



## **The Influence of BUMDes, Village Funds, and PADes on SDGs in Tourism Village of Kudus Regency**

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### **Abstract**

The focus of this study is to understand the impact of Village Owned Enterprises (BUMDes), Village Funds, and Village Owned Assets (PADes) on the achievement of the Sustainable Development Goals (SDGs) in tourist villages in Kudus Regency. This study employs a quantitative method with a non-probability sampling approach, specifically incidental sampling, and the sample size was calculated using the Lemeshow formula. Consequently, a questionnaire was distributed to the Kudus community with a total of 100 respondents, and SPSS version 20 was used to analyze the data. The variables were BUMDes (X1), Village Fund (X2), PADes (X3), and SDGs (Y). After testing these variables, the results of this study indicate that the BUMDes variable has a positive influence on the Sustainable Development Goals (SDGs) variable. Furthermore, the Village Fund variable has a significant influence on the Sustainable Development Goals (SDGs) Achievement variable in Tourism Villages in Kudus Regency. Meanwhile, the PADes variable has not yet been able to significantly influence the Sustainable Development Goals (SDGs) Achievement variable in Tourism Villages in Kudus Regency. This study aims to provide insights into the contribution of Village-Owned Enterprises (BUMDes) that play a role in the SDGs, and demonstrates that the Village Fund plays a very important role in the SDGs. Consequently, sustainable development can proceed as planned. However, this study also indicates that PADes has not yet had an impact on the SDGs.

**Key Words** : Village-Owned Enterprises, Village Funds, PADes,  
Sustainable Development Goals.

## Introduction

Villages are social and economic entities in Indonesia that play an influential role in realizing the SDGs (Sustainable Development Goals) (Natalia & Maulidya, 2023). The objectives of the village SDGs are interconnected plans to realize equitable economic development in the village. The optimization of the success of the village SDGs is carried out by prioritizing the use of the village budget as a plan or activity for national economic reform based on village regulations (Yuliana & Alinsari, 2022). The tourism sector is one of the economic sectors believed to be capable of helping to optimize the success of sustainable development (Fasa et al., 2022). The transformation of villages into tourist destinations can increase demand for facilities and infrastructure, thereby improving the management of natural and human resources (Kristiana Yustisia, Stephanie Theodora Mulyono, 2024).

The SDGs serve as the main guideline in managing resources and finances at the village level to improve the accuracy, consistency, and sustainability of such management (Basri et al., 2022). Introducing the SDGs to the community enables better organization and alignment of development initiatives with community needs, as well as more effective management of village resources (Kosat et al., 2025). The government has established the IDM (Village Development Index) as a guideline for determining the amount of village funds, so that the index can be used to assess a village area. The index also serves as a guideline for the government in determining village funds (Nurul Khabibah, 2025).

A tourism village is a synergy of facilities, tourist attractions, and supporting infrastructure that can support the community's livelihood plans (Feryan & Yudha, 2025). The village government can establish a Village-Owned Enterprise (BUMDes) tailored to the conditions and skills of the village to help the community increase their income and population (Izmi & Prathama, 2023). In line with the principles of sustainable development (SDGs), which prioritize social equality, poverty reduction, and environmental management, BUMDes serves as a tool for developing the local economy and the prosperity of the village community (Heru Kreshna Reza, Loso Judijanto, Melly Susanti, 2025). The number of tourism villages in Indonesia continues to rise significantly. According to data from the Ministry of Tourism and Creative Economy (Kemenparekraf), there will be 6,054 tourism villages in Indonesia by 2024, up from 4,674 in 2023 and 3,419 in 2022 (Singandaru et al., 2026).

Kudus Regency has various opportunities that can be utilized well, such as nature tourism, cultural tourism, including religious tourism, and in the agricultural industry, it can also present a perspective on Kudus agriculture (Febrian et al., n.d.). Kudus Regency has 30 tourist villages, including: Loram Kulon Village, Ternadi Village, Kaliputu Village, Tanjungrejo Village, Jepang Village, Dukuh Waringin Village, Wonosoco Village, Padurenan Village, Kandangmas Village, Rahtawu Village, Wates Village, Margorejo Village, Terban Village, Gribig Village, Kajar Village, Karangampel Village, Kedungdowo Village, Ngemplak Village, Japan Village, Temulus Village, Jurang Village, Pedawang Village, Kesambi Village, Kaliwungu Village, Menawan Village, Gondosari Village, Kauman Village, Janggalan Village, Klaling Village, Karangrowo Village (Number of Tourism Villages, n.d.). To provide a comprehensive overview of tourism trends, the following is a list of tourist visits to Kudus over the past seven years.

