

Phenomenological Study: Analysis of The Management of Regionally Owned Enterprises

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ABSTRACT

This study aims to describe and describe the meaning of reality about the conception and unravel the legal observance of the managers of the Kie Raha Mandiri Regional Company by exploring the structure of their consciousness. The method used is a qualitative method, with the author chosen phenomenological approach, which is the stage of Husserl's transcendental phenomenological analysis. Husserl's transcendental phenomenology emphasizes subjectivity and uncovers the essence of experience through merging fact and ideal. The data sources used are primary and secondary data. In contrast, the technical data collection is Observation, Interview, and Documentation, as well as data analysis using Miles And Huberman's theory, namely, data collection, data reduction, display data, and concluding. The results showed that results of this study showed that: (1) the planning aspects were not apparent both in the short, medium, and long term, the management of the core business was ineffective, the amount of capital participation was not by the profits obtained; (2) Organizing is not based on administrative principles, both HR capabilities, specialization, task hierarchy, and authority and responsibility; (3) The actuating has not run optimally, the ability of the leadership is weak, and the ability of the SDM is limited; (4) the control function of the supervisory board is still weak until it suffers significant losses

ABSTRAK

Penelitian ini bertujuan untuk menggambarkan dan menjabarkan makna realitas tentang konsepsi dan mengurai ketaatan hukum para pengelola Perusahaan Daerah Kie Raha Mandiri dengan mengeksplorasi struktur kesadaran mereka. Metode yang digunakan adalah metode kualitatif, dengan pendekatan yang dipilih penulis adalah pendekatan fenomenologi yaitu tahapan analisis fenomenologi transedental Husserl. Fenomenologi transdental Husserl menekankan pada subjektifitas dan mengungkap inti dari pengalaman melalui penggabungan antara fakta dan ideal. Sumber data yang dipakai yaitu data primer dan data sekunder, sedangkan teknis pengumpulan datanya adalah Observasi, Interviwo dan Dokumentasi, serta analisis data menggunakan teori Miles And Huberman yakni, pengumpulan data, reduksi data, data display dan penarikan kesimpulan. Hasil penelitian menunjukkan Hasil penelitian ini menunjukkan bahwa: (1) aspek perencanaannya belum jelas baik jangka pendek, menengah dan jangka panjang, pengelolaan core bisnisnya tidak efektif, jumlah penyertaan modal tidak sesuai dengan keuntungan yang didapat; (2) Pengorganisasian tidak berdasar pada prinsipprinsip administrasi, baik kemampuan SDM, spesialisasi, hirarki tugas, serta wewenang dan tanggung jawab; (3) Actuatingnya belum berjalan secara optimal, kemampuan pucuk pimpinan masi lemah dan terbatas kemampuan SDMnya; (4) fungsi kontrol dewan pengawas masih lemah hingga mengalami kerugian yang signifikan

INTRODUCTION

Various studies, studies or studies before this also show similar problems. For example, the results of research by the Secretary-General of the DPR RI on the management of BUMDs in the provinces of West Sumatra, West Nusa Tenggara, and South Kalimantan found that the main problems related to BUMDs include inefficient management, in the formation that generally does not begin with a study of the feasibility of Planning, control, and supervision. There are interventions from the bureaucracy and politics contained in the DPRD (the DPRD also becomes a supervisor and even determines technical problems that interfere with the management of BUMD). Rustian Kamaluddin revealed the specific problem of BUMD, namely the lack of

specialization and main concentration in the BUMD business field, which is also adjusted to regional characteristics, so that the efficiency level is deficient and operational costs are high, and even suffer losses.

BUMN and BUMD essentially have the same goal, namely carrying out the function of public services by organizing a business that "aims at public benefit, in the form of providing quality goods or services at affordable prices public based on the principles of healthy company management, as well pursuing profit or "obtaining profit and profit" which is utilized for the development of the national and regional economies. Good management of Regionally Owned Enterprises is a business entity that utilizes all existing resources effectively, efficiently, and economically, both financial resources, human resources, infrastructure, and other resources that are used optimally to achieve the goals set. Moving on from some of the arguments above is necessary to examine matters related to Regionally Owned Enterprises starting from the process and purpose of their formation to the final stage of the contribution of this business entity to the local government. In many cases, the profit contribution of Regional Companies has not contributed significantly enough to the increase in Regional Original Income (PAD). Even some Regional Companies burden the REGIONAL BUDGET because they must continue to be subsidized while the profits generated are still relatively small, so they cannot provide meaningful dividends for the regions (Mahmudi, 2010). The legality of the formation of PD. Kie Raha Mandiri North Maluku began with the Decree of the Governor of North Maluku number 44 of 2004 concerning the organizational structure and work procedures of PD Kie Raha Mandiri. The decision was made based on law number 5 of 1962 concerning regional companies and Regional Regulation (PERDA) number 13 of 2004 concerning companies in North Maluku Province. Furthermore, in 2016, Governor Regulation number 20.1 of 2016 was issued concerning determining the authorized capital of North Maluku Province in the Kie Raha Mandiri PD. And it should be that in the implementation of PD Kie Raha Mandiri until the end of 2020, it must adjust to the latest Government Regulation, namely PP number 54 of 2017 concerning Regionally Owned Enterprises (BUMD)

