

SWOT Analysis on Village Owned Enterprises “Bumkal Gerbang Merapi” in Developing the Girikerto Village Community’s Economy (Study in Girikerto Village, Turi District, Sleman District, Yogyakarta City)

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Abstract. Girikerto Village is one of the Villages in Sleman Regency which established and developed a Badan Usaha Milik Kalurahan (BUMKal) or Village owned-enterprises named BUMKal Gerbang Merapi. This study aimed to determine the strength, weaknesses, opportunities, and threats of BUMKal Gerbang Merapi. The research method used is descriptive qualitative. Data collection techniques used are observation, interviews, and documentation. The result of this study is that BUMKal Gerbang Merapi has a favourable geographical position and a water spring. The areas for improvement of BUMKal Gerbang Merapi are the managers with other duties and activities besides BUMKal Gerbang Merapi. The opportunity owned by BUMKal Gerbang Merapi is dairy goat farming. The threat at the BUMKal Gerbang Merapi is prone to be affected by the Merapi Mount eruption.

Keywords: SWOT Analysis, Village Owned-Enterprise, Developing Economy

1 Introduction

Indonesia is a unitary state in a republic consisting of provinces, districts and cities, subdistricts, and sub-districts or villages. The village is the smallest part of the government unit. According to Law number 6 of 2014 [6], the town is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community decisions, origin rights, and traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

The village gives authority as Village Government administrator, executor of village development, and community empowerment based on rights of origin and customs. Local Village scale authority is also given the power to increase the capacity of village financial and capable institutions to promote economic growth and original village income named institution

Village Owned Enterprises (Bumkal). Bumkal is a monetary institution at the Village level that is sought to increase the welfare public. Bumkal is integral to community economic empowerment at the village level[10]. Bumkal is a social institution for the benefit of the community as a service provider in the form of goods and services as well as a business unit and revenue centre that aims to make a profit. The government is intensifying economic activities in villages with Bumdes as an economic pillar[7]. The current economic development in Indonesia makes accounting very important as a source of information regarding financial transactions that occur in all monetary units, be it companies, government, or privately owned businesses. Financial reports result from each entity preparing accountability reports, including on Bumkal[15].

According to research by Niva and Hafni 2023, every company must maximize their resources amid tight competition between companies and uncertain economic conditions so that companies can continue to operate and produce good financial performance [11]. Based on Fathah and Safitri's 2020 devotional article[3], general problems in financial management in village-owned enterprises include:

- 1) Low levels of knowledge and understanding regarding financial management.
- 2) Calculations and product pricing are still carried out and based on estimates.
- 3) Need for more knowledge of financial management and financial records.

One of the village government's efforts to prosper the economy of village communities is the establishment of village-owned enterprises (Bumkal). Developing Bumkal requires good management, starting from planning, observing, and structuring to regulating and maintaining the running of a BUMDes. Each region will increase progress in various fields, especially in the economic sector, which will have a considerable impact if the economy rises; it will be easy to advance the region. Sound financial management embodies applying the principles of Good Governance in an organization. [9]. There is an obligation for a person or organization to present reports for accountability, both financial reports and reports on operational activities [2]. Financial reports are a reflection to determine whether a government is running well, so local governments must compile and produce quality financial reports to provide information[8].

Bumkal is a form of productive management that is carried out in a cooperative, participatory, transparent, accountable and sustainable manner and has an impact on the economic sector, especially changes in the community's economic conditions and an increase in Village Original Income (PAD) [1].

Girikerto Village is one of the sub-districts in Sleman Regency, which established and developed a Village-Owned Enterprise (Bumkal) named Bumkal Gerbang Merapi. The Girikerto Village, located on the slopes of Mount Merapi, has a variety of potentials, one of which is the potential for nature tourism which is usually processed into various tourist destinations. The Bumkal Gerbang Merapi has several business units, namely the community electricity payment business unit, ecotourism, and a Water Tank Filling Station, which have stable incomes and tend to increase. One of the Bumkal business units or partners at the Merapi Gate is the Pancoh Ecotourism Village, Kampong Wisata Daleman Asri, Merapi Valley

Campground, District, and Water Tank Filling Station.

Therefore, the problems currently being faced by Bumkal Gunung Merapi are related to matters inherent in the business units that will be and are being carried out. In general, the problems encountered are related to: 1) Administrative Completeness Issues; 2) SWOT analysis of planned business units; 3) Recording and reporting of transactions that are still done manually. In this study, researchers focused on SWOT analysis.

2 Literature Review And Hypothesis Development

2.1 Village

The village is the smallest element in the administration of the government[17]. According to Law No. 6 of 2014, a village is a village and a traditional village or what is referred to by another name, from now on referred to as a village, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, original rights proposals, and traditional rights that are recognized and respected within the system of government of the Unitary State of the Republic of Indonesia.

