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Legal Accountability and Integration of Sharia Principles in the Management of Village-Owned Enterprises (BUMDes) in Indonesia

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Abstract:

Management of Village-Owned Enterprises (BUMDesa) in Indonesia has become the focus of attention in improving public service quality and community welfare. In this context, the integration of sharia principles in the management of BUMDesa becomes very important to ensure compliance with religious and ethical values. This article discusses the importance of legal accountability and integration of sharia principles in the management of BUMDesa in Indonesia. Using library research methods, this article finds that the integration of sharia principles in the management of BUMDesa can increase legal accountability and transparency in financial management. In addition, this article also shows that the integration of sharia principles can ensure compliance with religious and ethical values in the management of BUMDesa. The results of this research can be a reference for the government and BUMDesa managers in improving the quality of BUMDesa management and improving community welfare.

Keywords: Legal Accountability; Integration of Sharia Principles; BUMDesa Management.

A. INTRODUCTION

The preamble to the 1945 Constitution of the Republic of Indonesia outlines several state goals, including improving welfare and helping citizens pursue education. The state needs to work harder to gain independence and generate interest. (Hutagalung, 2016) To achieve national development goals, improve general welfare, and improve the nation's quality of life, the state must actively serve the economy by improving the standard of living and welfare. All aspects of national development, from the highest level, namely the Central Government, to the lowest level, namely the Village Government, must be implemented because the state is under the state's authority. The

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state must aggressively support the economy by improving welfare and the standard of living to achieve national development goals, advance general welfare, and enhance the country's standard of living. Because the state regulates the state, all aspects of national development must be implemented, from the Central Government's highest level to the Village Government's lowest level. This community is closest to the surrounding nature, so even though it has a negative reputation, it is still considered old-fashioned and backward. Effective village development can support the central government's achievements; negative perceptions of the village will disappear, and the community will encourage development. (Widyantika, et. al., 2022)

One of the main priorities of economic growth is empowering rural communities. Communities receive significant financial support from the central and regional governments, making them wealthy. In addition to village payments from the APBN, social assistance, original village income, and Village Fund Allocation (ADD) from the APBD are the current sources of village income (PAD). The existence of Village-Owned Enterprises (BUMDes) indicates that the management of village funds must be handled expertly to improve community welfare. (Sudrajat, et.al., 2021)

The establishment of Village-Owned Enterprises (BUMDes) has a primary objective set by the Center for the Study of Development System Dynamics in (2007). One of the main objectives is to improve the village economy. Village-owned enterprises (BUMDes) are expected to be a catalyst in driving the wheels of the local economy by optimizing existing resources in the village to create new jobs and increase the added value of local products. In addition, the establishment of Village-Owned Enterprises (BUMDes) also aims to increase the village's original income. With various business activities managed professionally and sustainably, Village-Owned Enterprises (BUMDes) can significantly contribute to improving the revenue of village communities through profit sharing, economic development programs, and direct income from business activities. Processing village potential is another focus of Village-Owned Enterprises (BUMDes).

Through this approach, Village-Owned Enterprises (BUMDes) acts as a forum to explore, develop, and manage various natural potentials, human resources, and local village culture. This aims to address various community needs more effectively and sustainably, reducing dependence on products outside the village. Village-owned enterprises (BUMDes) are expected to be the foundation for the growth and equity of the rural economy. By becoming a driving force for the local economy, Village-Owned Enterprises (BUMDes) can create a positive multiplier effect for economic growth around the village, while increasing equality of access and distribution of financial results among the village community. Thus, Village-Owned Enterprises (BUMDes) is an economic entity and a strategic instrument in achieving sustainable and inclusive rural development goals. (Sudrajat, et.al., 2021)

With the enactment of Law Number 6 of 2014 concerning Villages (Village Law), a new chapter of national development has begun, with an emphasis on villages, which are the sector closest to the community. Establishing Village-Owned Enterprises (BUMDes) as an economic engine to maximize the potential of the Village to increase the Village's original income (PAD) and improve the welfare of the Village community is

one of the efforts that the Village government can make to realize the village's independence and progress. (Balandatu, 2015)