**Table 1. Number of Tourist Visits in Central Java - Data Collection - Central Java Data Portal**

No	Indicator	2018	2019	2020	2021	2022	2023	2024
1.	Number of foreign tourists	97	156	-	-	11	-	-
2.	Number of domestic tourists	1.716.028	1.924.280	867.409	953.844	1.732.989	1.619.897	4.213.465
3.	total amount	1.716.125	1.924.436	867.409	953.844	1.733.000	1.619.897	4.213.465

Source: Department of Culture and Tourism 2023,

The number of tourist visits to Kudus Regency has the potential to become popular and increase in 2018-2019. The decline in tourist visits reached 867,409 tourists in 2020. This situation occurred due to the reduction in human activity during Covid-19. Tourist arrivals are influenced by factors such as destination progress, tourism marketing, tourism industry innovation, and the creative economy. These various factors must be addressed directly to increase tourist visits (PEP, 2025)..

The goal of sustainable development through SDG 9 is to build resilient infrastructure, promote sustainable industrialization, and foster innovation. The government's strong commitment is demonstrated by incorporating the SDGs into the targets of the National Medium-Term Development Plan (RPJMN) and providing budgetary support from both the national and regional budgets (Nauli, 2024). The SDGs also expand their scope to other critical areas, including sustainable urban planning and development, as outlined in Goal 11, which calls on countries to improve inclusive access to safe, resilient, and sustainable housing, sustainable transportation, and green spaces, among many other targets. With more than half of the world's population living in cities, SDG 11 offers an opportunity to improve the daily lives of billions of people (Rosyid et al., 2021)

The financial health of a village is best reflected in its Village Original Revenue (PADes). Thus, PADes shows the extent to which the village can independently increase and supplement local resources (Putra et al., 2025). Village own-source revenue is part of the funds obtained from the village government, so that village own-source revenue is obtained in various ways carried out by the village government to support activities in an effort to realize community empowerment (Parnomo & Utami, 2024). There are various ways in which local governments, both cities and villages, can obtain independent income as special expenditures to support development in the tourism sector (Wawa et al., 2025).

Every year, Kudus Regency receives an allocation of village funds (Fachrudin, 2022).. To realize village development, village funds originating from mandatory village revenue must be utilized properly. However, the national and regional governments prepare several village funds (Wijaya, 2023). In this statement, village funds have an influence on the main sources of income that can be used in various activities, such as community management, infrastructure development and maintenance, providing education and health facilities, and

supporting the local economy, as a means of supporting the achievement of sustainable development goals (SDGs) at the village level (Kosat et al., 2025).

There are various significant obstacles to accelerating development in the Kudus Regency, including: low community income levels, which can hinder the community's potential to contribute to development and optimize community prosperity; obstacles to optimizing the accessibility and quality of public services, which can impact community living standards and the sustainability of development; the importance of managing the region's attractiveness, which is a priority in dealing with global competition and attracting investment; and obstacles in implementing the foundations of good governance, such as transparency, accountability, responsibility, participation, effectiveness, and efficiency in the implementation of local government, which can impact the government's performance in carrying out development (Alfaris, 2024).

According to Tutik Rosiani and Nur Siyami (Siyami, 2022) research shows that how BUMDes are managed can influence how quickly villages achieve the SDGs, implying that those involved in BUMDes can collaborate effectively to create and sustain businesses. Meanwhile, according to a study by Widiastuti et al (Yuliana & Alinsari, 2022) this indicates that the governance of village-owned enterprises (BUMDes) remains relatively weak. Consequently, villages still lack a clear understanding of BUMDes governance and face challenges in securing human resources to manage these enterprises, largely due to low public interest in participating in their management, which results in suboptimal operations.

According to Billa (Billa et al., 2025), village funds have had an impact on the development of Cibiru Wetan Village, particularly in terms of infrastructure and welfare. By involving the community more actively, it is hoped that village funds can be more effective in improving the quality of life. In contrast, research by Helsa and Setyaningsih (Helsa Anargya Haryadi & Utami, 2024) states that village funds do not have a positive impact on village development. This suggests that the development of villages is not influenced by increased local finances. To prevent corruption and ensure smooth development, transparency and accountability are crucial.

A study by Eka Andi Iftitah (Andi Eka Iftitah, 2022) indicates that PADes has an impact on and influences the IDM score in Gowa Regency. PADes, as a source of funding for village government expenditures, demonstrates fiscal autonomy. However, this contrasts with research by Mardhiyah (Mardhiyah et al., 2025) which states that PADes has not yet been able to positively impact village development. Compared to the funding needs for growth, village revenue often comes from only a few sources, such as village taxes, village enterprises, and asset rentals. Since villages are often still in the early stages of local economic growth, there appears to be no correlation between village revenue and village development. Consequently, villages rely more heavily on financial transfers from the central and regional governments, which limits their ability to function as instruments of development.