According to the Regulation of the Governor of the Special Region of Yogyakarta No. 2 of 2020, article 1[12] explains that a village is a village in the DIY region which is a legal community unit that has territorial boundaries that are authorized to regulate and manage Government Affairs, local community interests based on community initiatives, origin rights, and traditional rights that are recognized and respected within the system of government of the Unitary State of the Republic of Indonesia. The village administration is the village head and the village consultative body tasked with administering the village government. So, in meaning for Village and Kalurahan, they are the same thing; the difference is only in the different mention in the Special Region of Yogyakarta because there is a special law.

2.2 Bumkal

Village Owned Enterprises, or starting now referred to as Bumkal, are business entities whose capital is wholly or substantially owned by the village through direct participation originating from separated village assets to manage assets, services, and other businesses for the most excellent possible welfare of the village community[13]. Biumkal and Bumdes are the same thing because in DIY, according to the Regulation of the Governor of the Special Region of Yogyakarta, Number 2 of 2020 concerning Guidelines for the Administration of Kalurahan mentions a village as a Village, Bumdes in DIY are called Bumkal (Kalurahan-Owned Business Entity).

2.3 Previous Research

The following are the previous studies used:

1. Niswatun Hasanah, M.A. with the title to Increase the Economic Welfare of Village Communities Through the Development Strategy of Village-Owned Enterprises (BUMDES) in Melirang Village, Bungah District, Gresik Regency. This research obtained results, namely the strategy carried out with the focus of achievement with the successful development of existing businesses and corporate management of BUMDes. However, at the corporate level, BUMDes have yet to find a conceptual strategy for implementing the strategies used. In

addition, the efforts to increase economic welfare that have been carried out have not been maximized[4].

2. Kemala Hayati and Juhari Sasmito Aji with the title BUMDES Amarta Strategy in Developing the Economy of the Pandowoharjo Village Community in 2019-2020. The results of this study are a SWOT analysis. The development model is in the position of the aggressive strategy development model in the quadrant I region. This position illustrates that the situation is profitable because the company has opportunities and strengths to take full advantage of opportunities and implement strategies that support aggressive growth policies[5].
3. Akhmad Syarifudin and Susi Astuti with the title BUMDES Development Strategy in Optimizing Village Economic Potential with a Social Entrepreneur Approach in Kebumen Regency. This study obtained results, namely the results of weighting and rating determination using the SWOT method, the position of BUMDES in Kebumen is in the Cell V position, which means that the BUMDes development strategy can be carried out by holding and maintaining[14].

3 Research Methods

This study uses a qualitative-descriptive research method. This method is intended to provide an in-depth description of the phenomenon and analyze data by providing an overview of the object under study through the collected data without intending to provide analysis and make general conclusions[16]. This research was located at the Merapi Gate BUMKal in Girikerto Village, Turi District, Sleman Regency.

