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Islamic Strategic Management of Village Owned Enterprises in Increasing Village Original Income

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ABSTRACT

Background. Each Nagari or village has the potential to be developed in order to increase the income and welfare of its people, one of which is the management of Village Owned Enterprises or BUMNag through good managerial skills by the leader of the organization, moreover the leader is based on Islam, according to the philosophy of West Sumatra, "Adat Basandi Syarak, Syarak Basandi Kitabullan", is a reflection of the pattern of behavior in social life and Islamic leadership in the Minangkabau.

Purpose. The research aims to determine the factors that influence the increase in the village's original income from the operation of Village-Owned Enterprises based on Islamic Strategic Management.

Method. The reseach use the Delphi Method, informants are 6 experts (experts) and carry out a SWOT Analysis to determine the right strategy.

Results. Research findings, the factors that influence the increase in the village's original income, from an average strengths score of 4.93 or 96.67, Government policies and Commitment of the Village Head with the same score and an average score of 3.83 or 76.67, administration and cooperation with other agencies with the same score. The Weaknesses factor has an average score of 5.00 or 100, the sanctions are not strict enough for the management of Village-Owned Enterprises and leakage of user fees/consumer contributions with an average score of 5.00 or 100 for good public services supported by advances in information technology with an average score of 4.17. Threaths of illegal waste disposal with an average score of 4.83 and closure of waste collection points in jorong-jorong with an average score of 4.17 or 46.67 with the criteria of Ineffective.

Conclusion. In managing Village Owned Enterprises with the implementation of Islamic strategic management, there are several factors that influence the income of Village Owned Enterprises to increase Village Original Income.

KEYWORDS

Strategic Management, Village-Owned Enterprises, Village Original Income.

INTRODUCTION

Government Regulation of the Republic of Indonesia No.11 of 2021 and Regulation of the Minister of Villages and Disadvantaged Regions No.3 of 2021 Concerning Village Milk Business Entities, create a Village called "Nagari" establish and operate a Village Owned Enterprise

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called BUMNag, as a medium to increase Nagari (Village) income (Rahayu, Roza,et al.,2022). Organizational management where BUMNAG is one of the formal organizations operating in Nagari (Village) requires long-term management capabilities or strategic management is long-term decision-making taken by a leader in achieving goals (Ewilda & Hasan, A, Sabri, S, Nasfi, 2020).

The Prophet Muhammad is an example of a leader in implementing strategic management, where every decision taken both internally and externally in his da'wah in the spread of Islam (Hadi, 2019; Khori, 2016). Management like the Prophet Muhammad saw should be an example for BUMNag leaders and leaders in the lowest government, namely the Wali Nagari or Village Head, in the welfare of their community through BUMNag by providing Village or Nagari Original Income to build their village (Putri, 2019), dimana masing-masing Daerah sampai pemerintahan terendah Nagari diberi kewenangan dalam mencari sumber-sumber pendapatan daerah atau nagari (Asnah, Eka, Sabri. S, Nasfi, 2021).

The Islamic teachings of a leader and leadership are synonymous with the term caliph, where they understand and act wisely in the relationship between leaders and the people (Meirawan & Engkoswara, 2019), There are many ways and techniques used by organizational leaders to advance their organizations so that they can provide income (Hadijaya, 2020), which will be used to build the community both in the physical, educational and social fields with the results or income of established organizations such as BUMNag, by conducting and building good communication between leaders and their people (Nasfi & Ariani, 2020), this is a strategic management practice that must be carried out by both BUMNag leaders and the Village Government itself (Nufus, 2021).

