



PROCEEDING

International Conference on Religious & Cultural Sciences
Peneleh Research Institute

Volume 6, September 2024
E-ISSN: 3024 - 2364

THE MEANING OF THE COSTS OF THE MBECEK TRADITION FROM AN ACCOUNTING PERSPECTIVE

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Abstract

This study describes how the meaning of costs in the Javanese cultural tradition of *Mbecek* in Sumbawa Besar Regency, especially among migrants from Java, differs from conventional accounting. This study uses qualitative research methods and an ethnographic approach to implement the *Mbecek* tradition, which requires considerable costs. This research observed how the costs incurred in enforcing the tradition can change over time and affect the perception and participation of the community in Sumbawa Besar Regency. The results show that accounting concepts commonly used to understand costs in the context of cultural traditions are not relevant to the revenue earned, as applied in the matching concept. The *Mbecek* tradition shows that costs incurred are understood as accounts receivable or payable that will be paid back in the future at a predetermined time. This illustrates how the meaning of costs in the tradition is more complex and related to social relations, economics, and cultural values that cannot be simplified only within the framework of conventional accounting. Thus, this research is expected to provide a new perspective on how to disclose the payment patterns that occur in the implementation of the *Mbecek* tradition

Keywords: Javanese Culture, *Mbecek* Tradition, Accounting, Ethnography, *Matching Concept*, Costs

INTRODUCTION

The American Institute of Certified Public Accountants (AICPA) defines accounting as the art of recording, classifying, and summarizing transactions and events that are at least partly financial in a meaningful way and units of money and interpreting the results (Indaryani & Sokarina, 2024). Apart from being seen as the art of recording, accounting can also be seen from various perspectives. For example, from a business perspective, a social perspective, and a cultural perspective, if we use different perspectives, we will find different accounting meanings in an object (Tumirin & Abdurahim, 2015).

Accounting exists not only in the scope of business but also in the scope of society. Fikri et al., (2017) argued that accounting also plays a role in the scope of society, such as in marriage on Lombok Island. Fikri et al. show that marriage can be seen as an income, expense, asset, or liability from an accounting perspective. However, this perspective can change depending on the social situation; for example, in a society experiencing divorce, marriage may be viewed more as a burden and liability than as an income or asset. In line with Fikri et al., Ahmed (1994) and Tumirin & Abdurahim, (2015) also stated the same thing regarding accounting in the scope of society, especially daily life. According to Ahmed (1994) and Tumirin & Abdurahim, (2015), in everyday life, society shows complex diversity in the social sphere and provides various perspectives on various objects, including accounting concepts.

Accounting concepts in the scope of social science have solid interactions and influence each other to shape reality in society (Tumirin & Abdurahim, 2015). Ahmed (1994) in Baso et al., (2023) explain that society has characteristics that characterize its social environment so that differences and actions will be found to produce different points of view, including accounting concepts. This understanding highlights the importance of considering social factors in understanding accounting practices in various community contexts (Priyastiwi, 2016). Thus, an essential contribution of the inclusive and contextual approach in accounting studies is to see accounting not only as a technical tool but also as the result of products and influences on diverse social environments (Alhuda et al., 2019).

Studying accounting from a social and cultural perspective outside the context of conventional accounting is interesting (Thalib et al., 2023). Accounting is not only seen as a social science but also has cultural values in society Sukoharsono (2009) in (Emaluta et al., 2020). Ayu et al., (2023) define cultural accounting as part of the study of social science formed from human interactions in a community, where human existence and cultural values in society significantly influence the development of accounting science. Hosfstede (1999), in Dwi et al., (2023) explain that cultural values contribute to shaping concepts, methods, and practical applications in accounting in this context. Accounting can be applied to the general realm in implementing customary activities (Fikri et al., 2017). The accounting dimension related to cultural traditions is disclosure, namely, the costs arising from traditional social activities (Ayu et al., 2023). One form of tradition that develops through social interactions in society is the *Mbecek* tradition.

The *Mbecek* tradition is carried out by the Javanese tribe, which gives gifts to the family in the form of money or goods (Tamara et al., 2018). The *Mbecek* tradition is carried out in weddings and applied to celebrations, circumcisions, baby births, and other events (Rizqiyah et al., 2021). The *Mbecek* tradition has been carried out for generations since the ancestors do not know who created it (Setiawan, 2022). This tradition is thought to have emerged as a form of sharing happiness and strengthening family relationships (Meera & Kumar, 2015).

Suaidin et al., (2024) revealed that the *Mbecek* tradition carried out is not necessarily just attending a celebration event but implies a religious value where it is believed that working together will provide mutual help. Suaidin further explained that not only does the *Mbecek* tradition make the relationship between the village community closer, but on the other hand, it also makes a place to meet with distant relatives to strengthen the sense of brotherhood with each other. Suaidin also explained that in the *Mbecek* tradition, donations are given to the host of the celebration by the community in the form of goods or money.

Huda et al., (2023) explain that the practice of the *Mbecek* tradition is an activity that has the aim of helping others or with another intention of lightening the burden on others. The practice of *Mbecek* is usually carried out by assisting, usually in the form of rice, money, or other goods, according to the needs of those holding the event. Huda also explained that this practice reflects the value of solidarity and cooperation in society, where helping others is integral to strengthening social relations and improving mutual welfare.

Rohmatin, (2016) argues that giving gifts or donations often involves applying receivables or expectations of return. This can make social dynamics more complex, where the gift recipient may feel burdened or pressured to provide gifts or assistance to the giver in an equal or more significant form. This dynamic can then lead to potential conflict or tension in

social relationships, especially if these expectations are not in line with the ability or desire of the gift recipient.

Suryana & Hendrastomo, (2016) suggest that the tradition carried out is a form of activity to ease the burden on people who organize celebrations. The form used to ease the burden is reciprocal relationships or exchanges carried out by recording the donations given. People who have not organized a celebration will give donations, while those who have will return the donations.

Rahchmawati & Anwar, (2022) stated in their research that the cultural practices and traditions of *Buwuhan* that occur in Javanese society are considered debt and credit. This is because there is a transaction where there is a requirement to return the gift based on a sense of reluctance because, on the previous occasion, the owner of the event provided much help, so a feeling arises of wanting to repay what has been given and considering that it is a debt that must be returned.

Many people in Sumbawa Besar still have different opinions about interpreting the tradition of giving gifts or donations. Over time, some parties have often considered this tradition a burden (Rohmatin, 2016). This statement arises because some parties feel burdened if they cannot give back money or goods that are following their abilities, or, in other words, the *Mbecek* given is a debt and investment transaction that is expected to be returned in the future (Rizqiyah et al., 2021) .This has resulted in the meaning of *Mbecek* becoming inconsistent with its intended meaning.

Implementing the *Mbecek* tradition organized by the Javanese ethnic community involves significant costs, but this tradition does not directly affect income or financial gain. The cost of carrying out this tradition is usually obtained through various donations from the community. Lestari et al., (2022) showed that the mechanism of giving donations differs between men and women and has varying consequences. Giving can be in the form of money or goods. In-kind donations often include necessities such as rice, cooking oil, and sugar tailored to the event's needs. On the other hand, monetary donations vary between Rp100,000 and Rp1,000,000, depending on the sincerity and ability of each individual in the Javanese ethnic community.

This phenomenon aligns with research conducted by Tumirin & Abdurahim, (2015) on the *s* Solo Ceremony, which uses the concept of matching in modern accounting and shows the absence of linkages to obtain income, highlighting several significant dimensions. They found that the costs incurred in this ceremony serve to gather scattered relatives as a marker of social status in society and a means of settling debts between individuals and groups.

Ukamah & Tumirin, (2020) define cost as a sacrifice measured in monetary terms, a reduction in assets, or a decrease in economic benefits that results in a decrease in equity during a specific period. Carter et al. (2004), as cited in Putra & Suardika, (2019), describe cost as a prerequisite exchange or sacrifice made to obtain benefits. Meanwhile, Mulyadi (2014), as cited in Manehat et al., (2022), defines cost as an expense incurred by a company only if assured that there will be future economic benefits.

The *matching concept* is an accounting principle that aligns revenue with expenses. Ukamah & Tumirin, (2020) explain that, from the perspective of non-profit organisations, the matching concept does not relate to revenues because non-profit organisations aim not to

generate profit from their activities. Instead, the focus is on optimising the use of resources and sustaining the provision of services to the community. Hanggana (2002), as cited in Putra & Suardika, (2019), reveals that there are accounting methods that fulfil the matching concept while others do not. Putra further elaborates that the alignment of revenue and expenses is commonly found in profit-oriented business entities, but a similar concept is less frequently applied from a cultural perspective. According to (Tumirin & Abdurahim, 2015). The cultural perspective on the matching concept illustrates that it encompasses social aspects and broad interactions across various levels of society. In this context, accounting shaped by society reflects diverse meanings, including the concept of cost. Understanding that accounting is a product of the culture in which it develops, as Baso et al., (2023) highlighted, becomes relevant for comprehending cost concepts and their application in diverse cultural and accounting practices.

In the Financial Accounting Standards Statement (PSAK) No. 201, which governs the presentation of financial statements, receivables are defined as claims or rights against another entity expected to generate future cash inflows or economic benefits (Imon et al., 2020). In the context of gifts or donations, receivables can be interpreted as the expectation or hope that the recipient will reciprocate to the giver, either in the form of material goods or services, as a return for the gift or donation. PSAK 201 defines liabilities as current obligations of an entity arising from past events, whose settlement is expected to result in an outflow of resources containing economic benefits from the entity (Imon et al., 2020).

Research on the cost aspects of cultural traditions has been extensively conducted. For example, Andani, (2017) reveals that accounting for weddings within the Muslim community in Kampung Lebah, Bali, shows a fundamental difference between wedding accounting systems and general business accounting. This difference is evident in the accounting for receipts and expenditures. In accounting for receipts, the use of kitchen funds by the bride's family is noted, which will be used to finance the entire series of wedding events. In contrast, the study finds a concept similar to *fixed* and *variable* costs in accounting for expenditures.

The research conducted by Sari, (2021) also reveals another aspect of the costs associated with the *Tompangan* tradition, showing that accounting for asset receipt by the recipient and the economic benefits will be realized when the donation is sold. This is because, in the *Tompangan* tradition, there is an obligation to return the received donation and the right to receive back previously given donations, creating a binding pressure.

Another study on costs within culture by Rizqiyah et al., (2021) focuses on the meaning of the *Bubu* tradition, which involves voluntary contributions that have now transformed into debt transactions and future investments. Rizqiyah concludes that the *Bubu* practice among the Madurese people embodies a reciprocal concept for returning the funds given, or in other words, places a debt burden on the community.