This study was conducted because, to date, there has been no research specifically examining the impact of Village-Owned Enterprises (BUMDes), Village Funds, and Village-Generated Revenue on the achievement of the Sustainable Development Goals (SDGs) for Tourism Villages in Kudus Regency. This study aims to examine SDGs 9 and 11, which have rarely been studied in previous research, thereby highlighting a significant gap in the literature. Furthermore, there is a lack of discussion regarding village revenue, and it has never been examined as a component influencing the successful implementation of SDGs 9 and 11. It is hoped that this study will contribute to future research.

## Literature Review

### Triple Bottom Line Theory (TBL)

(Triple Bottom Line) TBL is a functional model that integrates three priorities of sustainable development: economy (profit), society (people), and environment (planet) (Ubaidillah et al., 2025). Based on John Elkington's 1997 opinion, the triple bottom line theory has been demonstrated and frequently used in tourism management over the past two decades, where this plan covers three aspects, namely economy (profit), society (social), and environment (planet) (Mahran & Sugiyama, 2025). TBL was initially a foundation for sustainability as a way to meet current needs without jeopardizing the potential of future generations to do the same (Putu et al., 2024).

The Triple Bottom Line (TBL) theory prioritizes environmental benefits or sustainability, creating a targeted plan to realize tourism villages and develop the quality of tourism marketing (Agung et al., 2023). One of the TBL tourism industries is considered appropriate because it is predicted to be able to implement sustainable procedures that are beneficial to local organizations and preserve natural resources and local culture (P. S. D. S. Dkk., 2025). The Triple Bottom Line (TBL) objective is determined to be the appropriate method for developing tourist villages and managing tourism product standards, due to its complexity, which is not merely focused on profit but also supports nature conservation (Agung et al., 2023).

### Village-Owned Enterprise

Village-Owned Enterprises (BUMDes) are an important element in maintaining the village economy and developing village welfare (Pakpahan, 2025). According to the Ministry of Education's guidelines on BUMDes, these are village-based economic institutions established to meet the needs and prospects of the community and manage common interests. Unlike the idea of a company controlled at the village level by a certain group, BUMDes is established based on community participation (Moh. Heru Widodo, Anang R. Jatmiko, 2024). Several indicators are key aspects of BUMDes, namely growth and development of economic opportunities and capabilities in rural organizations as a means of developing social welfare, actively participating in initiatives that have the principle of improving the living standards of communities and individuals, striving to improve and develop the village economy, and helping organizations optimize their income to increase their wealth based on their income (Yuliyanti et al., 2023).

The main focus is to collect all economic activities of the community that are based on local customs and traditions, and economic plans that are transferred from the central or regional government to be carried out by the local community (Irvina et al., 2025). An example is BUMDes Jenggolo Makmur, located in Janggalan Village, Kudus District, which was established in 2021. This BUMDes has a business field that is developed as a tourist and cultural attraction in Janggalan Village. The business field of BUMDes Jenggolo Makmur is non-financial services, with business units including waste management, generator rental, fans, and PPOB. BUMDes Jenggolo Makmur also plays a role in promoting the creative economic potential of residents, which is known for its traditional clothing and culinary products (Indri Murniawaty, Nina Farliana, Wijang Sakitri, 2025).

## **Village Fund**

Village funds are funds from the state revenue and expenditure plan (APBN) and are implemented in villages through the regional revenue and expenditure plan (APBD) with a primary focus on village development and community empowerment (Subhan Purwadinata, Ahmad Zaenal Wafik, 2024). The priority principle of this activity is to develop the local economy and reduce poverty. Infrastructure development and community resource management are covered by village funds (Bunga Milena Noer Anisa, Iqbal Noor, 2024). The indicators for village funds are planning, implementation, reporting, and accountability (Buge et al., 2024).

These village funds are distributed to each village to become part of the village's income and are planned for each period in the state revenue and expenditure budget (APBN) (Martina Meti, Marinus Ronal, 2024). A prime example of this is the town of Wates, which is part of a community supported by the state budget (APBN). In addition, important events are prioritized in the village of Wates, ensuring that community resources are only used for beneficial activities. The purpose of village funds is to encourage village governments to implement programs that support community development and empowerment (Andni et al., 2023).

