

Ciburial Village Asset Management: An Integration Model of Economy, Social and Ecological Resources

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Abstract. This study aims to understand and formulate a village asset management model by integrating socio-cultural aspects and ecological resources. This study uses a qualitative methodology with a case study approach. Data collection uses direct observation techniques and in-depth interviews (Depth interviews) to obtain an overview of the social situation on the research site. Researchers apply in-depth interview techniques by asking unstructured questions so that the Q&A process develops dynamically. The field study results show that the village government has wealth in the form of village assets but has yet to provide optimal benefits for local communities. In addition to the wealth of village assets, the Ciburial area has local ecological and cultural resources. This study presents a model for managing village potential by integrating the wealth of village assets, ecological resources, and local cultural potential.

Keywords: Village Assets, Socio-Cultural, Community Empowerment, Ecology, Village Government.

1 Introduction

Public sector entities as well as the private sector, assets have a significant role in the operational activities of organizations. Assets support the organization's activities while also functioning to provide critical services to customers. Public organizations such as the government, assets serve for public services, and others support the government's operational activities. Despite the provisions, some government assets still have not contributed to either aspect of the service. The government has not managed public assets correctly [1]. Government wealth in the form of public assets has not had an optimal impact on community services and supporting government operational activities. Village government officials face local regulatory obstacles that cause village assets not to provide optimal benefits for rural communities. Another reason is that the village apparatus has limitations in optimizing the use of village assets. Several village governments experience obstacles to using public assets that can potentially improve the socio-economy of rural communities in Indonesia [2].

The potential economic value of certain assets has not provided benefits to public needs. Asset governance is more oriented towards fulfilling administrative obligations than optimizing asset usability. In some village governments, village asset governance emphasizes more on administrative arrangements and often ignores the utilization aspect. Therefore, this study seeks to build a conception of integrated village asset governance with local potential while maintaining administrative aspects to meet the interests of public accountability. In the researcher's view, the perspective is in the form of a combination of village asset management

by integrating local villages' ecological and cultural potential. Combining the three elements in one management can be a model for utilizing the potential of village-owned wealth oriented towards the socio-economic empowerment of rural communities.

Some village assets' potential economic value has not provided public needs benefits. Asset governance is more oriented towards fulfilling administrative obligations than optimizing asset usability. In some village governments, village asset governance emphasizes more on administrative arrangements and often ignores the utilization aspect. Therefore, this study seeks to build a conception of village asset governance integrated with local potential. Nevertheless, the management of village assets still meets the administrative aspects of maintaining the interests of public accountability. In the researcher's view, combining village asset management with integrating local villages' ecological and cultural potential is a step towards overcoming economic barriers in rural areas. Combining the three elements in one management can be a model for utilizing the potential of village-owned wealth oriented towards the socio-economic empowerment of rural communities

2 Methodology

This research is field research using a qualitative approach. Sukoharsono explains that qualitative researchers must commit to spending time in the field during research so that researchers also act as active participants to analyze and interpret data properly. Research using a qualitative approach can lead researchers to understand more deeply the socio-economic and cultural background of the local village community. Researchers used the participant observation method by involving themselves directly in village government bureaucratic and community activities. Participatory observation techniques can help researchers understand and build awareness of the socio-economic realities in the village community. Researchers obtain information through observation is still limited to unilateral understanding, so that in this context still requires information from other parties to strengthen the results of previous observations. In field research, information from researchers' observations and information from informants has a mutually reinforcing relationship and helps test the accuracy of qualitative data.

Researchers obtained information from other parties through in-depth interviews with informants. In the in-depth interview process, the researcher asked some unstructured questions to the informants, and during the process, the researcher positioned himself as a good listener. The informants in this study consisted of elements of village officials and community groups. Informants from elements of the village apparatus include the head of the village administration, the head of financial affairs, the head of planning affairs, and the general affairs and village assets section. Meanwhile, informants from community elements include representatives of economic and cultural-based village community groups such as local arts groups. In addition, informants from the community element include religious community leaders and elements of residents who use ecological potential.

Table 1: List of Field Informants

No	Column A (t)	Position
1	Informant 1	Head of Village Government
2	Informant 2	Secretary of the Village Government
3	Informant 3	Head of General Affairs
4	Informant 4	Head of Financial Affairs
5	Informant 5	Community Leaders
6	Informant 6	Representatives of Economic-Based Community
7	Informant 7	Groups
8	Informant 8	Representatives of Agriculture-based Community
		Groups
9	Informant 9	Representatives of local arts and culture-based community groups in the village
		Protected Forest Officer

Note: Processed by researcher

Data Triangulation Process

Qualitative research requires data validity with the aim of strengthening information about social events that occur at the research location. Consistency of observation data, interview scripts, and documentation can be the leading indicators to determine the validity of qualitative data. Triangulation is the process of testing the consistency of all available forms of data. In qualitative research, triangulation aims to test the validity of the data [3]. Other researchers emphasize data validity in qualitative research [4], [5]. In contrast to quantitative research, the validity of data in qualitative research is contextual and limits generalization [6].