Similarly, research by Putra & Suardika, (2019) explains that although purchases are made, the practice of Tumpang in Kedaton I Village is not considered debt but rather a grant. According to the Islamic concept, giving (hibah) is done sincerely without expecting anything in return. However, the community in Kedaton I Village has agreed to this. As seen in the *Pelebon* ceremony of Puri Agung Ubud, costs do not always align with income and profit concepts as applied in modern accounting. The expenditure in this ceremony emphasizes the sincerity of giving the best for the deceased and the importance of repaying debts to ancestors

through the concept of Rna, illustrating that these values cannot be measured financially as in business.

This description shows that cultural traditions like the *Mbecek* tradition are continuously evolving. Hanik, (2022) observed changes in the *Mbecek* tradition in the Karanggayam community from a cooperation practice to a recorded exchange system, particularly in *Mbecekhajatan*. In Javanese society, recording wedding gifts as debts or receivables also reflects the application of accounting concepts in managing social information. This research aims to enhance the understanding of how costs are perceived and organized in the context of cultural accounting. Previous approaches using socio-anthropological perspectives also broaden our understanding of social and religious changes within cultural traditions such as *Mbecek*.

Based on the above background, the researcher aims to uncover another meaning of the costs associated with the *Mbecek* tradition and examine the application of the matching concept in cultural accounting. A similar study related to the meaning of *Mbecek* tradition costs was conducted by Hanik, (2022) in the Karanggayam community. This research shows the application of accounting concepts in managing social information by recording wedding gifts as debts or receivables. However, research on the practice of *Mbecek* in Sumbawa Besar Regency is intriguing due to the influence of debt and receivables in this practice. This research is expected to provide insight into how the meaning of costs changes in the Javanese *Mbecek* tradition in Sumbawa Besar Regency.

RESEARCH METHODS

In this study, researchers applied a qualitative research paradigm to ethnographic studies. Ethnographic research investigates society and culture through human, interpersonal, social, and cultural testing in all its complexity (Wijaya, 2018). Meanwhile, according to Budiasa, (2016) ethnography is a written work based on in-depth fieldwork conducted in a particular culture. Intensive and in-depth field research is necessary to get a thorough description of the culture under study. The ethnographic method was chosen because it is very effective for deeply understanding society and culture. With ethnography, researchers can directly observe and participate in the daily life of the community under study. This helps researchers get a clear and detailed picture of the community's way of life, values, and social relationships. Ethnography also allows the researcher to see the culture in its original context, making the interpretation of the data more accurate. With this approach, the research can produce a complete understanding of the *Mbecek* tradition and the cultural meaning behind it.

This research was conducted in Seketeng District, Sumbawa Besar Regency, West Nusa Tenggara Province. The participants in this study consisted of two main groups: the Javanese ethnic community, one of the minority groups in the area, and the indigenous people of Sumbawa Besar Regency, who comprise the majority group. The Javanese ethnic community is known for having a unique culture, traditions, and way of life that is different from the most of the population in Sumbawa Besar Regency.

This research uses primary data to collect information from the field, which is obtained through interviews and observations. The researcher collected six informants, consisting of 3 primary and three supporting informants. The primary information was taken from people who have the knowledge and play a significant role in the *Mbecek* tradition, such as Mrs A, who can be referred to as an elder. Mr B, who follows the implementation of the *Mbecek* tradition,

and Mrs C, who has carried out the *Mbecek* tradition. Meanwhile, supporting information was collected from people involved, focusing more on aspects that complement the primary information. The other three supporting informants were Mrs D and Mrs E, who followed the process of carrying out the *Mbecek* tradition and provided additional insights into what they saw and experienced during the tradition. Also, Mr F, who performs the *Mbecek* tradition, provides another perspective on its implementation. This information can help researchers enrich and clarify the data obtained from the primary informants so that researchers get a more thorough understanding of the *Mbecek* tradition.

RESULTS AND DISCUSSION

Javanese people, especially those living away from their hometown in Sumbawa Besar, have various perspectives on the *Mbecek* tradition. The *Mbecek* tradition is performed during events such as circumcision, aqiqah, or weddings by providing food items, such as staple goods or money, which will later be used to support the execution of the event. This perspective aligns with the viewpoint given by the primary informant, as Mrs A stated that:

"According to me, the *Mbecek* tradition involves visiting a friend or relative who is about to hold a wedding, circumcision, aqiqah, or a significant event (in Javanese terms, 'ngunggah ne kap' refers to a milestone in building a house, such as raising the roof) with gifts of goods or cash before the main event starts or is conducted. The gifts typically include staple goods, money, or even livestock and vegetables that will be used for cooking."

According to the perspective provided by Mrs C, the *Mbecek* tradition involves expecting the return of items given previously. Mrs C stated that:

"Well, it's like a social gathering or a form of saving with friends or family. Essentially, it's like planting or investing. When I get married later, I will definitely invite the people I have given contributions to. My hope is that they will return what I invested or contributed when they get married."

According to the perspective provided by the supporting informant, Mrs D, the tradition involves giving staple goods such as rice, eggs, sugar, cooking oil, and money, which will later be used to prepare the wedding event's dishes. Mrs D stated that:

"Two days before my wedding, many relatives and friends from the groom's side came to my house. They brought various gifts: some gave 2 kg of sugar, 2 litres of cooking oil, and 5 kg of rice. Each of them contributed those amounts. Some

brought five trays of eggs or 10 kg of chicken meat. Some also gave me envelopes with money, like Rp100,000 or Rp50,000. Generally, those who gave money were my husband's friends. As for my in-laws, they provided both money and staple goods."

The opinion expressed by Mrs D is also in line with the view provided by Mr F. Mr F, who gives items to the bride, stated that:

"When I was going to marry C, I gave staple goods, money, and jewelry to my future wife's family. The jewelry I gave was about 5 grams of rings."

According to Mrs A, this tradition has become an unwritten law that must be observed, as stated in her response:

"Actually, no, but it has become an unwritten rule. Every time there's a *Mbecek* event, you have to be prepared financially."

This opinion is consistent with the view expressed by Mrs E, who stated that the *Mbecek* tradition is an unwritten rule, as indicated in her response:

"I was surprised during my child's circumcision event when many of my husband's relatives came, each bringing their items. Most of them brought sugar, cooking oil, and money. It turns out that, according to my husband, this has become a custom in his region or an unwritten rule that if a family is hosting an event, it is better to come with contributions, such as staple goods or money, rather than coming empty-handed."

In practice, the *Mbecek* tradition is still often viewed as a debt that will be repaid in the future. This account aligns with what Mrs A mentioned, stating that:

"Yes, that's right. The impression is that we have a debt. So we remember what they have given us, and we feel obligated to return it in kind, even as if we should give more than what they brought to us." (While continuing to answer, she gestures to make a significant circular motion with her hands.)

This opinion is somewhat similar to the view expressed by Mrs D, a woman married to someone from the Javanese ethnic group. She was surprised by the existence of such a tradition. Mrs D's response was as follows:

"When I encountered this kind of event, I was surprised. In Sumbawa's customs, there is no such a tradition. A wedding is just a wedding, and the reception invites friends. There might be an event like Nyorong, but in Nyorong, the groom's side gives according to an agreement with the bride's side. What surprised me even more was when, at an event hosted by the groom's family, my husband asked, 'When we got married, what did the family hosting the event bring to us?' I asked, 'Why?' My husband said, 'We need to return what they brought before, and if we can, add a bit more.' Still confused, I asked, 'Why is that?' My husband explained that Javanese people believe that if we have received something or been given hospitality, we should return it. So, when it is their turn to host an event, that is the time to return the favour. This way, we do not feel like we owe anything."

The additional opinion expressed by Mrs A regarding the inability to give back or return the *Mbecek* gifts is as follows:

"Well, it's okay, but it feels like a burden and a debt, and it seems impossible to repay. The essence of it is indeed debt."

Mrs A considers the *Mbecek* tradition as a form of charity when she is the one organizing the event, as stated in her remarks:

"Yes, it should be accepted with an open heart. Our intention in holding the event is to give charity. So, essentially, charity is about gathering and sharing meals. If the guests come without bringing anything, it's okay. For me, if I hold an event and invite friends and family, their presence and prayers are enough. Whether they bring gifts or money is just a bonus."

Meanwhile, according to Mrs E, who is a native of Sumbawa Besar, she stated that:

"A wedding or circumcision event is essentially a celebration of gratitude. Therefore, there's no need to expect gifts from the guests who attend. The intention is to give thanks, not to showcase who brings more goods or money to us as the hosts. When we organize an event, we should be prepared with our own funds."

Mrs C mentioned that, when she holds an event, she does receive back the *Mbecek* gifts she had given in the past.

"Yes, if it is indeed returned, it means it can help ease the burden of the event I am hosting. Roughly speaking, it's like we're saving up with that person" (while chuckling).

In the past, items given were usually placed in metal or plastic basins. Sometimes, a small woven bamboo basket called 'tompo' or 'rinjing cilik' was used, which was then wrapped with a square piece of cloth, known in my language as 'glempo'. With time, using black plastic bags or instant noodle boxes became more practical. In the past, '*Mbecek*' typically included rice, granulated sugar, dry noodles, and cooking oil. For animals, it was usually a live chicken. For vegetables, it typically included coconut, potatoes, bird's eye chilli, tempeh, tofu, and young papaya."

After interviewing with the researcher, it can be concluded that Mrs A interprets the *Mbecek* tradition as a debt transaction, where failure to repay or return it will become a burden. Conversely, if Mrs A organizes an event, she does not expect the items given to be returned in the future.

Three findings have been identified based on the interview and observations made by the researcher. First, there is an imposition system if the given gifts cannot be repaid. Second, donations or gifts can be considered as charity. Third, a credit system is applied in the *Mbecek* tradition.

The Meaning of Costs from a Javanese Ethnic Perspective

For the Javanese community, the *Mbecek* tradition requires a significant financial sacrifice. The costs involved in this tradition encompass various forms, such as preparation expenses, food provision, decoration, and gifts. Although the expenses can be substantial, the Javanese have their perspective on the significance of these sacrifices. They view this tradition as an expression of sincerity and charity and a means to strengthen family bonds. For them, the money spent represents a manifestation of support to alleviate the burden on the event organizers. This reflects the importance of tradition and traditional values in guiding the

economic and social actions of the Javanese community, which often cannot be fully explained by modern accounting concepts that are more oriented toward material profit.

In the *Mbecek* tradition, the costs borne by the Javanese community carry a much deeper meaning than mere financial expenditure. Firstly, the costs are seen as acts of sincerity and charity. The community perceives these expenditures as genuine acts, demonstrating their commitment to supporting the event and the hosting family. Secondly, the costs also serve as a means to strengthen familial ties. By contributing financially, attendees show their care and solidarity, reinforcing social and familial relationships.

Furthermore, costs in the *Mbecek* tradition also reflect an appreciation for traditional values. The community believes these expenditures manifest broader cultural values, which are not always explainable or measurable by modern accounting concepts focused on material gain. These costs are a tangible expression of support and respect for tradition and an effort to preserve the continuity of cultural values deemed necessary by the Javanese community. Thus, in the *Mbecek* tradition, costs are not merely about money. They also encompass spiritual, social, and cultural aspects that are crucial in the life of the Javanese ethnic group.