## **Village Own-Source Revenue (PADes)**

Village Owned Income (PADes) refers to all measures taken by the village government to assist its administrators in realizing village autonomy (Susanti, 2024). The potential of villages in developing the management of Village Owned Income (PADes) is greatly influenced by local economic growth utilizing village assets, village business assets, and other sources of income that can generate this village owned income. However, historically, the origins of this rural income have not shown significant benefits to PADes (Komalasari et al., 2024). The main indicators of PADes are transparency, accountability, participation, orderliness, and discipline (Hannanatus Zakiyah, 2025). According to a study conducted by Fatikhatuddirosatin Nuril Ulya and Ita Rakhmawati, it is clear that PADes has a beneficial and significant influence on village expenditure in Kudus district, which shows that village expenditure increases in line with PADes growth (Fatikhatuddirosatin Nuril Ulya, 2024).

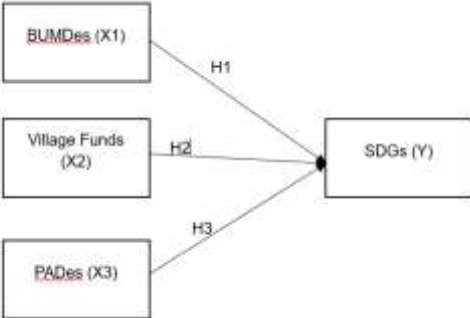
## **Sustainable Development Goals (SDGs)**

The SDGs, a global development strategy, aim to improve the welfare of society. On September 25, 2015, the SDGs replaced the Millennium Development Goals (MDGs), which were joint development goals that ended in 2015. The SDGs were adopted by several countries at a United Nations (UN) conference in New York, United States (Sitorus, 2024). The SDGs are a global plan with an internationally agreed development approach that includes seventeen main goals focused on poverty alleviation, environmental preservation, and the achievement of welfare and peace for all humankind by 2030. As a result, the SDGs prioritize three important areas: human development, socio-economic development, and the environment (Pranoto et al., 2023). The indicators selected in this study are SDGs (9) industry, innovation, and infrastructure, as well as SDGs (11) sustainable cities and settlements (Annisa Eka Agustin & Ilyas, 2025).

The SDGs contribute to goal 9 by promoting sustainable industrialization, promoting resilient infrastructure, and encouraging innovation. Investment in infrastructure, sustainable industrial development, and technical progress is essential for economic growth, social

development, and climate protection. Sustainable development must first integrate industrialization that offers opportunities for all, and second, be built on innovation and strong infrastructure, given the rapidly changing global economic landscape and increasing inequality (Kurniaawan et al., 2024). In relation to the contribution to SDG 11: Sustainable Cities and Communities, tourist cities play an important role in promoting sustainable community development. The impact of inclusive, safe, resilient, and sustainable cities and human settlements is considered in SDG 11. Examples of tourist cities show how local groups can help improve opportunities in communities. Tourist cities help preserve and disseminate cultural characteristics and indigenous knowledge to the community (D. M. Dkk, 2026).

**Framework**



**Figure 1. Framework**

**Hypothesis Development**

Based on the above framework, the following hypotheses were formulated:  
 H1: BUMDes has a significant effect on sustainable development goals (SDGs).  
 H2: Village Funds have a significant effect on sustainable development goals (SDGs).  
 H3: PADes has a significant effect on sustainable development goals (SDGs).

**Method**

The This research uses a descriptive quantitative method, because quantitative research uses a population or sample as an evaluation and confirms the relationship between variables (Hannanatus Zakiyah, 2025). This study aims to examine the variables of BUMDes (X1), Village Funds (X2), and Village Original Income (PADes) on the Achievement of Sustainable Development Goals (SDGs). It uses a causal associative method (cause and effect), whereby this research will be able to determine the influential relationship between the variables studied based on the research plan (Siti Raudah, 2023). This study aims to examine the variables of BUMDes (X1), Village Funds (X2), and Village Original Income (PADes) on the Achievement of Sustainable Development Goals (SDGs) Y.

The research instrument in this study was a questionnaire with questions arranged in a Likert scale format (Cahya et al., 2022). The sampling technique used in this study is a nonprobability sampling approach, in which the selection of the sample does not provide equal opportunity or chance to every element or member of the population selected as the sample. It also employs an incidental sampling approach, where the sample is determined

based on chance; anyone who happens to encounter the researcher by chance or incidentally can be used as a sample, provided that the person encountered is deemed suitable as a data source (Sugiyono, 2024). In this study, the selected sample consists of the entire population residing in Kudus Regency. The Lemeshow formula was applied to determine the population size as follows (Marshandra, 2025).

$$n = \frac{Z^2 \cdot P(1-P)}{e^2}$$

$$n = \frac{(1,96^2) \cdot 0,5 \cdot (1-0,5)}{0,01^2}$$

$$n = \frac{3,8416 \cdot 0,25}{0,01} = 96,04$$

Notes:

n = sample size

Z = 1.96 (95% confidence level)

P = 0.5

E = 10% error rate

Consequently, the sample size was rounded up to 100 respondents. The sample size was rounded up to 100 to account for the possibility of invalid or incomplete questionnaires (Putri & Asmadi, 2025). As part of this study, multiple linear regression analysis was conducted using SPSS version 20.0 to evaluate validity, reliability, and classical assumptions (Novitariyanjaya, 2022). The regression model used is as follows (Aida & Akbar, 2025).

