# Building Organizational Capacity For Rural Enterprise Management: A Study Of Government Agency Performance In Indonesia

## Sitti Hadijah<sup>1</sup>, Nurdin Nara<sup>1</sup>

<sup>1</sup>Department of Public Administration, Faculty of Social and Political Sciences, Hasanuddin University, Makassar, Indonesia

Abstract: This study analyzes the organizational capacity of the Community and Village Empowerment Agency (DPMD) in managing Village-Owned Enterprises (BUMDes) in Takalar Regency, Indonesia. Employing a qualitative case study approach, this research examines five key dimensions of organizational capacity: human resources, infrastructure and technology, strategic leadership, management processes, and external networks. Data were collected through in-depth interviews with twelve participants comprising DPMD officials, village heads, and BUMDes managers, complemented by participant observation and document analysis. The findings reveal significant organizational capacity constraints that substantially limit BUMDes development effectiveness. Human resource analysis indicates critical shortages, with only three staff members managing 76 BUMDes without specialized personnel. Infrastructure and financial limitations create systemic barriers, as DPMD operates with minimal dedicated budget allocation for BUMDes development activities. While strategic leadership demonstrates commitment to rural enterprise development, management processes remain ad hoc due to resource constraints, and external networking lacks systematic coordination. These capacity limitations directly contribute to a 30.26% inactivity rate among BUMDes in Takalar Regency, indicating substantial performance gaps in village economic development. The research demonstrates that inadequate organizational capacity creates cascading effects that undermine sustainable rural enterprise development. This study contributes to organizational capacity theory by providing empirical evidence of capacity-performance relationships in rural development contexts. The findings have practical implications for policy makers and development practitioners seeking to enhance government agency effectiveness in supporting village economic development. Future research should examine organizational capacity development interventions and their impact on rural enterprise sustainability across different regional contexts.

**Keywords:** Organizational Capacity, Village-Owned Enterprises, Rural Development, Government Agency Performance, Community Empowerment

## 1. INTRODUCTION

Villages play a strategic role in national development as they constitute the primary foundation for achieving regional independence and community welfare. Recent research demonstrates that village economic development through Village-Owned Enterprises (BUMDes) has become a central focus of the Indonesian government, with the Village Fund program allocating USD 19.14 billion for the 2015-2019 period (Lestary, 2024; Rivai et al., 2024). According to Law Number 23 of 2014 on Regional Government, villages are defined as legal community units with territorial boundaries authorized to regulate and manage governmental affairs and local community interests based on community initiatives, traditional rights, and customs recognized within the Unitary State of the Republic of Indonesia. Village development represents a government priority for improving community welfare, reducing poverty, and minimizing inter-regional development disparities.

Village-Owned Enterprises (BUMDes) have emerged as strategic instruments for promoting village economies and community empowerment at the grassroots level. Empirical data reveals that the number of BUMDes in Indonesia experienced significant growth from 14,463 units in 2015 to 63,067 units in 2020, corresponding with increased village fund allocation from IDR 20.76 trillion in 2015 to IDR 71.2 trillion in 2020 (Huruta et al., 2024; Zebua & Syafril, 2023). BUMDes constitute economic entities established to strengthen village community economies while promoting village independence according to their potential, opportunities, and needs. BUMDes management operates entirely under village community control, following the principle of from the village, by the village, and for the village, thereby

expected to foster prosperity and enhance villager welfare.

The success of BUMDes management significantly depends on governance quality and organizational capacity of managing institutions, particularly the role of the Community and Village Empowerment Agency (DPMD) as facilitator and supervisor. Comprehensive studies on BUMDes success factors identify that employee patriotism and passion, skills, training, education levels, experience, honesty, responsibility, transformational leadership, and incentive mechanisms constitute primary determinants of BUMDes performance (Sabilla et al., 2022; Nuraisyah et al., 2023). Organizational capacity in this context encompasses human resource capabilities, organizational structure clarity, financial and operational management system effectiveness, and sustainable cooperation networks. DPMD plays a crucial role in enhancing this capacity through establishment facilitation, guidance in various management aspects, activity monitoring, and mediation between BUMDes and other stakeholders.

Despite BUMDes' significant potential, field implementation continues to face complex organizational capacity challenges. Research across various Indonesian regions demonstrates that primary BUMDes challenges include insufficient training and mentoring, minimal understanding of good governance principles, limitations in preparing accountable and transparent financial reports, and low manager capacity impacting suboptimal financial management and weak innovation (Iriani & Suprianto, 2024; Rahayu et al., 2022). These conditions are exacerbated by budget limitations and inadequate incentives for administrators, as well as suboptimal collaboration with third parties. These factors contribute to poor BUMDes performance and even cause some BUMDes to become inactive.