Costs as a Symbol of Strengthening Social Bonds

In the *Mbecek* tradition, Mrs A explains that there is a clear emphasis on the values of togetherness and a strong sense of family. This tradition is not merely a cultural or ceremonial event but becomes a moment that unites the community in shared joy. When people gather to celebrate events like weddings or circumcisions, they are not just attending as guests but are actively involved in preparing and executing the event. Beyond that, the *Mbecek* tradition serves as an opportunity to strengthen ties between families and neighbours. Social bonds between individuals and families are deepened through the interactions that occur in the preparation and completion of the event. This is not just about gathering to celebrate but also about reinforcing the essential social connections within the community.

Mrs A's explanation of organizing these events reflects a clear and noble purpose. She emphasizes that the costs incurred are not intended for material gain. Instead, the primary motivation behind hosting the event is to create a space for the community to come together, share happiness, and reinforce their collective bonds. Overall, the *Mbecek* tradition revives cultural values passed down through generations and provides a platform for the community to maintain and strengthen their togetherness. This aligns with research by Miranda & Sokarina, (2024) which shows that traditional practices can significantly enhance relationships between individuals and the community during social events (*begawe*). Sardjuningsih, (2012) expresses similar views regarding the Buwuhan tradition. According to the Buwuhan tradition, attending wedding events is not just about presence but also serves as a way to strengthen social bonds. Thus, organizing such events not only commemorates cultural heritage but also plays a crucial role in reinforcing social connections among community members.

Costs as a Bequest, Not an Event to Show Off

In the *Mbecek* tradition explained, Mrs A revealed that if she holds the event, the costs incurred to organize the event are considered a form of grant or charity carried out without any reward or exchange. This approach not only reflects the deep religious values in the community but also strengthens social solidarity. The money spent is not for personal gain but rather as a

voluntary donation to support social activities and strengthen relationships between people. By viewing the cost as alms, the *Mbecek* tradition teaches the importance of sincerity, willingness to share, and sacrifice for togetherness.

Mrs E revealed that, in her view, a wedding or circumcision event is a form of thanksgiving. For her, organizing such events means being grateful for the blessings received, not seeking gifts from guests. She emphasizes that such events should not be an occasion to show off one's wealth or status based.

Debt in the *Mbecek* Tradition

In practice, the *Mbecek* tradition involves giving donations or gifts to the host of an event. Initially, this giving aimed to strengthen familial bonds. However, over time, this tradition has increasingly come to be seen as an obligation by those who give the gifts. They expect a commensurate return from the host, so it can become a burden if the host cannot reciprocate the gifts previously given.

This interpretation aligns with the view of some participants, such as Mrs A, who explains that if one cannot return what has been given in the past, a burden or debt must be borne. Additionally, there is an expectation to return more than what was initially given. This perspective is supported by Tumirin & Abdurahim, (2015), who show that donations are expected to be reciprocated in the future with an equivalent amount. A similar view is found in Lestari, (2014) regarding donation practices among women in rural Java. Her research shows that reciprocity among rural women is based on the return of food items, whether in the long term or short term. Thus, this understanding involves applying debt or burden in this context.

In the *Mbecek* tradition, gift-giving is not generally recorded in the context of conventional business accounting standards such as PSAK in Indonesia or GAAP in other countries. However, fundamental accounting principles remain relevant in some aspects. Gift-giving is often recorded and informally, reflecting a financial recording practice that is not highly formal but still emphasizes transaction clarity. Findings from research conducted by Fiorentina & Jumaidi, (2024) also show that financial recording practices in traditions are often simple and not as formally structured as in modern business environments. Although not.

Receivables in the *Mbecek* Tradition

In the context of accounting practices, there are significant differences in managing receivables. In conventional accounting, which focuses on business and profitability, receivables refer to the amounts customers owe for goods or services already received to optimise cash flow and company profits. Consequently, receivables are often viewed as assets that must be closely monitored to avoid non-payment or financial loss risks. However, in the context of donations or gifts within a cultural setting, recording receivables can emphasise social and spiritual relationships, where cultural values and social norms play a crucial role in conducting and managing these transactions. Nevertheless, in some cases, there is an expectation that the gifts given will be reciprocated or returned in a similar form in the future.

Based on information from several informants, the researcher found that, from the perspective of Mrs C, giving gifts or donations is considered a form of receivable that must be acknowledged. This aligns with research by Widianti et al., (2023), which indicates that these receivables are a right for those who give gifts or donations to the newlyweds and will later be collected. Rahchmawati & Anwar, (2022) argue that there is a sense of obligation to return the

gifts as an expression of gratitude for the assistance previously received, and it is viewed as a moral responsibility that must be fulfilled. Additionally, Meilan et al., (2023) provide further insight into the practice of debt and receivables in donation activities at Gunungan. This is due to the reciprocal nature of donations previously received, which must be repaid by the host organising the donation activity at Gunungan.

Burden in the *Mbecek* Tradition

In the context of the *Mbecek* tradition, burden refers to the social responsibilities or obligations arising from accepting gifts or donations. In this tradition, burdens include the expectation to give an equal return or maintain good social relations and reflect the moral and social responsibility of maintaining harmony within the community. On the other hand, burdens in the accounting realm have a different meaning. In accounting, expenses refer to the costs incurred by a company or entity to run its operations, such as production, administration, or sales costs. Recording expenses in accounting is vital to measure the company's financial performance and for reporting purposes to related parties. The essential difference between these two term uses lies in the context. While expenses in tradition are more oriented towards social relations and cultural values, expenses in accounting are used to manage a business's financial and operational aspects.

Based on information from several informants, researchers found that, in the view of Mrs A, giving gifts or donations is considered a form of burden that is expected to be returned or reciprocated. This is also supported by the opinion of Fikri et al., (2017) which reveals that marriage accounting is included in expenses and liabilities. Rohmatin, (2016) also revealed that giving gifts can lead to feeling burdened or pressured to give gifts or donations back to the giver in an equal or more significant form. Similar research submitted by Ariyanti & Jumaidi, (2024) on the meaning of Sasak women's self-worth in Pisuke culture shows that the Pisuke practice that occurs can be said to be an income and burden.

Revenue and Matching Concept

In the *Mbecek* tradition, the concept of revenue is not applied in the same way as it is in modern accounting. The *Mbecek* tradition emphasizes togetherness, mutual assistance, and solidarity in organizing ceremonial events like weddings or circumcisions. The primary goal is not accumulating or maximising financial revenue but celebrating, strengthening social bonds, and preserving cultural traditions.

In modern accounting, with its *Matching concept*, revenue is the primary focus that must be matched with expenses to achieve accurate accounting objectives and adhere to revenue recognition principles. However, in the *Mbecek* tradition, the concept of costs is more related to voluntary donations or sacrifices from the community to support the event rather than investments that generate financial returns. Thus, the *Mbecek* tradition demonstrates that there is not always a direct application of the revenue concept in modern accounting. This tradition highlights how cultural and social values are more dominant in guiding daily practices. At the same time, modern accounting focuses more on measuring and reporting assets, liabilities, revenue, and costs in a more formal and standardized manner.

CONCLUSION

This research found that the *Mbecek* tradition carried out by the Sumbawa Besar Regency community is unrelated to income, as explained in the concept of matching in conventional accounting. First, the *Mbecek* tradition is seen as a symbol of strengthening social relations. This tradition aims to create opportunities for the community to unite, share happiness, and strengthen togetherness. Second, gift-giving in the *Mbecek* tradition is considered a form of grant. Expenditure in this tradition is not for personal gain but rather as a voluntary donation to support the implementation of the tradition. Third, although this practice was initially aimed at sincerity, it now often becomes a form of debt. This happens because some community members in Sumbawa Besar Regency believe that the donations given will be returned in the future.

The limitations of this study are the difficulty in gaining adequate access to the communities that maintain and carry out the *Mbecek* tradition, as well as information that was mainly obtained from families directly involved in this tradition, which may limit the perspectives obtained. To address the issue of information accessibility in the future, it is suggested that future research use a phased approach by building relationships first through participation in relevant cultural activities or events to gain trust and better access. In addition, future research needs to expand its reach by exploring data from outside the family sphere, such as through representatives of the Sumbawa community who are directly involved in implementing the *Mbecek* tradition. Future research can also further examine the practice of *Mbecek* in various communities or other societies with similar traditions..

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PROCEDURE FOR IMPLEMENTING STOCK OPNAME OF STATIONERY SUPPLIES/ OFFICE EQUIPMENT AT PT BANK NEGARA INDONESIA (BNI) KCU KEDIRI

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Abstract:

At PT Bank Negara Indonesia (BNI) KCU Kediri, the management of office stationery (ATK) and office supplies is carried out through systematic and documented procedures. Documents used in this process include Internal Debit Notes, Credit Notes, Invoices, Handover Minutes (BAST), Travel Letters, and Sales Invoices. The accounting recording process is performed using the BNI Icons system by the Finance Unit, based on data collected by the Logistics Unit. At the end of each month, a stock-taking is conducted to evaluate the physical inventory in the warehouse. This procedure includes stock checking, ordering through the PaDi UMKM platform, voucher creation, and bureaucratic approval by several related units such as the Logistics Unit, General and Logistics Section Supervisor, Branch Service Manager (BSM), COC Unit, and Finance Unit. The Internal Auditor (ORIC) then conducts an audit to ensure compliance with established procedures and policies. Audit reports are compiled by ORIC and provided to the Logistics Unit for documentation and further action. This procedure ensures transparency, accuracy and compliance in the management of stationery and office supplies.

Keywords :Office Stationery (ATK) Management, Office Supplies Management, Systematic Procedures, Inventory Management, PT Bank Negara Indonesia (BNI) KCU Kediri

INTRODUCTION

The office of PT Bank Negara Indonesia (BNI) KCU Kediri is located at Jl. Brawijaya No.17, Pakelan, Kec. Kota, Kediri City, East Java 64129. PT Bank Negara Indonesia (BNI) as one of the largest banks in Indonesia has a large and diverse need for Office Stationery (ATK)/office supplies. Therefore, the implementation of proper stock opname can help PT BNI KCU Kediri in monitoring the availability of ATK/office supplies, optimizing budget use, and reducing the risk of losing goods. Stock opname is the process of physically checking the inventory of goods in the warehouse or storage to match it with existing accounting records. This process is important to ensure the accuracy of inventory data and detect any differences between physical data and recorded data, such as shortages or excess stock that may occur due to administrative errors or loss of goods, and assist in management decision making.

METHOD

In the service at PT BNI KCU Kediri to conduct stock opname of ATK/office supplies there are several methods used to ensure that ATK stock is recorded correctly and in accordance with its physical condition. Here are some of the methods used:

1. *Stock Take Manual*(Manual Stock Counting): This method involves physically counting the items in the warehouse. The author will record each item of ATK/office supplies on HVS paper and after the stock opname process is complete, the author will report it to the Logistics Unit.
2. *Cycle Counting Method*: This method involves calculating the stock of stationery/office supplies in a certain cycle, namely at the end of each month. The author calculates the stock in turns based on the category. At PT BNI KCU Kediri there are 3 categories, namely stationery, forms, and securities. This method helps reduce operational disruptions because not all stock must be counted at one time.

