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The Influence of Human Resource Professionalism, Village Asset Management, Asset Utilization Optimization, and the Role of BUMDes Human Resources on Increasing Village-Generated Revenue (PADes)

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Abstract

This study aims to describe the role of diversion in resolving cases involving children. The handling of cases committed by children is certainly different from that of cases committed by adults. The handling must consider the child's psychological condition to avoid new trauma. The method used in this study is library research. Library research is a form of scientific approach that focuses on reviewing written sources as the primary research data. The approach used in this study is a qualitative approach. Data in this study were obtained from library materials, including law books, articles, scientific papers, the internet, and so on. Data analysis used inductive analysis. The results of the study explain that child protection is a shared responsibility starting from parents, society, government, and the state. As much as possible, children should be prevented from coming into contact with the legal realm, but if it does, the resolution of the case must still consider the child's status and psychology. For children who are in conflict with the law or have criminal problems, it is important to prioritize resolution, commonly known as diversion. Diversion is an important step to maximize child protection.

Keywords Human Resource Professionalism; Village Asset Management; Asset Utilization Optimization; BUMDes Human Resources; Village-Generated Revenue (PADes)

INTRODUCTION

Village governance still faces various challenges, particularly in terms of governance, supervision, the competence of village officials, and the risks of corruption and fraud. Indonesia Corruption Watch (ICW, 2023) indicates that village government is one of the sectors with a high number of corruption cases. This condition demonstrates the importance of strengthening the capacity of village officials, accountability, and the professional management of village finances and assets, particularly amid the increasing digitalization of village governance. One important aspect of achieving village economic independence is increasing Village Original Revenue (PADes). PADes refers to revenue derived from the potential and authority of villages, including income from village businesses, village asset management, community self-help and participation, and other legitimate sources of revenue. Increasing PADes can strengthen the village's fiscal capacity, thereby providing village governments with greater flexibility to finance development and improve community welfare. However, Novatiani et al. (2023) found that low PADes is partly caused by weak asset management, limited capacity of village officials, and suboptimal village regulations and administration.

Aset desa are one of the strategic resources that can be developed as a source of PADes. Based on Minister of Home Affairs Regulation Number 1 of 2016, village asset management includes planning, procurement, utilization, safeguarding, maintenance, transfer, reporting, supervision, and control. Thus, asset management is not merely related to administrative recording but also concerns how assets can be utilized productively. Afero et al. (2023) demonstrated that poor asset management can be one of the causes of low village revenue. In practice, village asset management requires officials with adequate professionalism and competence. Professionalism among village officials is reflected in their ability to perform duties according to their competencies, procedures, and applicable regulations. Professional asset management can improve the accuracy of asset planning, recording, utilization, and supervision, thereby enabling the economic potential of village assets to be optimized (Saputra et al., 2019; Nurhidayati et al., 2023). In addition to professionalism, the optimization of village assets is important because existing assets need to be utilized effectively and productively to generate economic value for the village. Wulandari and Furqani (2022) measure asset optimization through inventory and recording, identification, valuation, and optimization of asset utilization.

These issues are also related to the existence of Village-Owned Enterprises (BUMDes) as village economic institutions. BUMDes are established to manage village economic potential and assets and to improve community welfare. However, the existence of BUMDes has not always been able to make an optimal contribution to PADes because problems remain concerning managerial capacity, business strategies, and the utilization of village potential (Ramadhan, 2019; Senjani, 2019). Therefore, the success of BUMDes in increasing PADes is determined not only by the existence of assets but also by the quality of their management and optimization. This phenomenon can be observed in Gentansari Village, which has Tampomas Tourism as one of its economic assets. The management of the tourism area, which was subsequently placed under the management of BUMDes, has not yet generated a sustainable increase in village revenue. The decline in revenue since 2019 and the cessation of tourism activities during the COVID-19 pandemic further demonstrate that the existence of assets and economic potential does not automatically generate PADes. This condition indicates problems in the management capacity and optimization of village asset utilization.

Based on the discussion above, there is a need to examine how the professionalism of asset managers and the optimization of village assets contribute to increasing PADes. This study is important because previous studies have primarily examined asset management from an administrative perspective, while the relationship between managerial professionalism, asset utilization optimization, and increased PADes still requires stronger empirical evidence. Therefore, this study aims to analyze the effect of asset management professionalism and village asset optimization on Village Original Revenue (PADes).