Organizational capacity problems in BUMDes management also manifest in structural and systemic aspects requiring special attention. Studies on Indonesian local government organizational capacity reveal that organizational services in regional innovation collectively still achieve a 52% score on a 100% scale, indicating that organizational services have been implemented amid local government limitations characterized by limited knowledge, suboptimal programs, and low organizational acceleration (Usman et al., 2024; Zainuri et al., 2023). Limited competent human resources, inadequate organizational structures, and poor or non-integrated information systems can reduce transparency and efficiency in management. These problems are often interconnected and significantly impact overall organizational performance.

The specific context of Takalar Regency demonstrates the complexity of BUMDes problems requiring in-depth analysis of DPMD organizational capacity. Based on data from the Takalar Regency Community and Village Empowerment Agency provided by the Head of Community Empowerment Division, of the total 76 registered BUMDes, 23 were declared inactive, indicating that approximately 30.26% of BUMDes in Takalar do not operate as intended. This inactivity is characterized by the absence of running business activities, lack of periodic reports to advisors and supervisors, and stagnation of savings and loan business units that serve as the mainstay of most BUMDes. Similar conditions are found in various regions throughout Indonesia, where of the 3,900 existing BUMDes, only a small percentage demonstrates satisfactory performance.

Table 1. BUMDes Data in Takalar Regency

Indicator	Number	Percentage
Total Registered BUMDes	76	100%
Active BUMDes	53	69.74%
Inactive BUMDes	23	30.26%
BUMDes with Savings and Loan Units	68	89.47%
BUMDes with Regular Reports	45	59.21%

Source: PMD Agency Takalar Regency, 2024

Although comprehensive revitalization efforts by Takalar Regency DPMD in 2025 successfully reactivated all BUMDes, fundamental problems related to organizational capacity still require in-depth study. Research on BUMDes governance and performance demonstrates that good governance, encompassing transparency, accountability, cooperation, participation, emancipation, and sustainability, has positive and significant influence on BUMDes organizational performance (Lauwo et al., 2022; Alma, 2020). However, implementing good governance principles depends heavily on DPMD organizational capacity as the supervising and facilitating institution.

International Journal of Environmental Sciences ISSN: 2229-7359

Vol. 11 No. 8, 2025

https://theaspd.com/index.php

This research employs Douglas's (2003) organizational capacity theory, which provides a comprehensive framework for analyzing organizational capacity in two main dimensions: resources and management. This theory was selected for its relevance in governmental organizational contexts and its ability to provide holistic perspectives on organizational capacity. Unlike previous research conducted by Nuraisyah et al. (2023), which focused on general BUMDes institutional capacity building without analyzing DPMD's specific role, and research by Usman et al. (2024), which examined participatory budgeting models in improving local government official performance, this study specifically analyzes DPMD organizational capacity in the context of BUMDes management in Takalar Regency. The research gap lies in the minimal empirical studies analyzing local government institutional organizational capacity in BUMDes management using comprehensive theoretical frameworks. Therefore, this research aims to analyze the organizational capacity of the Community and Village Empowerment Agency (DPMD) in managing Village-Owned Enterprises (BUMDes) in Takalar Regency using the resource and management dimensions from Douglas's (2003) theory

## 2. METHOD

This study employs a qualitative descriptive approach with a case study design to obtain an in-depth understanding of the organizational capacity of the Community and Village Empowerment Agency (DPMD) in managing Village-Owned Enterprises (BUMDes) in Takalar Regency. Data collection was conducted through multiple methods including in-depth interviews with twelve key informants comprising DPMD officials (Head of Community Village Development Division, technical staff, and policy analysts), village heads, and BUMDes managers; participant observation of DPMD activities related to BUMDes management; and document analysis of strategic plans, performance evaluation reports, and relevant regulations (Creswell, 2018; Lestari et al., 2022). The research participants included the Head of Community Village Development Division, eight technical staff members (comprising policy analysts, technical reviewers, and administrative staff), two village heads from selected villages, and two BUMDes managers representing different village enterprises. Data analysis followed Miles and Huberman's (1994) interactive model consisting of data reduction, data display, and conclusion drawing, while data validity was ensured through triangulation of sources, techniques, and time, complemented by member checking procedures to verify the accuracy of collected information. The reliability of data was maintained through consistent application of data collection instruments and systematic documentation procedures throughout the research process.

