government) runs an economic sector that is vital for the public interest;
4. As a provider of a forum for the formation of laws or regulations for business actors, as well as providing a justice system that places every business actor equally before the law.

This study examines the role of BUMDes in the management and development of tourist villages from a public law viewpoint, with a primary focus on administrative law. The establishment of BUMDes, or Village-Owned Enterprises, is authorized under Article 213 paragraph (1) of Law no. 32 of 2004 concerning Regional Government. This provision allows villages to establish BUMDes based on their specific requirements and potential. According to paragraph (6) of Article 1 of the Village Law no. 6 of 2014, the BUMDes is defined as a business entity that is owned either entirely or partially by the village through direct involvement of village assets. This separation of assets allows for the management of assets, provision of services, and engagement in other business activities, all with the aim of enhancing the well-being of the village community. The establishment of BUMDes as a village institution is grounded in the village's needs and potential, as determined by Community Initiatives and guided by principles of cooperation, participation, transparency, emancipation, accountability, and sustainability. This is achieved through the implementation of member-based and self-help mechanisms.

As previously explained, the establishment of BUMDes in the research location in 2016-2017 was generally driven by the Village Law, which mandated the establishment of BUMDes in rural areas. The initial process of establishing BUMDes is perceived as a legal order. Therefore, it has not considered the matters as stipulated in Article 4 paragraph (2) PDTT Ministerial Decree No. 4 of 2015, namely: initiatives of the village government and the village community concerned; potential for economic businesses and natural resources in the village; human resource capabilities that will manage BUMDes as a form of economic enterprise. Procedurally, it is not based on and begins with deliberation. Likewise, the determination of BUMDes managers who still need to fulfil the requirements of Article 14 paragraph (1) of Law No. 6 of 2014 impacts the subsequent management of BUMDes. From an administrative law perspective, many BUMDes do not comply with the provisions stipulated by law.

BUMDes is a business entity that has social and economic functions. Socially, BUMDes carries out social business activities, providing public services to the community. In this context, BUMDes's efforts are more related to the public interest. From an administrative law perspective, to improve community welfare for the common good. On the other hand, from the economic aspect, BUMDes must also provide financial benefits to continue sustainability and encourage the village economy. From a business law perspective, as an economic institution, BUMDes is a legal business entity. Even though it is not stated expressly in the Village Law or PDTT Ministerial Decree No. 4 of 2015, it can be concluded from the phrase 'BUMDes capital comes from separated village assets' in Article 1 number (6) of the Village Law and Article 1 number (29) of the Republic of Indonesia DTT Ministerial Decree No. 17 of 2019.

The status of BUMD's bodies is then clearly defined and mentioned after the publication of Government Regulation No. 11 of 2021 concerning Village-Owned Enterprises. However, only a few BUMDes have the status of legal entities because they have not been registered online according to applicable regulations and do not comply with the provisions stipulated by law.

BUMDes can form business units or collaborate with other parties to manage and develop tourist villages. Articles 7 and 8 of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Regulation No. 4 of 2015 that BUMDes can form legal entity business units and microfinance institutions. BUMDes can enter into legal relations through legal entity units. Such legal relationships can be studied from a civil law perspective. It Can be done in connection with savings and loan businesses, investments with third parties or other collaborations. In practice, it is not done through business units but directly with BUMDes managers and is still traditional. Private business activities in civil law relations cannot run optimally. There are even BUMDes that cannot develop and cannot function to drive the village economy, as was the aim of establishing BUMDes as a rural economic institution.

4 Conclusion

Tourism is a very complex business activity involving many parties and many aspects. In the legal context of implementing the management and development of tourist villages by Village-Owned Enterprises, legal relationships occur between the parties involved. This research examines legal relationships in managing tourist villages by BUMDes in the Central Bengkulu region from a Business Law perspective. In the macro concept, business relations can be seen from administrative law relations and the micro concept from civil law relations. From the administrative law perspective. BUMDes are business entities that are the authority and property of the village starting from the establishment, management including determining managers, and accountability; most of them need to meet the requirements by the provisions of statutory regulations. Likewise, business relationships in managing and developing tourist villages. Civil legal relations, including settlements, are still carried out traditionally based on applicable norms and provisions by local community customs.

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