Optimization of Assets and Quality of Human Resources

on The Performance of BUMDes in Banyumas District

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ABSTRACT

The purpose of this study is to analyze how far the use of village assets and human resources affects the performance of BUMDes. The wealth of village assets and local potential in Banyumas Regency is currently being developed. Human resources are the main drivers and managers of Village Owned Enterprises (BUMDes) in Banyumas Regency. The current management of BUMDes is still constrained by various problems such as limited village assets and the low competence and skills of the village apparatus, which has the responsibility to optimally utilize village assets. The management of village assets by the village government must prioritize the economic aspect so that the optimal use of village assets and human resources can create a prosperous village economy. Competent and professional human resources are necessary in optimizing the management of village assets.

This research was conducted on BUMDes in Banyumas Regency. The sampling technique used was purposive sampling technique in order to obtain 132 respondents. The results of the study are that the optimal use of assets has a positive effect on the performance of BUMDes and the competence of human resources has a positive effect on the performance of BUMDes. The variables of optimal use of village assets and human resources are important factors in improving the performance of BUMDes in Banyumas Regency.

Keywords: village assets; human resources; optimal; performance; BUMDes

1. Introduction

Minister of Home Affairs Regulation Number 39 of 2010 concerning village-owned enterprises, which states that: "to improve the financial capacity of village governments in administering government and increasing community income through various economic business activities of

rural communities, Village-Owned Enterprises (BUMDes) are established in accordance with village needs and potential"

As a government institution, the village is the spearhead of service delivery to the community. Meanwhile, as a unitary legal community entity, the village is the basis of the Indonesian nation's social system which is very solid so that it can become a strong foundation for the development of a stable and dynamic political, economic, socio-cultural and defense system.

BUMDes is also expected to be able to stimulate and move the wheels of the economy in rural areas. The economic assets in the village must be fully managed by the village community. The substance and philosophy of BUMDes must be imbued with the spirit of togetherness and self-help as an effort to strengthen the economic aspects of its institutions. At this stage, BUMDes will move in tune with efforts to increase sources of village original income, drive community economic activities in which the role of BUMDes as an umbrella institution in overshadowing (Nurcholis, 2011: 88).

Village funds from the government are given with the aim that the receiving villages can build their villages independently and more advanced. The function of the village fund itself is as a stimulant as well as a motivation so that the village can be more advanced and independent, one of which is building the economy in the village. However, in the management of village funds, there are still many problems that occur, ranging from the competence of village apparatus and accountability to the formation of BUMDes to utilize village assets that must be optimized (Atmadja, et al., 2018). In addition, the village government is obliged to empower the community in every stage of development related to the welfare of the community.

Another main problem that is often faced by BUMDes is the low quality of human resource performance, in this case the performance of BUMDes employees. The limited number of human resources is also a problem. BUMDes employees who also double as managers consist of the chairman, secretary and treasurer. Employee performance will greatly affect the performance of BUMDes, the high and low levels of employee performance and institutional managers will affect the performance of the institution (Gibson, 1996). The low performance of managers can be seen from the not optimal BUMDes managers to complete work, work not in accordance with the provisions that have been set which causes low work performance, still low levels of work discipline (Governor of Bali in Antara News, 2015). Performance is the result of work or work performance and how the process of a job takes place (Armstrong and Baron, 1998). Management of village assets, both funds from the government and optimal village original income as well as the quality of local human resources are factors that are taken into account in improving the performance of BUMDes in Banyumas Regency.

From this background, researchers are interested in examining the role of village asset management and the optimal quality of human resources in improving the performance of BUMDes for the welfare of the local community.

2. Literature Review

2.1 Village Assets

In accordance with general provisions, it is stated that village assets are village assets originating from the village's original assets, purchased or obtained at the expense of the village revenue and expenditure budget or the acquisition of other legal rights. Pasal 76 UU No.6 Tahun 2014 concerning villages states that village assets can be in the form of village treasury land, ulayat land, village market, animal market, boat moorings, village buildings, fish auctions, agricultural

product auctions, village-owned forests, village-owned springs, public baths, and other assets belonging to the Village (Dewi, et al., 2018). Other assets belonging to the Village as referred to in paragraph (1) Village assets may be in the form of Village treasury land, ulayat land, Village market, animal market, boat moorings, Village buildings, fish auction, agricultural product auction, Village owned forest, (a) Village assets. purchased or acquired at the expense of the State Revenue and Expenditure Budget, the Regional Revenue and Expenditure Budget, and the Village Revenue and Expenditure Budget; (b) Village assets obtained from grants and donations or the like; (c) Village assets obtained as the implementation of agreements/contracts and others in accordance with the provisions of laws and regulations; (d) the result of Village cooperation; and (e) Village assets derived from other legitimate acquisitions (Saputra, et al., 2018).

