INTERNALIZATION OF BRAYA'S AMAZING VALUES AS A MANAGEMENT OF BUSINESS CONTROL IN ENDEK CLOTHING SME AND KLUNGKUNG SONGKET (CASE STUDY APPROACH)

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ABSTRACT

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The research study in this article is in the form of values of Brama as a social capital in the development of creative industries by the craftsmen who are members of Small and Medium Enterprises (SMEs) crafts of endek ikat and songket Klungkung. Values align Braya to SME leadership patterns, human relationships with other SMEs, workers, and customers, and social responsibility in order to provide welfare to their workers. Research method, This research use model (Research and Development). The sample of 15 SMEs involved in the development stage was chosen purposively. Needs analysis was conducted as a basis for designing an evaluation model of the planting of values of Braya based on local genius. Outcomes: Braya's Branding Values Internalized by SMEs, their relevance influences SMEs' social responsibility attitude, combines empowerment and entrepreneurship aspects based on kinship and togetherness.

Keywords: Brama, Creative Industry, Ikat Endek, Songket, SME

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INTRODUCTION

Construction of industrial / craft centers in Banjar Jero Kapal, Gelgel Village, Gelgel Subdistrict, Klungkung Regency and Ulunsui Office Banjar, Sampalan Klod Village, Dawan District, Klungkung Regency is essentially the initial activity to spur economic development of local communities, especially in rural areas. Gradually training and mentoring activities in the fields of production, management, cooperation and licensing are pursued to be followed by the emergence and development of related economic activities, both horizontally and vertically as well as the provision of services in the vicinity so as to foster the economy of the community, including in preparing to popularize the products endek and songket Klungkung handicrafts in national and international markets.

The construction of the industrial center / ikat weaving endek and songket Klungkung will be more effective if supported by mobilizing focused and integrated cross-sector and subsector activities in the fields of production, management, cooperation and licensing and implemented in selected locations, such as Gelgel and Sampalan Klod Villages is a center of endek and songket weaving industry in Klungkung Regency. This focused effort should be carried out multi-year in a sustainable manner, to support and deliver the craftsman community in his capacity as a local business actor to be able to carry out and establish sustainable industrial/craft activities independently.

To build endek and songket Klungkunng industrial centers / handicrafts weaving, subactivities are needed starting from the provision of inputs, cultivation of raw materials (yarn and natural coloring), process technology, marketing and infrastructure and supporting institutions which are the various be in control of various parties, namely the government, cooperatives, SMEs, and the public, including private entrepreneurs and business entities. For this reason, a multi-year draft must be prepared for the Development of Outstanding Commodity Centers (PSKU) Industry/Craft of ikat endek and songket weaving Klungkung.

In order for the development of the center to be successful, training and mentoring 146 activities in preparation for targeting export market share must be coordinated and assembled into an interrelated activity, forming a complete system of endek and songket weaving industry in Klungkung. For this reason planning and control coordination from the provincial level to the location level of the Astiti Weaving SME partners and the Lucky Wealth Sari SME partners, which guarantee the focus of various resources and business turnover of SME partners for the development of the center is a very important aspect. In connection with this, the role of the Regional Government as the regional authority and the DESPERINDAG ranks as well as the Cooperative and UKM Office as a supporter of creative industrial centers at the rural level can regulate the development of industrial centers / handicrafts of endek and songket weaving Klungkung.

The draft should contain an overview of the current condition, the industrial / handicraft center of the people that will be realized, the details of the activities to be carried out, the contribution that must be given to each sector, sub-sector and sectoral, subsectoral and other institutions. The draft is equipped with a mechanism for planning, implementing, coordinating and controlling at the site level to the provincial level. For this reason, the involvement of all relevant agencies in the development of this design is very important.