Management problems in the management of Regionally Owned Enterprises which generally occur in almost all regions in Indonesia, also occur in North Maluku Province, especially in terms of managerial and management which requires skills and abilities, both in terms of Planning, organizing, actuating, and controlling. PD Kie Raha Mandiri North Maluku As a regional company that has a big contribution to the original tapping of the region, it must prioritize the principles of good management and bring profit. Because what is seen so far is that the management aspects of PD Kie Raha are independent, there are still many things that need to be done, especially the SDM, which is weak. About the management aspect, the local government provided capital participation funds until December 31, 2020, of Rp. 10,500,000,000.00.; consists of an initial deposit in 2015 of Rp. 8,500,000,000 and a second deposit in 2017 of Rp. 2,000,000,000. When viewed from the financial year from 2015-2020 of Rp. 10,516,306,914.00. then the total loss is the same as in 2020 of Rp. 10,516,306,914.00 when compared to the total capital participation, PD Kie Raha Mandiri should be complicated because it is considered no longer productive and does not contribute to the region.

Documentation of the Plenary Meeting on the 2020 Rapenda will be quoted in total, starting with the first, namely the response of the Democratic National Party Faction (NASDEM), which discusses regionally Owned Enterprises Kieraha Mandiri and Bank Maluku Malut and Responses to these questions. The substance of the 2020 Regional Government Financial Statements has not fully met the qualitative characteristics of financial statements,

incredibly relevant and reliable aspects, where the accounting information necessary to influence the report user in the decision in making the decision is not yet adequately available. This can be seen from the number of obligations that continuously burden the APBD without explaining the causal factors and preventive and repressive efforts in dealing with this problem that arises continuously in each fiscal year. Another objective indicator that we can propose is the results of regional wealth management, which is separated in the form of capital participation in PERUMDA Kieraha Mandiri is not included in its financial overview and capital participation in Bank Maluku-Malut which is not clear about its basic policy in arrears of dividends and the status of dividends in arrears whether recognized as receivables or not as receivables. This is also not disclosed in the records of the financial statements, so it is considered that it does not meet the accounting principle, namely the entire disclosure principle.

Furthermore, related to the Covid-19 Pandemic situation that burdens the 2020 Regional Budget requires quick and effective handling so that the APBD must be adjusted to urgent situational needs or emergencies, and financial management must be carried out carefully. Therefore, the reporting must be explained transparently and accountably. However, many budgeting sans budgeting whose implementation is inappropriate. This is also confirmed in the BPK LHP regarding the Internal Control system. Therefore, Brother Governor needs to give a detailed explanation of this matter!

The Governor's answer to the question is: 1) The occurrence of Government Obligations due to inappropriate budget calculations. This causes local governments to be unable to pay for activities/work that has been completed. Although, as a result, in 2020, there was an increase in Local Government Debt, concrete steps that are currently being carried out continue to strive to resolve Local Government Debt and 2) The total paid-up capital of the North Maluku Provincial Government until December 31, 2020, amounted to IDR 10,500,000,000.00, consisting of an initial deposit in 2015 of IDR 8,500,000,000.00 and a second deposit in 2017 of IDR 2,000,000,000.00; 3) there was a Cash receipt of Rp795,129,988.00 derived from Dividend Receipts from Bank Maluku Malut by RUUPS Decree No:03/RUUPS/PT. BPDMM-MU/2020 June 22, 2020. The profit (loss) of PD Kie Raha Mandiri from the Financial Year 2015 to 2020 is as follows:

Table 1. Profit and Loss of the North Maluku Provincial Government for the 2015-2020 Financial Year

No.	Profit and loss (Financial Year)	Amount (Rupiah)
1	2015	-1,579,007,804.00
2	2016	-3,664,239,859.00
3	2017	-1,609,327,455.00
4	2018	-851,476,270.00
5	2019	-1,406,127,763.00
6	2020	-1,406,127,763.00