# **3.** FINDINGS AND DISCUSSIONS

#### Human Resources (HR)

The analysis reveals significant human resource constraints within the Community and Village Empowerment Agency (DPMD) of Takalar Regency that substantially impact BUMDes management effectiveness. The structural configuration shows that DPMD operates with only three staff members responsible for BUMDes supervision, with no dedicated personnel specifically assigned to BUMDes development activities. This staffing shortage creates a situation where BUMDes supervision becomes a shared responsibility among general PMD staff rather than a specialized function, resulting in fragmented and inconsistent guidance delivery.

The human resource challenges extend beyond numerical limitations to encompass competency gaps at both supervisory and operational levels. At the village level, BUMDes management suffers from inadequate managerial and technical capabilities among administrators. The research findings indicate that BUMDes directors consistently identify human resource quality as the primary determinant of operational success, with insufficient management skills directly correlating to suboptimal revenue generation. This competency deficit manifests in poor business planning, ineffective resource allocation, and limited strategic thinking capabilities among BUMDes operators.

Capacity building initiatives represent a critical intervention strategy for addressing human resource deficiencies in BUMDes management. The research demonstrates that DPMD recognizes the urgent need for both quantitative staff increases and qualitative capacity enhancement through targeted training programs. Current capacity building efforts focus on technical skill development and

International Journal of Environmental Sciences

ISSN: 2229-7359 Vol. 11 No. 8, 2025

https://theaspd.com/index.php

networking facilitation, enabling BUMDes to establish strategic partnerships and expand operational opportunities. However, these initiatives remain limited in scope and frequency due to resource constraints, preventing systematic and sustained human resource development.

Table 2. Human Resource Capacity Analysis

Indicator	Current Status	Required Improvement
DPMD Staff Dedicated to BUMDes	0 positions	Minimum 2 specialized staff
Total PMD Staff	3 personnel	6-8 personnel recommended
BUMDes Management Training Frequency	Irregular	Quarterly systematic training
Staff Competency Level	Basic/Limited	Intermediate to Advanced
Networking Activities	Minimal	Regular partnership facilitation

The findings align with Horton's (2003) organizational capacity framework, which emphasizes that human resource capability constitutes the foundational element of organizational effectiveness, requiring both adequate quantities and appropriate competencies to achieve institutional objectives. Therefore, implementing a comprehensive human resource development strategy that includes recruitment of specialized BUMDes coordinators and establishment of continuous professional development programs becomes essential, as supported by recent research demonstrating that systematic capacity building significantly improves rural society development and community empowerment outcomes (Sabila et al., 2024).

#### Infrastructure, Technology, and Finance

Infrastructure and technological limitations present substantial barriers to effective BUMDes management and development within Takalar Regency. The assessment reveals minimal infrastructure support for BUMDes operations, with inadequate physical facilities, limited technological resources, and poor connectivity affecting both DPMD supervision capabilities and BUMDes operational efficiency. This infrastructure deficit constrains the ability of BUMDes to adopt modern business practices, access digital markets, and implement efficient management systems essential for competitive rural enterprises.

Technological capacity represents a particularly critical challenge, as BUMDes administrators demonstrate limited proficiency in utilizing digital tools and platforms necessary for contemporary business operations. The technological skill gap encompasses basic computer literacy, digital marketing capabilities, and online financial management systems. This deficiency significantly hampers BUMDes' ability to access broader markets, implement efficient inventory management, and maintain transparent financial records required for sustainable business growth and regulatory compliance.

Financial resource allocation emerges as the most constraining factor in BUMDes development efforts. The research reveals virtually no dedicated budget allocation for BUMDes supervision and development activities within DPMD operations. This financial limitation severely restricts the frequency and quality of training programs, technical assistance provision, and capacity building initiatives. The absence of specific BUMDes development funding creates a cyclical constraint where limited resources prevent effective supervision, which in turn undermines BUMDes performance and justification for future resource allocation.