The design of the Main Commodity Development Center (RSPKU) of the ikat endek and songket weaving craft of Klungkung is a *Copyright @ 2019 AKRUAL: Jurnal Akuntansi* multi-year master plan and operational plan for the development of traditional connective weaving centers / crafts, to provide initial strength, facilitate and guide the crafting community to popularize the produced art craft products to the user community, namely local, national and international consumers.

SMEs with a family management pattern, which is owned, controlled, and run by members of a family or several families or managed by family members (Berlian, 2012). Family participation in the company can strengthen the company because usually family members are very loyal and highly dedicated to the familyowned company. One of the advantages of a family company is its long-term orientation towards business because it considers business continuity to be directly related to family survival. In terms of corporate culture, the spirit of the family determines the values, norms and attitudes that apply in the company (Susanto P, 2014). While the value of family members expresses the creation of a common goal for employees and helps form identity and commitment. In a family company that goes on, employees have feelings that create a more caring atmosphere.

One of the common problems part of the family faced when a family company is developing is to determine what business style should be applied in its management (Annisa, 2015). The negative side of the family company is the lack of a clear line between the company's problems and personal issues, more loyalty to the person than the organization, procedures that are more based on the situation, which in reality is very dependent on the owner's judgment, and low transparency.

On the one hand, family ties are a source of strength for family companies. Because they already know each other, mutual trust among family members is certainly higher. But on the other hand, the problem arises when the company must determine which should take precedence, family interests or business interests. To anticipate this condition, the strength of family ties must be a capital for the progress of the company, while maintaining harmony among family members.

Problems related to professionalism often appear within the family company and this has become its own weakness in organizational management. Through a good management control system, any company operational activities should be carried out well. In fact, a well-implemented management control system plays an important role in making the right decisions for achievement predetermined company goals (Halim, et al: 2000).

Considering that the UKM of endek and songket weaving handicrafts found in Klungkung Regency have a board that all of the native people of Bali and Hinduism, it seems that the values of Hindu teachings are still very attached to each board. Where in daily activities prioritize togetherness which is known as "Menyama Braya", which is living in harmony and peace full of brotherhood. The complexity 147 of the meaning contained in the Local Wisdom of the Braya feels very potential if applied as a foundation for managing the company, especially the management control system. The management control system will be ineffective given the large number of individuals involved in it. Thus, it is necessary to have the synergy of all parties for the efficiency and effectiveness of the implementation of the company's operational activities, of course, based on the Local Wisdom Together with Braya. This philosophy teaches Balinese to one mind, words and deeds. So that the implementation of management control emphasizing the values of system by togetherness will be created in it.

There are several negative stigma stating that family companies are often unprofessional, cannot separate family interests and business interests, prioritize family relationships rather than performance, and have an uncontrolled management control system (Hidayah, 2015), should also be highlighted in craft SMEs endek and songket weaving. Where the owner of the UKM woven ikat endek and songket Klungkung also relies on the family of managers and implementers of SME operational activities but remains under his control. However, until now there has been no bad information about the management of a number of endek and songket woven weaving UKMs in Klungkung Regency, so researchers think there are other factors in the successful control of the management of the endek and songket Klungkung SME weaving,

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the researchers tried to relate this to the Braya Local Wisdom.

RESEARCH METHODS

This research was conducted using qualitative research methods. Qualitative methods, namely research that is expressed in words and images. Qualitative research methods or often called symbolic interactionist research methods, phenomenology and case studies (Atmadja, 2006) in Padmani (2015). In this study, the types of cases studied were limited to the implementation of Menyama Braya Local Wisdom in the management control system of family companies.

This research was carried out on 15 units of UKM. The motivating reasons for conducting research on SMEs because in an operational activity carried out by SMEs raises unique issues in the community given that most employees in SMEs have a family relationship with one of the founders of UKM.

Subjects or informants from this study are choosing those who are assessed have knowledge and master the object of research. Based on this, the informants in this study included owners of SMEs, employees and other related parties with an in-depth understanding of the issue. While the object of this study is only limited to the implementation of Menyama Braya Local Wisdom in the management control system for SMEs.