Source: BPS, 2021

From the data above, we can say that the Management of Regionally Owned Enterprises Kie Raha Mandiri loses money and fails in contributing to original regional income (PAD), but if the management fails, is it only a factor of mismanagement, or is there fraud? From the search results, researchers from the Inspectorate of North Maluku Province said that the audit results of the findings of the BPK-RI Malut Representative in 2017 showed that the Regional Company (PERUSDA) Kie Raha Mandiri (KRM) was losing money. "Failure is a business failure, and there is a failure of fraud. If business failure is a normal thing, it cannot be punished. If what can be

criminalized is a fraud, from the audit results, we do not find any element of fraud, only an element of business failure," said the Head of the Maluku Provincial Government Inspectorate, Bambang Hermawan in Ternate, Thursday (23/8/2018). When reviewing the objectives of the Company Profile of the Establishment of BUMD PD Kie Raha Mandiri again, in addition to those whose purposes have been contained in the provisions for the establishment of BUMD, PD Kie Raha Mandiri has the following primary duties and functions: 1) Conducting Business to Increase Regional Original Income (PAD) with its business scope and establishing partnerships with stakeholders/stockholders; 2) Participation in development; 3) Business in the field of production/manufacturing; 4) Business in the field of trade and services.

Look at the purpose of the establishment of PD Kie Raha Mandiri and its primary duties and functions compared to its existence and implementation in a reel in the field. Researchers can say that this is far from what was expected. The purpose of establishing BUMD is to provide benefits for the development of the regional economy, prioritizing the benefits and needs of the public and services for the community in North Maluku. However, unfortunately, it did not reach the target because it was not profitable for many people. What the community wanted was then not in line with expectations. Furthermore, this researcher is part of a fundamental problem that must be addressed for the region's benefit.

On the other hand, in managing this BUMD, for example, the chicken farming business in Rioribati Village, South Jailolo District, West Halmahera Regency, which has an investment value of more than IDR 700 million in expansion while the production is still tiny. It should be intensive business first for production after successful new expansion. This is too fast an expansion, finally sucking up the amount of capital there, but the results are not much from Rp700 million, only getting Rp50 million (Bisnis.Com, 2018). It is necessary to evaluate the sustainability of the business of PD Kie Raha Mandiri. The results of this evaluation will undoubtedly be used as a basis for improving the management of other BUMDs, and the North Maluku Provincial government needs to conduct an integrated operational feasibility analysis of PD Kie Raha Mandiri to be able to provide added value to Regional Original Income

RESEARCH METHOD

This research uses qualitative methods, so the approach chosen by the author is phenomenological. This method reasoned that the focus of this research was the management of the Kie Raha Mandiri Regional Company. Meanwhile, the phenomenological analysis approach aims to describe and describe the meaning of reality about conception and unravel the legal observance of the managers of the Kie Raha Mandiri Regional Company by exploring the structure of their consciousness. So in this study, the author wants to examine the awareness and obedience of the managers of the Kie Raha Mandiri Regional Company through a phenomenological approach. The data sources used are Primary data Sources of data obtained from the results of informant observations through in-depth interviews. Secondary data are obtained from reading and other sources through written report documents and regulations. Research informants are actors with experience directly involved in the field to provide information about the situation and conditions of Regionally Owned Enterprises (BUMD) management of Regional Companies Kie Raha Mandiri. The primary data collection technique in phenomenological studies is in-depth interviews with informants to uncover the flow of consciousness. In the interview process, the questions asked are unstructured and in a fluid atmosphere. However, it can be deepened using other techniques such as participatory observation, document tracing, etc. Researchers in this study used qualitative analysis

techniques, using Miles and Huberman model data analysis (Sugiyono, 2014), namely; a) collect data following the facts on the ground; b) reduction data is that the data obtained from the field is quite a lot, for that it needs to be recorded carefully and in detail, meaning that reducing data means summarizing, choosing the main things, focusing on important things, looking for themes and patterns; c) display data or present data, then organized data is arranged in relationship patterns so that it will be easier to understand; d) conclusion data the third step in data analysis is concluding.

RESULTS AND DISCUSSION

The results of the researcher's research used the management concept with George R. Terry's theoretical approach, which divided the four essential functions of management: Planning, Organizing, Actuating, and Controlling.

Planning

We are planning as a systematic formulation of the steps (action) that will be carried out in the future, based on careful consideration of potential external factors and interested parties to achieve a specific goal, how Tjokroamidjojo in (Ovalhanif, 2009) defines planning as a way of how to achieve the best goals (maximum output) with existing sources to be more efficient and effective. Furthermore, it is said that Planning is the determination of the goals to be achieved or carried out, how, when, and whom. Therefore, the purpose of Planning, according to (Robbins, 2007), is 1) to give good direction; 2) to reduce uncertainty; (3) to minimize waste; 4) set goals and standards used in the following function, namely the process of controlling and evaluating.

