The Influence of Village Owned Enterprises (BUMDes), Village Funds, and The Professionalism of Village Asset Management on Village Original Income (Study on Village in Rembang District in 2022)

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Abstract

Village original income is a form of business by the village government which is used to assist the smooth management of the village government in the context of the implementation of village autonomy. Measuring village's original income is very important to assess and increase management funds and village development budgets. This study aims to analyze the effect of Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management simultaneously or partially on village original income in the village in Rembang Regency in 2022. The data used in this study were obtained from questionnaires given to the device village. This research uses a quantitative method with a descriptive research type. The sampling technique used was non-probability sampling and the sampling technique used was accidental sampling. The analysis model in this research is multiple regression analysis using IBM SPSS Statistic 26 software. The result of this study indicates that the variables of Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management have a simultaneous effect on the village’s original income. Partially, Village Owned Enterprises (BUMDes) and the professionalism of village asset management have a significant effect on the village’s original income, and village fund variables do not affect the village’s original income. This research is expected to be used as further research literature, can add to the research sample not only in Rembang Regency but wider in scope, and can add other independent variables.

Keywords

1. Introduction

The objective of this study is to examine how Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management affect village original income in villages in Rembang Regency in 2022. This question is important because the village’s original income is an important part of a smooth governance village when the village's original income can be increased, the village will receive management funds and village development financing (Juliarso & Hidayat, 2017). The case that occurred in 2021 was the Covid-19 pandemic which had an impact on national economic conditions such as economic growth. According to Rahayu et al. (2016), economic growth is a change in the level of the economy that causes goods and services to be produced in the community and increases people's welfare. The COVID-19 pandemic caused the rate of economic growth in Rembang Regency in 2020 to decrease by 1.46% but in 2021 it increased by 3.8% (Lestari, 2022). Not only the rate of economic growth in
Rembang Regency has increased, but also the edupark tourism village is in Kajar Village in collaboration between the Village Owned Enterprises (BUMDes) "Mbangun Desa" and PT. Semen Gresik in Rembang Regency will remain open during the COVID-19 pandemic so that it can support the welfare of the local community. This Village Owned Enterprise (BUMDes) income can contribute to the village's original income.

1.1 Objectives
The purpose of this paper is to determine the effect of Village Owned Enterprises (BUMDes), village funds, the professionalism of village asset management on village original income in the village in Rembang Regency in 2022 either simultaneously or partially. With this paper, it is expected to be able to provide benefits to the village government, especially in Rembang Regency regarding the variables that affect the village's original income, so that it can be evaluated and maximized the village's original income so that it can be used for village development.

2. Literature Review

2.1 Village Original Income
Village original income is a form of business by the village government which is used to assist the smooth management of the village government in the context of implementing village autonomy (Juliarso & Hidayat, 2017). Each village is required to be independent in carrying out its government, especially when managing village finances. The source of village income originating from the village’s original income is a form of village independence in financial management (Saputra et al., 2019). Measurement of village original income by Amnan et al., (2019) can be done using the results of village businesses; asset yield; self-help, participation and cooperation; and other villages’ original income.

2.2 Village Owned Enterprises (BUMDes)
Village Owned Enterprises (BUMDes) are business entities whose capital is wholly or partly owned by the village by directly including village assets that are legalized to manage assets, services, and other businesses for the maximum benefit of the community (Nurodin, 2019). Each village is advised to have a business entity that can meet the needs of the community, especially managing untapped resources and the existence of human resources that can control the business entity as an asset that drives the community's economy (Nurodin, 2019). Measurement of village Owned Enterprises (BUMDes) by Bafa et al. (2021) can be done using economic activity, social value, innovation, and social participation.

2.3 Village Fund
Village funds are funds given to villages from the State Revenue and Expenditure Budget (APBN) which are channeled through the district/city Regional Revenue and Expenditure Budget (APBD) and prioritized to carry out the development and empowerment of rural communities (Kementerian Keuangan Republik Indonesia, 2017). Measurement of village funds by Dwiningwarni & Amrulloh (2020) can be done using physical development and community empowerment programs.