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Notes:

Y = SDGs

$\alpha$  = Constant

$\beta_1, \beta_2, \beta_3$  = Regression coefficients

X1 = BUMDes

X2 = Village Fund

X3 = PADes

e = Error

## Results and Discussion

### Data quality test

#### Validity test

**Table 2. Validity Test Results**

Variable	Item	R Calculate	R Table	Description
BUMdes (X1)	1	0,670	0,196	Validity
	2	0,590	0,196	Validity
	3	0,579	0,196	Validity
	4	0,647	0,196	Validity
	5	0,667	0,196	Validity
	6	0,499	0,196	Validity
	7	0,649	0,196	Validity

	8	0,679	0,196	Validity
Total X1	9	1	0,196	Validity
Village Fund (X2)	1	0,599	0,196	Validity
	2	0,718	0,196	Validity
	3	0,639	0,196	Validity
	4	0,684	0,196	Validity
	5	0,715	0,196	Validity
	6	0,633	0,196	Validity
	7	0,699	0,196	Validity
	8	0,634	0,196	Validity
Total X2	9	1	0,196	Validity
PADes (X3)	1	0,747	0,196	Validity
	2	0,678	0,196	Validity
	3	0,776	0,196	Validity
	4	0,715	0,196	Validity
	5	0,712	0,196	Validity
	6	0,681	0,196	Validity
	7	0,706	0,196	Validity
	8	0,461	0,196	Validity
Total X3	9	1	0,196	Validity
SDGs (Y)	1	0,607	0,196	Validity
	2	0,603	0,196	Validity
	3	0,744	0,196	Validity
	4	0,657	0,196	Validity
	5	0,734	0,196	Validity
	6	0,668	0,196	Validity
	7	0,656	0,196	Validity
Total Y	8	1	0,196	Validity

Source: SPSS Version 20 data processing

As shown in the table above, with a table value of 0.196, all variables in the questions mentioned have an r value higher than the table value. The validity test for each variable in the questions can be considered valid. This indicates that each statement instrument can be examined.

### Reliability test

**Table 3. Reliability Test Results**

Variable	Cronbach's Alpha	Description
BUMDes (X1)	0,778	Reliable
Dana Desa (X2)	0,817	Reliable
PADes (X3)	0,845	Reliable
SDGs (Y)	0,792	Reliable

Source: SPSS Version 20 data processing

The four variables listed above were used to assess Cronbach's alpha, with 31 items exceeding 0.60, indicating the reliability of the instrument in this investigation. The implication is that the answers provided by respondents to the questions in this survey are reliable and accurate.

### Classical Assumption Test Normality Test

**Table 4. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		Standardized Predicted Value
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0E-7
	Std. Deviation	1.00000000
Most Extreme Differences	Absolute	.093
	Positive	.056
	Negative	-.093
Kolmogorov-Smirnov Z		.929
Asymp. Sig. (2-tailed)		.354

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS Version 20 data processing

The table above shows the results of the normality test using the Kolmogorov-Smirnov Test, which shows an Asymp. Sig. (2-tailed) value of 0.354, which is greater than 0.05, meaning that the residuals are normally distributed.

### Multicollinearity Test

**Table 5. Multicollinearity Test Results**

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error				Beta	Zero-order	Partial	Part	Tolerance
(Constant)	4.231	2.016		2.099	.038					
BUMDes_X1	.251	.098	.259	2.571	.012	.691	.254	.164	.405	2.470
Dana_Desa_X2	.374	.102	.426	3.668	.000	.749	.351	.235	.304	3.294
<b>PADes_X3</b>	.155	.087	.170	1.786	.077	.644	.179	.114	.452	2.213

a. Dependent Variable: SDGs\_Y

Source: SPSS Version 20 data processing

The results of the table above show that the VIF value of the BUMDes variable (X1) is 2.470; village funds (X2) is 3.294; and PADes (X3) is 2.213, which means that the VIF values of the three variables above are < 10. As a result, it can be interpreted that there is no multicollinearity among the three variables.