Village-Owned Enterprises, sometimes abbreviated as Village-Owned Enterprises (BUMDes), are business entities legally recognized and run by the village government. Depending on the needs and potential of the village, the village government can form a village-owned enterprise. The local village community and the village government are tasked with running the village-owned enterprise. Village-owned enterprises, often abbreviated as Village-Owned Enterprises (BUMDes), are business entities that can be formed based on the needs and potential of the village to facilitate the operation of companies in the town. Village-Owned Enterprises (BUMDes) were first established to support or enable any activity to increase community income, including those developed by local customs and culture and economic activities handed over to the community to be managed through the Central and Regional Government programs. If Village-Owned Enterprises (BUMDes) is managed well, its potential to boost the economy and foster a prosperous rural community must be maximized. The success of Village-Owned Enterprises (BUMDes) Tirta Mandiri in Ponggok Village, Polanharjo, Klaten, Central Java, is one example of how Village-Owned Enterprises (BUMDes), like BUMN and BUMD, plays an important role and can be the subject of research.

This study aims to facilitate the detection of potential misappropriation of funds or resources in managing Village-Owned Enterprises (BUMDes). By understanding the mechanism of loss, the study can identify vulnerabilities in the system that are susceptible to exploitation while providing a basis for legal and regulatory reform to improve legal accountability. The study also evaluates the effectiveness of the current monitoring mechanism, offering suggestions for optimisation, including training, mentoring, or technological support for Village-Owned Enterprises (BUMDes) managers. These findings aim to strengthen the ability of managers to manage resources effectively. In addition, the study results can increase public awareness of the importance of legal accountability and transparency in managing Village-Owned Enterprises (BUMDes). If violations of the law are found, this study can be the basis for legal action against the responsible parties. The study also emphasizes integrating Sharia values in Village-Owned Enterprises (BUMDes) governance to create a religious and sustainable system, especially in research.

The study "Legal Accountability of Organizers for Losses in Village-Owned Enterprises (BUMDes) in Indonesia" is unique because it examines the legal responsibility of Village-Owned Enterprises (BUMDes) managers by considering the structure, function, and local context of the village. As a village business entity, village-owned Enterprises (BUMDes) operate in diverse social, economic, and cultural dynamics and involve community participation in decision-making and management. This study emphasises community empowerment in monitoring and assessing the legal responsibility of Village-Owned Enterprises (BUMDes) managers, which is different from traditional business entities. The focus includes local economic sustainability, environmental sustainability, and the application of Sharia values in governance. This study also highlights the socio-cultural and customary impacts on legal accountability and regulatory and infrastructure barriers that affect its implementation. The study's

novelty lies in its holistic approach to incorporating legal responsibility into the Village-Owned Enterprises (BUMDes) business model oriented towards sustainability.

Therefore, the researcher formulated the problem formulation: How is the integration of sharia principles applied in the management of Village-Owned Enterprises (BUMDes) in Indonesia? Then, how is legal accountability in implementing Village-Owned Enterprises (BUMDes) in Indonesia, especially in Yogyakarta and Central Java?

B. METHOD

This study uses a normative legal method with a literature approach, relying on primary and secondary legal materials such as legal theory, norms, jurisprudence, and applicable regulations. The secondary data was obtained through a literature review without direct collection in the field. This study adopts a legal approach (laws) and a case approach, analysing related court cases. Descriptive and qualitative, this study describes issues surrounding government initiatives to increase village income. Data collection methods include documentation, observation, and interviews, with data analysis using analytical descriptive techniques. The focus is on an in-depth understanding of social problems through secondary, primary, and tertiary data. This study provides a comprehensive overview of the responsibility for managing Village-Owned Enterprises (BUMDes) losses, especially in Yogyakarta and Central Java, with substantive qualitative analysis to answer the management issues studied. (Muhammad Syahrumsyah, 2022)