2.4 The Professionalism of Village Asset Management
Professionalism is an act or condition when carrying out activities that require expertise obtained from special education or training and carried out as a form of business to become a source of income (Natalia et al., 2017). Village officials are expected to have a professional attitude so that they can group village asset management programs to facilitate management and control (Bafa et al., 2021). Measurement of the professionalism of village asset management by Bafa et al. (2021) can be done using human resources, work motivation, management strategies, and natural resources.

3. Methods
In this study, quantitative research methods are used. The quantitative method is a research method used to investigate selected populations or samples, collect data with research instruments, analyze quantitative or statistical data, and test established hypotheses (Sugiyono, 2019:16). The research strategy used is a case study. Case studies focus on collecting data about a particular object, phenomenon, or event in a unit or organization (Sekaran & Bougie, 2016). Measurement of the dependent variable and independent variable in this study using indicators through an ordinal scale. The population in this study were village officials consisting of the Village Head, Village Secretary, and Village
Treasurer in 287 villages in Rembang Regency. Sampling was only carried out for villages that had Village-Owned Enterprises (BUMDes), so that the sample data obtained were 70 villages with a total of 291 respondents.

In this research, non-probability sampling technique used is accidental sampling technique. Data analysis used descriptive statistical analysis and multiple linear regression. Data analysis techniques in this study for data processing using Microsoft Excel and statistical software, namely IBM SPSS 26 software. 

The following is the research hypothesis that will be used:


H2: Village Owned Enterprises (BUMDes) is positively associated with Village Original Income.

H3: Village Funds is positively associated with Village Original Income.

H4: The Professionalism is Village Asset Management is positively associated with Village Original Income.

4. Data Collection

This study uses primary data. Primary data is data obtained directly by respondents or subjects who are directly related to research through questionnaires, focus groups, or interviews (Sujarwini, 2019:89). In this study, the primary data source obtained was derived from the results of a questionnaire conducted in villages in Rembang Regency.

5. Results and Discussion

5.1 Validity and Reliability Test

1) Validity Test

<table>
<thead>
<tr>
<th>Variable</th>
<th>Statement</th>
<th>r count</th>
<th>r table</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village Owned Enterprises (BUMDes) (X1)</td>
<td>X1.1</td>
<td>0.565</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.2</td>
<td>0.677</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.3</td>
<td>0.605</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.4</td>
<td>0.682</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.5</td>
<td>0.532</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.6</td>
<td>0.716</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.7</td>
<td>0.580</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.8</td>
<td>0.654</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.9</td>
<td>0.645</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X1.10</td>
<td>0.579</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td>Village Funds (X2)</td>
<td>X2.11</td>
<td>0.640</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X2.12</td>
<td>0.697</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X2.13</td>
<td>0.721</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X2.14</td>
<td>0.640</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td>Village Asset Management Professionalism (X3)</td>
<td>X3.15</td>
<td>0.692</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X3.16</td>
<td>0.722</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X3.17</td>
<td>0.704</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X3.18</td>
<td>0.766</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X3.19</td>
<td>0.729</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X3.20</td>
<td>0.685</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X3.21</td>
<td>0.492</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>X3.22</td>
<td>0.665</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Y.23</td>
<td>0.651</td>
<td>0.1150</td>
<td>Valid</td>
</tr>
</tbody>
</table>
Based on Table 1, it can be seen that the value of the validity test of each statement item on the variables of Village Owned Enterprises (BUMDes), Village Funds, Village Assets Management Professionalism and Village Original Income has a value of $r_{\text{count}} > r_{\text{table}}$ so that it shows that each item of the questionnaire statement is valid and worth using.

2) Reliability Test

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach Alpha</th>
<th>Criteria</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village Owned Enterprises (BUMDes) (X1)</td>
<td>0.825</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Village Funds (X2)</td>
<td>0.601</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Village Asset Management Professionalism (X3)</td>
<td>0.834</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Village Original Income (Y)</td>
<td>0.781</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Based on Table 2, shows that the Village Owned Enterprises (BUMDes) variable (X1) has a Cronbach Alpha value of 0.825, the Village Fund variable (X2) is 0.601, the Professionalism of Village Asset Management variable (X3) is 0.834, and the Village Original Income variable (Y) worth 0.781. So from the four variables that have a value > 0.60, it can be said that each statement item from these variables is reliable.