RESULTS AND DISCUSSION

Forms Used

- a) Internal Debit Note: an internal document used by BNI institutions in recording and processing debit transactions that occur in accounting. Internal debit notes are used for transferring funds between accounts within the bank or for recording costs that must be charged to a specific account. related to expenses for ATK/office supplies. Internal debit notes consist of three copies, for copy 1 is submitted to the customer, copy 2 is intended for vouchers, and copy 3 is intended as an archive file for the Logistics Unit.
- b) Credit Note: an internal document used by BNI institutions to record and process credit transactions in the bank system. This note is used to document transactions that result in additional funds being added to the account. In this case, it is used for transactions from BNI to external parties (via transfer) or crediting for costs incurred for purchasing stationery/office supplies. The credit note consists of four copies, copy 1 is submitted to the customer, copies 2 and 3 are intended for vouchers, and copy 4 is intended as an archive file for the Logistics Unit.
- c) Invoice: a document issued by a supplier of stationery/office supplies to PT Bank Negara Indonesia KCU Kediri as proof of sale and payment request for goods that have been delivered. This invoice usually contains detailed information about the purchase transaction, including the items ordered, price, and payment terms.
- d) Minutes of Handover (BAST): an official document used to record and confirm that the delivery and receipt of stationery/office supplies has been made. At PT Bank Negara Indonesia KCU Kediri, this document serves as physical evidence that the ordered goods have been received according to the invoice.

e) Travel document: a document created by the supplier when sending ordered goods to the recipient, namely PT Bank Negara Indonesia KCU Kediri. The purpose of making this delivery note is to show that the goods have been sent to the recipient. The delivery note contains details of the goods sent, such as the item code, item name, quantity, and unit.

f) Sales invoice: a document issued by a supplier to record a transaction for the sale of goods or services to a buyer, namely PT Bank Negara Indonesia KCU Kediri. This invoice serves as proof that the supplier has sold the goods or that the buyer is obliged to pay an amount of money as stated in the invoice.

Books and Notes Used

PT Bank Negara Indonesia KCU Kediri conducts accounting records using the General Journal which is inputted into the BNI Icons system by the Finance Unit. The recording procedure is as follows:

1. The Logistics Unit collects all internal debit notes, credit notes, and invoices for purchases of stationery/office supplies,
2. Of all these documents, the Logistics Unit will submit them to the Finance Unit,
3. The Finance Unit will input all information contained in internal debit notes, credit notes, and invoices into the BNI Icons system. BNI Icons is a PT Bank Negeri Indonesia system used to input, record, and summarize all transaction data that occurs, both customer data, financial data, accounting data, and so on.
4. Based on evidence of the transaction, the Finance Unit will record it in the general journal.

For the general journal as follows

General ledger

Stationery Supplies (ATM) Rp xxx

UMC Simsem Rp xxx

UMC Simsem Rp xxx

VA Number Rp xxx

(To record purchases of stationery/office supplies)

Parts Involved

The sections involved in the management of stationery/office supplies and the implementation of stock opname at PT Bank Negara Indonesia KCU Kediri include the following:

1. Logistics Unit

Logistics unit that carries out stock taking on stationery/office supplies, including checking stock in the warehouse, ordering/purchasing stationery/supplies that have run out.

2. Supervisor of General and Logistics Section

The Supervisor of the General and Logistics Section provides approval for the purchase of stationery/office supplies made by the Logistics Unit.

3. Branch Service Manager (BSM)

The Branch Service Manager (BSM) provides approval for the purchase of stationery/office supplies made by the Logistics Unit.

4. COC (Cash of Clearing) Unit

The COC (Cash of Clearing) Unit is tasked with processing purchases of stationery/office supplies that have been made by the Logistics Unit after obtaining approval from the General and Logistics Section Supervisor, as well as the Branch Service Manager.

5. Internal Auditor

The Internal Auditor of PT Bank Negara Indonesia KCU Kediri is tasked with checking the purchase of stationery/office supplies and the results of stock opname carried out by the Logistics Unit.

6. Finance Unit

The Finance Unit is responsible for recording and inputting stationery/office supplies purchase transactions into the General Journal on the BNI Icons system.

Reports generated

The report produced from the stock opname process carried out by the Logistics Unit at PT Bank Negara Indonesia KCU Kediri is the Minutes of Inspection of ATK/Office Supplies at PT Bank Negara Indonesia KCU Kediri. This report is issued by ORIC (Internal Auditor). After the audit process is carried out on the actual condition of the physical inventory in the Warehouse and inventory according to the system.

Procedure

The stock opname procedure for office supplies/stationery supplies at PT Bank Negara Indonesia KCU Kediri is carried out periodically, namely at the end of each month. Stock opname is carried out to find out which office supplies/stationery supplies have run out. The procedure is as follows.

1. The Logistics Unit will check the goods in the Warehouse, if during the check the Logistics Unit finds some goods that are out of stock, the Logistics Unit will purchase stationery/office supplies through the PaDi UMKM platform. PaDi UMKM is an abbreviation of the Indonesian UMKM Digital Market. PaDi UMKM is a B2B marketplace under the auspices of BUMN for the management of companies under the Ministry of BUMN.
2. After the ATK/office supplies ordering process through PaDi UMKM is complete, a virtual account number will appear. The virtual account number uses the PT BNI KCU Kediri virtual account number.
3. Then, the Logistics Unit creates a voucher, the voucher is in the form of an internal debit note and a credit note. The voucher is created by creating an internal debit note, namely by debiting the Stationery Inventory Account (ATM) and crediting the Simsem UMC Account (reservoir account). Crediting the Simsem UMC account aims to avoid money laundering, so that all transactions related to cash disbursements must first be credited to the Simsem UMC Account. After that, create a credit note, namely by debiting the Simsem UMC Account and crediting the VA Number Account. The VA number is the Virtual account number (the account number of the ATK/office supplies sales supplier).
4. Then, approval is required. The Logistics Unit carries out bureaucracy to obtain approval for the purchase of stationery/office supplies. The approval itself is carried out by the Logistics Unit as the manufacturer, the supervisor of the General and Logistics Section Supervisor, and the Branch Service Manager (BSM). The documents to be attached consist of internal debit notes, credit notes, invoices from PaDi UMKM along with delivery notes and sales invoices.
5. After the bureaucratic process is complete, it is processed by the COC (Cash of Clearing) Unit. After that, the goods will be received by the Logistics Unit.
6. Then, the Logistics Unit will check the goods that have been received whether they are in accordance with the quantity and specifications of the goods with those stated in the invoice. If they are in accordance, the Logistics Unit will sign the minutes of handover of goods (BAST).
7. Once the order is received as per the order, the Logistics Unit will submit the internal debit note, credit note, invoice, sales invoice, and delivery note that have been approved by the General and Logistics Supervisor and Branch Service Manager to the Finance Unit.
8. The Finance Unit will input the purchase transaction for stationery/office supplies into the General Journal in the BNI Icons System based on the documents submitted by the Logistics Unit.
9. The purchase of stationery/office supplies will be checked by the ORIC Unit (Audit) whether the goods are in accordance with the nominal ordered. So that purchases, UMC Simsem, Stationery/Office Supplies Inventory, and Internal Stock Opname must be the same as those in the Warehouse. Internal audits conduct checks to ensure compliance with established policies and procedures.

10. After the audit process is completed, ORIC (Internal Auditor) will prepare an audit report on stationery/office supplies. The audit report is in the form of a Minutes of Inspection of Stationery/Office Supplies at PT Bank Negara Indonesia KCU Kediri. The report will be submitted by ORIC (Internal Auditor) to the Logistics Unit.

CONCLUSION

The implementation of stock opname of stationery/office supplies at PT Bank Negara Indonesia (BNI) KCU Kediri is carried out at the end of each month. The purpose of this stock opname activity is to ensure that the stock of stationery/office supplies remains available in the

Warehouse, so that if every stationery/office supplies at PT Bank Negara Indonesia KCU Kediri or KCP makes a requisition, KCU can meet the needs of the stationery/office supplies needed. The formulas used include credit notes, internal debit notes, invoices, handover minutes (BAST), delivery notes, and sales invoices. The sections involved in stock opname are the Logistics Unit, General and Logistics Supervisor, Branch Service Manager, COC Unit, ORIC Unit, and Finance Unit. The report generated from the stock opname process for stationery/office supplies is the Minutes of Examination of Stationery/Office Supplies at PT Bank Negara Indonesia KCU Kediri.

THANK-YOU NOTE

The author of the community service would like to express his gratitude to all parties involved, both from the Malang State Polytechnic and PT Bank Negara Indonesia (BNI) KCU Kediri for the opportunities and guidance that have been given during the community service and have provided both moral and spiritual contributions so that this community service activity was successfully implemented well.

STRENGTHENING ENTREPRENEURSHIP SKILLS THROUGH ENTREPRENEURSHIP, ACCOUNTING, MARKETING, AND HUMAN RESOURCES EDUCATION FOR VOCATIONAL SCHOOL STUDENTS AT INDONESIAN SCHOOL KOTA KINABALU (SIKK)

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Abstract

This community service activity aims to strengthen the entrepreneurial skills of vocational high school students at Sekolah Indonesia Kota Kinabalu (SIKK) through education in the fields of entrepreneurship, accounting, marketing, and human resource management (HR). This program is designed to equip students with understanding and practical skills relevant to the world of micro and small businesses. The methods used include interactive lectures, group discussions, accounting and marketing simulations, and evaluation of work results. The results of the activity show that students are able to produce innovative business proposals and show improvements in practical skills and soft skills such as communication, teamwork, and problem solving.

INTRODUCTION

The Ministry of National Education established the Indonesian School of Kota Kinabalu (SIKK) in 2008 to provide access to education for Indonesian children living in Sabah, through formal and non-formal education. The Consulate General of the Republic of Indonesia in Kota Kinabalu noted in 2010 that more than 50,000 Indonesian children with passports and official travel documents were of school age. Of this number, only about 10,000 children have been handled by the NGO International HUMANA and the community in Sabah, Malaysia. The Indonesian School of Kota Kinabalu (SIKK) is unique as an integrated education service center that functions in a managerial manner. SIKK is responsible for planning, organizing, directing, and supervising education services for children of Indonesian Migrant Workers (PMI) through the Community Learning Center (CLC) in Sabah and Sarawak, both in the form of formal and non-formal education.

Data from October 2023 shows that the number of formal students at SIKK reached 1,269 people, with details of 372 students at Elementary School (SD), 201 students at Middle School (SMP), 500 students at Senior High School (SMA), and 196 students at Vocational School (SMK). For non-formal education, there are 1,849 students, consisting of 56 students at Early Childhood Education (PAUD) and 1,793 students at Community Learning Activity Centers (PKBM). The curriculum, education system, and regulations at SIKK follow the standards applicable in Indonesia, with professional teachers sent from Indonesia and operational funding support from the government for the smooth running of the teaching and learning process.