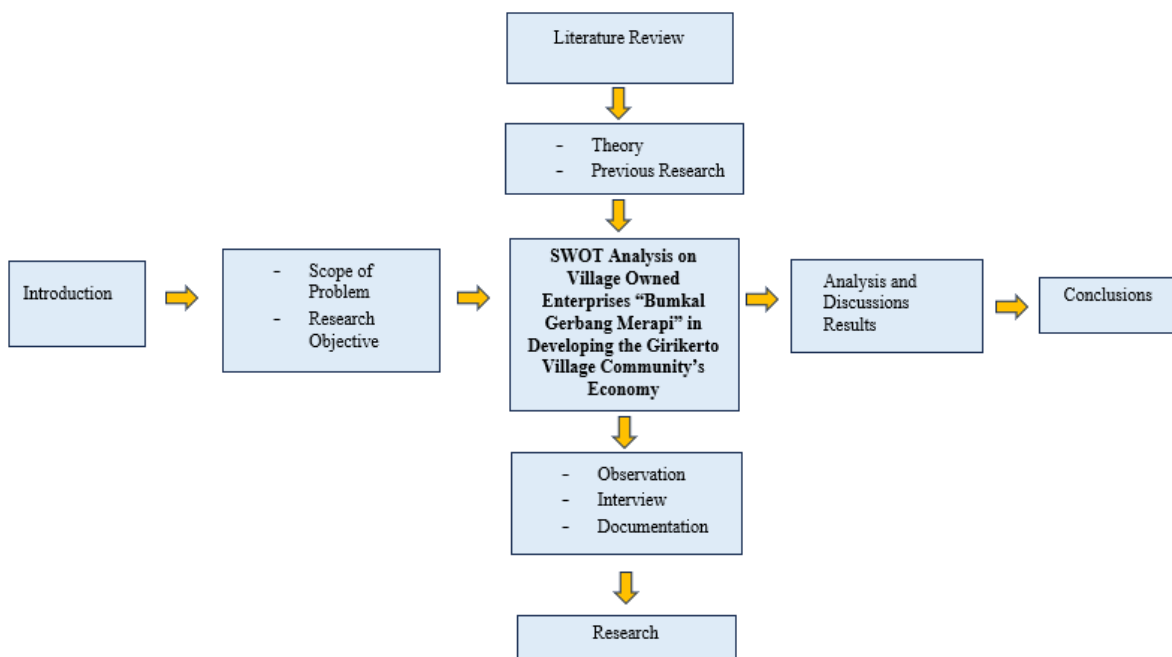


Fig. 1. Research Framework

4 Results And Discussion

4.1 The History of Gerbang Merapi Bumkal

Girikerto Village, located on Mount Merapi's slopes, has various potentials. One of the existing potentials is the potential for nature tourism which is usually processed into various tourist destinations. BUMKal Gerbang Merapi has several business units, namely the community

electricity payment business unit and ecotourism which have a stable income and tend to increase. One of the BUMKAL business units or partners at the Merapi Gate is the Pancoh Ecotourism Village, Kampoeng Wisata Daleman Asri, Merapi Valley Campground, electricity, and STPA (Water Tank Filling Station).

The establishment of BUMKAL Gerbang Merapi, Girikerto Village, Kapanewon Turi, Sleman Regency is an effort to accommodate all activities in the economic sector and public services managed by the sub-district and village cooperation.

Girikerto Village is one of the Villages in Sleman Regency, which has established and developed Bumkal to improve the economy and develop the potential in its Village. Implementing the management of Bumkal Gerbang Merapi involves managers consisting of Directors, Secretaries, Treasurers and Heads of Units. The development of Bumkal Gerbang Merapi is based on the results of deliberations on the Village's potential, which can be developed by making a simple business plan.

BUMKAL revenue sharing with the Girikerto Village Government is by the articles of association of Bumkal Gerbang Merapi Chapter VII Article 15 paragraph 4, which states that the distribution system for the results of business managed by BUMKAL for the village's original income (PAD) is 40%. Following are the net results of Bumkal Gunung Merapi Revenue of:

Table 1. The Revenue of Bumkal Gerbang Merapi

Year	Revenue
2018	Rp. 11.679.985,00
2019	Rp. 12.993.784,00
2020	Rp. 7.826.031
Jumlah	Rp. 32.400,300,00
Profit sharing with village sub-district	worths Rp. 12.999.720,00

Source: 2020 Merapi Gate BUMKAL Accountability [18]

In its journey, Bumkal Gerbang Merapi encountered many obstacles, such as the need for more human resources (HR) capable of managing Bumkal and the business of Bumkal administrators. However, thanks to good cooperation between the administrators or managers of the Kalurahan BUM and also the Girikerto Village Government, Gerbang Merapi Bumkal began to develop and was able to increase the Village's Original Income and improve the welfare of the people in the Girikerto Village.

4.2 Vision and Mission of Bumkal Gerbang Merapi

The vision of Bumkal Gerbang Merapi is the realization of Bumkal Gerbang Merapi, which is creative, innovative and able to improve people's welfare based on the potential of the Girikerto Village.

The missions of Bumkal Gerbang Merapi are:

- 1) The vision of BUMKAL Gerbang Merapi is the realization of BUMKAL Gerbang Merapi, which is creative, innovative and able to improve people's welfare based on the potential of the Girikerto Village. Creating BUMKAL business units capable of assisting community services and meeting the needs of the people of Kalurahan Girikerto.
- 2) Optimizing online media as a means to support BUMKAL activities and supporting potential in

the Girikerto Village area.

- 3) Creating creative tour packages in business units to increase the number of tourist visits to BUMKal in particular and Girikerto Village in general

4.3 The Objective of Bumkal Gunung Merapi

The objectives of the establishment of the Bumkal Gerbang Merapi are:

1. Improving the village economy;
2. Optimizing village assets so that they are helpful for village welfare;
3. Increasing community businesses in managing the village's economic potential;
4. Develop business cooperation plans between sub-districts and third parties;
5. Creating market opportunities and networks that support the public service needs of citizens;
6. Creating employment opportunities;
7. Improving people's welfare through improving public services, growth, and equal distribution of the village economy;
8. Increasing sub-district community income and Sub-District Revenue.

