



## **Planning for the Development Program of Village-Owned Enterprises (BUMDes) in Sumedang Regency**

**Dadan Setia Nugraha**

Public Administration Study Program, Faculty of Social and Political Sciences,  
Universitas Sebelas April, Indonesia

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Corresponding Email: [dadan\\_setia@unsap.ac.id](mailto:dadan_setia@unsap.ac.id)

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### **Abstract**

This research aims to examine the development program planning of Village-Owned Enterprises (BUMDes) in the Community Empowerment and Village Agency of Sumedang Regency. The research report is prepared using a descriptive qualitative method. The sampling technique used is purposive sampling, involving four key informants: the Functional Division, the Financial Sub-Division, and the Pepkades Sub-Division (two individuals from each division). Data collection techniques involve literature and field studies. Data analysis uses the Miles and Huberman method, including data reduction, data presentation, conclusion/verification, and triangulation. The research results show that the role of the Sumedang Regency Government, through the Community Empowerment and Village Agency, is involved in planning related to BUMDes empowerment programs. However, the implementation of this planning is still not optimal due to challenges in human resource management in BUMDes. Intensive efforts are needed to provide coaching and socialization related to BUMDes development programs, organize regular coordination meetings between the Agency and BUMDes Managers, and conduct periodic performance evaluations of BUMDes management.

**Keywords:** Planning; Program; Coaching; Policy.

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## INTRODUCTION

In Government Regulation Number 72 of 2005 Article 7 letter b provides an overview of the implementation of village autonomy in a broad, real, responsible manner, where it states that government affairs which are the authority of the district/city are handed over to the village. Regency/City Governments identify, discuss, and determine the types of authority that are handed over to villages, such as authority in the fields of agriculture, energy mining, forestry and plantations, industry and trade, cooperatives, and employment. In implementing this policy, the village government created several programs. In implementing this development, one of the programs carried out was the Village-Owned Enterprises or BUMDes development program.

BUMDes is a business entity where some or all of the capital is given to the village by business activities that are tailored to the needs and development of the village. BUMDes aims to seek profits that will later be used to improve the village economy, increase original income, and optimize the management of existing village assets.

In the development of BUMDes in the Sumedang Regency area, many improvements and achievements have been achieved, and many have even generated quite large profits. From year to year, more and more BUMDes are being moved and improved, in Sumedang Regency itself, out of a total of 270 villages, the development of BUMDes is divided into 5 categories, namely: Basic, Developing, Advanced, Independent, and Not yet operational.

The development of BUMDes in Sumedang Regency cannot be separated from the role of the Regional Government in guiding Regional Apparatus Organizations, one of which is the Community and Village Empowerment

Service (DPMD). In carrying out BUMDes development, careful planning is certainly needed.

Planning is a process of determining the goals to be achieved and deciding on the appropriate actions needed to achieve the goals (Bateman & Snell, 2014). Changes in organizations often occur due to both internal factors and external factors of the organization. Therefore planning is needed as a way to anticipate and balance change (Syafrizal, 2015).

Planning carried out by the Sumedang Regency DPMD to empower BUMDes, namely through the MABAR (Let's Learn) and TEPANG (Gathering Opportunities) programs. This program was formed to provide guidance to every village in Sumedang Regency and develop the potential in their villages to improve the community's economy. It is hoped that the MABAR and TEPANG BUMDes development planning program will have a positive impact on the results obtained so that human resources in each village will increase and become better for village development.

The MABAR program is the initial program in the development of BUMDes, where in this program the Community Economic Empowerment sector carries out outreach and guidance to each village using talk shows, discussions, or meetings regarding insights related to BUMDes development. Meanwhile, the second program, namely the TEPANG program, is a program that provides opportunities for BUMDes to collaborate with various parties. The results of the coaching carried out by DPMD produced quite satisfactory results, with results that did not disappoint.