The Government of the Republic of Indonesia established SIKK and CLC with the main objective of providing educational services for PMI children, as well as providing scholarships and opportunities for them to continue their education to a higher level in Indonesia. The Indonesian Overseas School (SILN) was established to support the mission of Indonesian representatives in providing protection and educational guidance for Indonesian citizens abroad, providing quality

education, and strengthening and developing the unity, integrity, and values of the Indonesian nation.

The Peneleh Research Institute (PRI) international community service program implemented at Sekolah Indonesia Kota Kinabalu (SIKK) aims to equip high school students, including those majoring in hospitality and culinary arts, with practical skills in entrepreneurship, accounting, marketing, and human resources (HR), in managing a business in the hospitality and culinary fields. With the growth of the tourism sector and culinary industry in Malaysia, especially in Kota Kinabalu, students are expected to not only understand the theory, but also have practical skills that can be applied directly in the world of work. This program provides an important foundation for forming a competent young generation who are ready to become entrepreneurs in this field.



Figure 1. Implementation of PRI International Community Service at SIKK

Entrepreneurship, marketing, accounting, and human resource management (HR) are important skills for vocational high school students, especially at Sekolah Indonesia Kota Kinabalu (SIKK), as provisions for facing the challenges of the world of work and business. Entrepreneurship provides a foundation for students to innovate and create new business opportunities, helping to develop an independent and creative entrepreneurial mentality. Entrepreneurship education can improve students' ability to identify opportunities and manage business risks, skills that are much needed in today's era of globalization. Meanwhile (Kuratko, 2017). Marketing plays an important role in equipping students with the ability to promote products and services effectively, especially in using digital media. Kotler and Keller (2016) emphasize that effective marketing is the key to business success, where students need to understand consumer behavior, branding strategies, and the use of digital technology to compete in an increasingly competitive market.

Accounting is an important foundation for good financial management. Students need to understand how to record transactions, create financial reports, and analyze a company's financial performance. Romney and Steinbart (2015) suggest that solid accounting skills enable students to maintain financial transparency and optimize business resources, which are vital components in maintaining business continuity. Finally, human resource management helps

students understand how to manage the workforce, build effective teams, and create a productive work environment. According to Armstrong (2014), well-managed human resources will improve the overall performance of the company. By understanding the importance of entrepreneurship, marketing, accounting, and human resources, SIKK students will be better prepared to enter the workforce and be able to become competent and competitive business actors.

METHOD OF IMPLEMENTATION OF ACTIVITIES

This activity is carried out using several active learning methods that involve direct student participation:

1. Interactive Lectures and Presentations

- a) Each material session is delivered through interactive presentations guided by facilitators from the Peneleh Research Institute, who are also experienced lecturers and practitioners. In the field of entrepreneurship, the facilitator is Andre Maulana, accounting by Riesanti Edi Wijaya, marketing by Novrida Qudsi Lutfillah, and human resource management by Dyan Arintowati
- b) Students are introduced to the basic concepts of entrepreneurship, accounting, marketing, and HR adapted to the context of micro and small businesses that are relevant to the students' abilities.

2. Group Discussion

- a) After the lecture session, students were divided into small groups to discuss case studies related to business planning and real problems often faced in entrepreneurship.
- b) Each group was asked to create a simple business proposal based on a given topic.

3. Simulation and Practice

- a) Accounting session, students do a simulation of recording simple financial reports using a business scenario prepared by the facilitator. Participants are taught how to create a simple profit and loss report and balance sheet.
- b) Marketing session, students create product promotion plans and try to design marketing campaigns through social media.

4. Evaluation and Reflection

- a) At the end of the activity, students were asked to present the results of their group work and were given feedback by the facilitator and other colleagues.
- b) Reflection is done to evaluate what they have learned and how participants can apply it in the real world.

RESULTS AND DISCUSSION

Community service conducted at Sekolah Indonesia Kota Kinabalu (SIKK) on 23 August 2024, involving 34 students (see attachment 1). The community service activities through several stages involving lectures, discussions, simulations, and reflections, have had a positive impact on students' understanding and skills in the fields of entrepreneurship, accounting, marketing, and human resource management (HR). The following are the results achieved based on each activity:

1. Interactive Lectures and Presentations

- a) Understanding Basic Concepts: Through interactive lectures guided by facilitators from Peneleh Research Institute, students successfully understand the basic concepts

- b) of entrepreneurship, accounting, marketing, and HR. The interactively delivered materials help students to relate theory to micro and small business practices.
- c) Increased Participation: The approach used makes students more active in participating, asking questions, and discussing during the presentation session. Students are interested in how the knowledge presented can be applied to small businesses that are relevant to their environment.



Figure 2. Interactive lecture activities in the Entrepreneurship session (left) and Human Resources (right)



Figure 3. Interactive Lecture Activities for Marketing (left) and Accounting (right) sessions

2. Group Discussion

- a) Case Study Completion: In group discussions, students work collaboratively to complete case studies related to business planning and real-life problems in entrepreneurship. Students' ability to analyze problems and find solutions increases significantly after working in teams.
- b) Business Proposal Writing: Each group successfully wrote a simple business proposal, involving financial planning, marketing strategy, and human resource management. This proposal reflects their understanding of the concepts taught, as well as their creativity in formulating a feasible business idea that has the potential to be developed.



Figure 4. Group discussion and presentation by one of the SIKK students

3. Simulation and Practice

- a) Financial Reporting: In the accounting session, students demonstrated good skills in creating simple income statements and balance sheets. They were able to record transactions based on the given business scenario, so they better understand the importance of financial recording in managing a business.
- b) Product Promotion Planning: In the marketing session, students successfully created a product promotion plan that involved the use of social media as a marketing tool. Some students were even able to design innovative and market-appropriate campaigns, demonstrating their creative abilities in digital marketing.

4. Evaluation and Reflection

- a) Presentation and Feedback: At the end of the activity, students present the results of their group work. Feedback from the facilitator and fellow students provides encouragement to better understand areas that still need improvement. This process helps students to be more confident in public speaking and defending their ideas.
- b) Learning Evaluation: Through reflection, students evaluate what they have learned and identify how this knowledge can be applied in the real world. They recognize the

importance of entrepreneurship, accounting, and marketing skills in developing a business, especially in today's digital age.



Figure 5. Group photo of facilitators from PRI with SMK SIKK students

CONCLUSION OF ACTIVITY RESULTS

Improved Understanding Students demonstrated significant practical skills in accounting (financial reporting) and marketing (promotional planning), as well as the ability to work together in completing case studies. Students' interest in exploring the world of entrepreneurship increased, especially in the field of micro and small businesses. Some students even started designing small businesses that they could develop in the future. This activity is expected to contribute to the development of students' soft skills, including communication, teamwork, creativity, and critical thinking skills. Overall, community service activities at SIKK have succeeded in providing a positive impact in preparing students to face the challenges of the world of work and business.

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Attachment 1. Student Attendance List

DAFTAR HADIR
INTERNATIONAL COMMUNITY SERVICE

Date: 23 Agustus 2024

No	Nama	No.Telepon	Alamat E-mail	Tandatangan
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12	Uain Patahansu	01131799213	uain.patahansu@gmail.com	
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SYSTEM AND PROCEDURE FOR DISBURSEMENT OF SOCIAL ASSISTANCE FUNDS AT THE REVENUE, FINANCIAL MANAGEMENT AND REGIONAL ASSET AGENCY (BPPKAD) OF KEDIRI CITY

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ABSTRACT

This study aims to analyze the system and procedures for disbursing social assistance funds implemented at the Kediri City Revenue, Financial Management, and Regional Asset Agency (BPPKAD). This Field Work Practice (PKL) was carried out for 1.5 months, starting from July 1 to August 15, 2024. The results of this study indicate that the social assistance fund disbursement system at the Kediri City BPPKAD has been implemented well and follows established procedures, although there are several obstacles in its implementation, such as system disruptions and repetitive tasks. These findings are expected to provide insight for the development of a more efficient system in the future.

Keywords: Disbursement system, Social assistance funds, BPPKAD, Disbursement procedures, Kediri City

INTRODUCTION

Amidst the increasing needs of the community, especially in times of crisis, managing social assistance is a challenge that requires the involvement of many parties, including government institutions. In this case, the Regional Revenue, Financial Management and Asset Agency (BPPKAD) of Kediri City plays a key role in ensuring that the process of disbursing social assistance funds. This activity involves various parties and requires high transparency and accountability so that there is no misappropriation or ambiguity in the process.

Seeing the importance of the role of BPPKAD Kediri City in ensuring the effectiveness and efficiency of social assistance fund disbursement in accordance with applicable regulations, the author is interested in exploring and discussing further the procedures implemented by this institution. A deep understanding of the existing system can provide important insights into how these funds are distributed to the community appropriately and efficiently. In an effort to improve community welfare, local governments have an important role in distributing social assistance funds effectively and efficiently. The Regional Revenue, Financial Management, and Asset Agency (BPPKAD) of Kediri City is responsible for ensuring that the disbursement of social assistance funds is carried out with the right procedures so that these funds can provide

maximum benefits to people in need. Therefore, this study focuses on the system and procedures for disbursing social assistance funds at BPPKAD Kediri City.

RESEARCH METHODS

This research was conducted through a qualitative approach with a descriptive method. According to Moleong (2017), a qualitative approach with a descriptive method is an approach used to obtain in-depth information about human behavior, motivation, attitudes, and other characteristics. Descriptive means that the data collected is in the form of words or pictures, not numbers. Data were collected during the implementation of Field Work Practice (PKL) at BPPKAD Kediri City, which involved direct observation, interviews with employees, and analysis of related documents. The focus of the research is on the stages of disbursement of social assistance funds, the documents used, and the parties involved in this process.

RESULTS AND DISCUSSION

a. Social Assistance Fund Disbursement System and Procedures

According to Mulyadi (2016), a procedure is a sequence of clerical activities, usually involving several people in one or more departments, which are created to ensure uniform handling of recurring company transactions. Meanwhile, according to Sutrisno Hadi (2019), a system is a unit consisting of components that interact and work together to achieve certain goals. Each component in the system has a function and role that are interrelated. Based on the description above, it can be concluded that the system and procedure are two concepts that are interrelated and support each other in achieving certain goals. Both work together to ensure efficiency, consistency, and achievement of organizational goals.

The system and procedures for disbursing social assistance funds are a series of steps designed to ensure that social assistance can be distributed in a targeted, transparent and accountable manner. The systems and procedures must be efficient and structured so that the disbursed social assistance can provide maximum positive impacts for people in need, while minimizing the risk of misappropriation of funds and ensuring that every step can be accounted for.