## Autocorrelation Test

**Table 6. Autocorrelation Test Results**

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.779 <sup>a</sup>	.607	.595	3.10739	.607	49.436	3	96	.000	2.198

a. Predictors: (Constant), PADes\_X3, BUMDes\_X1, Dana\_Desa\_X2

b. Dependent Variable: SDGs\_Y

Source: SPSS Version 20 data processing

From the autocorrelation test results table above, there is some important information that can be explained, namely that the Durbin-Watson (DW) value in the table shows a figure of 2.198. This value is used to test for the presence of autocorrelation (both positive and negative). If  $DW < 1$  or  $> 3$ , then there is significant autocorrelation. Since the DW value in this study is 2.198, it can be interpreted that there is no autocorrelation in the regression model.

## Heteroscedasticity Test

**Table 7. Heteroscedasticity Test Results**

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.452	.055		8.269	.000
1 BUMDes X1	-.004	.003	-.183	-1.403	.164
Dana_Desa_X2	-.004	.003	-.224	-1.483	.141
PADes X3	-.005	.002	-.239	-1.933	.056

a. Dependent Variable: Abs\_RES

Source: SPSS Version 20 data processing

In the heteroscedasticity test, the BUMDes variable (X1) had a sig. value of 0.164. The Village Fund variable (X2) had a sig. value of 0.141. And the PADes variable (X3) had a sig. value of 0.056. This shows that there was no heteroscedasticity in the three variables.

## Multiple Linear Regression Equation Test

**Table 8. Multiple Linear Regression Equation Test Results**  
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	4.231	2.016		2.099	.038					
1 BUMDes_X1	.251	.098	.259	2.571	.012	.691	.254	.164	.405	2.470
Dana_Desa_X2	.374	.102	.426	3.668	.000	.749	.351	.235	.304	3.294
PADes_X3	.155	.087	.170	1.786	.077	.644	.179	.114	.452	2.213

a. Dependent Variable: SDGs\_Y

Source: SPSS Version 20 data processing

Reviewing the values in the table above, the multiple linear regression equation is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 4.231 + 0.251 + 0.374 + 0.155$$

The explanation is as follows:

- $\alpha = 4.231$ , meaning that if the BUMDes (X1), Village Fund (X2), and PADes (X3) variables have a value of 0 or no effect at all, then the SDGs (Y) variable has a fixed value of 4.231
- $\beta_1 = 0.251$ , meaning that the regression coefficient value of the BUMDes variable is positive. This means that if the BUMDes variable increases by one, the Y variable will increase by 0.251, assuming that the other independent variables remain constant.
- $\beta_2 = 0.374$ , meaning that the regression coefficient value of the Village Fund variable is positive. This means that if the Village Fund variable increases by one, the Y variable will increase by 0.374, assuming that other independent variables remain unchanged.
- $\beta_3 = 0.155$ , meaning that the regression coefficient value of the PADes variable is positive. This means that if the PADes variable increases by one, the Y variable will increase by 0.155, assuming other independent variables remain constant.

## Hypothesis Testing

### F Test Results

**Table 9. F Test Results**

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1432.028	3	477.343	49.436	.000 <sup>b</sup>
Residual	926.962	96	9.656		
Total	2358.990	99			

a. Dependent Variable: SDGs\_Y

b. Predictors: (Constant), PADes\_X3, BUMDes\_X1, Dana\_Desa\_X2

Source: SPSS Version 20 data processing

From the table above, we can see that the Sig. value is 0.000, which means that the independent variables have a significant simultaneous (collective) effect on the dependent variable. The calculated F value/statistic > F table (49.436>3.94), so Ho is rejected or Ha is accepted. The significance value/Prob 0.000 <0.05, so Ho is rejected or Ha is accepted. Because the calculated F/statistic > F table and/or the Prob value < 0.05, Ha is accepted, meaning that there is a significant influence between BUMDes, Village Funds, PADes, and SDGs simultaneously or collectively on SDGs.

## T-test Results

**Table 10. T-test Results**  
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	4.231	2.016		2.099	.038					
1 BUMDes_X1	.251	.098	.259	2.571	.012	.691	.254	.164	.405	2.470
Dana_Desa_X2	.374	.102	.426	3.668	.000	.749	.351	.235	.304	3.294
PADes_X3	.155	.087	.170	1.786	.077	.644	.179	.114	.452	2.213

a. Dependent Variable: SDGs\_Y

Source: SPSS Version 20 data processing

If the Sig. value is < 0.05, it means that there is a significant effect, and if the Sig. value is equal to 0.05, so that we can determine whether or not there is an effect of the independent variable on the dependent variable, we can use a comparison of the T count with the T table.

1. The results of the test of the effect of BUMDes on SDGs in the table above obtained the following values:

Calculated T value/statistics > t table (2.571 > 1.983), so Ha is accepted.