2.2 Human Resources
Humans are an important component in organizations that will move and carry out activities to achieve goals. The success of an organization is determined by the quality of the people in it. HR will work optimally if the organization can support their career advancement by looking at what their competencies really are. Usually, competency-based HR development will increase employee productivity so that the quality of work is also higher and leads to customer satisfaction and the organization will benefit. Human Resources can be defined as all humans involved in an organization in seeking the realization of the organization's goals.
Nawawi divides the notion of HR into two, namely the understanding of macro and micro. The definition of human resources at a macro level is all humans as residents or citizens of a country or within certain territorial boundaries who have entered the age of the workforce, both those who have or have not obtained work (employment). Understanding HR in a simple micro sense is a human or person who works or becomes a member of an organization called personnel, employees, employees, workers, labor and others.

2.3 BUMDes Performance
Assessing the company's financial performance by looking at the results of the financial statements made each period cannot be blamed but it will be more meaningful if the company does not only assess the financial performance of the financial statements. Companies can assess financial performance in more depth by analyzing financial statements. Analysis of the financial statements will provide a more complete meaning or meaning so that the company can assess its financial performance is in a healthy (good) or unhealthy condition. If you only rely on the results of the financial statements, the company could be wrong in making decisions about the level of financial health. Financial performance assessment by analyzing financial statements is not only carried out for large companies but also for all business scales, both small and medium enterprises, including Village Owned Enterprises (BUMDes) spread throughout Indonesia. village economic institutions as well as a tool for utilizing the local economy with various types of potential that exist in the village. BUMDes is the backbone of the village government's economy in order to achieve an increase in the welfare of village residents.

2.4 Hypothesis
H_1 : Asset optimization has a positive effect on the performance of BUMDes
H_2 : Human Resources has a positive effect on the performance of BUMDes

3. Research Methodology

The object of research in this research is Village Owned Enterprises (BUMDes) in Banyumas Regency. The sample of this research is BUMDes management consisting of the Village Head/Head, Secretary or Treasurer. The type of data used in this research is quantitative data. The source of the data used is primary data in the form of questionnaire answers scores from respondents regarding asset optimization, human resources and BUMDes performance. The instrument used in this research is a questionnaire based on a list of questions that will be distributed related to the optimization of assets, human resources and BUMDes performance. In this study, the scale used for the preparation of the questionnaire was the Likert scale. The sampling technique was purposive sampling and obtained a sample of 132 respondents. The data instrument test begins with a validity test and a reliability test on the instrument questions to see whether the instruments used in the questionnaire are valid and reliable. Followed by analyzing the data by testing the classical assumptions, namely normality test, heteroscedasticity test and multicollinearity test, then performing statistical tests with multiple linear regression analysis. All tests using the SPSS program.

4. Results

4.1 Characteristics of Respondents

Respondents from this study were divided based on the last education of the respondent and position of the respondent in BUMDes. Characteristics of respondents by the last education shows that the education level of the majority of respondents is undergraduate education with a percentage of 63.4%. Characteristics of respondents based on their positions, namely the Chairperson/Head of 50 people with a percentage of 37.9%, Secretary as many as 42 people with a percentage of 31.8% and Treasurer as many as 40 people with a percentage of 30.3%.

4.2 Test Instrument Data

Testing the instrument by testing the validity and reliability test. The results of the validity test for the asset optimization variable with 4 question items, the human resources variable with 5 question items and the BUMDes performance variable with 4 question items have a correlated item-total correlation value greater than the r-table value (0.264). This means that the indicators used to measure asset optimization variables, human resources variables and BUMDes performance variables can be said to be valid as measuring tools. Based on the results of the reliability test of the asset optimization variable, it shows that the Cornbach's Alpha value of 0.826 is greater than 0.60. The results of the reliability test of the human resource variable show that the Cornbach's Alpha value of 0.734 is greater than 0.60. The results of the reliability test of the BUMDes Performance variable show that the Cornbach's Alpha value of 0.916 is greater than 0.60. This means that the questionnaire items to measure the variables of asset optimization, human resources and BUMDes performance can be said to be consistent or reliable as a measuring tool.

The results of the data normality test using the Kolmogorov Smirnov statistic showed that the Asymp value. Sig. (2-tailed) of 0.267. The value is greater than 0.05. Based on the normality test criteria, the data is normally distributed if the Asymp value. Sig. (2-tailed) is greater than 0.05. This shows that the data distribution is normally distributed.

The results of the heteroscedasticity test were carried out using the glejser test. If the significance of each independent variable is more than 0.05, then there is no heteroscedasticity. The results of the heteroscedasticity test show that the significance value of each independent variable for asset

optimization is 0.357 and human resources is 0.084, which is above or higher than the significance value used, which is 0.05. It can be concluded that there is no heteroscedasticity in the independent variables used in this study.