From data obtained from the Sumedang Regency Community and Village Empowerment Service (DPMD), the number of Village-Owned Enterprises (BUMDes) is in 4 categories as follows:

**Table 1. Data on BUMDes Development in Sumedang Regency**

Category	Amount	Information
Base	22	Just formed
Develop	136	The unit already exists
Proceed	81	Already has several business units
Independent	29	Already has several business units and many have developed

Source: Sumedang Regency Community and Village Empowerment Service, 2022.

Based on the table data above, it can be seen that as many as 22 business entities are in the basic category, 136 business entities are in the developing category, 81 villages are in the advanced category and 29 business entities are in the independent category. Planning for this program is already underway by providing guidance to each village and holding MUSRENBANG (Development Planning Conference). However, from the existing data, there are only a few that are optimal in carrying out the BUMDes development program planning. It can be concluded that the development program planning carried out by DPMD in villages has not yet been used as a guide by several villages so these villages have not been well covered.

Research results (Putri, Sirojuzilam, & Kadir, 2018) regarding planning show that the regional development planning process in general still has several shortcomings, namely budget factors, community resources which are generally still weak, inadequate organizational or regional apparatus resources, and shifting activity proposals. Next are the research results (Ningrum, Khoerunisa, Fitriyani, Ratnadewi, & Hidayat, 2021) show that in the implementation of planning, there are several inhibiting factors, namely preparing planning for the period used, not being able to decide on activities that cannot be predicted, lack of data and information collection related to planning, and administrative difficulties in preparing development. In addition, research results (Zakiyudin, 2018) explained that planning carried out regularly and measurably will result in the organization having good performance which will ultimately produce

output in the form of products that can compete.

Based on the results of previous research, the researcher concluded that planning in an organization is necessary to achieve the organization's vision and mission and produce goods or services that suit the needs and problems of society, as well as the DPMD of Sumedang Regency. Program planning in guiding BUMDes in Sumedang Regency through BPMD Sumedang Regency is of course very necessary considering that BUMDes is one of the community economic groups that has a role in increasing local/village original opinion. Thus, planning for the BUMDes development program in Sumedang Regency needs to be researched further to measure the implementation of BUMDes development planning in Sumedang Regency.

In researching planning for the BUMDes development program in Sumedang Regency, referring to the dimensions of strategic planning according to Isabel (Anggraeni, 2021) which consists of separating strategic plans and operational plans, preparing strategic plans actively involving all stakeholders in society, not all issues or problems are chosen to be addressed, and continuous internal and external environmental studies.

Based on the results of initial observations, several factors make the BUMDes program planning for Sumedang district less than optimal, including the lack of comprehensive planning for every village in Sumedang district, so there are still villages that are not yet independent; there are still several villages that are far from "following" the predetermined

planning which means that the BUMDes program has not been implemented well even though they have received good planning from the DPMD; and lack of influence on BUMDes members regarding the importance of BUMDes program planning for the interests of their village autonomy.

## RESEARCH METHODS

This research uses a qualitative approach, also known as a naturalistic method, which aims to observe natural settings in the conditions of the research object. According to (Sugiyono, 2017) Qualitative method is a research approach that focuses on the natural state of the research object, where the researcher acts as the main instrument. The data collection technique is carried out using triangulation (combination), data analysis is inductive/qualitative and the emphasis is on meaning rather than generalization in qualitative research results.

Determining research instruments uses Purposive Sampling, where researchers choose data sources based on special considerations (Sugiyono, 2017). In

the context of this research, the data sources consist of parties related to the BUMDES Program Development Planning at the Sumedang Regency Community and Village Empowerment Service (DPMD).

The research informants consisted of the Head of Economic Empowerment, Development and Village Cooperation (PEPKD), PEPKD implementers, the Head of Village Finance and assets, as well as functional community self-help activists.