Each Nagari or village has the potential to be developed in order to increase the income and welfare of its people (Nasrah et al., 2021), one of which is the management of Village Owned Enterprises or BUMNag through good managerial skills (Rahayu, Juita, et al., 2022) by the leader of the organization, moreover the leader is based on Islam, according to the philosophy of West Sumatra (Falah, 2012), "Adat Basandi Syarak, Syarak Basandi Kitabullan", is a reflection of the pattern of behavior in social life and Islamic leadership in the Minangkabau (Salim, 2015). The concept of leadership in Minangkabau Nature refers to the letter of Al-Baqarah verse 30 which means: "And remember when your Lord spoke to the angels. Indeed, I want to make a caliph on earth" (Yodi, 2021).

Based on Law No. 6 of 2014 Article 7 concerning Villages point (1), that Village Original Income (Nagari) comes from business results, asset results, self-help and other income, thus according to Safitri's research results (Safitri & Jumiati, 2020). BUMNag operations since the issuance of regulations and ministers No. 6 of 2014 until the end of 2022, not all of them are actually running and operating normally in West Sumatra, and this is in the author's observation there are several problems both in the management of Human Resources (HR), Leaders in the Nagari and the conditions of the Nagari that do not support.

This is what the author wants to examine, where the problem is in the form of commitment to the government or to the village, in particular government administration and the lack of firmness of the Director of BUMDes, this affects the income of Village-Owned Enterprises (BUMNag) towards increasing Village Original Income, how is Islamic strategic management of the Director of Owned Enterprises Village (BUMNag) increases income, research using the Delpi method and interview stages and SWOT analysis, based on the religiosity of the people of West Sumatra, a religious approach was used in this study.

Islamic Strategic Management

According to K. Ahmad (2013) in his book, strategic management according to Islam how a leader struggles with management functions based on the measure of his success is with justice in achieving goals by having a moral obligation to safeguard the rights of his people (K. Ahmad & Fontaine, 2013). Sulaiman (2014), defines strategic management, is a management function process (POAC) by using all organizational resources according to Allah's rules as well as accountability, integrity and skills to achieve predetermined objectives (Sulaiman et al., 2014).

Hunger, David and Platak in Pricilla (2020), the strategic management process consists of several parts, namely: mission, organizational goals, organizational strategy, environment, functional strategy and policies, programs, budgets, and work procedures, evaluation and control (Pricilla, 2020). So strategic management is a leader in running the organization to achieve goals according to the management function (POAC), based on the guidance of Allah SWT, have an accountable and integrity spirit and have the skills to safeguard the rights of the community in achieving objective goals.

Village or Nagari Original Income

Nagari is given the freedom to independently manage Nagari resources, the aim is for Nagari to be able to prosper its people by managing existing resources (Maghfira, 2020) including the management of BUMNag by optimizing the existing potentials in Nagari (Suleman et al., 2020), and this has been underlined by Law no. 6 of 2014 Article 72 paragraph (1) regarding village income sources including village business results, thus the income of Village Owned Enterprises is one of the original sources of village or village income (Republik Indonesia, 2014).

Conceptual Framework

Nagari or Village has one of the original sources of Nagari revenue from BUMNag. Implementation of management with Islamic strategic management will have a positive impact as a source of the village's original income. There are many obstacles, both internal and external, in increasing revenue from BUMNag so that a SWOT analysis is needed to realize an Islamic strategy to increase the village's original income, by comparing strengths, weaknesses, opportunities and obstacles. Based on this, it is necessary to develop a model within the framework of thinking in this study, namely:

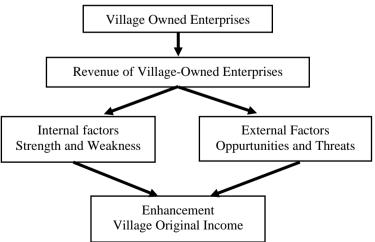


Figure 1. Conceptual Framework Konsept

RESEARCH METHODOLOGY

The research was conducted at a Village-Owned Enterprise which is engaged in collecting residents' waste in Sungai Pua Village, Agam Regency from September to November 2022, using a descriptive research method with a qualitative approach. This approach examines directly the nature of the relationship between researchers and informants. The research approach used in this study is a qualitative approach by focusing on solving the right problems regarding strengths, weaknesses, opportunities and threats in finding Village Owned Enterprise Strategies in Sungai Pua Village, Agam Regency in increasing Village Original Income.

