

## Maturity Model of Village Owned Enterprise (VOE) as Social Business in Indonesia: Comparative Study of the VOE in the Tourism Sector

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### Abstract

*Village-owned enterprises (VOEs) are expected to play an important role in promoting local economic growth by leveraging local resources and engaging community participation to foster sustainable development. The Indonesian government has supported the establishment of VOE since 1999; nevertheless, its impact on enhancing village original income and social benefits is still limited. Significant concerns exist over the potential of VOE to function as a social enterprise that promotes profit generation as well as social benefit. This study employs a descriptive comparative methodology to analyze the growth trajectory of VOE as a social enterprise in Indonesia. The study focused on three VOEs, which are VOE Tirta Mandiri, VOE Sumber Sejahtera, and VOE Kembang Kuning. The results of this study showed that VOE evolution as a social enterprise follows five stages: initial, infrastructure, defined, managed, and optimized. There are three dimensions to each stage: the input, which is made up of two variables, such as leadership and village potential; the process, which is made up of three variables, such as efficiency, participation, and innovation; and the outcome, which is made up of three variables, such as profit, social benefits, and resilience. These five levels, three dimensions, and eight variables are the components of the maturity model for VOE as a social enterprise in Indonesia. This maturity model serves as an important lesson for countries in the Global South in fostering sustainable village development.*

**Keywords:** *Kazakh, English, Latin, origin, experience, research.*

### Introduction

Village-Owned Enterprises (VOEs) or its original name in Indonesia, Badan Usaha Milik Desa (BUM Desa) are business entities formed by the village government to run businesses by utilizing village potential to realize the welfare of village communities (Agusta, 2022; Ariani & Juraida, 2019; Surya, 2019). The role of VOE is crucial in promoting local economic development, as they create job opportunities and stimulate entrepreneurial activities within the village (Purnomo et al., 2020; Yulyana et al., 2016; Yunus, 2014). By harnessing local resources and talents, VOEs can help improve the standard of living for residents while fostering a sense of community ownership (Arifin et al., 2020; Kania et al., 2021; Lubis et al., 2019). VOE serves as a social enterprise by providing both profit and benefit to the community (Dhewanto et al., 2020; Diaz, 2020; Sari RN, Junit D, Anugerah R, 2021). However, some argue that government involvement in running businesses may lead to inefficiencies and a lack of innovation, as bureaucratic processes can stifle entrepreneurial spirit. Additionally, relying too heavily on local enterprises could result in limited market reach and sustainability, potentially hindering broader economic growth (Alemayehu, 2023; Haapanen et al., 2014; Katz, 2010; Mantino, 2013; Osmani et al., 2022).

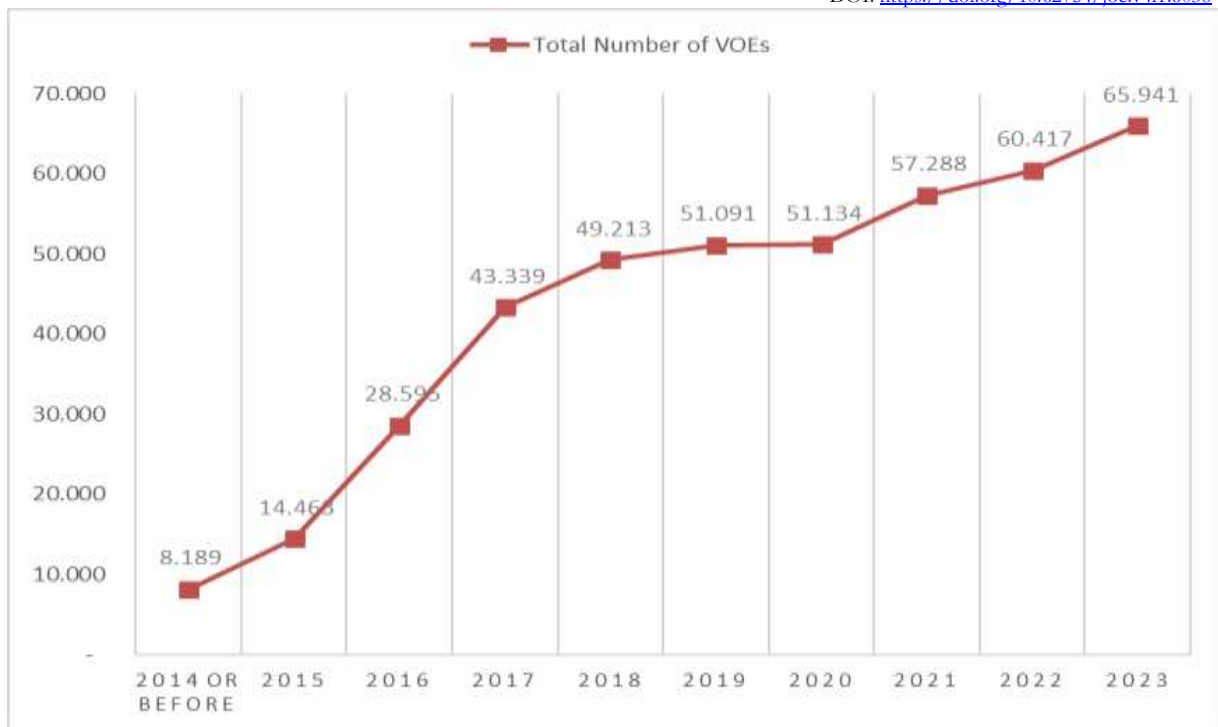
Data from Indonesia shows that the number of VOEs established from 2014 (or before) up to 2023 has increased significantly; specifically, since the government provided financial support from 2014 onwards, the increasing number of VOEs in Indonesia is shown in this picture below:

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**Figure 01:** The Increasing Number of VOEs Established in Indonesia from 2014 to 2023

Source: The Ministry of Village, Republic of Indonesia, 2023

In 2014, the number of VOEs established was only 8,189 units; it increased almost eight times over 10 years, where in 2023 the total number of VOEs established was 65,941 units in Indonesia. However, this rapid growth in the establishment of VOEs may raise concerns about the sustainability of such an expansion (Hilmawan et al., 2023; Warjiyati, 2021). Additionally, the quality and effectiveness of these units could vary significantly, potentially undermining the overall impact on the economy. This condition in line with some research related to the involvement of the government in business leads to decreased effectiveness (Haapanen et al., 2014; Mantino, 2013).

When governments take a more active role in business operations, it can create a cumbersome environment that discourages creativity and responsiveness to market demands. Furthermore, if local businesses are overly dependent on government support, they may struggle to expand beyond their immediate areas, limiting their potential impact on the overall economy (Haapanen et al., 2014; Mantino, 2013). This reliance on government assistance can stifle innovation and risk-taking, as businesses may prioritize compliance over entrepreneurial ventures. Consequently, their growth is hampered, preventing them from contributing more significantly to economic development (Haapanen et al., 2014; Mantino, 2013).

Therefore, the maturity model for VOE, as a social enterprise, is crucial in providing a roadmap for the development policy of the organization. This model will help identify key areas for improvement and establish benchmarks for success, ensuring that the organization can effectively measure its progress over time (Bacq & Eddleston, 2018; Bidet & Defourny, 2019; Grassl, 2012; Nakagawa, 2015). By following this structured approach, VOE can enhance its impact and better serve its community for maximizing the organization's overall effectiveness (Greiner, 1998). Moreover, the maturity model will facilitate the alignment of resources and strategies with the organization's mission, fostering a culture of continuous improvement (Ahern, 2008; Al-Matari et al., 2021). This proactive framework not only supports strategic decision-making but also encourages stakeholder engagement, ultimately leading to more sustainable outcomes for the community it serves (Ahern, 2008; IIA, 2017).

Based on the literature review, organization theory provides a framework for understanding how different structures and processes influence organizational behavior and effectiveness (Daft, 2007; Ramdhani, 2019; Woodward, 1981). It emphasizes the importance of context, culture, and strategy in shaping the dynamics within organizations. Organization lifecycle theory further explores how organizations evolve over time, adapting to changes in their environment (Grindle, M.S & Hilderbrand, 1995; Schmidt, 1978). This perspective helps to identify the challenges and opportunities that arise at various stages of an organization's development, ultimately guiding leaders in making informed decisions to enhance performance and sustainability. By recognizing the distinct phases an organization goes through, leaders can better navigate potential obstacles and leverage opportunities that align with their strategic goals (Greiner, 1998). This approach not only fosters resilience but also promotes long-term viability in a constantly changing landscape (Ahern, 2008; IIA, 2017).