Data collection techniques use literature studies and field studies. Field studies were carried out through observation, interviews, and documentation. The data processing procedure refers to the Miles and Huberman model (Sugiyono, 2017), which consists of stages of data reduction, data presentation, and conclusion.

## RESULTS AND DISCUSSION

Based on the results of research regarding the planning of the BUMDes development program in Sumedang Regency, the following results were obtained:

**Table 2. Results of Research on Planning for the BUMDes Development Program in Sumedang Regency**

No	Informant	Research result
1	Head of PEPKD Division	<p>The earliest planning standards must emphasize each village to establish a BUMDes. When they have established a BUMDes, monitoring will be held, where monitoring can see to what extent the village can manage its BUMDes, then hold meetings to increase the management capacity of BUMDes.</p> <p>So far, the targets obtained are still not optimal because some BUMDes still do not know about the programs held and provided by the Community and Village Empowerment Service itself. So the Department encourages all BUMDes managers to take part in Dina program development activities, namely the MABAR and TEPANG programs to increase knowledge of the conditions and potential they have.</p> <p>Providing guidance together with the village head, village officials, and representatives from the community to convey whether this is by the issues or not, the reference in the village is something called village RDM. When making a business, don't make it up but adapt it to the village's potential, which is what we will direct. to be effective in your efforts.</p> <p>Development in villages is accommodated through village development deliberations, one of which is empowerment, namely BUMDes or neutralization of BUMDes. It is hoped that the community will play an active role during musrembang or planning and participate because planning appears when musrembang is held.</p>

	<p>So far, the existing program for BUMDes is per year - one year with the benchmark of monitoring per quarter, where the first 3 months are socialization, another 3 months trying to run it, and 1 month to evaluate it. The BUMDes plan has been designed technically and in detail, and has been made by regulations according to the Law, Government Regulations, and Ministerial Regulations.</p>
2 Head of Village Finance and Assets Division	<p>The planning standard is that every year there is a plan for events such as technical guidance, and evaluation of the development of the existing BUMDes in each village. It has not yet reached the target because it has only been running for the past 2 months, the tepang program has only been on air 3 times via radio, and the responses from BUMDes have been extraordinary. For example, village A has the opportunity for a tourist village and the arrangement of its resources is good and involves the community, making them resource persons in the implementation of the tepang and mabar programs.</p> <p>In dealing with strategic issues, one of the coaching functions is to provide guidance and help find other business units that are in line with adopting the village's potential which will be directed to be effective in its business. In dealing with strategic issues, one of the coaching functions is to provide guidance and help find other business units that are in line with adopting the village's potential which will be directed to be effective in its business. The evaluation stages carried out consist of first holding a meeting with BUMDes administrators and parties from the village so that there is a village deliberation. Then, provide direction so that BUMDes can involve the community in its management and accordance with its own goals. The Department of Community and Village Empowerment provides a program for developing village-owned enterprises. The Department prepares a plan, namely first monitoring and second evaluating the monitoring results.</p> <p>To determine priority programs, there are guidelines from the center, as long as this is not only from our field but there are other fields, for example in the field of financial and village asset management, so the priority programs have already been determined, especially regarding village funds, for example, Bumdes, Bumdes get capital participation from the village funds are from village funds, the regulations from the ministry are clear that village fund priorities include for 2023, the priority of BUMDEs is the inclusion of BUMDes capital through online FGDs or socialization from the Ministry.</p> <p>The evaluation process consists of carrying out previous guidance and then monitoring each village after 3 months or 4 months, monitoring the development stage of the village development.</p> <p>In this 1 year, Bumdes are developed and supervised by the Community and Village Empowerment Service, within this 1 year the development of the Bumdes is seen and every quarter or 3 months an evaluation is carried out.</p> <p>The task of the Village Government sector is to design development plans for Bumdes, so the plans that have been designed are technically detailed, but so far there are still Bumdes who still don't understand detailed planning.</p>
3 Functional Community Self-Help Activator	<p>Apart from carrying out tasks that are based on activities in the community and village empowerment service, such as BUMdes activities or so on in the context of development, the village can also submit a proposal to the Department to ask for guidance or the official person becomes the resource person, so the SOP is from BUMDes through the Village submitting a letter to the Department Later, the Department will follow up, then from there the Department will collect materials according to what is requested by the village, such as what things it wants to develop, then the Department</p>

will go to the field or it could also be the BUMDes who will come directly to the Department.