The type of data in this study are primary and secondary data. Primary data is data *Copyright @ 2019 AKRUAL: Jurnal Akuntansi* obtained directly by researchers, without intermediaries. In this case, primary data are the results of interviews conducted by researchers with research subjects. Whereas secondary data is complementary to primary data which is obtained from research sources by studying references that have a relationship with the research objectives. Secondary data from this study was obtained by collecting documents related to the implementation of special SME operational activities related to management control systems. Data obtained through interviews, observation and study of documents. This data is then processed through three stages, namely: 1) data reduction, 2) data presentation, 3) data analysis and drawing conclusions. Examination of the validity of the data is done by data triangulation techniques, namely: 1) the use of the source, 2) Triangulation with the method, 3) Triangulation with the researcher, 4) Triangulation with the theory or explanation of the appeal (rival explanation).

The approach method in this study is an empirical approach. The type of research in this study leads to the type of research using the model case study. The type of data that researchers have observed and carried out in the research is focusing on the sustainability of the creative industries of ikat weaving endek and songket Klungkung on the socio-economic life of the local community, and the scientific basis of economics.

This research was conducted in the creative industry of endek and songket weaving

in Klungkung Regency. This location is chosen as the object of research because there are some that the values of Menyama Braya that are applied to the creative weaving industry are cultural heritage that needs to be preserved. Therefore, the existence of competitive competition in the global era has had an influence on the craftsmen of connective weaving endek and songket Klungkung to want to clean up and be able to design a global market strategy to attract consumers.

The design of this research is empirical with the socio-culture research approach of the craftsmen of endek and songket weaving in Klungkung. The research approach is expected to provide an overview of the development of socio-culture life by identifying the values of the local Braya community.

The subjects of this study included: craftsmen, and the Bali Provincial Office of Cooperatives and SMEs, product users. Determination of informants who were the subjects in this study was determined by purposive sampling. The object in this study is the values of Menyama Braya in the social and cultural life of the community, the craftsmen of the endek and songket weaving of Klungkung.

The data collection techniques used by researchers are as follows:

Observation technique

So, in this observation can be done in two ways, namely: a) Direct observation, meaning that the researcher observes directly to the object of the study and participates with the research subject, 149 b) Indirect observation, namely that the researcher in observing and recording the symptoms of the subject under study did not participate in the subject under study. In the research that researchers did to collect data using direct observation, which means that researchers actively observe, examine, and write regularly from the symptoms or circumstances encountered.

Interview technique

By using this interview technique the question and answer is conducted orally between two or more people in order to obtain the desired data, it is expected that there will be an active interaction between the object and the subject of the researcher so that the data obtained is truly useful to support the preparation of the research.

Document Recording Techniques

This technique is used to obtain data by observing, observing and recording documents, reports, statistical data that are related to the research topic. Based on the description above, which is included in the document recording in this study are as follows: all kinds of legal materials which include: Administration Map of Gelgel and Sampalan Village Government, and Questionnaire on Menyama Braya values in socio-economic life of the community of endek ikat weaving craftsmen and songket Klungkung.

The data analysis technique applied in this research is descriptive qualitative data analysis, integrating the findings data in the field according to the latest developments so that it can provide an overview of marketing strategies 150 for endek and songket craftsmen in reading global market opportunities. Therefore, with the description of the problems that exist the existence of endek and songket Klungkung weaving craftsmen has a role especially in the development of economic activities with the management of global market segmentation based on Menyama Braya values for export preparation.

ANALYSIS AND DISCUSSION Management Control Systems in Endek and Songket Klungkung Ikat Weaving SMEs

Management control system consists of a combination of three syllables namely system, control and management. The system is a group of components, each of which is mutually supportive or not, the whole is a whole (Halim, et al, 2009: 3). Control is the process of motivating and encouraging members of the organization to carry out organizational activities and then achieve organizational goals (Halim, et al, 2009: 4).