Organization maturity model provides a framework for assessing the developmental stages of an organization in terms of its processes, capabilities, and overall effectiveness (Ahern, 2008; IIA, 2017). By understanding these stages, leaders can identify areas for improvement and strategically implement changes to enhance organizational performance (Francesca Flood, 2020). Capability maturity model stages outline a progression from initial ad hoc practices to optimized processes, allowing organizations to systematically advance their operational effectiveness. This structured approach enables leaders to prioritize initiatives that align with their strategic goals, fostering continuous growth and improvement (Ahern, 2008; IIA, 2017).

Based on the capability maturity level, it starts with the initial phase, where processes are ad hoc and chaotic (Ahern, 2008; IIA, 2017). The phase continues with infrastructure that supports a consistent process. Next, the defined phases transform into an innovative process that encourages organizations to experiment and refine their practices. Then, managed execution leads to enhanced performance metrics that can be analyzed in real time. By consistently reviewing these metrics, organizations can fine-tune their strategies, ensuring alignment with long-term goals while remaining flexible enough to pivot when necessary. Then, optimized phases lead to increased efficiency and productivity, enabling organizations to focus on innovation and growth. As a result, organizations can nurture a culture of continuous improvement, where learning and development are prioritized, ultimately driving success in an ever-evolving marketplace (Ahern, 2008; IIA, 2017).

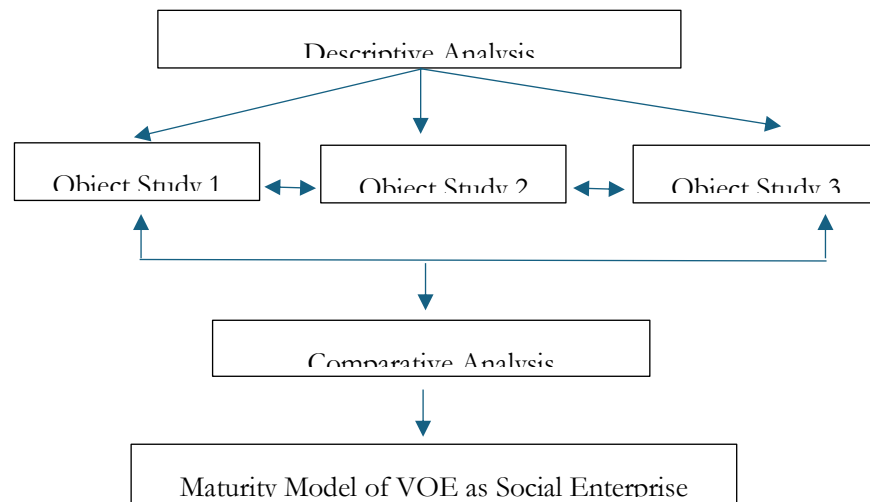
However, an overemphasis on performance metrics can lead to a narrow focus on short-term gains at the expense of a broader strategic vision. Additionally, the pressure to continuously optimize may stifle creativity and risk-taking, as employees might become overly cautious in pursuit of measurable outcomes (Robbins, 1990). Consequently, the implementation of a maturity model must be tailored to the specific demands and attributes of the business to yield enhanced advantages.

## Method

This research employs a descriptive comparative method (Creswell, 2009; Gregory, 2002; Iranifard & Roudsari, 2022; Loeb et al., 2017). The descriptive comparative method elucidates the analysis of various subjects or phenomena by highlighting their similarities and differences. This approach allows researchers to uncover patterns, draw meaningful conclusions, and make informed comparisons that enhance our understanding of various topics (Creswell, 2009). We begin the descriptive analysis by identifying the key characteristics of each subject under comparison. By looking at these traits in a planned way, researchers can see which ones are unique and which ones are shared. This helps them understand their connections and effects in a bigger picture. The comparative analysis begins with examining the underlying principles that govern each subject. This process not only emphasizes the distinctions between them but also illuminates how these differences contribute to their individual roles within a larger framework, thereby enriching the overall narrative of the research.