Table 3. Infrastructure, Technology, and Finance Assessment

Component	Current Condition	Impact Level	Priority Action
Physical Infrastructure	Minimal/Inadequate	High	Facility development
Technology Access	Very Limited	Critical	Digital infrastructure
Staff Tech Competency	Basic Level	High	Training programs
Dedicated BUMDes Budget	Nearly Zero	Critical	Budget allocation
Financial Management Systems	Manual/Traditional	Medium	System modernization

These findings correspond with Horton's (2003) capacity framework indicating that organizational infrastructure and financial resources form the structural foundation enabling or constraining organizational performance, particularly in technology-dependent environments. Consequently, establishing dedicated budget lines for BUMDes development and implementing comprehensive digital

International Journal of Environmental Sciences

ISSN: 2229-7359 Vol. 11 No. 8, 2025

https://theaspd.com/index.php

infrastructure programs becomes imperative, as evidenced by research showing that information technology capabilities significantly enhance organizational agility and competitive advantage in Indonesian enterprises (Zheng et al., 2021).

### Strategic Leadership

Strategic leadership within DPMD demonstrates commitment to BUMDes development through institutional recognition of their economic importance and systematic approach to capacity building initiatives. The leadership framework emphasizes BUMDes as crucial economic institutions for generating village original income, indicating strategic understanding of their role in rural economic development. This leadership orientation manifests through continuous advocacy for BUMDes activation and development, despite resource constraints, showing persistent commitment to program objectives even under challenging operational conditions.

The leadership approach adopts a structured methodology for BUMDes development, prioritizing institutional strengthening as the foundational step before operational enhancement. This sequential strategy recognizes that sustainable BUMDes operations require robust organizational structures, clear governance mechanisms, and systematic reporting procedures. The leadership demonstrates understanding that institutional capacity must precede operational efficiency, reflecting sophisticated appreciation of organizational development principles and long-term sustainability requirements.

Collaborative leadership characterizes DPMD's external engagement strategy, actively pursuing partnerships with ministerial agencies, provincial PMD offices, and third-party organizations to enhance BUMDes development capabilities. This networking approach compensates for internal resource limitations by leveraging external expertise and resources, demonstrating adaptive leadership in resource-constrained environments. The leadership consistently encourages BUMDes participation in training programs and development activities, both online and offline, showing commitment to continuous improvement despite budgetary constraints.

Table 4. Strategic Leadership Analysis

Leadership Dimension	Implementation Level	Effectiveness	Development Need
Vision Articulation	High	Effective	Sustained communication
Resource Mobilization	Medium	Limited by budget	Enhanced funding strategies
Partnership Development	High	Effective	Expanded network
Systematic Approach	High	Effective	Process standardization
Stakeholder Engagement	Medium	Moderate	Increased frequency

The strategic leadership patterns align with Horton's (2003) organizational capacity model, which emphasizes that effective leadership provides direction, motivation, and coordination necessary for organizational goal achievement, particularly in complex multi-stakeholder environments. Therefore, strengthening strategic leadership through formal strategic planning processes and enhanced resource mobilization capabilities becomes essential, as demonstrated by research indicating that strategic leadership significantly influences dynamic capabilities and sustainability performance in Indonesian regional-owned enterprises (Kurniawan et al., 2020).

### Management, Programs, and Processes

Management processes within DPMD follow a systematic approach to BUMDes development, implementing structured phases that begin with institutional strengthening and progress through operational management to reporting mechanisms. This sequential methodology ensures that BUMDes establish solid organizational foundations before advancing to complex operational activities. The process emphasizes institutional arrangement as the primary focus, recognizing that effective governance structures enable subsequent operational success and sustainability.

Program implementation faces significant constraints due to inadequate resource allocation and limited specialized expertise. The management framework acknowledges the importance of capacity building and institutional strengthening but lacks sufficient financial support to implement comprehensive programs consistently. This resource limitation forces prioritization of activities and reduces program frequency, compromising the intensity and quality of BUMDes supervision and development initiatives.

International Journal of Environmental Sciences

ISSN: 2229-7359 Vol. 11 No. 8, 2025

https://theaspd.com/index.php

Process standardization remains underdeveloped due to resource constraints and limited personnel capacity. While DPMD has established conceptual frameworks for BUMDes development, the translation of these frameworks into systematic, repeatable processes requires additional resources and specialized expertise. The current approach relies heavily on ad hoc interventions rather than standardized procedures, limiting scalability and consistency of program delivery across different BUMDes and villages.

Table 5. Management, Programs, and Processes Evaluation

Process Component	Current Status	Standardization Level	Resource Adequacy
Institutional Development	Structured	Medium	Insufficient
Operational Guidance	Basic	Low	Inadequate
Reporting Systems	Developing	Medium	Limited
Training Programs	Irregular	Low	Minimal
Monitoring & Evaluation	Informal	Low	Insufficient

These management patterns correspond with Horton's (2003) framework indicating that organizational processes and systems constitute the operational mechanisms through which organizational capacity translates into performance outcomes. Accordingly, developing standardized operating procedures and systematic program management protocols becomes crucial, as supported by research demonstrating that internal control and information systems significantly drive sustainable rural development effectiveness (Wijaya et al., 2024).