Creative Industry Development The endek weaving craft sector and Klungkung songket in order to improve the welfare of the people in Gelgel Village are carried out by: The Government of Klungkung Regency represented by the Office of Cooperatives, MSMEs, Industry and Trade as a technical agency that has the main tasks and functions in the industrial sector in Klungkung Regency. Creative Industrial Business Owners in Klungkung Regency, especially in the Handicraft Sector as industry players, which are directly related to research problems regarding Creative Industry Development. Management is the art of achieving goals through the hands of others (Halim, et al, 2009: 6). Based on the understanding of the three words above, it can be concluded that the management control system is a tool from other tools to implement the strategy, which serves to motivate organizational members to achieve organizational goals.

The informant are craftsmen, These craftsmen are generally housewives who use their free time to increase family income. The weaving craftsmen did not specifically work on it, moreover indeed weaving skills were acquired from generation to generation, said one worker found in the partner production house. The classic problem in developing this craft is marketing. The UKM Pertenunan Astiti partner and the UKM UKM Pertenunan partner Mujur Sari himself has tried to participate in various activities both local and national actors. UKM partners still rely on the local market, except for a few products that have penetrated various regions such as Jakarta, Bandung, Semarang and Yogyakarta. Through a program that is packed with the cultivation of Menyama Braya values that can make this craft a business opportunity for its craftsmen, this agency continues to carry out various trainings such as management, tool use techniques and quality improvement. Through internalizing the values of Menyama Braya, this craft can be relied upon as a business opportunity for craftsmen partners. In terms of quality according to partners, the results of the craftsmen are now able to compete with similar products from other regions. Therefore, the agency is very open to collaborating with parties who want to export this craft to foreign countries. With alternative raw materials available partners are ready to fulfill the requested order: a) Design outputs, group targets, benefits generated by SMEs, supplemented bv physical designs and measuring indicators referring to the values of Bersama Braya. b) The planned phase of activities to the realization of the Bersama Braya values center, contains plans for synergistic activities across sectors, sub-sectors, programs and institutions, along with physical volumes according to the agreed stages, c) Detailed Operational Plans that must be carried out are guided by the values of Bersama Braya, d) Mechanism of planning and controlling coordination at the site level, district / city, province that links with the central level.

Scope of Activities

Some aspects of the Bersama Braya values that must be covered are as follows: a) Determination of Location and Target of Business Types. Site selection is based on the availability of land (raw material supply of yarn and color of fabric), suitability of product availability and market demand, readiness of supporting infrastructure, availability of labor and other resources that shape the superiority of SME partners who are the location of the relevant SME program implementation. The selection of the main commodities of the woven weaving industry / craft endek and songket 151

Klungkung and its supporting products and types of business is based on the potential to generate profits, marketing potential, public readiness and acceptance of the endek ikat weaving business in the form of sheet cloth, in the field of fashion and provision of fabrics for schools institutions such as and local governments that will be developed and aligned with regional development policies. To predict regional superiority and endek and songket Klungkung weaving handicraft products, a qualitative analysis will be carried out that takes into account the economic and social factors of equal values, b) Determination of Activities Conducted. The determination of activities that need to be done is based on an analysis of the current conditions and desirable conditions with details of the Bersama Braya values according to the important components of the connective weaving industry system / endek and songket Klungkung, which is the target of SME groups of endek and songket weaving crafts, availability and land suitability and infrastructure, availability of production facilities, ability to manage process technology, marketing, infrastructure and institutional support, c) Details of Cross-Sectoral Synergistic Activities. The stages of these activities are further elaborated according to the annual program / project and institutional support that must contribute to the development of industrial centers / woven weaving endek and songket Klungkung. Broadly speaking, this can be presented in the form of the Bersama Braya 152

value matrix, which integrates the development of endek and songket Klungkung industrial centers. Activities include:

 Development of Alternative Raw Materials for Fabric Dyes from Nature

Development of alternative and complementary staining materials, identified according to clear physical volume. The outline of the activities includes the preparation of materials and trainers in collaboration with the weaving craftsmen from the Yogyakarta area with the use of mangosteen peel as fabric-made dyes that the partners have mastered their skills, continuity of raw material coloring training by Astiti's weaving partners to other craftsmen partners, providing material inputs standards, tools and information dissemination. Technical cultivation cultivation, how to process mangosteen peel as coloring material and ways to maintain product quality, post-production treatment of endek and songket weaving Klungkung.

The development of the Bersama Braya values development is a skill insight into the use of alternative raw materials from mangosteen peel, as well as partners in discussion and dialogue forums with craftsmen who come to visit his production house, which is a group of craftsmen of weaving, handcraft, culinary under the coordination of the Cooperative Office and Bali Province SMEs in collaboration with the Central Java Provincial Cooperatives and SMEs Office.

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 Development of Industrial Process Technology / Craft of weaving and songket Klungkung and Marketing

Increased technical skills in process technology such as packaging and selecting production results and equipment needed to maintain quality until the final process of product processing to increase added value and marketing capabilities. To carry out coaching with the facilities available in the region to be more optimal, the cooperation with the local Ministry of Industry and Trade must be carried out. Activity synergy can only be achieved through clear coordination of planning and division of tasks.

The Bali Provincial Office of Industry and Trade facilitated partners of Astiti and UKM Mujur Sari Weaving SMEs to develop marketing and network expansion with the strategy of organizing handicraft exhibitions at a local scale such as: Gema Santhi (in Klungkung District); Gianyar Festival (in Gianyar Exhibition Regency); Development (in Karangasem Regency); Buleleng Festival and Lovina Festival (in Buleleng Regency) Craft exhibition on a national scale, namely Nusa Dua Festival (in the Nusa Dua Region of Bali). Craft exhibition on an international scale held in Jakarta, namely Ina Craft. For 3 consecutive vears **DISPERINDAG** Province facilitated partners, after being able to independently partner to participate in the exhibition with the initiative of groups of craftsmen who work together in renting booths.

3) Development of Joint Business Development The activity group which involves improving the ability to manage businesses and carry out partnerships with traders, artshops, tour guides, exporters and the connective weaving industry endek and songket is carried out through the coaching of the Joint Business Industry / ikat weaving endek and songket crafts Klungkung and the Endek Ikat Weaving Craft Cooperative and Songket Klungkung, the establishment of Communication Forum (FORKA) of Endek Weaving Crafters and Songket Klungkung, conducting business meetings, entrepreneurship training and product promotion.

4) Supporting Activities

a) Production Facilities and Equipment Services This service institution (for example, the Cooperative of Endek and Songket Klungkung or the existing KUD weaving crafters) is needed to assist the provision of production facilities and equipment needed by artisans, traders, tour guides, artshop entrepreneurs, and product processors to carry out their business activities. This service must be available to guarantee the availability of business facilities on time, amount and reasonable price. Local government agencies must be able to create a business climate and provide support so that cooperatives entrepreneurs can function properly. or Recommendations various for incentive programs are needed to encourage the growth of service institutions, especially for remote locations.

b) Appropriate Information Technology Technology Services

Identification of the specific types of technology needed for the construction of industrial centers / ikat weaving endek and songket Klungkung is expected to be carried out by Government and Private Institution of Technology Innovation Sources. These services include product design, determination/selection of raw materials, process and packaging technology, cooperative management promotion/marketing. and Researchers' collaboration - extension agents in terms of technology transfer to artisans must be done intensively.

c) Occupational Health Services

The protection activities that must initiate the implementation of the industrial center / ikat weaving endek and songket Klungkung mainly are supervision as a preventive measure as well as methods for dealing with disturbances that may interfere with the production business. This is very important to prevent losses due to product failure or decrease in product quality. This service needs to be specified with a clear volume and type of activity, as well as supporting equipment needed.