One of the qualitative procedures before conducting data analysis is to test the validity of the data. The next step is data analysis of interview transcripts, field notes (observations), and textual source documents. Sometimes, the data analysis process proceeds in stages, line by line [7]. According to Chenail, qualitative data analysis not only reads qualitative data line by line or word by word, but researchers try to find elements of meaning from the available data. However, researchers seek to find elements of meaning from the available data [8].

The results of observation of participation and disclosure of information from several informants from village officials and community elements showed data consistency. These results indicate that the management of village government assets is more oriented towards fulfilling administrative obligations rather than optimizing utilization. The existence of assets belonging to the village government has not been able to fully provide benefits for the socio-economic improvement of the village community.

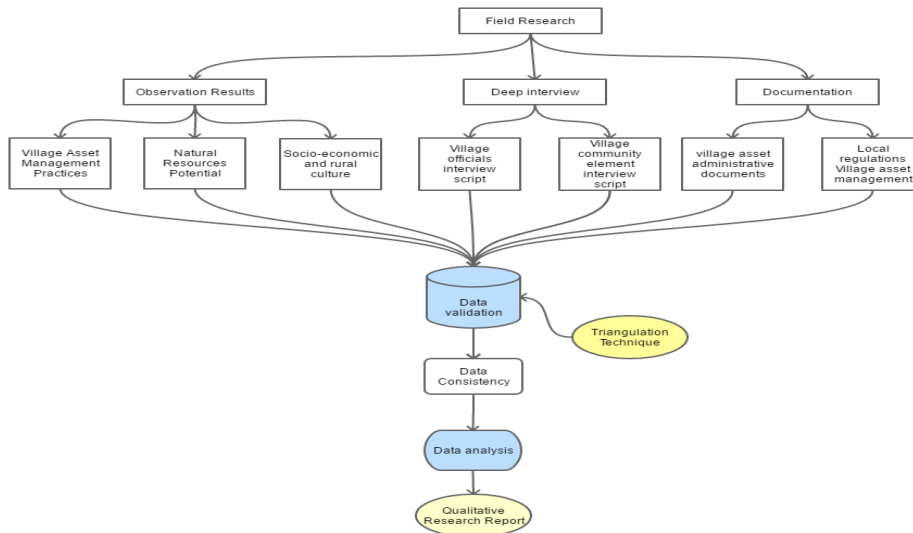


Fig 1. Stages of Research at Research Locations Processed by researcher

3 Results and Discussion

Advantages of Ecology and Social Capital

Socio-cultural and natural environment advantages are many potentials found in rural environments in Indonesia. Measuring the economic aspects of socio-cultural potential and the natural environment is not as easy as measuring the economic value of village assets in the form of physical. Although social capital and ecological advantages do not have an economic measure, they can generate economic value. In some rural areas, the development of ecotourism has succeeded in converting the natural potential and socio-cultural life in the countryside into economic value for rural communities. Social capital can also often improve the welfare of farmers [9]. Policy changes that have implications for the life of rural areas make people need adaptation mechanisms and socio-cultural capital so that rural life can run normally [10]. The elements contained in social capital include reciprocity, trust, and complementary processes that apply among rural communities making this type of capital contribute a lot to overcoming socio-economic problems.

The description of the research map above is an effort by researchers to integrate aspects of village asset management which are the domain of discussion in the public sector accounting field, with socio-cultural and ecological aspects, which are the dimensions of Sociology studies. The combination of the scientific fields of public sector accounting and sociology in one academic research project is a novelty aspect that researchers offer.

Socio-Economic Village Area

The location of the Ciburial Village area is adjacent to the Bandung City area, which geographically has economic advantages. However, residents do not enjoy these advantages because this area is very accommodating of investment from outside the village. The domestic economy of residents still depends on the use of nature, especially in businesses in the agricultural sector [11]. Villagers market their agricultural processing products primarily to urban areas and a small part of fulfilling household consumption needs. In addition to agricultural activities, other residents depend on small-scale trading activities in the local language; the locals call the term “grocery.” Economically, the lives of residents are still far below those of immigrants who have been investing in the hotel and restaurant sector.

Village Local Culture

As in other villages, the residents of Ciburial village still maintain local cultural traditions. Local traditions become a binder of social relations between village communities. Culturally, the inhabitants of the Ciburial village are Sundanese. The Sundanese philosophy of life is "*Some Hade ka Semah*" which means being friendly, kind, caring, serving and entertaining, and trying to please anyone. The Sundanese try to apply this attitude in everyday life, including the life of the Ciburial village community. The representation of the philosophical values of Sundanese life appears in the Ciburial village community in the context of interpersonal interaction and communication, often using the local term "Punten." The mention of the term means a person's humble attitude towards others. Another local language that represents the Sundanese's philosophical values is the expression of the word "Mango." The word "mango" is often present in Sundanese conversations, which means to invite, invite, and request other parties. The philosophical values of the Sundanese in everyday life become the socio-cultural capital for the local community of Ciburial village.