The following is a more detailed explanation of the system and procedures for disbursing Social Assistance Funds:

1. The Accountability Report Data Processor receives the Payment Request Letter (SPP-LS) and Direct Payment Order Letter (SPM-LS) from the Regional Apparatus Organization (OPD).
2. The Accountability Report Data Processor verifies supporting data (Staff Review approved by the Mayor, Disbursement Budget Plan, stamped receipts, Photocopy of social assistance recipient bank account book, photocopy of social assistance recipient ID card, Integrity Pact from social assistance recipient, list

of social assistance recipients if collectively) Issuance of Payment Request Letter (SPP-LS) and Direct Payment Order Letter (SPM-LS) from Regional Apparatus Organizations (OPD) and drafts the SPP-LS.

3. The Technical Implementation Officer (PPTK) corrects the draft of the unplanned social assistance SPP-LS.
4. The treasurer signs the draft of the unplanned social assistance SPP-LS.
5. The Financial Administration Officer (PPK) verifies the Draft SPP-LS for social assistance along with supporting documents. If it is not appropriate, it will be returned to the Treasurer for correction and if appropriate, an SPM-LS will be created.
6. The Financial Administration Officer (PPK) creates the SPM-LS for social assistance and submits it to the Budget User (PA).
7. The Budget User (PA) approves and signs the SPM-LS for social assistance.
8. The treasurer submits the SPM-LS to the Regional General Treasurer (BUD).
9. The Regional General Treasurer (BUD) issues a Fund Disbursement Order (SP2D) and submits it to Bank Jatim.
10. Bank Jatim receives the SP2D and transfers funds to the social assistance recipient's account.

b. Forms Used

1. Payment Request Letter (SPP-LS)

Direct Payment Request Letter (SPP LS) functions as a submission document by the Technical Activity Implementation Officer (PPTK) to the Financial Administration Officer (PPK) in the process of disbursing social assistance funds (bansos). SPP LS is used to submit a request for direct payment from the regional treasury to the recipient of assistance or third parties involved. Its main function is to ensure that payments are made directly and accurately to the entitled recipient after administrative verification and completeness of documents are met. SPP LS supports accountability by recording budget details, payment purposes, and beneficiaries, as well as accelerating the process of disbursing social assistance funds so that they can be distributed according to the predetermined schedule.

2. Direct Payment Order (SPM-LS)

Direct Payment Order (SPM LS) functions as a document submitted by the Financial Administration Officer (PPK) to the Regional General Treasurer (BUD) to order direct payment from the regional treasury to a third party or aid recipient, in this case the recipient of social assistance funds (bansos). SPM LS in the disbursement of social assistance funds ensures

that payments are made directly to eligible recipients, without going through intermediaries. This document includes details of the allocation of funds, payment purposes, and beneficiaries, thus supporting accountability and targeting accuracy in the distribution of social assistance.

SPM LS also plays a role in accelerating the process of disbursing funds and ensuring compliance with applicable budget procedures.

3. Supporting documents include;

- a. Mayor-approved Staff Review
- b. Cost Budget Plan (RAB) Disbursement
- c. Stamped receipt
- d. Photocopy of the bank account book of the social assistance recipient
- e. Photocopy of KTP of social assistance recipient
- f. Integrity pact from social assistance recipients
- g. List of recipients of social assistance if collectively

4. Fund Disbursement Order (SP2D)

The Fund Disbursement Order (SP2D) functions as an official document that instructs the disbursement of funds from the regional treasury to the entitled recipients. Issued by the Regional General Treasurer (BUD) or authorized official, the SP2D ensures that the disbursement of funds is carried out legally and in accordance with applicable procedures. This document also plays an important role in maintaining transparency and accountability of budget expenditures, because it records the amount of funds, the purpose, and the recipient. The SP2D is a guarantee that the funds disbursed have met all administrative and budget requirements.

c. Parts Involved

In the process of disbursing social assistance funds, there are several parties involved. The parties involved are as follows:

1. Regional Apparatus Organization (OPD)

Regional Apparatus Organizations (OPD) are responsible for submitting requests for disbursement of social assistance funds to relevant agencies such as BPPKAD or the Ministry of Social Affairs.

2. Accountability Report Data Processor

The Accountability Report Data Processor is responsible for ensuring that all data and documents related to the use of social assistance funds have been managed correctly and in accordance with applicable procedures. This includes verifying reports on the use of funds by aid recipients, ensuring the completeness and validity of documents, and preparing transparent and accurate accountability reports. With the right report, the subsequent fund disbursement process can run smoothly because it meets the necessary administrative requirements, so that funds can be right on target and in accordance with regulations.

3. Technical Activity Implementation Officer (PPTK)

Technical Implementation Officer (PPTK) is responsible for ensuring the implementation of the assistance program in accordance with the established activity plan. In the disbursement of social assistance funds, PPTK plays a role in ensuring the completeness and validity of supporting documents, verifying budget use, and ensuring that activity reports and use of funds are in accordance with the provisions. PPTK also coordinates with related parties to ensure that the disbursement of funds is timely and effective, so that the social assistance program can achieve the expected targets.

4. Treasurer

The Treasurer is responsible for managing funds from receipt to distribution in accordance with applicable provisions. In the disbursement process, the Treasurer ensures that the funds distributed have gone through the correct administrative process, checks the completeness of supporting documents, and processes the disbursement of funds to aid recipients. The Treasurer is also tasked with recording and reporting every financial transaction accurately, maintaining transparency, and ensuring that social assistance funds are used appropriately and in accordance with applicable regulations.

5. Financial Administration Officer (PPK)

The Financial Administration Officer (PPK) is responsible for verifying and approving every application for disbursement of social assistance funds, ensuring that the administrative process is in accordance with applicable regulations. The PPK also plays a role in checking the completeness of supporting documents, checking budget usage, and supervising the flow of funds to ensure transparency and accountability. Thus, the PPK ensures that social assistance funds are disbursed appropriately, efficiently, and in accordance with the established plan, and minimizes the potential for deviations in the use of funds.

6. Budget User (PA)

Budget Users (PA) are responsible for ensuring that the allocation of funds is in accordance with the program's objectives, approving disbursement application documents, and ensuring that all expenditures comply with applicable regulations. PA also monitors that social assistance

is distributed on target, efficiently, and can be accounted for through accurate and transparent reports, maintaining program integrity and minimizing budget misuse.

7. Regional General Treasurer (BUD)

The Regional General Treasurer (BUD) is responsible for verifying the completeness and validity of disbursement documents, ensuring that funds are available and can be distributed, and transferring funds in a timely manner to aid recipients. In addition, BUD also ensures that every financial transaction is recorded correctly and complies with laws and regulations, in order to maintain accountability and transparency in the use of the government budget.

8. East Java Bank

Bank Jatim has an important role in supporting the process of disbursing social assistance funds (bansos) in the East Java region. As a banking partner of the regional government, Bank Jatim is tasked with distributing social assistance funds to beneficiaries in accordance with government instructions. This bank ensures that the disbursement process is carried out efficiently and on time through a safe and reliable banking system. In addition, Bank Jatim also provides banking services for social assistance recipients, such as opening accounts and withdrawing funds, and plays a role in maintaining transparency and accountability through proper transaction recording in accordance with applicable regulations.

CONCLUSION AND SUGGESTIONS

Conclusion

The Social Assistance Fund Disbursement System and Procedures are very important for each region, because in the context of community development and welfare, the disbursement of social assistance funds can help drive local economic growth. Social assistance funds disbursed in a region will circulate in the local economy. This can increase people's purchasing power, support micro, small and medium enterprises (MSMEs), and create jobs so that it is expected to reduce the financial burden on local governments. This allows the government to be able to focus more on other developments such as infrastructure, education, or health services.

Suggestion

The system and procedures for disbursing social assistance funds at BPPKAD Kediri City have met the established administrative standards. However, to improve efficiency, it is recommended that BPPKAD conduct periodic evaluations of the existing system and provide training to employees to overcome technical obstacles that often arise.

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VENDOR BILLING TAX SYSTEM AND PROCEDURES AT PT. KALIMANTAN PRIMA PERSADA

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Abstract

Tax systems and procedures on vendor invoices implemented at PT Kalimantan Prima Persada. The focus of this research is to evaluate the effectiveness and efficiency of the tax management process related to vendor bills, as well as to identify potential problems that may affect the company's compliance with tax regulations. The method used in this research is a case study, with data collection through interviews, observation, and document analysis. The results showed that the systems and procedures implemented were generally adequate in ensuring compliance with tax obligations. However, there are some weaknesses, such as the lack of system integration and delays in document processing, which may cause tax risks in the future. Therefore, it is recommended that the company make improvements to these aspects to minimize risks and improve operational efficiency.

Keywords :*Tax system, tax procedure, vendor invoice, PT Kalimantan Prima Persada, tax compliance.*

INTRODUCTION

Tax on vendor invoices is an important topic for companies because it is directly related to operational costs and tax compliance. Companies must ensure that they deduct, report, and deposit taxes correctly in accordance with applicable regulations. An important element of tax in the bill payment process is the withholding evidence, which is a document created by the company as proof that the company has made a deduction or deduction from the payment to be paid to the vendor. The role of withholding evidence in the billing process is important because withholding evidence is related to tax deductions where it is related to Government Law, because every withholding evidence that has been created will be sent by the DJP (Directorate General of Taxes) automatically when making it there should be no mistakes.

METHOD OF SERVICE

The methods used are:

1. Induction in Tax division

Induction is a mandatory thing to do for everyone who has just entered the PT Kalimantan Prima Persada company environment as a form of introduction and personal familiarity with fellow employees in the PT Kalimantan Prima Persada company environment. The author's induction was carried out at the beginning of the PKL placement in the Tax Department. During the induction process, employees will usually test the knowledge about taxes on participants who will intern in the Tax Department.

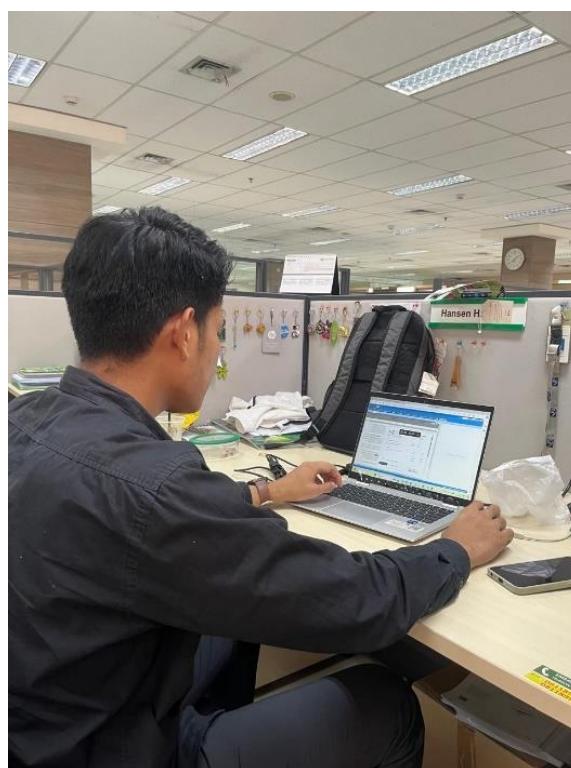


Figure 1. Induction of introduction to the work environment in the Tax

departmentSource: PT Kalimantan Prima Persada, July 2024

2. Making a Withholding Certificate

Withholding Certificate is a document used by tax withholding agents as proof that can be used officially that income tax has been withheld by the PKP as the party withholding when reporting taxes (Maulida, 2023).