5.2 Descriptive Statistics

The variables analyzed in this study consisted of the dependent variable and the independent variable. The dependent variable in this study is the village's original income, while the independent variables in this study are Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management. In this study, the total sample obtained was 291 data.

1) Village Owned Enterprises (BUMDes)

Based on the results of respondents' responses to the questionnaire statement items from the Village Owned Enterprises (BUMDes) variable which is expressed in the form of a continuum line, it has a good category, because the average total score is 81% with a range of 68%-84%. This explains that the management of Village Owned Enterprises (BUMDes) in this study has been going well and there is community participation in developing village potential which can increase profits for Village Owned Enterprises (BUMDes) and the village's original income. (Figure 1)
2) Village Funds

![Figure 2. Continuum Line of Village Funds](image)

Based on the results of respondents' responses to the questionnaire statement items from the village fund variable expressed in the form of a continuum line, it has a very good category, because the average total score is 86% with a range of 84%-100%. This explains that the existence of village funds provided by the government can promote the welfare and equitable development in the village, and the empowerment of village MSMEs and community empowerment programs can increase the village's original income. (Figure 2)

3) Village Asset Management Professionalism

![Figure 3. Continuum Line of The Professionalism of Village Asset Management](image)

Based on the results of respondents' responses to the items in the questionnaire statement, variable the professionalism of village asset management expressed in the form of a continuum line has a good category, because the average total score is 82.2% with a range of 68%-84%. This explains that the management of village assets has been carried out by village officials in a professional manner, with professional management, can maximize the use of village assets so that it can increase the village's original income. (Figure 3)

4) Village Original Income

![Figure 4. Continuum Line of Village Original Income](image)

Based on the results of respondents' responses to the items in the questionnaire statement, the original village income variable expressed in the form of a continuum line has a good category because the average total score is 79.3% with
a range of 68%-84%. This explains that the original village income in Rembang Regency which comes from BUMDes, village cooperatives, cash land rental income, and forest utilization has been going well. (Figure 4)

5.3 Classic Assumption Test

1) Normality test

Table 3. Normality Test Results

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>291</td>
</tr>
<tr>
<td>Normal Parameters&lt;sup&gt;a,b&lt;/sup&gt;</td>
<td></td>
</tr>
<tr>
<td>Mean</td>
<td>0.000000</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>3.24535018</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td></td>
</tr>
<tr>
<td>Absolute</td>
<td>0.062</td>
</tr>
<tr>
<td>Positive</td>
<td>0.031</td>
</tr>
<tr>
<td>Negative</td>
<td>-0.062</td>
</tr>
<tr>
<td>Test Statistic</td>
<td>0.062</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>0.008&lt;sup&gt;c&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

<sup>a</sup> Test distribution is Normal.
<sup>b</sup> Calculated from data.
<sup>c</sup> Lilliefors Significance Correction.

Based on Table 3. explains that the results of the normality test using the non-parametric One-Sample Kolmogorov-Smirnov Test have an Asymp value. Sig. more than 0.05, which is 0.08, so that in the normality test the residual value is normally distributed.

2) Heteroscedasticity Test

Based on Figure 5. shows that in the scatterplot graph there are data points that spread randomly, and all the points spread above and below. So it can be concluded that this test does not occur heteroscedasticity.
3) Multicollinearity Test

Table 4. Multicollinearity Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>6.761</td>
<td>1.436</td>
<td>4.708</td>
<td>.000</td>
<td></td>
</tr>
<tr>
<td>Village Owned Enterprises</td>
<td>.197</td>
<td>.042</td>
<td>.245</td>
<td>4.695</td>
<td>.000</td>
</tr>
<tr>
<td>Village Fund</td>
<td>.037</td>
<td>.106</td>
<td>.019</td>
<td>.346</td>
<td>.730</td>
</tr>
<tr>
<td>The Professionalism of Village Asset Management</td>
<td>.496</td>
<td>.058</td>
<td>.510</td>
<td>8.588</td>
<td>.000</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Village Original Income

Based on Table 4, shows that the variables of Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management do not occur multicollinearity or there is no correlation.