C. RESULTS AND DISCUSSION

1. Integration of Sharia Principles in BUMDesa Management in Indonesia

Village-Owned Enterprises (BUMDes) are economic entities owned and managed by village communities in Indonesia. The characteristics of Village-Owned Enterprises (BUMDes) reflect their uniqueness and strategic role in economic development at the village level. First, Village-Owned Enterprises (BUMDes) are established based on the village's local needs and potential. Each Village-Owned Enterprises (BUMDes) has a different profile depending on the economic, social, and cultural potential of the village where it operates. Some Village-Owned Enterprises (BUMDes) focus on agriculture, while others may operate in the tourism or small industry sectors. (Saniyah, 2019) Village-owned enterprises (BUMDes), or Village-Owned Enterprises, are a concept that aims to develop economic potential at the village level based on unique local characteristics. This concept considers not only economic aspects alone but also pays attention to the social needs and cultural sustainability of the village where it operates. (Pradani, 2020).

One of the main aspects in forming Village-Owned Enterprises (BUMDes) is identifying the economic potential in the village. For example, villages with fertile agricultural land can utilize Village-Owned Enterprises (BUMDes) to develop businesses in the farming sector, such as processing agrarian products or developing

agrotourism. (Agunggunanto, et.al., 2016) This not only increases the income of local farmers but also optimizes the use of existing agricultural resources. On the other hand, some villages have the potential for interesting natural tourism or cultural tourism. Village-owned enterprises (BUMDes) in villages like this can develop business in the tourism sector, whether managing tourist destinations, developing homestays or guesthouses, or developing local crafts related to the creative industry and tourism. (Kusuma, et.al., 2022) In addition to agriculture and tourism, some Village-Owned Enterprises (BUMDes) can operate in the small industry sector. This can include developing traditional handicrafts, producing local goods such as food and beverages, or even small-scale manufacturing using local raw materials. (Tambunan, 2021)

The importance of Village-Owned Enterprises (BUMDes) lies not only in the direct development of the village economy, but also in building the social and cultural resilience of the village community. Through the sustainable utilization of local potential, Village-Owned Enterprises (BUMDes) help strengthen the identity and sustainability of the village, as well as improve the quality of life of the village population as a whole. Thus, Village-Owned Enterprises (BUMDes) is a local business model and an inclusive and sustainable development strategy that emphasises empowering village communities to manage and optimise their resources for better welfare. (Subiati, 2019)

Second, Village-Owned Enterprises (BUMDes) represent a unique ownership structure in the context of local economies in Indonesia. Direct ownership by village communities is the main characteristic of Village-Owned Enterprises (BUMDes), which allows them to be directly involved in decision-making through deliberation forums or village meetings. This active participation ensures transparency and enables Village-Owned Enterprises (BUMDes) activities to align with the aspirations and actual needs of the local community. Thus, Village-Owned Enterprises (BUMDes) can more respond to the village's social, economic, and cultural dynamics. (Arifian & Djasuli, 2024)

Village-owned enterprises (BUMDes) also act as a vehicle to involve various segments of village society, such as youth, women, and other groups. This inclusiveness broadens the basis of participation in decision-making and strengthens social networks and the sustainability of local economic initiatives. Youth can bring innovation and energy to business development, while the active role of women can improve the social and sustainability aspects of Village-Owned Enterprises (BUMDes) management. With this inclusive ownership and participation structure, Village-Owned Enterprises (BUMDes) is expected to drive sustainable economic development at the village level. This aligns with the principle of local empowerment, which strengthens the village's economic independence and improves the community's quality of life and welfare. In this context, Village-Owned Enterprises (BUMDes) is a business entity and a strategic instrument to build capacity and solidarity among village communities to achieve sustainable development goals. (Humanika, et.al., 2023)

Village-owned enterprises (BUMDes) function as economic entities and have a unique ownership structure that distinguishes them from other business entities. In Village-Owned Enterprises (BUMDes), village communities have direct ownership and play an active role in decision-making through deliberation forums or village meetings. This active participation ensures that activities and projects carried out by Village-

Owned Enterprises (BUMDes) align with the aspirations, needs, and real potential in the local community. The existence of an ownership structure that directly involves village communities allows Village-Owned Enterprises (BUMDes) to be more responsive to changes and challenges faced by the village. For example, in agriculture, decisions regarding the types of crops planted or the technology used can be adjusted to local farmers' desires and real conditions. This not only increases efficiency in resource management, but also increases the success rate of projects carried out by Village-Owned Enterprises (BUMDes). (Wanusmawatie & Ulum, 2021)