Significance value/prob. 0.012 < 0.05, so Ha is accepted

Based on the results of the study conducted on the first hypothesis (H1), it can be concluded that the BUMDes variable has a positive and significant effect on the achievement of Sustainable Development Goals (SDGs) 9 and 11 in tourism villages in Kudus Regency. Specifically, the achievement of Sustainable Development Goal (SDG) 9, which supports industry, innovation, and infrastructure, and SDG 11, which supports sustainable cities and communities. This is supported by the results of the t-test, which show that the calculated t-value is greater than the critical t-value (2.571 > 1.983). Furthermore, the significance level of the BUMDes variable is 0.012, which is less than 0.05 (0.012 < 0.05), indicating that the influence of the BUMDes variable is significant on the achievement of Sustainable Development Goals (SDGs) 9 and 11.

2. The results of the test of the effect of Village Funds on SDGs in the table above obtained the following values:

Calculated T value/statistics > t table (3.668 > 1.983), so Ha is accepted.

Significance value/prob. 0.000 < 0.05, so Ha is accepted

Based on the results of the study conducted on the second hypothesis (H2), it can be concluded that the village fund variable has a positive and significant effect on the achievement of Sustainable Development Goals (SDGs) 9 and 11 in tourism villages in Kudus Regency. Specifically, the achievement of Sustainable Development Goal (SDG) 9 supports industry, innovation, and infrastructure, while SDG 11 supports sustainable cities and communities. This is supported by the results of the t-test, which show that the calculated t-value is greater than the critical t-value ( $3.668 > 1.983$ ). Furthermore, the significance level of the village fund variable is 0.000, which is smaller than 0.05 ( $0.000 < 0.05$ ), indicating that the influence of the village fund variable is significant on the achievement of Sustainable Development Goals (SDGs) 9 and 11.

3. The results of testing the effect of PADes on SDGs in the table above obtained the following values:

Calculated T value/statistic  $>$  t table ( $1.786 < 1.983$ ), therefore  $H_a$  is rejected.

Significance value/probability  $0.077 > 0.05$ , therefore  $H_a$  is rejected.

Based on the results of the study conducted on the third hypothesis (H3), it can be concluded that the PADes variable has no positive or significant effect on the achievement of Sustainable Development Goals (SDGs) 9 and 11 in tourism villages in Kudus Regency. Specifically, the achievement of Sustainable Development Goal (SDG) 9, which focuses on industry, innovation, and infrastructure, as well as SDG 11, which focuses on sustainable cities and communities. This is supported by the results of the t-test, which indicate that the calculated t-value is less than the critical t-value ( $1.786 < 1.983$ ). Furthermore, the significance level of the PADes variable is 0.077, which is greater than 0.05 ( $0.077 > 0.05$ ), indicating that the influence of the village fund variable is not significant on the achievement of Sustainable Development Goals (SDGs) 9 and 11.

## Determination Coefficient Test

**Table 11. Determination Coefficient Test Results**

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.779 <sup>a</sup>	.607	.595	3.10739	.607	49.436	3	96	.000	2.198

a. Predictors: (Constant), PADes\_X3, BUMDes\_X1, Dana\_Desa\_X2

b. Dependent Variable: SDGs\_Y

Source: SPSS Version 20 data processing

Based on the table above, the adjusted R-squared value is 0.595. This figure indicates that the independent variables explain 0.595 of the variation in the dependent variable, while the remaining 0.405 is explained by factors outside the research model.

## Discussion

### **The Influence of BUMDes on Sustainable Development Goals (SDGs)**

In detail, the influence of BUMDes on SDG 9 (industry, innovation, and infrastructure) is that BUMDes managing local tourism potential can have a beneficial impact on tourism villages. Additionally, it provides innovation to local tourism potential and improves tourism infrastructure, such as access roads to tourist villages and street lighting. This makes it easier for visitors to reach tourist villages and increases the number of visitors to tourist villages.

Meanwhile, contributing to SDG 11 (Sustainable Cities and Communities), there are BUMDes that manage villages to become tourist villages. By looking at the potential that exists in the village, BUMDes manages tourist villages in Kudus Regency to remain open and safe. Additionally, BUMDes that utilize local tourism potential indirectly preserve the village's natural cultural heritage while making it more sustainable and usable for future generations.

Similar research to that conducted by (Wattiheluw & Loupatty, 2025) states that the existence of BUMDes has a significant impact on improving community welfare and maintaining social balance in villages. With the implementation of predetermined programs, BUMDes not only supports the local economy but also helps create a safer and more harmonious environment. With increased welfare and reduced economic inequality, the potential for social conflict can be minimized, enabling villages to develop sustainably.