To obtain relevant data, researchers used primary data collection techniques and secondary data collection techniques. Primary Data Collection Techniques The interview method is assisted by questionnaires, trying to get information or oral statements from a respondent, by having a face-to-face conversation with that person. Secondary data collection techniques are obtained from a second source after primary data.

The data analysis technique used in this study is the Delphi technique and the SWOT analysis technique.

First, the Delphi technique involves interaction between researchers and a group of experts regarding a particular topic, through the help of a questionnaire. This method is used to gain consensus on future projections using a systematic information gathering process. The Delphi technique or expert consideration is an intuitive approach to organizing ideas or thoughts among experts, experts to discuss (overcome problems) institutions or society in the future (Winarso, 2020).

Second, the SWOT Analysis, consisting of Strengths, Weaknesses, Opportunities and Threaths related to the Strategy of Village-Owned Enterprises in Sungai Pua Village in increasing Village Original Income. This analysis is based on logic that maximizes strengths and opportunities, but simultaneously minimizes weaknesses and threats. Strengths, weaknesses, opportunities and threats (SWOT) are strategic factors that need to be analyzed in the current conditions. This is also called situation analysis with the SWOT analysis model.

RESULT AND DISCUSSION

Delphi method

The first stage of the interview is to determine the factors that affect the income of Village-Owned Enterprises, the strength factor is garbage collection and garbage transportation every day, the procedure for depositing waste fees is regular and in accordance with SOP, administration has been carried out in an orderly manner, policies related to community waste collection are in the hands Village Government, Village Government commitment, infrastructure (garbage vehicles) that are already available, ideally waste retribution/fees, Determination of retribution/fees for each household and customer (consumer), determination of retribution/fees in each Jorong office (smallest village), cooperation with other agencies,

Weakness factors are the lack of optimal supervision by the Director of BUMNag (Village Owned Enterprises), uncertainty in the BUMNag management system, frequent damage to infrastructure (garbage vehicles), unbalanced targets and realization, routine financial reporting to supervisors and villages or Nagari is not carried out., too much leakage of fees/retribution from the community (consumers), limited budget, lack of action against people who dispose of waste in the wrong place, lack of strict sanctions against BUMNag managers and supervision, unsatisfactory

BUMNag Human Resources (HR) services, recruitment system and the human resources of BUMNag are still weak/insufficient, the number of waste operational vehicles is lacking, the field human resources (HR) are lacking, the safety of collection of official waste retribution/fees is not guaranteed. Opportunity factors are the level of waste debit on certain days experiencing a significant increase, advances in information technology, Nagari or Village Government policies that encourage the development of BUMNag, the creation of a sense of security and comfort by the Nagari Government for the community and good public services. Threat factors are the natural conditions of Nagari or Sungai Pua Village, waste storage areas, social and environmental disturbances, community sentiment and individuals, illegal waste disposal, waste collection organizations/businesses entering BUMNag business areas, community disobedience in paying retribution/fees, sources Human Resources for Rogue Village Owned Enterprises, field workers raising illegal fees/retribution rates, closing garbage collection sites, District Government policies that hamper BUMNag businesses.

Second Phase Interview

In the second stage of the interview, the researcher distributed questionnaires to 6 experts. The second stage of interviews with experts aims to determine the level of importance of various factors that influence the increase in waste fees/retribution and the level of effectiveness of the village government's response to these factors. The results of interviews on the level of importance and the level of effectiveness of the government's response to the factors can be seen as follows:

Interest Level

Strengths

Results The level of importance of the factors influencing the increase in Garbage fees/retribution can be seen in the table below:

Table 1. Strengths-Interest Level

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	Strength	Average	TCR	
1	Garbage collection and garbage collection every day	4,57	93,33	
2	The procedure for depositing waste fees is regular and in accordance with the Santar Operational Procedure (SOP)	4,67	93,33	
3	Administration has been carried out	4,07	83,33	
4	Policies related to community waste collection are in the hands of the Nagari (Village) Government	4,93	96,67	
5	Nagari (Village) Governance Commitment	4,93	96,67	
6	Infrastructure (garbage vehicles) that are already available	4,27	83,33	
7	Ideally, waste fees/fees, Determination of fees/fees for each household and customer (consumer)	4,27	83,33	
8	Determination of fees/levies at each Jorong office (smallest village)	4,30	90,00	
9	Collaboration with other agencies	4,00	80,00	

Source: Data Process by author

Based on the table above, it can be seen that the Power factor that has the highest level of interest in increasing the village's original income through BUMNag businesses in Sungai Pua Village is the policy related to BUMNag in the hands of the Village Government (Nagari) with an

average score of 4.93 or 96.67 with the criteria Very Important and the commitment of the Village Head (Wali Nagari) and staff with an average score of 4.93 or 96.67 with Very Important criteria, so that it can be concluded that the waste problem managed by BUMNag is the policy and commitment of the Wali Nagari and his staff, especially BUMN Managers. The strength factor that has the lowest level of interest in increasing waste fees/fees is collaboration with other agencies with an average score of 4.00 or 80.00 with Important criteria, it can be concluded that everything related to BUMNag is the duty and responsibility of the manager BUMNag so cooperation with other parties is not too important.

Weaknesses

The results of the importance of the factors that influence the increase in parking fees can be seen in the table below:

Table 2. Weaknesses-Interest Level

	Weaknesses	Average	TCR
1	Insufficient supervision of the Director of BUMNag (Village Owned Enterprises)	4,50	90,00
2	Uncertainty in BUMNag management system	4,00	80,00
3	No frequent damage to infrastructure (garbage vehicles)	3,83	76,67
4	Unbalanced target and realization	4,33	86,67
5	Routine financial reporting is not carried out to the supervisor and the Village or Nagari	4,00	80,00
6	Too many leakages of fees/fees from the public (consumers)	3,83	76,67
7	Limited budget	4,33	86,67
8	Lack of action against people who throw away	4,83	96,67
9	Insufficient Sanctions against the management of Village- Owned Enterprises and Oversight	5,00	100,00
10	Village Owned Enterprise Human Resources services are not satisfactory	4,17	83,33
11	The recruitment system and Human Resources for Village Owned Enterprises are still weak/insufficient	4,00	80,00
12	Insufficient number of waste operational vehicles	4,00	80,00
13	Insufficient number of Human Resources for Village Owned Enterprises on duty in the field	3,67	73,33
14	Insufficient security in collecting official waste retribution/fees	4,00	80,00

Source: Data Process by author

Based on the table above, it can be seen that the weakness factor that has the highest level of importance that must get attention in increasing village-owned company fees/fees to support Village original income is the lack of strict sanctions against Village-Owned Enterprise managers and supervision with an average score of 5.00 or 100 with Very Important criteria, it can be concluded that the Directors of Village-Owned Enterprises and Managers are more assertive in taking action against field officers who are naughty by imposing severe sanctions so as to create a deterrent effect because the lack of strict sanctions will result in reduced village income originating from the Agency's business Village Owned Enterprises. The weakness factor that has the lowest level of importance is the lack of human resources in the field with an average score of 3.67 or 73.33 with the criteria Important enough. It is important to increase the number of parking points.