Testing whether there is multicollinearity in the regression model can be seen by looking at the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is not more than 10 and the tolerance value is not less than 0.1, it can be said to be free from multicollinearity. The calculation results show that the asset optimization variable has a tolerance of 0.676 and human resources has a tolerance of 0.783, there is no independent variable that has a tolerance value of less than 0.10 which means there is no correlation between the independent variables whose value is more than 95%. The results of the calculation of the Variance Inflation Factor (VIF) value also show that the asset optimization variable has a VIF of 1.431 and human resources has a VIF of 1.654, there is no independent variable that has a VIF value of more than 10. So, it can be concluded that there is no multicollinearity for the independent variables in the regression model that used in this study.

4.3 Statistic test

To test the model of the effect of optimizing assets and human resources on the performance of BUMDes, researchers used multiple linear regression analysis. The summary of the results of multiple linear regression analysis can be seen:

Table 1. Multiple Linear Regression Analysis Results

		Coefficients[a]				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	27.468	4.438		3.524	.000
	Optimalisasi Aset	.273	.147	.356	2.596	.001
	Sumber Daya Manusia	.254	.080	.379	4.424	.004
a. Dependent Variable: Kinerja BUMDes						

Sumber : Data primer diolah, 2022

Multiple Linear Regression Analysis Model

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + e$$

$$Y = 27.468 + 0.273X_1 + 0.254X_2 + e$$

Information:
Y   = BUMDes Performance
α   = Constant
1- 3   = Regression Coefficient
X1   = Asset Optimization
X2   = Human Ressource

Based on table 1, it can be concluded that:

➢ Asset Optimization

Obtained t-count value of 2.596 regression coefficient 0.273 with a sig value of 0.001. Based on the results of data processing where the value of sig > 0.05, it can be concluded that asset optimization has a significant effect on the performance of BUMDes. This shows that asset optimization is able to improve the performance of BUMDes, so it can be concluded that the first hypothesis is accepted.

➢ Human Resources

Obtained t-count value of 4.424 regression coefficient 0.254 with a sig value of 0.004. Based on the results of data processing where the value of sig > 0.05, it can be concluded that natural resources have a significant effect on the performance of BUMDes. This shows that human resources improve the performance of BUMDes, so it can be concluded that the second hypothesis is accepted.

5. Discussion

This study was conducted with the aim of empirically testing and proving several factors that affect the performance of BUMDes in Banyumas Regencies. The test results show that all independent variables have a significant positive effect on the dependent variable. The following is a discussion and analysis of some of these factors:

5.1 The Influence of Asset Optimization on BUMDes Performance

The results of the first hypothesis (H$_1$) indicate that the asset optimization variable has a sig value of 0.001 <0.05 and a regression coefficient of 0.257o the first hypothesis is accepted. Thus, it can be stated that the optimization of asset management has a positive effect on improving the performance of BUMDes. Optimization can be interpreted as an effort to make something that is not optimal to be optimal or produce the best. Existing assets must have been inventoried and legally legalized, so that there are no disputes with any party. Asset optimization is an activity or action to calculate, manage, organize, regulate, record data and report regional property in the unit of use. Identification and management activities are intended to obtain accurate, complete, and up-to-date information regarding village assets owned or controlled by the village government. Optimizing asset management is one of the most important factors in increasing the village's original income in order to ensure the welfare of the community which shows an increase in the performance of BUMDes.

5.2 The Influence of Human Resources on BUMDes Performance

The results of the second hypothesis (H$_2$) indicate that the human resources variable has a sig value of 0.004 <0.05 and a regression coefficient of 0.254, so the second hypothesis is accepted. Thus, it can be stated that human resources have a positive effect on improving the performance of BUMDes. The management of village/BUMDes assets must be carried out professionally. Professionalism is an attitude or condition in carrying out work that requires expertise through certain education and training and is carried out as a job that becomes a source of income (Sedarmayanti, 2004). In this study, human resources are addressed to village officials as BUMDes managers so that they can serve the community professionally. Village officials must also carry out their duties according to their abilities, so that the results obtained can be maximized. Village community empowerment is an effort to develop community independence

and welfare by increasing knowledge, attitudes, skills, behavior, abilities, awareness, and utilizing resources through the establishment of policies, programs, activities, and assistance in accordance with the essence of the problem and priorities and priorities for the needs of the village community.

6. Conclusion

The results of his research are as follows:
1. Asset Optimization has a positive effect on increasing BUMDes Performance.
2. Human Resource Management has a positive effect on improving the performance of BUMDes.

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