The results of the researchers' observations also showed that there was PD. Kieraha Mandiri does not have good planning clarity and does not have an indicator of achievement. In addition, regulations related to BUMD do not expressly provide direction and guidelines in managing a business entity owned by the regions, so from the aspect of management and business activities, it does not experience development because its implementation is more based on the desire and experience it has. Thus researchers can conclude that PD. Kieraha Mandiri of North Maluku Province has not performed optimally, does not implement the principles of good and correct management, and does not have the principles of Good Corporate Governance. Planning should also involve various stakeholders, from professionals, academics, and practitioners, so that risk management analysis is appropriate and does not harm the business.

Organizing

Organizing is a fundamental management activity carried out to organize all the resources needed, including the human element, so the work can be completed successfully. Man is an essential element in the organization of man in which he can carry out related tasks. The organizing function is so important because a good job will also get good results. It is also said (Hasibuan, 2011) that Organizing is a process of determining, grouping, and organizing the various activities needed to achieve the objectives, placing people in each of these activities, providing the necessary tools, and assigning relatively delegated authority to each individual who will carry out these activities. The results of the researcher's observations are based on the result of the organizing principle PD. Kieraha Mandiri is not optimal, so it causes considerable company losses. For example, in the chicken and wood business, when talking business, there

must be intense first for production to be successful, and then expansion is carried out. This is the opposite, so it absorbs such a significant capital, but the results obtained are not appropriate from the amount of chicken capital of Rp. 700 million but then the profit is only Rp. 50 million. Likewise, in wood management which absorbs around Rp. 20 billion just because it is in contact with market needs. In terms of marketing, it is not very easy.

Actuating

The researcher's observations also show no excellent coordination at the leadership level. This is important to do as a company whose organization is profitable. There is organizational communication that is built in the work team. As (Munir & Wahyu, 2006) also emphasizes that the implementation of communication is a process that affects the entire process of activities that are included in the exact meaning so that the organization can interact appropriately to achieve practical goals.

The point of all this, according to researchers, is effective Coordinating. There is a process of briefing leaders to employees to have work achievements and use their potential in them so that company goals are achieved. (Andri & Endang, 2015) The purpose of mobilization in organizations is the effort or action of the leader to generate willpower and make subordinates know their work to carry out their duties by the previously established plan consciously. Such goals by experts are usually by acts of movement as mentioned:

- 1) Provide encouragement, motivation, inspiration, or encouragement so that the awareness and willingness of the officers to work well arises.
- 2) Guiding examples of actions or examples include several actions such as decision making, communicating so that there is a typical relationship between leaders and subordinates, selecting people who are members of the group, and improving the attitudes, knowledge, and skills of subordinates.
- 3) The briefing provides correct, clear, and unequivocal instructions. All suggestions and orders or instructions to subordinates in the implementation of duties must be given clearly and firmly. They are carried out correctly and directed at the goals set.

From the explanation above, then thus PD. Kieraha Mandiri of North Maluku Province will be productive and constantly provide maximum results as its goal in the form of a company as a boost to Regional Original Income (PAD) for North Maluku Province.

Control/Surveillance

It is natural for the Company to experience production failures Because what happens is that the Company's business activities have not changed. According to researchers on the production aspect of the business, it turns out that the Company cannot produce the amount and quality of output needed. For Business Efficiency, the Company has also been unable to provide income under the available human resources. In satisfaction, the needs of employees and even customers have not been met. In business adaptability and affirmation, there has been no change internally and externally, especially in increasing capacity to environmental demands. Thus, from the explanation above, the supervisory and control functions must be carried out strictly so that the Company's management is more productive under what has been planned. Although, philosophically, it is said that supervision is essential because humans have a sinful nature and caliphate, human activities in organizations need to be monitored. This is not done to find fault but to educate, guide, and direct them. Without proper supervision, it will undoubtedly produce unsatisfactory goals for the organization and its workers.

CONCLUSION

Conclusions and Suggestions Based on the description of the results of the research and discussions previously studied, the researcher can conclude that the management analysis of Regionally Owned Enterprises of North Maluku Province, Kie Raha Mandiri Regional Company, can be said to be not optimal. This can be seen from several aspects as follows:

- 1) The planning aspect does not have a formulation of goals to the achievement indicators in managing the core business, the vagueness of PD development planning. Kie Raha Mandiri both short, medium, and long term by prioritizing efficiency and Effectiveness principles.
- 2) Organizing has not been based on administrative principles, HR capabilities that are not specialized in expertise, task hierarchy, and unclear authority and responsibility.
- 3) The actuating has not run optimally because the helm's ability to move the Company is still fragile and limited by its SDM capabilities.
- 4) The weak ability of the Directors to manage the Company and lack of control functions of the supervisory board and stakeholders caused PD. As a result, Kie Raha independently suffered significant losses in financial management. The result of the research should be that the government should take steps to anticipate rescue and other policy alternatives to prevent PD problems. Kie Raha Mandiri did not suffer any more significant losses. Clarify the status of legal entities and be consistent with applicable regulations.

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