Research on increasing Village Original Revenue (PADes) indicates that asset management, officials' professionalism, asset optimization, and the role of Village-Owned Enterprises (BUMDes) are relevant factors in strengthening village economic capacity. Novatiani et al. (2023) found that the quality of village asset management affects the increase in PADes. This finding indicates that village assets do not merely function as administrative property but also constitute economic resources that can contribute to village revenue when managed properly. This result is consistent with Handayani and Azhsaari (2023), who found that professionalism in village asset management has a positive effect on PADes. Wulandari and Furqani (2022) also found that professionalism in asset management has a positive effect on PADes, although asset utilization optimization did not have a significant effect in their study. These differences in findings indicate that the quality of asset management and the capacity of village officials to manage assets remain important aspects that need to be further examined in the context of increasing PADes.

In addition to management quality, the professionalism of village officials is an important aspect in ensuring that village assets are managed in accordance with regulations and are able to provide economic benefits. Professionalism reflects the ability of officials to manage assets competently, systematically, responsibly, and in accordance with applicable procedures. Officials with adequate competence and professionalism are better able to plan, record, utilize, maintain, and supervise assets effectively. This condition can ultimately increase asset productivity and its contribution to PADes. The findings of Handayani and Azhsaari (2023), Saputra et al. (2019), and Wulandari and Furqani (2022) support a positive relationship between professionalism in asset management and PADes. Therefore, the higher the professionalism of village asset managers, the greater the potential increase in PADes. Based on this argument, the second hypothesis is formulated as follows: H1: Human resource professionalism has a positive effect on Village Original Revenue (PADes).

Based on Minister of Home Affairs Regulation Number 1 of 2016, village assets are goods owned by the village that are acquired through various legitimate sources, and their management encompasses a series of activities ranging from planning, procurement, utilization, safeguarding, maintenance, reporting, to supervision and control. Village assets managed with high quality enable village governments to identify economic potential, maintain asset value, and develop asset utilization to generate revenue. Therefore, the better the quality of village asset management, the greater the opportunity for these assets to contribute to PADes. Based on this argument and the findings of Novatiani et al. (2023), Handayani and Azhsaari (2023), and Wulandari and Furqani (2022), the following hypothesis is formulated: H2: The quality of village asset management has a positive effect on Village Original Revenue (PADes).

Optimization of asset utilization is also an important component in increasing the economic value of village assets. Optimization is not merely related to the existence or recording of assets but also includes the ability of village governments to identify, assess, and utilize assets effectively and productively. Assets that are not utilized optimally have the potential to become unproductive resources, whereas appropriate utilization can generate added value and increase village revenue. Khamdun et al. (2019), Saputra et al. (2019), and Nurhidayati et al. (2023) demonstrate a positive relationship between asset optimization and increased PADes. Nevertheless, Wulandari and Furqani (2022) found that optimization of asset utilization did not have a significant effect on PADes. These differences in findings indicate an empirical inconsistency that provides an opportunity to re-examine this relationship in different village contexts. Based on this argument, the third hypothesis is formulated as follows: H3: Optimization of village asset utilization has a positive effect on Village Original Revenue (PADes).

In addition to asset management, BUMDes have a strategic position as village economic institutions that can develop local potential and optimize the utilization of village resources. BUMDes are established to conduct business activities and provide services that generate economic benefits for the community while strengthening the village's capacity to generate revenue. However, the effectiveness of BUMDes in increasing PADes depends heavily on the quality of management and the ability to develop business units. Nur et al. (2023) found that BUMDes performance has not been able to increase PADes optimally because weaknesses remain in management, transparency, socialization, and the professionalism of management personnel. Similar findings were reported by Hijrah (2023), who showed that BUMDes potential had not been optimally utilized because some business units were not operating at their full capacity. In contrast, Handayani and Azhsaari (2023) found that BUMDes have a positive effect on PADes. This finding is supported by Ismowati et al. (2022) and Amelia and Yateno (2021), who showed that BUMDes can contribute to increasing PADes. The differences among these research findings indicate that the role of BUMDes in increasing PADes remains worthy of further examination, particularly in villages with economic asset potential that has not been optimally utilized. Based on this argument, the fourth hypothesis is formulated as follows: H4: The role of BUMDes human resources has a positive effect on Village Original Revenue (PADes).