This study supports the TBL (Triple Bottom Line) theory, which explains that the concept of People (social) is related to the welfare of society, the contribution of surrounding organizations, cultural management, and the implementation of fair employment practices. The Planet (environment) concept refers to environmentally friendly implementation such as reducing environmental pollution, managing natural resources, protecting natural resources, and reducing energy and water consumption. The Profit (economy) concept considers the local community's economy and the company's long-term financial sustainability (Ida Ayu Karina Putri, 2025).

### **The Effect of Village Funds on Sustainable Development Goals (SDGs)**

The contribution of Village Funds to SDG 9 (Industry, Innovation, and Infrastructure) in tourist villages in Kudus Regency is that the allocation of village funds is prioritized for improving infrastructure so that visitor access becomes easier and more comfortable. This can also benefit the community who have businesses around tourist sites, enabling them to continue to grow and innovate.

Meanwhile, in context 11 (cities and sustainable settlements), village funds have an influence in organizing settlements to make them safer and more comfortable for tourists. Village funds finance waste management programs to maintain the quality of tourist attractions. In addition to ensuring the comfort of visitors, this can also ensure the comfort of the surrounding community and create sustainable residential areas.

This research is similar to that of Maria Yunita Kosat et al. (Kosat et al., 2025), which states that when viewed from a statistical test, the village fund management planning variable has a positive and significant effect on the achievement of village SDGs. This shows that the better the planning process is carried out, the greater the opportunity for villages to achieve SDGs.

This study supports the TBL (Triple Bottom Line) concept, which shows that a company should not only be viewed in terms of economic prosperity that focuses solely on profit. Rather, it should be based on social responsibility towards the community that

contributes and how it maintains environmental standards, and this is referred to as the three Ps (People, Planet, Profit). This concept is in line with the government's expectations in developing tourist villages (Lucita, 2022)..

### **The Effect of PADes on Sustainable Development Goals (SDGs)**

PADes has no significant effect on SDGs 9 and 11 for tourism villages. This is due to the relatively small amount of village revenue budget for each village. As a result, village revenue funds are only implemented for purposes that require little capital, such as village management, government spending, and other purposes that require sufficient capital. If this village revenue is not applied in one budget period, it will be stored in the RKD (Village Account) for village needs in the following fiscal year or when needed (Ina et al., 2022).

This study is similar to the research by (Mumpuni, 2021) which states that PADes is not expected to target community management, so PADes does not have a significant influence. Reviewed by Permendagri Number 20 of 2018, PADesa is based on business results, asset results, self-reliance, contributions and mutual cooperation, and other original village income. In 2019, several village governments were still focused on physical development or infrastructure such as roads, bridges, and irrigation. As a result, PADesa may not be centered on community development. Consequently, the amount of PADesa has no influence on village spending in the area of community development.

To overcome the above problems, based on research by Ni Luh Eka Lestari et al. (Lestari et al., 2025), the implementation of the village financial system (Siskeudes) can be relevant in this situation. As a result, with Siskeudes, the government utilizes villages to be able to implement better budget plans, record all financial transactions accurately, plan appropriate financial reports, and optimize transparency and accountability in village financial management. This is expected to spur more significant optimization of PADes, so that the available funds are not only used for routine activities but also for broader development plans for the welfare of the village community.

As a result, this study supports the TBL (Triple Bottom Line) theory refined by Elkington (1999) based on the main foundations in identifying and interpreting sustainable tourism. The TBL theory considers the importance of three main points, namely culture, socio-economics, and the environment. As a basis for creating sustainable tourism development in important components of the sustainability model (UMARYANI, 2025). This means that optimizing financial transparency is very important in creating sustainable tourism development so that predetermined programs can run smoothly and appropriately and can be utilized by the surrounding community and tourists.

### **Conclusion**

This study concludes that BUMDes and Village Funds have a significant influence on the achievement of sustainable development goals (SDGs) in Tourism Villages in Kudus Regency. Meanwhile, PADes does not have a significant influence on sustainable development goals (SDGs) in Tourism Villages in Kudus Regency.

The Kudus Regency government is expected to provide support to BUMDes administrators so they can manage existing local tourism potential. As a result, BUMDes administrators can innovate the small industries around tourist attractions. In addition, it is hoped that village funds can be used to improve infrastructure, such as repairing access roads

to tourist attractions so that visitors are comfortable and providing lighting in tourist villages where lighting is not yet adequate. This will make the surrounding environment safer, not only for visitors but also for the community, who will feel more comfortable and create a sustainable residential area.

The results of this research are intended to be a reference for future researchers, specifically based on the same questions as this research. The researcher hopes that future researchers will be able to use other variables to gain a broader understanding of the factors that can influence the achievement of sustainable development goals. The researcher acknowledges that this research still has many limitations and that further in-depth research on sustainable development goals is needed.

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