Third, flexibility is an important characteristic of Village-Owned Enterprises (BUMDes). They can adapt to environmental changes and market needs quickly because of their relatively simple organizational structure and decisions that can be taken locally. This allows Village-Owned Enterprises (BUMDes) to become agents of change that are responsive to economic and social dynamics at the village level. (Umar, et.al., 2023) Flexibility is one of the key characteristics that makes Village-Owned Enterprises (BUMDes) an effective model in dealing with environmental changes and market needs. The relatively simple organizational structure of Village-Owned Enterprises (BUMDes) allows them to adapt quickly to economic and social dynamics at the village level. Decisions can be taken locally through a village deliberation or meeting process, which speeds up the decision-making process without going through complex bureaucracy. (Aisyah, et.al., 2022)

This ability to adapt allows Village-Owned Enterprises (BUMDes) to respond more responsively to new challenges and opportunities. For example, suppose market trends change or there is an urgent need in the community. In that case, Village-Owned Enterprises (BUMDes) can quickly adjust its business model or develop new initiatives without being constrained by slow bureaucratic processes. This also allows them to optimize local resources and take advantage of opportunities that may not be accessible to larger business entities or more complex structures. (Trihudyatmanto, 2024)

Fourth, Village-Owned Enterprises (BUMDes) has a dual role as an economic and social entity. In addition to aiming to create income and employment for village communities, Village-Owned Enterprises (BUMDes) is also responsible for social and environmental welfare. As such, it often applies the principles of sustainable development and social responsibility in its operations. (Simon, 2023) Village-owned enterprises (BUMDes) are not only economic entities but also social agents that play a role in improving the welfare of village communities. Their main focus is to create income and employment for villagers by developing local economic enterprises. (Mubarok, & Turpyn, 2023)

Village-owned enterprises (BUMDes) are also socially responsible in maintaining and promoting local socio-cultural values. They are often involved in preserving cultural heritage and developing unique local potentials. For example, Village-Owned Enterprises (BUMDes) can support the production of traditional handicrafts or hold cultural events that strengthen the identity of the village community. (Umar, et.al., 2023) BUMDes's existence as a sustainable economic and social entity reflects its commitment to positively impacting the village community as a whole. By integrating the principles of sustainable development and social responsibility in every aspect of its operations, Village-Owned Enterprises (BUMDes) not only help improve economic welfare but also

improve the quality of social and environmental life in the villages where they operate. (Riyanti, 2021)

Fifth, sustainability is the main focus of Village-Owned Enterprises (BUMDes). They are oriented towards short-term profits and pay attention to business continuity and its long-term impact on society and the environment. This is reflected in sustainable development strategies, investment in local HR training and development, and efforts to increase the added value of local products. (Sudarman, 2021) Sustainability is the main principle that underlies Village-Owned Enterprises (BUMDes) in running its operations. They do not only prioritise achieving short-term profits but also consider the long-term impact on the community and environment in which they operate. With this focus, Village-Owned Enterprises (BUMDes) adopts a sustainable development strategy, which includes wise resource management and the selection of environmentally friendly technologies. (Humanika, Trisusilo, & Setiawan, 2023)

Village-owned enterprises (BUMDes) firmly adhere to the critical aspect of sustainability: investing in the training and development of local human resources. This not only helps improve the skills and knowledge of the local workforce but also strengthens the capacity of village communities to manage and develop their businesses independently. (Putri, & Rodiyah, 2024) By integrating these aspects into their operations, Village-Owned Enterprises (BUMDes) drives local economic growth and sets an example of running a responsible and sustainable business for the surrounding community and environment. (Ilmi & Prayoga, 2024)