A descriptive analysis is employed to comprehend the growth phases of VOE in their natural state, devoid of researcher involvement. A comparative analysis is employed to identify the similarities in growth patterns

across the three VOEs under examination, aiming to investigate the dimensions, factors, and characteristics of each stage of VOE growth. The methods are explained below:



Source: Author Analysis

**Figure 02:** Research Methodology

Based on figure 02, the research begins with a descriptive analysis of three VOEs as a study object. Then, based on the descriptive analysis, continue with the comparative analysis to find the similarities and patterns in how VOE develops its capability to be a social enterprise. This approach allows for a comprehensive understanding of each VOE's unique characteristics before examining their collective attributes. By identifying patterns and similarities, the research can draw broader conclusions about the evolution of VOEs into social enterprises.

This research focuses on VOE within the tourist sector, acknowledging its significant development and representation of the service industry in Indonesia. The choice of three study subjects, namely VOE Tirta Mandiri, was predicated on the fact that this VOE was the first to be founded, therefore anticipating a prolonged growth phase. This VOE oversees local village resources, specifically springs, for tourism purposes. The second study subject, VOE Sumber Sejahtera, was selected due to its rapid development, with the expectation that it will facilitate the exploration of significant innovations in the establishment of a VOE managing a café situated alongside rice fields. The third research subject, VOE Kembang Kuning, exemplifies the tourist sector of a disadvantaged province in Indonesia; however, its natural tourism potential is widely recognized internationally.

## Result

### Descriptive Analysis

Using a logic model, the VOE growth stages start with input, move on to processing, and end with results. Good input makes the process work well, which leads to favorable results. This order shows how each step depends on the one before it, highlighting how important excellent inputs are for processing well and, ultimately, for getting excellent results. By ensuring that the initial inputs are strong, organizations can enhance their overall performance and impact. Strong initial inputs not only improve the efficiency of processing but also contribute to achieving desired outcomes. This interconnectedness underscores the critical role that each stage plays in the overall success of an organization's initiatives.

Based on the interview, the critical inputs in the VOE growth were leadership and village potential. These inputs are essential as they provide the necessary guidance and resources for growth, enabling the organization to leverage the inherent strengths of the community. By focusing on leadership and village potential, organizations can foster a more effective and sustainable approach to achieving their goals. The process dimension indicates that efficiency is essential for delivering profit, while participation contributes

to social benefit in the community. This highlights the importance of balancing operational efficiency with community engagement, ensuring that organizations not only achieve financial success but also enhance the well-being of the community they serve. Ultimately, this dual focus can lead to a more holistic and impactful approach to growth.

Innovation is necessary to simultaneously enhance both revenues and benefits. Innovation serves as a crucial catalyst in achieving this balance, enabling organizations to develop new strategies and solutions that drive profitability while also addressing community needs. By fostering creativity and adaptability, organizations can create value that resonates both economically and socially. This objective facilitates VOE in generating income and social advantages in resilience. The beneficial combination of profit and benefit makes VOE a sustainable social enterprise, which lessens its reliance on government support. This sustainability allows VOE to operate more independently, ensuring that it can continue to serve its community effectively. Ultimately, this reduces vulnerability to external funding fluctuations and enhances its long-term impact.

A more detailed explanation of the descriptive analysis of VOE's growth stages as a social business is presented in the following table:

**Table 01:** Descriptive Analysis of VOE Capability Model

Dimension	Variable	VOE Maturity Level				
		Initial	Infrastructure	Integrated	Managed	Optimized
Input	Leadership	+	++	+++	++++	+++++
	Village Potential	+	++	+++	++++	+++++
Process	Efficiency	+	++	+++	++++	+++++
	Participation	+	++	+++	++++	+++++
	Innovation	+	++	+++	++++	+++++
Result	Profit	+	++	+++	++++	+++++
	Benefit	+	++	+++	++++	+++++
	Resilience	+	++	+++	++++	+++++

Source: Authors Analysis

As in the table above, every variable from leadership to resilience experiences development at each level of VOE maturity, starting from initial, increasing to infrastructure, integrated, managed, and optimized. The + sign indicates improvement; the more + signs, the better the organization is at implementing each variable that influences VOE maturity. This signifies that as an organization advance through the various maturity levels, it becomes increasingly effective in leveraging the key variables that contribute to VOE maturity. Consequently, a higher number of + signs reflect a greater capacity for growth and optimization in these areas.