The Tepang and Mabar program only came into existence after the new Head of the Division and was only implemented in September this program became one of the innovations in our field, but because the Head of the Division wanted to revolutionize BUMDes, he made BUMDes a big home for the rural economy, making BUMDes its position as a vehicle. The economy is not a political vehicle. This program is not yet in line with the target because it is a new program, but it has received a good response from every BUMDes in Sumedang Regency.

One of the coaching functions is to direct that the BUMDes business units must be adapted to the potential that exists in their respective villages, such as if the village is agricultural then efforts are made that the BUMDes business units are based on their agricultural potential, but most BUMDes do not do this because, among others: Factors ignorance, and the village has not yet made regulations in the sense of village regulations or village leadership in its village. So when there is a Village Regulation or Pelkades, BUMDes can determine that, so the Department carries out direction and guidance like that, perhaps in the future BUMDes will adapt to the potential of their village, although the Department does not prohibit BUMDes from carrying out business as far as profitable things, so in essence, BUMDes are free to carry out any business. but the point is not to be a competitor to existing businesses in the community.

The planning is made by the BUMDes manager, in this case, the BUMDes director, then with advisors and supervisors, the planning must be carried out, including in the work program, it will be discussed, it will definitely be implemented, and if someone doesn't do it, the department will just give direction, such as guidance.

The steps that must be implemented in solving the problem are guiding the management of BUMDes, preparing technical matters, and preparing monitoring and evaluation.

BUMDes has a work program based on its planning, at the end of each year BUMDes makes an accountability report, and we can see whether the planning has been realized or not, sometimes the rules are like this to carry out a BUMDes business, you have to make a business analysis after the analysis, make a proposal after the proposal will be exposed to the village head so that the village head wants to Provide capital participation based on this proposal when the BUMDes are running, it will also be the object of inspection by the inspectorate. Because the funds come from village funds which must be accounted for, they will see whether the business unit is being run by what is in the proposal submitted.

Evaluation of the BUMDes planning process is evaluated during regular guidance and monitoring and evaluation by going to the field by looking at initial planning, administrative or financial reports, and business activity reports.

Bumdes makes a work program at least 3 months before the fiscal year ends. If in those 3 months, a work program is not made, the previous work program will be used.

Planning must be detailed, it must be thorough because planning means describing what will be done and the stages must be detailed. So far, there have been Bumdes who have planned where to carry out implementation because there is a lack of understanding in making the plan.

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Source: 2022 Research Results

The planning process is a continuous process that includes two aspects, namely	planning formulation and implementation. Planning can be used to control and
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evaluate the course of activities because the nature of the plan is as a guide for implementing activities (Listyaningsih, 2014). The results of the research show that there has been an implementation of BUMDes development program planning in Sumedang Regency carried out by the Sumedang Regency Community and Village Empowerment Service (DPMD). The planning that has been carried out includes several activities, starting from preparing the form of a coaching program to assessing or evaluating the coaching program provided to BUMDes administrators in Sumedang Regency. As explained by (Usman, 2011) that the steps taken in planning are 1) determining actions to achieve goals, 2) developing a rationale for current conditions, 3) identifying ways to achieve goals, and 4) implementing action plans and evaluating results.