Transparency and accountability are fundamental principles in managing Village-Owned Enterprises (BUMDes). Openness in decision-making, transparent financial reporting, and effective monitoring mechanisms are key to ensuring the integrity and trust of the community towards Village-Owned Enterprises (BUMDes). Thus, these characteristics help ensure that Village-Owned Enterprises (BUMDes) function as a responsible and trustworthy institution that advances village welfare. (Pranata, et.al., 2023) Transparency and accountability are the principles underlying BUMDes's management. They consider openness in decision-making, clear financial reporting, and effective monitoring mechanisms to ensure the integrity and public trust in Village-Owned Enterprises (BUMDes). (Sofyani, Ali, & Septiari, 2020) By implementing these practices, Village-Owned Enterprises (BUMDes) functions as an institution responsible for financial and operational management and a trusted model for advancing welfare and sustainable development at the village level. Thus, Village-Owned Enterprises (BUMDes) is a driving force for the local economy and an agent of positive social change for its community. (Irfan, et.al., 2024)

2. Implementation and implementation of Legal Accountability for management of losses and errors in Village-Owned Enterprises (BUMDes) management in Indonesia

The implementation and execution of legal accountability in Village-Owned Enterprises (BUMDes) management in Indonesia has several significant implications for financial management and organizational performance. Legal accountability in Village-Owned Enterprises (BUMDes) management focuses on the supervision and accountability of managers for the use of resources and financial management. Legal

accountability ensures that Village-Owned Enterprises (BUMDes) managers comply with applicable laws and regulations and are accountable for financial management and organizational performance. (Puspitasari, Ardiyansyah, & Hapsari, 2022)

The implementation and execution of legal accountability in managing Village-Owned Enterprises (BUMDes) in Indonesia significantly impact how finances are managed and improve the organisation's performance. Legal accountability makes supervision and accountability the main focus in Village-Owned Enterprises (BUMDes) operations. This means that every decision and action taken by Village-Owned Enterprises (BUMDes) managers must comply with applicable legal provisions, both in the establishment, use of resources, and general financial management. (Saidatun, & Fuadi, 2022)

With legal accountability, Village-Owned Enterprises (BUMDes) is expected to carry out all their activities transparently. This includes the obligation to be openly accountable for every expenditure and use of funds and to provide clear and detailed reports on the organisation's finances and overall performance. This process not only improves the integrity of Village-Owned Enterprises (BUMDes) institutions in the eyes of the public but also increases public trust in BUMDes's ability to manage and utilize village resources properly. (Rosidah, Kesumah, & Rizka, 2023)

Legal accountability also plays a vital role in optimizing the performance of Village-Owned Enterprises (BUMDes) organisations. By ensuring that all activities and policies implemented follow applicable regulations, Village-Owned Enterprises (BUMDes) can avoid the risk of legal violations that can be detrimental to the institution and the village community. This provides a strong foundation for Village-Owned Enterprises (BUMDes) to develop sustainable financial strategies and maximise the benefits of local economic potential. (Masni, & Sari, 2023)

Legal accountability is not only about formal compliance with regulations but also about ensuring that the values of transparency, integrity, and social responsibility are integrated into every aspect of Village-Owned Enterprises (BUMDes) management. Thus, Village-Owned Enterprises (BUMDes) is expected to be an efficient local economic driver and the best example of ethical and responsible management practices at the village level. (Sopanah, Kurniwati, & Anggarani, 2023)

Implementing legal accountability in Village-Owned Enterprises (BUMDes) management in Indonesia has several aspects. First, Village-Owned Enterprises (BUMDes) managers must comply with applicable regulations and laws, including Law Number 14 of 2008 concerning public information disclosure. Second, Village-Owned Enterprises (BUMDes) managers must be accountable for financial management and organisational performance through transparent and accurate financial reports. Third, Village-Owned Enterprises (BUMDes) managers must ensure that decisions and actions taken in managing the organisation are based on the principles of good governance, such as the supremacy of law and transparency. (Sari, 2021)

Implementing legal accountability in managing Village-Owned Enterprises (BUMDes) in Indonesia affects several key aspects that form the basis for the organization's operation and integrity. First, Village-Owned Enterprises (BUMDes) managers must carry out all activities following applicable laws and regulations, including the provisions in Law Number 14 of 2008 concerning the openness of public

information. This requires Village-Owned Enterprises (BUMDes) to provide adequate access to public information to the community, ensure transparency in every activity, and encourage active participation from all stakeholders. (Santosa, 2023)