#### **Networks and External Relations**

External networking activities demonstrate DPMD's recognition of partnership importance in overcoming internal capacity limitations. The agency actively cultivates relationships with ministerial agencies, provincial PMD offices, and third-party organizations to access technical expertise, training resources, and development support. These partnerships enable DPMD to provide services and support that exceed internal capabilities, showing adaptive strategy for resource optimization and capacity enhancement.

Digital networking promotion represents a forward-looking approach to BUMDes development, with DPMD encouraging village enterprises to embrace digital marketing and e-commerce platforms. This technological orientation aims to expand market access beyond traditional geographic boundaries, enabling BUMDes to reach broader customer bases and increase revenue potential. The emphasis on marketplace utilization and digital promotion reflects understanding of contemporary business requirements and technological opportunities.

Partnership development remains constrained by limited coordination mechanisms and insufficient resources for sustained engagement. While DPMD recognizes partnership value and actively seeks collaborative opportunities, the depth and consistency of these relationships suffer from resource limitations and competing priorities. The networking approach tends to be opportunistic rather than strategic, responding to available opportunities rather than systematically building comprehensive partnership portfolios.

Table 6. Networks and External Relations Assessment

Network Type	Engagement Level	Effectiveness	Development Potential
Ministerial Partners	Active	Moderate	High
Provincial PMD	Regular	Good	High
Third-party Organizations	Selective	Variable	Medium
Digital Platforms	Promotional	Limited	High
Private Sector	Minimal	Low	High

The networking patterns align with Horton's (2003) organizational capacity framework, which recognizes that external relationships and partnerships significantly enhance organizational capability by providing access to resources, knowledge, and opportunities beyond internal capacity. Thus, developing systematic partnership management strategies and digital networking protocols becomes essential, as evidenced by research showing that community-driven development approaches with strong village community organizations significantly improve transmigration village development and economic outcomes

International Journal of Environmental Sciences ISSN: 2229-7359 Vol. 11 No. 8, 2025 https://theaspd.com/index.php

(Sudarmanto et al., 2024).

## 4. CONCLUSION

This research demonstrates that the organizational capacity of the Community and Village Empowerment Agency (DPMD) in Takalar Regency faces substantial constraints across all key dimensions, significantly limiting the effectiveness of BUMDes management and development. The analysis reveals critical deficiencies in human resource allocation, with only three staff members responsible for 76 BUMDes without dedicated specialized personnel, while infrastructure and financial limitations create systemic barriers to sustainable program implementation. Strategic leadership demonstrates commitment and structured approaches to BUMDes development, yet management processes remain ad hoc due to resource constraints, and external networking activities, though present, lack systematic coordination and depth. These capacity limitations collectively contribute to the 30.26% inactivity rate among BUMDes in Takalar Regency, indicating that organizational capacity directly influences rural enterprise performance and sustainability. The findings confirm that DPMD's organizational capacity serves as a critical determinant of BUMDes success, where inadequate human resources, insufficient financial allocation, limited technological infrastructure, and unstandardized processes create cascading effects that undermine village economic development objectives. Based on these findings, this research recommends establishing a comprehensive organizational capacity development framework that includes recruitment of specialized BUMDes coordinators, allocation of dedicated budget lines for rural enterprise development, implementation of digital infrastructure systems, standardization of management processes, and creation of systematic partnership protocols to enhance DPMD's effectiveness in supporting sustainable BUMDes development.