### *Comparative Analysis*

After describing how the three VOEs being looked at have grown, the next step is to compare the results of those descriptions to find patterns or similarities in how VOEs have grown as social businesses. This comparison will help identify common strategies and trends among the VOEs, offering valuable insights into their development as social enterprises. By analyzing these patterns, we can better understand the factors contributing to their success and growth in the social business landscape. Based on the results of a comparative study among three study objects, it was shown that the growth stages of VOEs are as follows:

**Table 02:** Comparative Analysis VOE Maturity Level

Dimension	Variable	VOE Maturity Level				
		Initial	Infrastructure	Integrated	Managed	Optimized
Input	Leadership	Dominative (1,2,3)	Directive (1,2,3)	Delegative (1,2)	Coordinative (1,2)	Collaborative (1,2)
	Village Potential	Realized (1,2,3)	Utilized (1,2,3)	Managed (1,2,3)	Developed (1,2)	Sustainable (1,2)
Process	Efficiency	Minimal (1,2,3)	Realized (1,2)	Focused (1,2)	Targeted (1,2)	Used as Strategy (1,2)
	Participation	Formality (1,2,3)	Obligation (1,2,3)	Requirement (1,2)	Awareness (1,2)	Sustainable (1,2)
	Innovation	Reactive (1,2,3)	Replicate (1,2,3)	Develop (1,2)	Discover (1,2)	Proactive (1,2)
Result	Profit	Minimal (1,2,3)	Balance (1,2,3)	Positive (1,2,3)	Grows (1,2)	Independent (1,2)
	Social Benefit	Limited (1,2,3)	Visible (1,2,3)	Programmed (1,2)	Internal (1,2)	External (1,2)
	Resilience	Fragile (1,2,3)	Reactive (1,2,3)	Responsive (1,2)	Predictive (1,2)	Prescient (1,2)

Source: Author Analysis, 2023

Table 02 illustrates that a consistent pattern emerges when comparing the maturity stages of the three VOEs being studied. The information (1, 2, 3) indicates that this characteristic is present in all study subjects: Study Object 1 (VOE Tirta Mandiri), Study Object 2 (VOE Sumber Sejahtera), and Study Object 3 (VOE Kembang Kuning). This pattern suggests that, despite their individual differences, all three VOEs exhibit similar developmental trajectories. Such findings may indicate common factors influencing their maturity stages.

Leadership characteristics develop at each level of VOE maturity, starting with dominative, directive, delegative, coordinative, and collaborative. As organizations advance through these stages of VOE maturity, leaders exhibit increasingly sophisticated traits that facilitate teamwork and empowerment. This progression enables a more effective and inclusive approach to leadership, ultimately enhancing overall organizational performance. Village potential develops from being realized, utilized, managed, developed, and sustainable. This means that for a village to reach its full potential, it must actively harness its resources and capabilities. Effective management and ongoing development are crucial to ensure that these efforts lead to long-term sustainability.

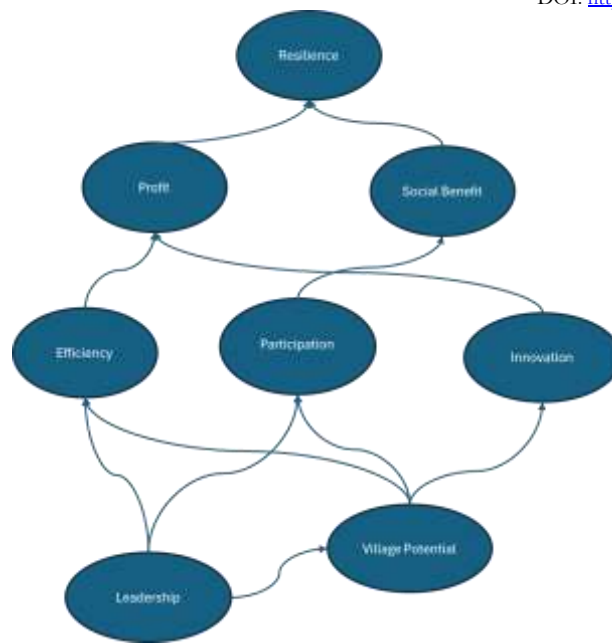
Efficiency starts at a minimum, grows, becomes a target for the organization, and eventually transforms into an organizational strategy. This progression illustrates how efficiency evolves from a basic concept to a fundamental goal that shapes decision-making and operations within the organization. Ultimately, it signifies a shift in mindset where efficiency is integrated into the core strategic framework. Participation has evolved over time, starting as a mere formality, evolving into an obligation, becoming a necessity, growing due to awareness, and ultimately becoming sustainable. This progression highlights how participation has shifted from a passive role to an essential aspect of engagement, reflecting increased recognition of its importance. As society becomes more aware of the benefits and responsibilities of participation, it transforms into a sustainable practice that fosters ongoing involvement. In terms of

innovation, initially innovation is carried out to respond to problems faced, then innovation imitates the success of other organizations, then it can develop its own and can even create new innovations, and innovation is more about anticipating potential problems that may occur. This progression highlights how organizations evolve from reactive to proactive innovation strategies, ultimately leading to unique contributions in their fields. By anticipating potential challenges, they can stay ahead of the curve and foster continuous improvement.