Second, legal accountability encourages Village-Owned Enterprises (BUMDes) managers to be strictly responsible for the organisation's financial management and overall performance. This is reflected in the obligation to prepare financial reports that are not only transparent but also accurate to provide a clear picture of the use of Village-Owned Enterprises (BUMDes) funds and assets to the public and authorities. Good financial reports are also important in ensuring the accountability and integrity of Village-Owned Enterprises (BUMDes) financial management. (Mahendra, Abdullah & Muchlis, 2023)

Third, in the context of good governance, Village-Owned Enterprises (BUMDes) managers are expected to make decisions and take actions based on principles that promote the supremacy of law and transparency. This involves an open and fair decision-making process and implementing policies under ethical values and justice. By internalising the principles of good governance, Village-Owned Enterprises (BUMDes) can build a reputation as an institution that is effective in management and responsible for the community it serves. (Arifian & Djasuli, 2024)

Legal accountability sets high standards for Village-Owned Enterprises (BUMDes) management and helps build a strong foundation for the organisation's growth and sustainability. By complying with the law, being accountable for financial management, and implementing good governance, Village-Owned Enterprises (BUMDes) can effectively advance economic and social welfare at the village level while strengthening public trust in this institution as a driving force for positive change.

In implementing legal accountability, Village-Owned Enterprises (BUMDes) in Indonesia must consider several things. First, Village-Owned Enterprises (BUMDes) managers must ensure that the information system used in financial management and organizational performance is transparent and accurate. Second, Village-Owned Enterprises (BUMDes) managers must ensure that monitoring and empowering the community is carried out effectively to ensure that financial management and organisational performance are by the community's interests. Third, Village-Owned Enterprises (BUMDes) managers must ensure that regulations related to Village-Owned Enterprises (BUMDes) financial management standards and provisions are implemented and supervised in detail. (Wibowo, & Hapsari, 2022)

D. CONCLUSION

Applying legal accountability principles and integrating sharia values in managing Village-Owned Enterprises (BUMDes) are essential to ensure sustainability, transparency, and justice in Indonesia's rural economic development. In this context, a clear and firm legal framework is needed to regulate Village-Owned Enterprises (BUMDes) operations, including financial management, governance, and accountability. Integrating Sharia principles strengthens ethical values, justice, and community support that can help strengthen BUMDes's social responsibility for the welfare of village communities. With a solid framework that includes aspects of legal accountability and

Sharia principles, it is hoped that Village-Owned Enterprises (BUMDes) can become a responsible, transparent, and sustainable institution in efforts to advance the rural economy in Indonesia. This will also strengthen public trust in Village-Owned Enterprises (BUMDes) as an essential instrument in inclusive and sustainable local development. Legal accountability and integrating Sharia principles in managing Village-Owned Enterprises (BUMDes) in Indonesia are crucial to ensure transparent, accurate, and community-oriented financial management and organisational performance. By integrating Sharia principles, such as integrity and transparency, into the management of BUMDes, the organisation can ensure that decisions and actions taken in the management of the organization are based on Islamic moral and ethical principles. This ensures that the financial management and performance of the organization are following the religious and ethical values adopted by the community.

In Indonesia's context of Village-Owned Enterprises (BUMDes) management, integrating Sharia principles can help improve legal accountability and transparency in financial management. Thus, Village-Owned Enterprises (BUMDes) managers can ensure that financial management and organizational performance are in the community's interests and comply with applicable laws and regulations. Integrating Sharia principles can also help increase community participation in Village-Owned Enterprises (BUMDes) management, ensuring that community interests are prioritized in organizational management. Legal accountability and the integration of Sharia principles in Village-Owned Enterprises (BUMDes) management in Indonesia are crucial to ensure transparent, accurate, and community-oriented financial management and organizational performance. Thus, accountability can distinguish effective Village-Owned Enterprises (BUMDes) from ineffective ones in improving the quality of public services and community welfare.

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Putusan

Putusan Mahkamah Konstitusi Nomor 91/PUU-XVIII/2020.