Bringing the values together in the Management Control System for Endek and Songket Ikat Weaving SMEs

Together Braya is an ideal concept of community life in Bali that originates from the system of cultural values and customs of Balinese people to live in harmony. Local Wisdom Together Braya deserves to be preserved and even developed. The value of Menyama Braya's local wisdom implies equality and brotherhood and social recognition that we are brothers. As a social unity of brotherhood, attitudes and behavior in viewing others as brothers should be invited together in joy and sorrow. The togetherness values contained in Menyama Braya, are also very much felt in the daily life of large families of Ikat ikat weaving endek and songket Klungkung in love and sorrow, both inside and outside the UKM environment.

This is reflected in the information as revealed by the owner of the Astiti Pertenunan Pakistani Ny Nyoman Sudira, "... activities such as meditation, driving and things like that in Bali are already very common. That kind of habit that employees often do in their daily lives ... "

If we reconnect with the form of management control system proposed by Shillinglaw and McGahran (1993) where one form of control is personal control. Personal controls are controls that are emphasized on the attitudes and motivations of people involved in the organization, such as employee ratings and organizational culture. This form of control is a series of unwritten rules. This form of control is very possible for the implementation of Menyama Braya local wisdom. Good control really starts with every individual who must be able to place himself according to the role that has been given to him without forgetting the existence of people around him. So with the actual implementation of each individual a Copyright @ 2019 AKRUAL: Jurnal Akuntansi

number of connective weaving UKM endek and songket Klungkung is related to the attitude of social life which is embedded in Menyama Braya such as social solidarity, tolerance, cooperation, mutual trust, help and togetherness among individuals, it feels the management control system of UKM woven ikat endek and songket Klungkung can be done well. Indirectly this will break the negative stigma regarding the poor management control system in family companies with the results of real work that has been achieved.

According to Anthony, et al (1992: 26), a management control system consists of a management control structure and management control process. Management control structure consists of: 1) Organizational Structure, 2) Delegation of Authority, 3) Accountability Center, 4) Performance Measurement, 5) Information and Communication Systems. The management control process consists of: 1) Strategic Planning, 2) Budgeting, 3) Implementation, 4) Performance Evaluation.

The implementation of Menyama Braya's wisdom information local in the and communication system in the endek and songket Klungkung SME looms is very unlikely to happen. But in reality, the mutual trust of each employee on the management of information and communication systems charged to one person alone is clear evidence that Menyama Braya's local wisdom remains the cornerstone of the behavior of endek and songket Klungkung SME woven employees.

CONCLUSIONS

Broadly speaking, the process in the management control system is classified into three main forms ranging from strategic management control, to task formulation, control. Although the knowledge related to the management control system is still relatively low in theory, the implementation of the management control system applied to the endek and songket weaving SMEs has reflected all processes in the main management control system ranging from strategic formulation, management control to task control. good. In addition, in the implementation of the management control system for the SME weaving endek and songket, Klungkungtentunya requires supervision to ensure that everything can run well under supervision.

As for suggestions that can be given related to the implementation of Menyama Braya local wisdom in the management control system at Endek And Songket Klungkung UKM Weaving as follows: 1) There should be no concurrent positions in the execution of employee duties so that authorization of tasks from superiors to subordinates can more clearly and can minimize fraud that will occur. Implementation of tasks that are adjusted to the organizational structure that has been made, will be much better.2) Understanding of information systems and technology-based communication should be further improved, especially for other employees. 3) Attending Brama's attitude is increasingly enhanced to create a harmonious 155

relationship to create harmonious relationships between employees that have an impact on the maximum work results so that the goals of the UKM ikat endek and songket Klungkung can be achieved well.

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