The profits obtained by the VOEs grew from initially being very minimal, then balancing, producing positive profits, then increasing profits, and making VOE independent, no longer dependent on government assistance. This progression illustrates the successful transition of VOEs from a state of reliance to self-sufficiency, showcasing their ability to generate sustainable profits. As a result, they have become financially autonomous entities capable of thriving without external support. In terms of benefits, they are initially limited, but over time, they become visible and transform into a program that focuses on both internal and external benefits. This gradual evolution allows the program to adapt and expand its reach, ultimately enhancing its overall impact. As it matures, the benefits become more pronounced, addressing a wider range of needs and stakeholders. This makes organizational resilience develop from being vulnerable, then reactive, responsive to change, predictive, and prescient. This progression highlights how organizations can learn from their vulnerabilities and adapt over time. Ultimately, it emphasizes the importance of foresight and proactive strategies in achieving long-term resilience.

## Discussion

This phase of organizational development pertains to the Greiner model, which emphasizes the significance of leadership and innovation during the initial stages of establishing VOEs (Greiner, 1998). As it evolves and becomes more intricate, leadership must be delegated to ensure autonomy and sustainability. In addition, VOE's growth as a social enterprise fits with other research that calls them "hybrid organizations" that work toward both business and social goals at the same time (Grassl, 2012; Kaneko, 2013; McIntyre-Mills et al., 2023; Yunus, 2014). This growth model enhances the application of organizational growth theory to VOE firms now confronting issues related to reliance on government support. A logical framework that connects input, process, and outcomes makes it easier to put a balanced scorecard-based strategy into action (Kaplan, 2000). This strategy focuses on four areas: improving the quality of input through learning and growth, improving internal business processes, and achieving financial and positive results that make the organization resilient. By emphasizing these four areas, organizations can effectively align their strategic objectives with measurable outcomes, fostering resilience in the face of external challenges. This approach not only streamlines operations but also supports sustainable growth by ensuring all aspects of the organization are interlinked and continuously improving. The logical associations and linkages among variables are illustrated in the subsequent diagram:



**Figure 02:** Relationships between VOE maturity variables

Source: Author Analysis

Leadership is crucial for identifying and harnessing a village's potential, including its natural resources and human capital. Moreover, the village's potential is harnessed through an efficient, inclusive, and innovative process, enabling it to create earnings and advantages that eventually foster VOE resilience and sustainability (Febrina et al., 2024; Maulana & Pratama, 2021; Zainal et al., 2024; Zulgani et al., 2023). This approach not only maximizes the village's existing resources but also ensures that all members are actively involved in decision-making and implementation. As a result, the community becomes more adaptable and better equipped to face future challenges, enhancing its overall stability and growth (Greiner, 1998).

## Conclusion

The maturity model for Village-Owned Enterprises (VOEs) as social businesses encapsulates a comprehensive framework that aligns leadership with the intrinsic potential of villages. By focusing on the input dimension, we recognize how effective leadership can unlock local resources and foster community engagement. The process dimension highlights the significance of efficiency, participation, and innovation as vital components that drive these enterprises toward success. Ultimately, the outcome dimension underscores the dual goals of achieving profit while ensuring usefulness and resilience within the community. A qualitative approach is necessary to fully understand and support these dynamics because it lets us dig deeper into the unique situations in which VOEs work. Together, these elements create a dynamic ecosystem where social impact and economic viability coexist harmoniously, paving the way for sustainable development in rural areas. Limitation of this study include the potential biases inherent in qualitative research and the challenges of generalizing findings across different contexts. Additionally, the reliance on subjective interpretations can impact the reliability of the data, making it essential for future research to incorporate mixed-methods approaches that balance qualitative insights with quantitative evidence.

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