38 Imara | Vol. 7 | No. 1 | 2023

Opportunities

The results of the importance of the factors that influence the increase in the income of Village Owned Enterprises can be seen in the table below:

Table 3. Opportunities-Interest Level

	Opportunities	Average	TCR
1	The level of waste debit on certain days experienced a significant increase	4,67	93,33
2	Advances in information technology	4,83	96,67
3	Village Government policies that encourage the progress of Village-Owned Enterprises	4,50	90,00
4	Creation of a sense of security and comfort by the Village Government for the community and good public services.	5,00	100,0
5	Good public service	4,67	93,33

Source: Data Process by author

Based on the table above, it can be seen that all opportunity factors have a level of importance with Very Important criteria, the factor that has the highest level of importance that must get attention in increasing the village-owned company's waste fees/retribution is the creation of a sense of security and comfort by the village government for the community and services. good public relations with an average score of 5.00 or 100 with Very Important criteria, it can be concluded that Village-Owned Enterprises must be able to provide a sense of security and comfort for people who utilize the services of Village-Owned Enterprises in waste management with the support of technological advances and increased waste debit rate.

Threaths

Results The level of importance of the factors that affect the increase in the income of Village-Owned Enterprises from levies/fees is seen in the table below:

Table 4. Threaths-Interest Level

	Threaths	Average	TCR
1	The natural conditions of Sungai Pua Village	4,67	93,33
2	Garbage warehouse	3,67	73,33
3	The sentiments and elements of society	4,33	86,67
4	Illegal dumping	4,83	96,67
5	Garbage collection organizations/businesses are included in the business area of Village Owned Enterprises	4,33	86,67
6	Community disobedience in paying fees/fees	4,33	86,67
7	Human Resources Rogue or fraudulent Village Owned Enterprises	3,83	76,67
8	Field officers increase illegal fees/levies	4,50	90,00
9	Garbage collection site closure	3,67	73,33
10	District Government policies hinder the business or activities of Village-Owned Enterprises	3,83	76,67

Source: Data Process by author

Based on the table above, it can be seen that the threat factor, which has the highest level of importance, should receive attention in increasing fees/fees for Village-Owned Enterprises and illegal waste disposal with an average score of 4.83 or 96.67 with Very Important criteria, this can

be concluded that the Director and Manager of Village-Owned Enterprises must take action against the actions of unscrupulous members of the public, officers increase illegal retribution/fees so as to create a sense of security and comfort for customers of Village-Owned Enterprises. The threat factor, which has the lowest level of importance, is the garbage warehouse area and the closure of the trash can with an average score of 3.67 or 73.33 with the Criteria Quite Important. It can be concluded that on market day and after crowds in the village at certain times will resulted in fullfilling of the waste collection sites and waste warehouses of Village Owned Enterprises so that some communities took the initiative to throw garbage into the river and carelessly, this is a threat but not too important.

Level of Effectiveness

Strengths

The results of the effectiveness level of the factors that influence the increase in parking fees can be seen in the table below:

Table 5. Strenghts-Level of Effectivenes

	Strengths	Average	TCR
1	Garbage collection and garbage collection every day	3,67	73,33
2	The procedure for depositing waste fees is regular and in accordance with the Santar Operational Procedure (SOP)	3,50	70,00
3	Administration has been carried out	3,83	76,67
4	Policies related to community waste collection are in the hands of the Nagari (Village) Government	3,33	66,67
5	Nagari (Village) Governance Commitment	3,67	73,33
6	Infrastructure (garbage vehicles) that are already available	3,33	66,67
7	Ideally, waste fees/fees, Determination of fees/fees for each household and customer (consumer)	3,33	66,67
8	Determination of fees at each Jorong office (smallest village)	3,67	73,33
9	Collaboration with other agencies	3,83	76,67

Source: Data Process by author

Based on the table above, it can be seen that the strength factor that has the level of effectiveness of the government's response to factors affecting the increase in income of Village-Owned Enterprises is in the category of Effective Enough, the strength factor that has the highest level of effectiveness in increasing the income of Village-Owned Enterprises is administration tips and cooperation with other agencies with an average score of 3.83 or 76.67 with the criteria of Fairly Effective, so it can be concluded that the problem of ineffective cooperation between the Director and Manager of Village-Owned Enterprises with other parties still causes various problems in waste management in the Pua River. The strength factor that has the lowest level of effectiveness in increasing the income of Village-Owned Enterprises is the garbage collection policy in the hands of the Nagari government, garbage vehicles and retribution/fees with an average score of 3.33 or 66.67 with the criteria Effective enough, it can be concluded that Policies, facilities and retribution/imitation rates must be reviewed because they are not very effective in increasing Village Income through Village-Owned Enterprises.