The Sumedang Regency DPMD Service is planning a BUMDes development program through the MABAR and TEPANG programs to advance BUMDes in Sumedang Regency. The MABAR program is an abbreviation of Let's Learn, where the program has three derivative programs consisting of Consultation, Training Services, and Business Incubation. In planning the MABAR program, the Sumedang Regency DPMD has designed a BUMDes development scheme through several stages starting from the stage of improving BUMDes administrative governance, the training stage to improve the skills of BUMDes managers, and the stage of coaching for small businesses and/or developing new products.

Furthermore, the TEPANG or Opportunity Gathering program has three main programs, namely Networking, Market Information, and Partnership. The forms of guidance from each of these programs are in the form of utilizing business networks by BUMDes managers, utilizing market information, and forming

collaborations or partnerships with other business partners in developing BUMDes.

In preparing the program planning, both MABAR and TEPANG have of course fulfilled the planning requirements. This can be proven that the MABAR and TEPANG programs have realistic actions or activities, have logical and rational goals, and the implementation of these programs takes place continuously or continuously. This condition is by the explanation (Hindu, 2015) which states that there are five requirements in planning, namely 1) factual and realistic; 2) logical and rational, 3) flexible, 4) continuity, and 5) dialectical.

In implementing development program planning, not only paying attention to the fulfillment of planning requirements, but planning principles also need to be the focus of attention. (Ariadi, 2019) explains the principles in preparing planning, namely:

1. Empowerment is an effort to realize people's abilities and independence in state and national life.
2. Participatory, is the active participation and involvement of the community in the development process.
3. Taking sides with the community, is a development process that seriously provides the widest possible opportunities for the community, especially the poor.
4. Open, is a process and planning stages that can be seen and known directly by the entire community.
5. Accountable. Where every process and stage of the development program can be properly accounted for by the government and the community.
6. Selective, that is, all problems are selected well to achieve optimal results.
7. Efficient and effective, where the implementation of activity planning is by the potential of natural resources and available human resources.

8. Sustainability, namely that every process and stage of planning activities must be simultaneous and ongoing.
9. Careful, that is, the data obtained is objective, thorough, trustworthy, and accommodates the aspirations of the community.
10. The iterative process, namely the study of a problem or thing is carried out repeatedly to get the best results.

Of the ten principles of development program planning, the MABAR and TEPANG program planning, which are the two leading BUMDes development programs in Sumedang Regency, have been able to fulfill these principles. Both the MABAR and TEPANG programs were established to empower village communities through economic activities organized by BUMDes. In implementing this program there is active participation from the village community, both the community as BUMDes managers and the community as economic actors. With the MABAR and TEPANG programs, it is hoped that it will be able to develop BUMDes in Sumedang Regency and of course, be able to improve the economic life of village communities in Sumedang Regency.

This BUMDes development program is carried out in an open, accountable, and sustainable manner. Every BUMDes that falls into the basic, developing, advanced, and independent categories is given the same opportunity to take advantage of the MABAR and TEPANG programs. BUMDes assistance and training provided by the Sumedang Regency DPMD can be accessed by BUMDes managers throughout the Sumedang Regency. This coaching program does not stop when the training is completed, but assistance will continue to be provided by the Regional Government through the Sumedang Regency DPMD by involving business actors and academics who have become partners in implementing the coaching program.

The planning for the BUMDes development program carried out in Sumedang Regency has fulfilled scientific principles in the preparation and implementation of the planning. However, based on the results of the evaluation of the implementation of this plan, there are still several problems in the field. The problem faced during the implementation of planning for the BUMDes development program is that there are still BUMDes managers and village communities as economic actors who do not fully understand the regulations and mechanisms of the MABAR and TEPANG programs. This has resulted in the implementation of this program not being able to be utilized by all BUMDes in Sumedang Regency.

Evaluation of the implementation of the BUMDes development program planning is carried out once in each fiscal year by the Sumedang Regency DPMD. The Sumedang Regency DPMD carries out monitoring and evaluation of the financial reports and activity reports held by each BUMDes to help make decisions regarding program implementation.