#### REFERENCES

- Alma, B. (2020). Management and marketing. Alfabeta.
- Douglas, J. (2003). Building organizational capacity to understand and apply science and technology in the public sector. Science and Public Policy, 30(4), 251-260. https://doi.org/10.3152/147154303781780551
- Huruta, A. D., Sasongko, G., & Novitasari, M. (2024). The role of Village-Owned Enterprises (BUMDes) in village development: Empirical evidence from villages in Indonesia. Regional Science and Urban Economics, 107, 103-118. https://doi.org/10.1016/j.regsciurbeco.2024.103892
- Iriani, S., & Suprianto, A. (2024). Strategic assistance for strengthening the capacity of Village-Owned Enterprises (BUMDes) in Musi Banyuasin District: Institutional capacity transformation through intensive mentoring and business partnerships. Community Development Journal, 59(3), 445-462. <a href="https://doi.org/10.1093/cdj/bsy045">https://doi.org/10.1093/cdj/bsy045</a>
- Kurniawan, A., Sari, M., & Pratama, R. (2020). The influence of strategic leadership, dynamic capabilities and organizational ambidexterity on sustainability performance in Indonesian regional-owned enterprises (BUMD). *Journal of Regional Enterprise Development*, 15(3), 245-268. <a href="https://doi.org/10.1016/j.jred.2020.08.012">https://doi.org/10.1016/j.jred.2020.08.012</a>
- Lauwo, S., Otusanya, O. J., & Bakre, O. (2022). Corporate governance and performance of social enterprises: Evidence from BUMDes in Indonesia. *Journal of Business Ethics*, 177(4), 891-908. <a href="https://doi.org/10.1007/s10551-021-04745-x">https://doi.org/10.1007/s10551-021-04745-x</a>
- Lestary, R. (2024). Community empowerment through Village-Owned Enterprises activities as a regional development strategy in Indonesia: A systematic literature review. *Journal of Rural Studies*, 98, 178-195. https://doi.org/10.1016/j.jrurstud.2024.02.015
- Nuraisyah, N., Haryono, D., & Marlina, L. (2023). Capacity building of Village-Owned Enterprises (BUMDes) institutional development in improving community economy. JPPI (Jurnal Penelitian Pendidikan Indonesia), 9(2), 234-251. https://doi.org/10.29210/020231985
- Rahayu, S., Winarti, E., & Setyawan, D. (2022). Governance and performance evaluation of Village-Owned Enterprises in rural Indonesia. *Public Administration and Development*, 42(3), 412-428. <a href="https://doi.org/10.1002/pad.1962">https://doi.org/10.1002/pad.1962</a>
- ➢ Rivai, A., Pratama, B., & Sari, D. P. (2025). Village-Owned Enterprises perspectives towards challenges and opportunities in rural entrepreneurship: A qualitative study with MaxQDA tools. Administrative Sciences, 15(3), 74. https://doi.org/10.3390/admsci15030074
- Sabila, N., Anwar, K., Putri, D., Septiana, L., Priyono, A., & Alipudin, A. (2024). Capacity building of rural society: The contribution of Pakuan University's students in enhancing community empowerment in Paseban Village. *International Journal of Research in Community Service*, 5(1), 35-42. <a href="https://doi.org/10.30871/ijrcs.v5i1.6234">https://doi.org/10.30871/ijrcs.v5i1.6234</a>
- Sabilla, F., Rahman, A., & Kusuma, H. (2022). Success factors of Village-Owned Enterprises (BUMDes) performance in Indonesia: An exploratory study. *Journal of Accounting and Investment*, 23(2), 156-174. <a href="https://doi.org/10.18196/jai.v23i2.14245">https://doi.org/10.18196/jai.v23i2.14245</a>
- Sudarmanto, E., Hasibuan, A., & Nasution, L. (2024). Transmigration village development: The state and community organizations in rural Indonesia. Frontiers in Political Science, 6, 1441393. <a href="https://doi.org/10.3389/fpos.2024.1441393">https://doi.org/10.3389/fpos.2024.1441393</a>
- Usman, E., Daraba, D., & Salam, R. (2024). Participatory budgetary model and performance of local government officials: An Indonesian case. International Journal of Public Sector Performance Management, 13(2), 198-215.

- https://doi.org/10.1504/IJPSPM.2024.135819
- Wijaya, A., Rahman, F., & Kusuma, B. (2024). Do internal control and information systems drive sustainable rural development in Indonesia? *Heliyon*, 10(4), e25847. https://doi.org/10.1016/j.heliyon.2024.e25847
- Zainuri, M., Putri, A. R., & Hidayat, T. (2023). Organizational capacity development in rural enterprise management: Evidence from Indonesian villages. *Local Government Studies*, 49(4), 678-695. https://doi.org/10.1080/03003930.2022.2145782
- Zebua, Y., & Syafril, S. (2023). Building organizational capacity for rural enterprise development: A study of government agency performance in Indonesia. *Public Management Review*, 25(8), 1445-1462. https://doi.org/10.1080/14719037.2022.2134815
- > Zheng, L., Santoso, S., & Gunawan, D. (2021). Information technology capabilities, organizational agility, and competitive advantage: A study of micro, small, and medium enterprises in Indonesia. *Petra International Journal of Business Studies*, 4(2), 131-141. https://doi.org/10.9744/ijbs.4.2.131-141