Weaknesses

The results of the effectiveness of the factors that influence the increase in parking fees can be seen in the table below:

Table 6. Weaknesses-Level of Effectivenes

	Weaknesses	Average	TCR
1	Insufficient supervision of the Director of BUMNag (Village Owned Enterprises)	3,00	60,00
2	Uncertainty in BUMNag management system	3,17	63,33
3	No frequent damage to infrastructure (garbage vehicles)	2,67	53,33
4	Unbalanced target and realization	2,67	53,33
5	Routine financial reporting is not carried out to the supervisor and the Village or Nagari	3,00	60,00
6	Too many leakages of fees/fees from the public (consumers)	2,50	50,00
7	Limited budget	3,67	73,33
8	Lack of action against people who throw away	3,33	66,67
9	Insufficient Sanctions against the management of Village- Owned Enterprises and Oversight	4,17	83,33
10	Village Owned Enterprise Human Resources services are not satisfactory	3,33	66,67
11	The recruitment system and Human Resources for Village Owned Enterprises are still weak/insufficient	2,83	56,67
12	Insufficient number of waste operational vehicles	3,33	66,67
13	Insufficient number of Human Resources for Village Owned Enterprises on duty in the field	3,50	70,00
14	Insufficient security in collecting official waste retribution/fees	3,50	70,00

Source: Data Process by author

Based on the table above, it can be seen that the weakness factor that has the level of effectiveness of the nagari government's response to factors affecting the increase in income of Village-Owned Enterprises, the highest is the lack of strict sanctions against the management of Village-Owned Enterprises and supervision with an average score of 4.17 or 83.33 with Effective criteria, it can be concluded that the Wali Nagari has given a warning to the Village Owned Enterprise Manager but is not firm enough. Based on the table data, it is known that there are weaknesses that have a level of effectiveness of the nagari government's response to factors that affect the increase in income of Village-Owned Enterprises with ineffective criteria, including too much leakage of fees / contributions from the community (consumers), with an average score of 2.50 or 50.00 with Ineffective criteria.

Opportunities

The results of the Effectiveness Level of the factors that influence the increase in Village Owned Enterprises Revenue can be seen in the table below:

Table 7. Opportunities-Level of Effectivenes

	Opportunities	Average	TCR
1	The level of waste debit on certain days experienced a significant increase	3,67	73,33
2	Advances in information technology	4,17	83,33

3	Village Government policies that encourage the progress of Village-Owned Enterprises	4,00	80,00
4	Creation of a sense of security and comfort by the Village Government for the community and good public services.	3,83	76,67
5	Good public service	3,67	73,33

Source: Data Process by author

Based on the table above, it can be seen that the opportunity factor that has the level of effectiveness of the response of the nagari government to factors influencing the increase in income of village-owned enterprises, the highest is the progress of information technology with an average score of 4.17 or 83.33 with the criteria of Effective, and the lowest is the waste debit significantly increased on certain days and good public services with an average score of 3.67 or 73.33 with the criteria of Quite Effective.