METHODS

This study employed a quantitative approach to analyze the effects of village asset management quality, professionalism, asset utilization optimization, and the role of Village-Owned Enterprises (BUMDes) on Village Original Revenue (PADes). The study population consisted of village officials, members of the Village Consultative Body (BPD), and BUMDes managers in Gentansari Village, Banjarnegara Regency. Because the population was relatively small, this study employed a saturated sampling technique, in which all members of the population were included as research samples (Sugiyono, 2022). Based on this technique, a total of 32 respondents were obtained, consisting of village officials, BPD members, and BUMDes managers from Gentansari Village. The data used in this study consisted of primary and secondary data. Primary data were obtained directly from respondents through questionnaires distributed to village officials, BPD members, and BUMDes managers in Gentansari Village. The questionnaires were used to collect data on village asset management quality, professionalism, asset utilization optimization, the role of BUMDes, and PADes. Meanwhile, secondary data were used as supporting data obtained from documents and information related to the conditions of Gentansari Village and the management of village assets and PADes. Data collection was conducted using a questionnaire containing several statements related to the research variables. The research instrument was first tested for validity and reliability to ensure that each statement item accurately and consistently measured the constructs under study. Validity was tested using the Pearson Product Moment correlation by comparing the calculated r-value with the r-table value at a 5% significance level. A statement item was considered valid if the calculated r-value was greater than the r-table value. With 32 respondents, the r-table value at the 5% significance level was 0.349. Subsequently, instrument reliability was tested using Cronbach's Alpha. The instrument was considered reliable if the Cronbach's Alpha value was greater than 0.70 (Ghozali, 2022). Data analysis was conducted using IBM SPSS Statistics version 29. The analysis began with descriptive statistics to provide an overview of the characteristics of the research data through the minimum, maximum, mean, and standard deviation values. Multiple linear regression analysis was then conducted to examine the effects of village asset management quality, professionalism, asset utilization optimization, and the role of BUMDes on PADes. The regression model used in this study can be formulated as follows: $PADes = \alpha + \beta_1 KPAD + \beta_2 PROF + \beta_3 OPA + \beta_4 BUMDes + \varepsilon$. In this model, PADes represents Village Original Revenue; α represents the constant; β_1–β_4 represent the regression coefficients of each independent variable; KPAD represents the quality of village asset management; PROF represents asset management professionalism; OPA represents asset utilization optimization; BUMDes represents the role of Village-Owned Enterprises; and ε represents the error term. Hypothesis testing was conducted based on the significance values of the regression coefficients at a 5% significance level. The effect of an independent variable on PADes was considered statistically significant if the significance value was less than 0.05.

FINDINGS AND DISCUSSION

The Glejser test was conducted by regressing the absolute residual values against the independent variables (Ghozali, 2022). The results of the Glejser test indicate that none of the independent variables statistically significantly affects the dependent variable Ut (absolute residual), as all significance values are above the 5% confidence level. Therefore, it can be concluded that the regression model is free from heteroscedasticity.

The goodness-of-fit test produced an F-value of 4.190 with an F-significance value of 0.009, which is lower than 0.05. Therefore, H0 is rejected and Ha is accepted. This indicates that Village Asset Management (X1), Human Resource Professionalism (X2), Asset Utilization Optimization (X3), and the Role of BUMDes Human Resources (X4) jointly meet the fit criteria for explaining the increase in Village Original Revenue (PADes) (Y).

The multiple linear regression analysis produced the following regression equation: Y = 9.907 + 0.457X1 + 0.251X2 − 0.398X3 + 0.124X4 + 3.688. The constant value of 9.907 indicates that when Village Asset Management, Professionalism, Asset Utilization Optimization, and the Role of BUMDes are assumed to be constant or equal to zero, the value of Increased Village Original Revenue (PADes) is 9.907. The regression coefficient for Village Asset Management (X1) is 0.457, indicating a positive relationship, meaning that every one-unit increase in Village Asset Management is associated with an increase in PADes of 0.457 units, assuming other variables remain constant. Professionalism (X2) has a coefficient of 0.251, indicating a positive relationship, meaning that every one-unit increase in Professionalism is associated with an increase in PADes of 0.251 units. Asset Utilization Optimization (X3) has a coefficient of −0.398, indicating a negative relationship, meaning that every one-unit increase in Asset Utilization Optimization is associated with a decrease in PADes of 0.398 units, assuming other variables remain constant. Meanwhile, the Role of BUMDes (X4) has a coefficient of 0.124, indicating a positive relationship, meaning that every one-unit increase in the Role of BUMDes is associated with an increase in PADes of 0.124 units.