Evaluation is a process of determining the results that have been achieved by several planned activities to support the achievement of goals Anderson in (Akbar & Mohi, 2018). Evaluating the implementation of planning for the BUMDes development program can help the planning implementers, in this case, both the Regional Government of Sumedang Regency and the DPMD of Sumedang Regency, especially in decision making. As explained by (Muryadi, 2017) that the results of program evaluation can present five basic types of information that are useful for the decision-making process. The five types of basic information referred to are as follows:

1. Various data are needed to determine whether the implementation of a program should continue.



2. Indicators of the most successful programs based on the amount of costs used.
3. Information about the elements of each program and the most effective combination of program elements based on the funding provided so that program implementation efficiency can be achieved.
4. Information on various target characteristics of educational programs so that decision-makers can determine which individuals, groups, institutions, or communities are most affected by the services of each program.
5. Information about new methods for solving various problems related to evaluating the impact of programs.

Based on the results of the evaluation of the implementation of planning for the BUMDes development program in Sumedang Regency, it is known that BUMDes managers in Sumedang Regency not only need assistance and training, but they also need motivation from the Regional Government of Sumedang Regency. This is because most BUMDes managers in Sumedang Regency have limited educational backgrounds. There are still many graduates from SMA/SMK and even SMP/MTs. Under these conditions, the mentoring and training process cannot only be carried out once but must be continuous and also have an impact on the development of BUMDes which cannot meet the work targets of the Sumedang Regency DPMD.

Therefore, the Sumedang Regency DPMD needs to improve its understanding of program regulations, provide more comprehensive motivation, and improve mentoring and training approaches. The motivation needed by both BUMDes managers and village communities as economic actors is in the form of material and non-material motivation. (Wibiasuri, 2014) explains the difference between material motivation and non-material motivation as follows:

1. Material motivation. The motivation tool given is in the form of money or goods that have market value, thus providing economic needs.
2. Non-material motivation. The motivational tools provided are in the form of invaluable goods/objects, so they only provide spiritual satisfaction/pride.

By referring to conditions in the field regarding the competence of BUMDes managers in Sumedang Regency, the Sumedang Regency DPMD certainly needs to improve their competence through fulfilling motivation both materially and non-materially. In motivating BUMDes managers and village communities, economic actors need to prioritize the principles of motivation (Hasibuan, 2013) explains the principles of motivation including the principle of inclusion, the principle of communication, the principle of recognition, principle of delegated authority, and the principle of reciprocal attention.

By motivating BUMDes managers and village communities, economic actors are expected to increase their work enthusiasm in improving the economic level of village communities, increase work productivity, especially for BUMDes managers, maintain the loyalty of BUMDes managers, and so on.

This is as explained by Hasibuan (Kurniasari, 2018) that work motivation has several goals, namely:

1. Encourage employee enthusiasm and enthusiasm for work
2. Improve employee morale and work decisions
3. Increase employee work productivity
4. Maintain employee loyalty and stability
5. Increase discipline and reduce employee absenteeism
6. Increase employees' sense of responsibility for their duties
7. Creating a good working atmosphere and relationships

8. Make employee procurement more effective
9. Improving employee welfare
10. Improving employee performance
11. Increase the efficiency of using tools and raw materials

## CONCLUSION

There are 2 coaching program plans provided by the Community and Village Empowerment Service, namely the Mabar and Tepang programs. The planning of the coaching program provided has been carried out by established regulations.

However, there are still several obstacles, such as the fact that many BUMDes do not understand the regulations, the majority of Village Apparatus, and some communities or their human resources do not understand the BUMDES program. There are still many BUMDES managers who do not understand and do not have the will to advance and develop BUMDES, most of whom are still oriented toward the wages they receive and still prioritize their respective jobs.

To overcome these obstacles, it is necessary to provide structured training for BUMDes managers, increase the education of BUMDES managers regarding regulations, and provide motivation to BUMDes managers to be able to optimize the activities in their BUMDes.

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