In addition, proof of withholding/collection is also a supporting document that must be attached when reporting annual taxes. As a supporting document, the proof will be used to

check the accuracy of the amount of tax that has been paid and reported. Proof of withholding/collection can also be used to monitor or check the accuracy of taxes that have been withheld/collected and have been paid to the state treasury by employers or other withholding/collecting parties. The author created proof of withholding in the VIPS application, so in the VIPS application the proof of withholding format is already available, so the author only enters the nominal and selects a description of the transaction, if so, it is submitted and then forwarded. As can be seen in Figure 2 is the proof of withholding that the author created.

This withholding tax evidence will later be reported to the DJP (Directorate General of Taxes) every 1-2nd of the month after the month-end closing process has been completed, before that it will go through a review process by the Tax Reporting Section Head, then the person who carries out the deposit task through the DJP portal is the Tax Reporting Office.

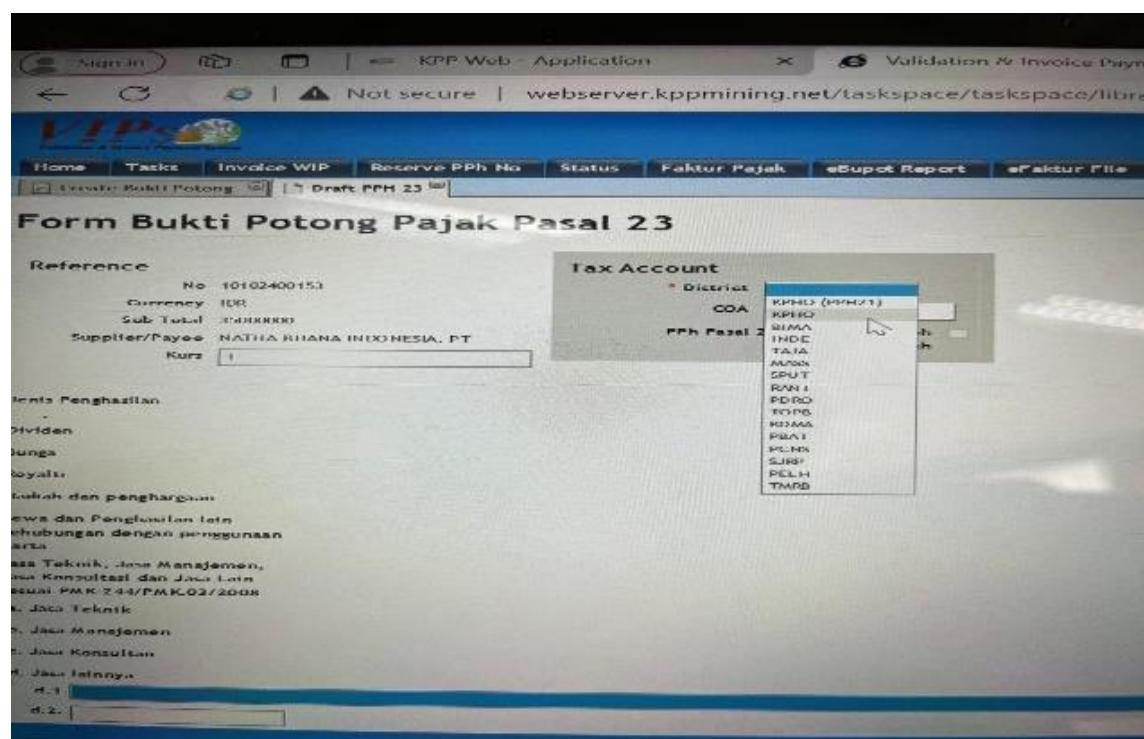


Figure 2. Creating Withholding Evidence in the VIPS Application Source: PT Kalimantan

Prima Persada, July 2024

3. Tax Invoice Validation

Validation is the validation of the truth of something, in this activity the author validates the input tax invoice. Input tax invoice is a tax invoice received by taxable entrepreneurs (PKP) buyers from taxable entrepreneurs (PKP) sellers who deliver Taxable Goods (BKP) or

Taxable Services (JKP). Input tax invoice is proof of tax collection that can be used as a means of crediting taxes.

In this activity, the author validates tax invoices by *Invoice*, which is validated in the form of code and serial number, address of PT Kalimantan Prima Persada, NPWP, tax base (DPP), Value Added Tax (PPn), and time (maximum 2 months before reporting), if there is an error in any of these, the tax invoice is rejected and if the tax invoice is correct, it is immediately forwarded.

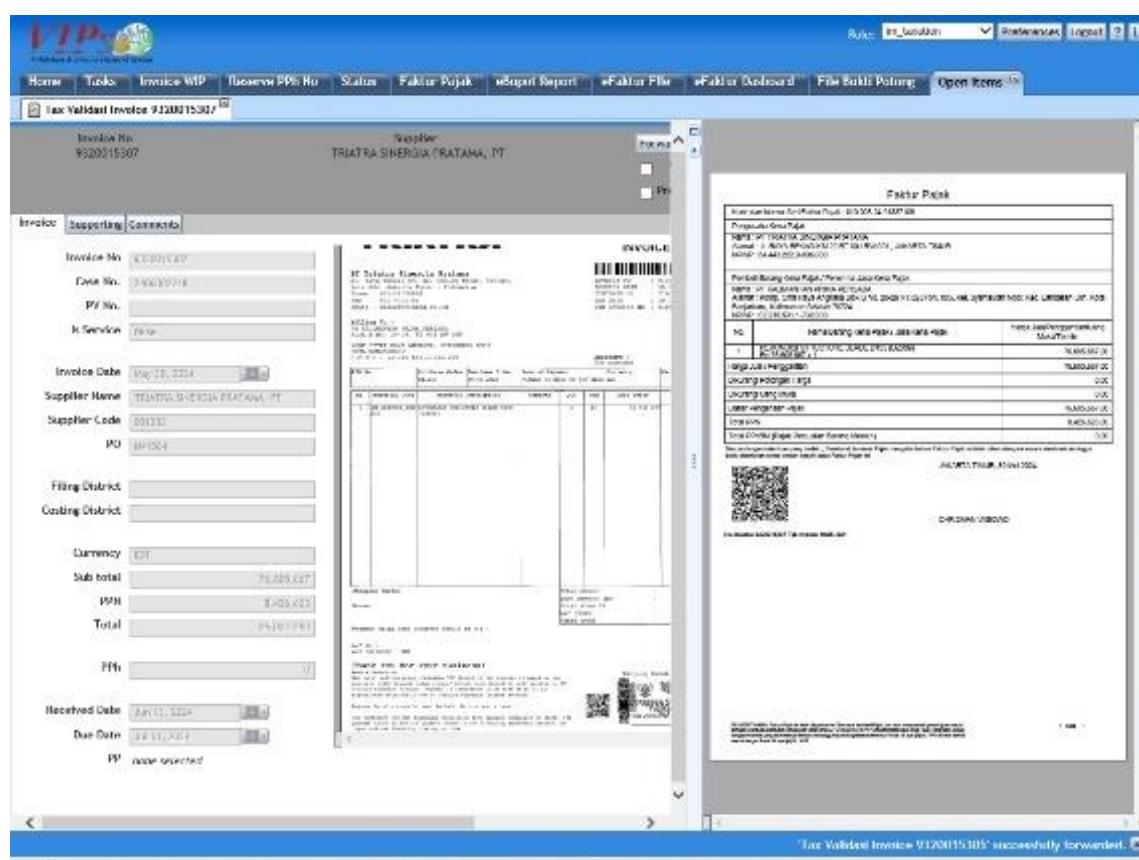


Figure 3. Tax invoice validation process in the VIPS application
Source: PT Kalimantan Prima Persada, July 2024

Invoice There are two types, namely Goods and Services Invoice, if the Goods Invoice is immediately forwarded and if the Invoice is a service, it is required to provide a mark by clicking on the Service Invoice section. This mark is used so that the service purchase tax invoice is made a withholding evidence so that it can be processed by the accounting

department, while the goods purchase tax invoice is directly processed by the accounting department without making a withholding evidence.

4. Listing expired tax invoices

Expired Tax Invoice is a tax invoice whose validity period has passed. This invoice must be closed before the expiration date to avoid additional costs that may be imposed by the authorities. Expired Tax Invoices cause problems related to tax payments, because taxpayers cannot use them to file tax claims. Therefore, it is very important to ensure that tax invoices remain on time.

The author conducted an examination of several PTs whose tax invoices had expired, the examination aimed to ensure whether the tax invoices were truly expired or whether the tax invoices had replacement tax invoices. As well as an accountability document for the Tax department and also as a database in the event of an audit.

If the tax invoice has a replacement tax invoice, it means that the expired tax invoice is the original tax invoice, but the replacement tax invoice is still being processed. And the invoice is not included in the list of expired tax invoices. As can be seen in Figure 4, it is the data that must be checked

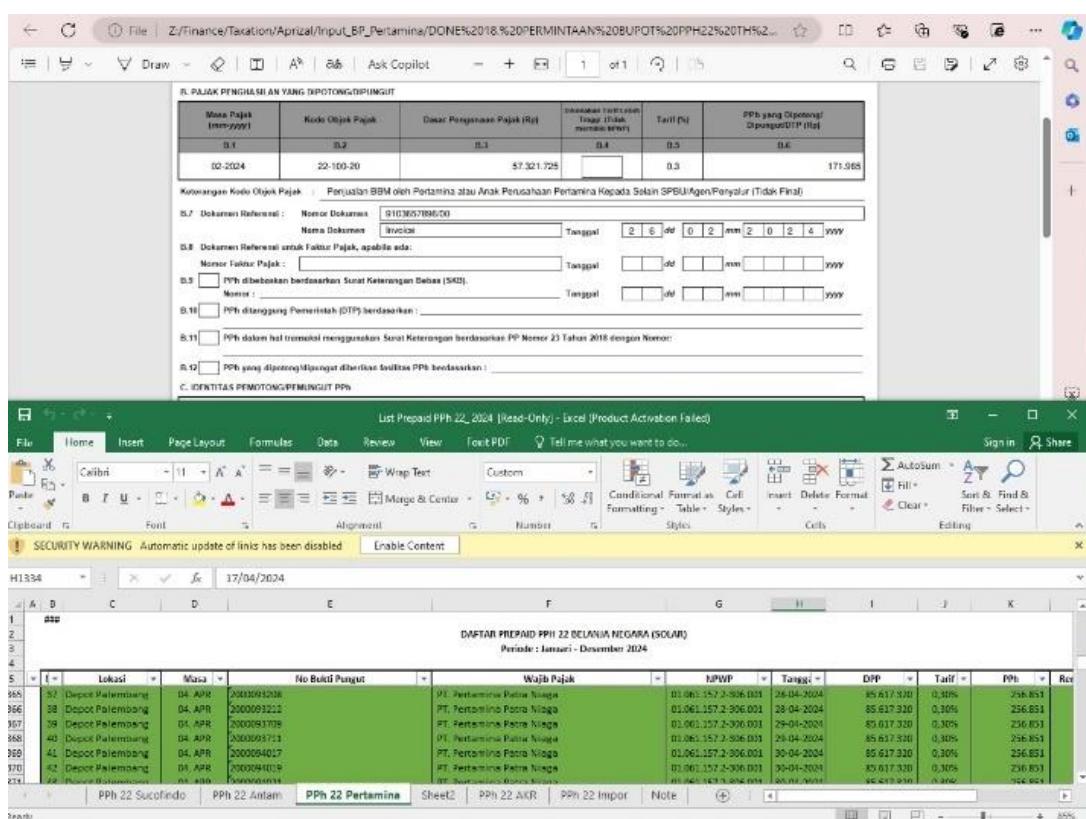
Figure 4. Listing of Expired Tax Invoices Source: PT Kalimantan Prima Persada,

