

**An Analysis of the Management of Jaya Janti Village-Owned Enterprise  
(BUMDes) in Janti Village, Polanharjo District, Klaten Regency**

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**ABSTRACT**

The purpose of this study is to analyze the management of Village-Owned Enterprises (BUMDes) Jaya Janti in relation to the implementation of *Good Corporate Governance* (GCG) principles based on Government Regulation Number 11 of 2021. This research is a qualitative study using research instruments in the form of direct interviews and documentation. The informants in this study include the Village Secretary, the Director of BUMDes, the Supervisory Board, and the Treasurer of BUMDes Jaya Janti. The results of this study indicate that the management of BUMDes Jaya Janti has generally been carried out in accordance with the applicable regulations and has implemented GCG principles, namely transparency, accountability, responsibility, independence, and fairness, although there are still several aspects that need to be optimized, particularly in the principle of independence, as one of the business units still requires operational support from the BUMDes.

**Keywords** : Village-Owned Enterprises (BUMDes), Management, *Good Corporate Governance*, Government Regulation Number 11 of 2021.