Threaths

The results of the effectiveness level of the factors that influence the increase in parking fees can be seen in the table below:

Table 8. Threaths-Level of Effectivenes

	Threaths	Average	TCR
1	The natural conditions of Sungai Pua Village	4,17	83,33
2	Garbage warehouse	2,67	53,33
3	The sentiments and elements of society	2,67	53,33
4	Illegal dumping	3,00	60,00
5	Garbage collection organizations/businesses are included in the business area of Village Owned Enterprises	2,50	50,00
6	Community disobedience in paying fees/fees	3,00	60,00
7	Human Resources Rogue or fraudulent Village Owned Enterprises	2,83	56,67
8	Field officers increase illegal fees/levies	3,00	60,00
9	Garbage collection site closure	2,33	46,67
10	District Government policies hinder the business or activities of Village-Owned Enterprises	2,83	56,67

Source: Data Process by author

Based on the table above, it can be seen that the threat factor, which has the level of effectiveness of the government's response to factors affecting the increase in village-owned enterprise fees/levies, is the Natural Conditions of Sungai Pua Village with an average score of 4.17 or 83.33 with the criteria of Effective, it can be concluded that the level of effectiveness of the government's response has been effective in dealing with the Natural Conditions of Sungai Pua Village with various policies taken in anticipation of a damaged environment by not managing community waste disposal.

Regarding the threat factor, there are still many levels of effectiveness of the government's response that is not effective, including closing the garbage collection site (garbage container in the smallest village) and entering the waste collection business into the business area of village-owned enterprises. Threat factor that has the lowest level of effectiveness is closing the garbage collection site (garbage container in the smallest village) with an average score of 2.33 or 46.67 and entering the waste collection business into the business area of a village-owned enterprise, with a score of 2.50 criteria no Effective

SWOT analysis

Stategy SO (Strengths, Opportunities)

Strength, by maintaining policies related to community waste collection is in the hands of the Village Government and the Village Government's commitment to support the Village-Owned Enterprise Program (S4 and S5).

Creating opportunities and maintaining a sense of security and comfort by the nagari government for the community towards public services (S4).

Stategy ST (Strengths, Threaths)

Implementation by Village-Owned Enterprises designated as Administration and Commitment to cooperate with other parties. The Village Government and Village Owned Enterprises need to procure containers for each Jorong (smallest village) and anticipate how other business collectors enter the work area of Village Owned Enterprises (S3, S4, T5, T9).

The Strategy for Village-Owned Enterprises routinely collects community (consumer) waste every day and the Village Government and Village-Owned Enterprises need to anticipate how to provide proper land or garbage warehouses and overcome community sentiment about Village-Owned Enterprises (S1, T2, T3).

Strategy WO (Weaknesses, Opportunities)

Maximizing supervision and providing firm action/sanctions against Village-Owned Enterprise Officers by leaking fees/fees from the community (customers), the management of Village-Owned Enterprises takes advantage of technological advances (W6,O2).

Improving transportation infrastructure (garbage trucks) for Village-Owned Enterprises and requesting the commitment of the Director of Village-Owned Enterprises and managers to realize the budget. Need to take action against naughty or fraudulent Human Resources. Utilizing the waste debit for Village-Owned Business Enterprises and providing good public services (W3, W4, T1, T5).

Sterategy WT (Weaknesses, Threaths)

Procurement of waste vehicles that are operationally feasible and set a minimum realization target to increase the income of Village-Owned Enterprises. Immediately procure garbage containers for each jorong (smallest village) (W3, W4, T9).

The Director of Village-Owned Enterprises is required to supervise bills to the Community (customers) and strict supervision from the Director of Village-Owned Enterprises in the field (W6, T7).

CONCLUSION

In managing Village Owned Enterprises with the implementation of Islamic strategic management, there are several factors that influence the income of Village Owned Enterprises to increase Village Original Income;

First, guided by the SWOT analysis with the existing strengths of the Village Government's concern, policy and commitment in supporting the Village Owned Enterprise work program. Take advantage of opportunities for technological advances and opportunities for waste debits which on average increase to increase the income of Village-Owned Enterprises.

Second, the organizational weaknesses of Village-Owned Enterprises must be watched out for, how to overcome leaks of user fees/fees bills from the public (customers) which can cause losses to Village-Owned Enterprises, as well as achieve work program targets with good realization. Threats include the unavailability of temporary storage containers for waste in each jorong, as well as the entry of waste collection organizations that will compete with Village-Owned Enterprises..

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