4.4 Swot Analysis at Bumkal Gerbang Merapi

This study uses the selected SWOT analysis to collect data and formulate a strategy for developing the village community's economy through BUMKal. BUMKal strategy planning in observing internal (strengths and weaknesses) and external environment (opportunities and threats). Environmental observations are carried out to formulate the strengths and weaknesses of the internal environment so that strengths can overcome weaknesses and the external environment. Namely, threats can be overcome with current opportunities, so BUMKal conducts a SWOT analysis to determine the strategy to be used in carrying out the steps taken.

The SWOT analysis conducted at Bumkal Gerbang Merapi is often not prepared as something official but rather in sharing opinions. So everyone can give their opinion regarding the village's potential, and later it will be discussed what can be done to overcome or develop this potential, and the right capital for its development. Besides that, deliberations are still being held through the annual routine evaluation forum (when reporting the Accountability Report).

a. Strength

Bumkal Gerbang Merapi has an advantageous geographical location at the foot of Mount Merapi and is a plateau with much potential that can be explored as a Bumkal business unit. Bumkal Gerbang Merapi has several business units, namely SPTA (Water Tank Filling Station), Tourism sector, electricity payment, and what is being planned to be built is a Dairy Goat Farm.

The SPTA in Girikerto is a business unit of Bumkal Gerbang Merapi. The Strength of Bumkal Gerbang Merapi is that it has many springs that can be used as SPTA (Water Tank Filling Station). The tourism sector in Bumkal Gerbang Merapi is the Pancoh Ecotourism Village, Daleman Asri Tourism Kampong, and the Merapi Valley Campground.

b. Weaknesses

The weakness from a technical point of view that occurred at Bumkal Gerbang Merapi is its human resources. The Bumkal of Merapi Gate has other activities besides the Bumkal of Merapi, which makes them less able to focus on managing the Bumkal of Merapi daily.

c. Opportunities

Opportunities that exist in Bumkal Gerbang Merapi are a dairy goat farm. Whereas goat's milk already has a vast market share and has many fans. However, Bumkal Gerbang Merapi has not been able to fulfil all market demands, so currently, Bumkal Gerbang Merapi is doing several collaborations with several dairy goat farms outside Yogyakarta.

d. Threats

Located at the foot of Mount Merapi, besides providing a lot of business potential, it can also pose a threat; namely, Mount Merapi is one of the active volcanoes in Indonesia. On December 27, 2022, it was recorded that Mount Merapi was in Level III (Alert) status. It indicates that the Bumkal Gerbang Merapi business unit is very prone to damage due to the impact of the eruption of Mount Merapi.

Table 2 SWOT

<p style="text-align: center;"><i>Strength</i></p> <ul style="list-style-type: none"> ● Favorable geographic location ● Has a spring that can be used as drinking water 	<p style="text-align: center;"><i>Weakness</i></p> <ul style="list-style-type: none"> ● Inadequate human resources ● Product price competition in the market
<p style="text-align: center;"><i>Opportunities</i></p> <ul style="list-style-type: none"> ● Dairy goat farm ● Bumkal Gerbang Merapi has several business units, namely the community electricity payment business unit, ecotourism, and water tank filling station, which have stable incomes and tend to increase ● Other Bumkal business units or partners at the Gerbang Merapi are the Pancoeh Ecotourism Village, Kampong Wisata Daleman Asri Merapi Valley Campground, Water Tank Filling Station 	<p style="text-align: center;"><i>Threats</i></p> <ul style="list-style-type: none"> ● Damage to the Bumkal area due to the eruption of Mount Merapi

5 Conclusion

The SWOT analysis carried out is used to be able to identify the strengths, weaknesses, opportunities and threats that exist in Bumkal Gerbang Merapi. The strengths of Bumkal Gerbang Merapi are its geographical location which is advantageous, and also having a source of water so that the manager of Bumkal Gerbang Merapi can develop its potential to create an SPTA (Water Tank Filling Station) business unit and other business units such as tourist attractions provided at Bumkal Gerbang Merapi. The weakness of Bumkal Gerbang Merapi is that the manager has other activities besides being the manager of the Bumkal Gerbang Merapi, so he needs to be more serious about taking care of the Bumkal Gerbang Merapi. The opportunity owned by Bumkal Gerbang Merapi is a dairy goat farm that can be developed into a business unit for Bumkal Gerbang Merapi. Bumkal Gerbang Merapi has collaborated with several dairy goat farms to meet market demand. So, if this business unit can be developed, the Bumkal Gerbang Merapi market in the dairy goat milk selling unit will be even better. The threat in Bumkal Merapi is that the Bumkal Gate of Merapi is under Mount Merapi. If Mount Merapi erupts, the Bumkal Gerbang Merapi will be affected, such as the impact of volcanic ash, which

obstructs the tourism sector there, because if the tourist attractions are covered in volcanic ash, it will be dangerous for coming visitors.

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