5.4 Multiple Regression Analysis

Multiple linear regression analysis is an analysis used to test the effect between two or more variables and to determine the direction of the relationship between the independent variable and the dependent variable (Ghozali, 2018). The results of multiple linear analysis are as follows: (Table 5)

Table 5. Multiple Linear Analysis Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Tolerance</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>6.761</td>
<td>1.436</td>
<td>4.708</td>
<td>.000</td>
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</tr>
<tr>
<td>The Professionalism of Village Asset Management</td>
<td>.496</td>
<td>.058</td>
<td>.510</td>
<td>8.588</td>
<td>.000</td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Village Original Income

The results of the calculation of the multiple linear regression equation can be obtained as follows:

\[ \text{PADes} = 6.671 + 0.197\text{BUMDes} + 0.037\text{DD} + 0.496\text{PPAD} + \varepsilon \]

Information:

\[ \begin{align*} 
\text{PADes} & : \text{Village Original Income} \\
\text{BUMDes} & : \text{Village Owned Enterprises} \\
\text{DD} & : \text{Village Fund} \\
\text{PPAD} & : \text{The Professionalism of Village Asset Management} \\
\varepsilon & : \text{Error} 
\end{align*} \]

The results of the multiple linear regression equation can be explained as following:

1. The constant value obtained is 6,671 feasible, it can be interpreted that the independent variable of Village Owned Enterprises (BUMDes), funds village, and the professionalism of village asset management is zero, then the dependent variable of village original income is 6,671.
2. The regression coefficient value of the Village Owned Enterprises (BUMDes) variable is 0.197 has a positive value which means that every increase of one the variable unit of Village-Owned Enterprises (BUMDes) then income village originality also increased by 0.197.

3. The regression coefficient value of the village fund variable of 0.037 is positive which means that it can be interpreted that every increase in one unit of village fund variable then the original village income also increased by 0.037.

4. Regression coefficient value of the professionalism of village asset management variable of 0.496 has a positive value which can be interpreted that every increase in a unitary variable the professionalism of village asset management then original village income also increased by 0.496.

5.5 Hypothesis Testing

1) Simultaneous Testing (F Test)

Table 6. Simultaneous Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>2808.104</td>
<td>3</td>
<td>936.035</td>
<td>87.953</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td>3054.366</td>
<td>287</td>
<td>10.642</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>5862.471</td>
<td>290</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Village Original Income
b. Predictors: (Constant), The Professionalism of Village Asset Management, Village Owned Enterprises, Village Funds

Based on Table 6. shows that the test results on the resulting significant value are 0.000, and the significant value is less than 0.05. So, it can be concluded that H0 is rejected and Ha is accepted, then the variables of Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management have a simultaneous effect on village original income in villages in Rembang Regency in 2022.

2) Partial Test (t-Test)

1. Testing the Effect of Village Owned Enterprises (BUMDes) on Village Original Income

The test results show that the Village Owned Enterprises (BUMDes) variable has a sig value. of 0.000 <0.05 so H0 is rejected and Ha is accepted, it can be concluded that the variable of Village Owned Enterprises (BUMDes) partially has a significant effect on village original income.

2. Testing the Effect of Village Funds on Village Original Income

The test results show that the village fund variable has a sig value. of 0.730 > 0.05 so H0 is accepted and Ha is rejected, it can be concluded that the village fund variable partially has no significant effect on village original income.

3. Testing the Effect of The Professionalism of Village Asset Management on Village Original Income

The test results show that the variable of village asset management professionalism has a sig value. 0.000 <0.05, so H0 is rejected and Ha is accepted, it can be concluded that the variable of professionalism in managing village assets partially has a significant effect on village original income.
5.6 Coefficient of Determination (R²)

Table 7. Coefficient of Determination Test Results

<table>
<thead>
<tr>
<th>Model Summary^b</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>R</td>
</tr>
<tr>
<td>1</td>
<td>,692^a</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), The Professionalism of Village Asset Management, Village Owned Enterprises, Village Funds
b. Dependent Variable: Village Original Income

Based on Table 7, explains that the results of the coefficient of determination test the Adjusted R Square value of 0.474 or 47.4%. This shows that the variables of Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management influence village original income by 47.4% while 52.6% are influenced by other variables besides the variables in this study.

