## ANALYSIS OF MANAGEMENT OF VILLAGE OWNED BUSINESS ENTITIES (BUMDes) in GENTENGKULON VILLAGE, GENTENG DISTRICT, BANYUWANGI REGENCY

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## **ABSTRACT**

This study aims to analyze the management of Village-Owned Enterprises (BUMDes) based on Gentengkulon Village Regulation No. 4 of 2016 conducted by BUMDes Lembu Suro from all aspects, namely institutional, business management, financial performance, partnerships, as well as supervision and accountability that are adapted to management principles. BUMDes in Government Regulation of the Republic of Indonesia Number 11 of 2021. This research is located in Kopen Hamlet, Gentengkulon Village, Genteng District, Banyuwangi Regency. This study used a qualitative method with data collection techniques used in the form of interviews and the validity of the data was carried out by triangulation techniques. The results of this study indicate that all stages of BUMDes management have implemented the principles of BUMDes management in accordance with Government Regulation of the Republic of Indonesia Number 11 of 2021, except for the principle of openness and responsibility which is still not appropriate in its apllication.

**Keywords:** BUMDes, BUMDes Management, BUMDes Management Principles.