The partial test (t-test) shows that Village Asset Management (X1) has a calculated t-value of 1.909, which is greater than the t-table value of 1.69552, with a significance value of 0.067 < 0.10. Therefore, H1 is accepted, indicating that Village Asset Management has a positive and significant effect on the increase in PADes. Professionalism (X2) has a calculated t-value of 1.316 < 1.69552 and a significance value of 0.199 > 0.10. Therefore, H2 is rejected, indicating that Professionalism does not have a significant effect on the increase in PADes. Asset Utilization Optimization (X3) has a calculated t-value of −1.222 with a significance value of 0.232 > 0.10. Therefore, H3 is rejected, indicating that Asset Utilization Optimization does not have a significant effect on the increase in PADes. Furthermore, the Role of BUMDes (X4) has a calculated t-value of 0.734 < 1.69552 with a significance value of 0.469 > 0.10. Therefore, H4 is rejected, indicating that the Role of BUMDes does not have a significant effect on the increase in PADes.

The Model Summary results show an R value of 0.619, an R Square value of 0.383, an Adjusted R Square value of 0.292, a Standard Error of the Estimate of 2.815, and a Durbin-Watson value of 1.827. The Adjusted R Square value of 0.292 indicates that Village Asset Management (X1), Professionalism (X2), Asset Utilization Optimization (X3), and the Role of BUMDes (X4) simultaneously explain 29.2% of the variation in Increased Village Original Revenue (PADes). Meanwhile, the remaining 70.8% of the variation in PADes is explained by other factors outside the research model. These results indicate that the explanatory power of the research model is relatively limited, suggesting that other factors may also influence PADes.

The results show that Village Asset Management has a positive and significant effect on the increase in PADes. This finding indicates that the better village assets are managed, the greater their contribution to increasing PADes. Good asset management is reflected in systematic planning, organization, implementation, and supervision of assets in accordance with deliberative decisions and applicable regulations. Proper asset management enables village governments to identify asset potential, control asset utilization, and utilize assets more productively. This finding is consistent with Novatiani et al. (2023), who found that the quality of village asset management has a positive effect on PADes. Therefore, strengthening asset governance is an important aspect of improving the village's capacity to generate revenue.

Professionalism does not have a significant effect on the increase in PADes. This result indicates that the level of professionalism among village officials has not become a direct determinant of variations in PADes in Gentansari Village. This condition may occur because increasing PADes depends not only on the competence and professionalism of village officials but is also influenced by the village's economic potential, availability of productive assets, business development capacity, and market conditions. Therefore, the professionalism of village officials needs to be supported by adequate resource management and village economic development strategies to generate an impact on PADes. This finding is consistent with Septianingsih et al. (2017), who found that professionalism does not have a significant effect on PADes.

Asset Utilization Optimization also does not have a significant effect on the increase in PADes. This result indicates that asset optimization efforts have not directly generated an increase in village revenue. One possible explanation is that the village government's ability to transform available assets into productive and sustainable economic activities remains suboptimal. Asset optimization is not sufficient through inventory, identification, and utilization alone but also requires business planning, operational management, and development strategies capable of generating revenue. This finding is consistent with Wulandari and Furqani (2022), who also found that asset utilization optimization does not have a significant effect on PADes.

The Role of BUMDes does not have a significant effect on the increase in PADes. This finding indicates that the existence and role of BUMDes in Gentansari Village have not yet made a significant contribution to increasing PADes. One factor that may explain this condition is the limited competence of human resources in managing BUMDes business units. If managers do not yet possess adequate managerial, entrepreneurial, business planning, and financial management skills, the potential of BUMDes to generate profits and contribute to PADes will be limited. This condition may also be observed in the suboptimal operation and development of BUMDes business units in Gentansari Village. Thus, the institutional existence of BUMDes does not automatically generate an increase in PADes without being supported by competent human resources and effective business governance. This finding is consistent with Senjani (2019), who found that the role of BUMDes does not have a significant effect on increasing PADes.

CONCLUSION

Based on the research findings, it can be concluded that Village Asset Management has a positive and significant effect on increasing Village-Generated Revenue (PADes) at a 10% significance level, whereas Professionalism, Asset Utilization Optimization, and the Role of the Village-Owned Enterprise (BUMDes) do not have a significant effect when analyzed individually. However, when analyzed simultaneously, these four variables significantly influence PADes, with an Adjusted R-Square value of 29.2%, indicating that 70.8% of the variation in PADes is explained by factors outside the model. Therefore, the Gentansari Village Government is advised to improve the quality of asset management and the competence of village officials and BUMDes managers, as well as to optimize productive assets, in order to boost PADes. Future researchers could incorporate additional variables—such as official competence, training, leadership commitment, village governance, and community participation—and expand the scope of the study to ensure more representative results.

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