5.7 Discussion

The Influence of Village Owned Enterprises (BUMDes) on Village Original Income

Based on the results of the partial test in table 5, the variable Village Owned Enterprises (BUMDes) obtained a regression coefficient value of 0.197 with a significant value of 0.000 where the value was less than 0.05, so it can be concluded that the Village Owned Enterprises (BUMDes) variable has a positive effect on the dependent variable of village original income in Rembang Regency in 2022. Village Owned Enterprises (BUMDes) as one of the village economic institutions can improve the welfare of rural communities by developing village economic enterprises and contributing to the village’s original income which can optimize village prosperity, so the greater the income of Village Owned Enterprises (BUMDes), the greater as well as contributions made to the village's original income.

The Influence of Village Funds on Village Original Income

Based on the results of the partial test in table 5, shows the village fund variable has a regression coefficient value of 0.037 with a significant value of 0.730 where the value is more than 0.05 so it can be concluded that the village fund variable does not affect the variable dependent on village original income in Rembang Regency in 2022. Even though the continuum line drawing of the village fund variable is in the very good category, the village fund variable does not affect the village's original income, because the use of village funds is prioritized for physical development and empowerment Public.

The Effect of The Professionalism of Village Asset Management on Village Original Income

Based on the partial test results in table 5, the variable of professionalism of village asset management has a regression coefficient value of 0.496 with a significant value of 0.000 where the value is less than 0.05, so it can be concluded that the variable of village asset management professionalism has a positive effect on the dependent variable village original income to the village in Rembang Regency in 2022. Professionalism is a behavior that in doing work requires expertise either through education or certain training carried out as work that can generate income (Natalia et al., 2017). Professionalism in managing village assets can be seen in how village officials can carry out their duties, namely managing village assets properly, when village assets have been managed properly, their use can also be optimal so that they can increase the village's original income.

6. Conclusion

1) The conclusions on the characteristics of the respondents are as follows:

   a. The characteristics of respondents from village officials in Rembang Regency are 73% male.
   b. The characteristics of respondents from village officials in Rembang Regency aged 25-35 years are 39%.
   c. Characteristics of village apparatus respondents in Rembang Regency who filled out the questionnaire were village officials with a position as secretary 26%.
2) The conclusion of the descriptive statistical analysis is as follows:
   a. Village officials in Rembang Regency stated that the Village Owned Enterprises (BUMDes) variable was classified as good with an average score of 81% being obtained.
   b. Village officials in Rembang Regency stated that the village fund variable was classified as good with an average score of 86%.
   c. Village officials in Rembang Regency stated that the variable professionalism of village asset management was classified as good with an average total score of 82.2%.
   d. Village officials in Rembang Regency stated that the original village income variable was classified as good with an average total score of 79.3%.

3) The conclusion of the classic assumption test result as follows:
   a. Based on the One-Sample Kolmogorov-Smirnov Test table, the Asymp value is obtained. Sig. more than 0.05, which is 0.08, so the data is normally distributed.
   b. Based on the figure of the heteroscedasticity test results showing data points that are randomly distributed, it can be concluded that this test does not occur heteroscedasticity.
   c. Based on the table of multicollinearity test results, it shows that the variables of Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management have a tolerance value > 0.10 and a Variance Inflation Factor value <10. So that there is no multicollinearity or no correlation.

4) This test shows that the independent variables, namely Village Owned Enterprises (BUMDes), village funds, and the professionalism of village asset management simultaneously affect the dependent variable, namely village original income in villages in Rembang Regency.

5) Partial testing of each independent variable on the dependent variable:
   a. Village Owned Enterprises (BUMDes) have a positive effect on the village’s original income.
   b. Village funds do not affect the village’s original income.
   c. Village asset management professionalism has a positive effect on the village’s original income.

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Biographies

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