Village Asset Potential

Since the central government passed Law Number 06 of 2014 concerning Villages, all village governments in Indonesia have received budgets from the state. The budget is quite large for the procurement of village assets such as infrastructure for public facilities, equipment to support government activities, and several other assets [12]. In addition to these assets, the Ciburial village government has fixed assets in the form of land, which so far has not provided use value for village government institutions or local communities. Village government assets have not optimally provided economic value for the Ciburial village community, but in recent years village assets have absorbed the budget.

Village Government Bureaucratic Leadership

In Indonesia, the contestation of village bureaucratic leadership requires social, cultural, and economic capital. Social and cultural capital is beneficial not only during the contestation for the election of the village head of government. However, it is increasingly valuable when the wheels of the government bureaucracy are running. Community mobilization to participate in village development programs requires a driving figure with social influence in the village community. The head of the village government, who has the social capital, is easier to mobilize village communities to participate in development than actors who only control economic capital.

The Ciburial village government bureaucracy has a young leader with a long-term view, although he still pays attention to and realizes the importance of short-term achievements. His position as the head of the village government uses more dialogic social closeness (social capital) than the authority (authority) approach. This leadership style has created social closeness between the village apparatus and the local community.

Natural Resources Potential

In West Java Province, especially Bandung Regency, most of the village areas are in hilly areas. Likewise, the Ciburial village area occupies a highland area with natural panoramas and natural forests. Panorama and ecological resources are the main attraction for business people to open a hotel and restaurant business in the Ciburial village area. Business actors in this sector benefit more from the potential advantages of local resources than the local community. Meanwhile, local communities cultivate short-term crops (vegetables) to meet household needs but are economically inadequate.

4 Discussion

The Ciburial village government has assets but has not provided value for benefits for the village community. Management of village assets emphasizes the administrative aspect, so utilization optimization is not economically optimal. The integration of village asset management with socio-cultural potential and ecological wealth found in rural areas has the opportunity to encourage the economic empowerment of rural communities.

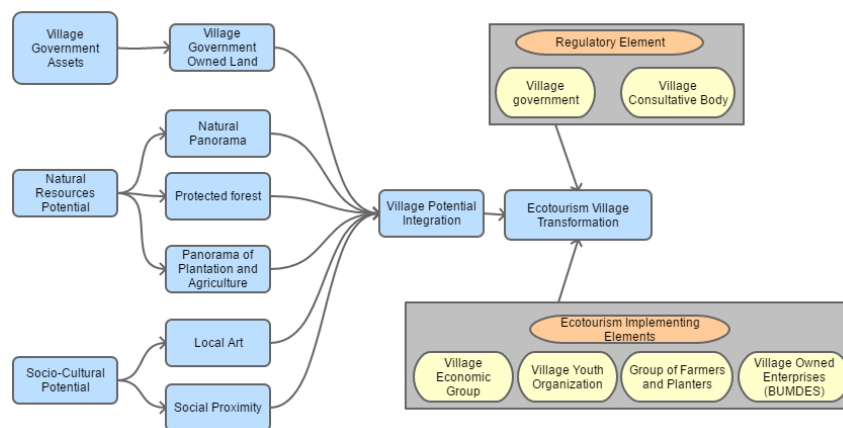


Fig 2. Integration Model of Economy, Social, And Ecological Resources

Integrating potential village, socio-cultural, and ecological assets requires the collaboration of all elements of local community groups. The participation of all village elements in managing village assets can encourage a sense of shared responsibility. In addition, the collective participation of the community can open up opportunities for all parties to enjoy the economic benefits of managing village potential.

Village economic-based community groups, farmer groups, and village youth groups (Karang Taruna) work together to exploit village potential. Village-Owned Enterprises as business units owned by the village government are at the forefront of managing the economic potential of the village. Village-Owned Enterprises are the driving force of the community's economy in rural areas. Village government institutions and the Village Consultative Body act as village-level regulators. The village government prepares regulations by providing opportunities to use assets for the socio-economic interests of the village community.

The participation of all elements of society involved in managing local potential collectively has an urgency for developing ecotourism village areas based on local community empowerment. The transformation of the village into a tourist village area by involving the community collectively can lead to community empowerment and social responsibility in a sustainable manner [13]. In addition to the participation of community elements, the involvement of institutions such as Village-Owned Enterprises acts as a locomotive for driving the ecotourism economy in rural areas. Village-Owned Enterprises had experienced a lot of business stagnation since the pandemic, so they need business innovation efforts to bounce back [14].

5 Conclusion

The existence of government assets in the form of assets has not optimally provided an impact on services to the community or supporting government operational activities. The limitations of village government officials in understanding the potential and constraints of local regulations are an obstacle to optimizing the utilization of village assets. This situation makes village assets unable to provide optimal benefits for village communities. The potential economic value in certain assets has not provided benefits for public needs because asset management is more oriented towards administrative obligations than optimizing use value. To overcome this condition, the researcher formulated a model for managing village assets by integrating aspects of local ecological, social, and cultural resources. The participation of all elements of society in managing local potential collectively has urgency in the context of developing ecotourism village areas to empower local communities.

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