July 2024

5. Listing tax invoice descriptions

Listing tax invoice descriptions is an activity carried out by the author by completing the description on the tax invoice for transactions that have been completed in the payment process in 2017-2018. In the incomplete data there is the name of the taxpayer, tax invoice number, period, date, dpp, and VAT. In this process the author not only checks through the tax invoice contained in the VIPS system but also on the withholding evidence that has been made by PT Kalimantan Prima Persada which at that time was still collecting withholding evidence manually in the form of *hardfile*.

This listing of tax invoice descriptions is done to collect a database which aims to be an accountability report for the department. *Tax* and also as a data source in case of an audit. It can be seen in Figure 5 where the author lists the description of the tax invoice and also matches it with the data on the withholding evidence.



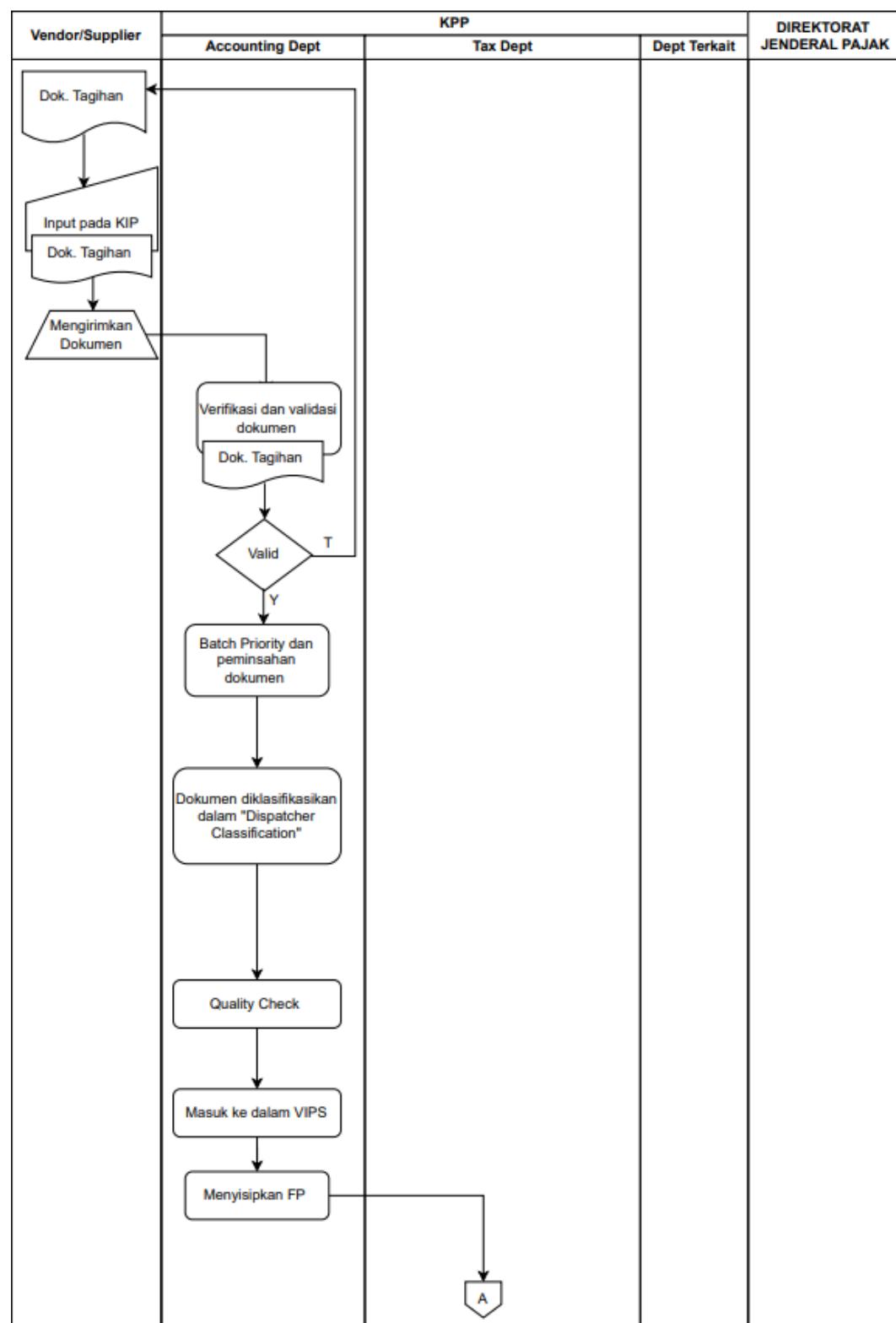
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Periode : Januari - Desember 2024

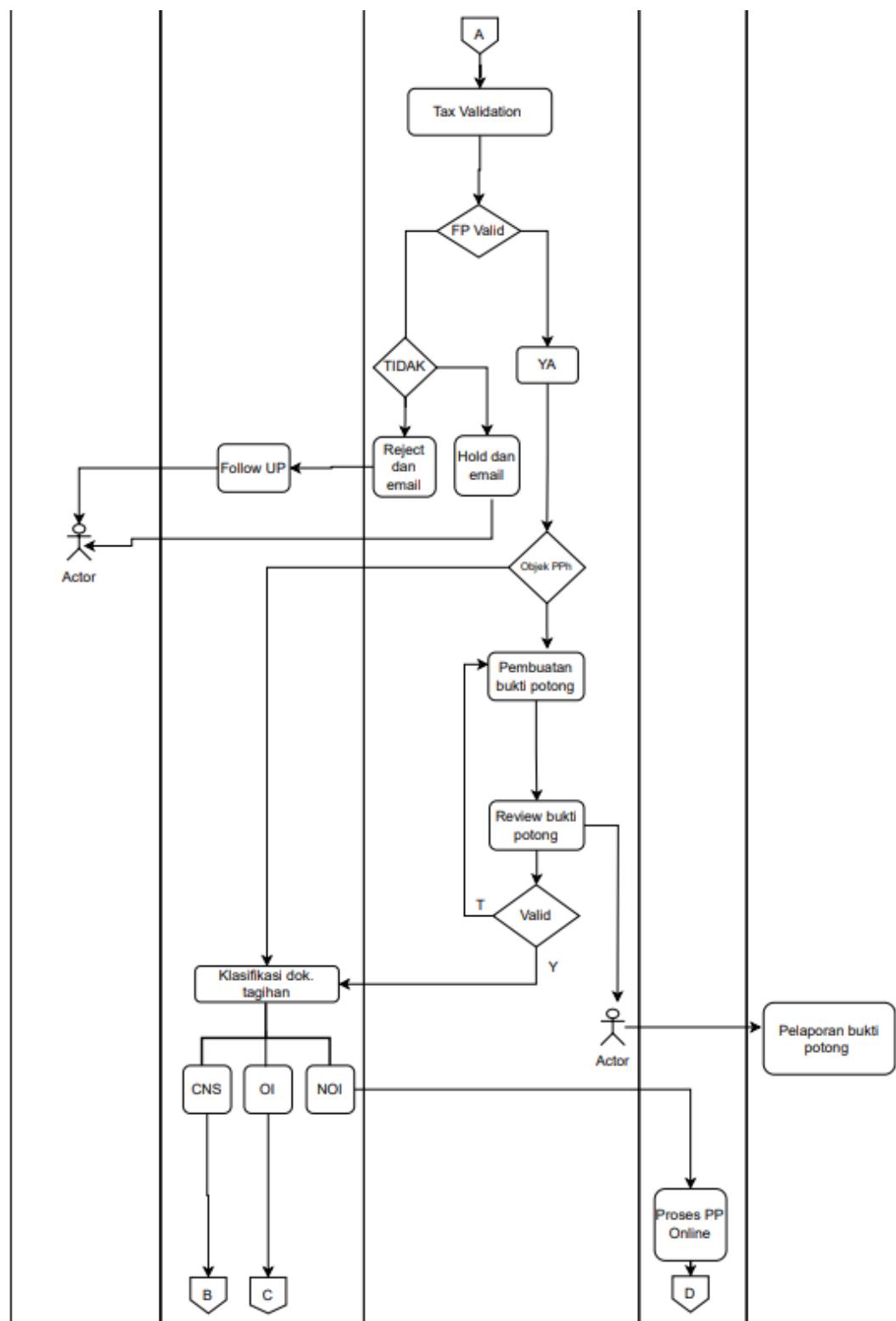
No	Lokasi	Masa	No Bukt. Pungut	Wajib Pajak	NPWP	Tanggal	DPP	Tarif	PPh	Rincian
565	Depot Palembang	04 APR	2000091208	PT. Pertamina Pertamina	01.001.157.2-806.001	26-04-2024	85.617.930	0,30%	25.851	
566	Depot Palembang	04 APR	2000091212	PT. Pertamina Pertamina	01.001.157.2-806.001	26-04-2024	85.617.930	0,30%	25.851	
567	Depot Palembang	01 APR	2000091308	PT. Pertamina Pertamina	01.001.157.2-806.001	29-04-2024	85.617.930	0,30%	25.851	
568	Depot Palembang	04 APR	2000091511	PT. Pertamina Pertamina	01.001.157.2-806.001	29-04-2024	85.617.930	0,30%	25.851	
569	Depot Palembang	04 APR	2000091407	PT. Pertamina Pertamina	01.001.157.2-806.001	30-04-2024	85.617.930	0,30%	25.851	
570	Depot Palembang	04 APR	2000091409	PT. Pertamina Pertamina	01.001.157.2-806.001	30-04-2024	85.617.930	0,30%	25.851	
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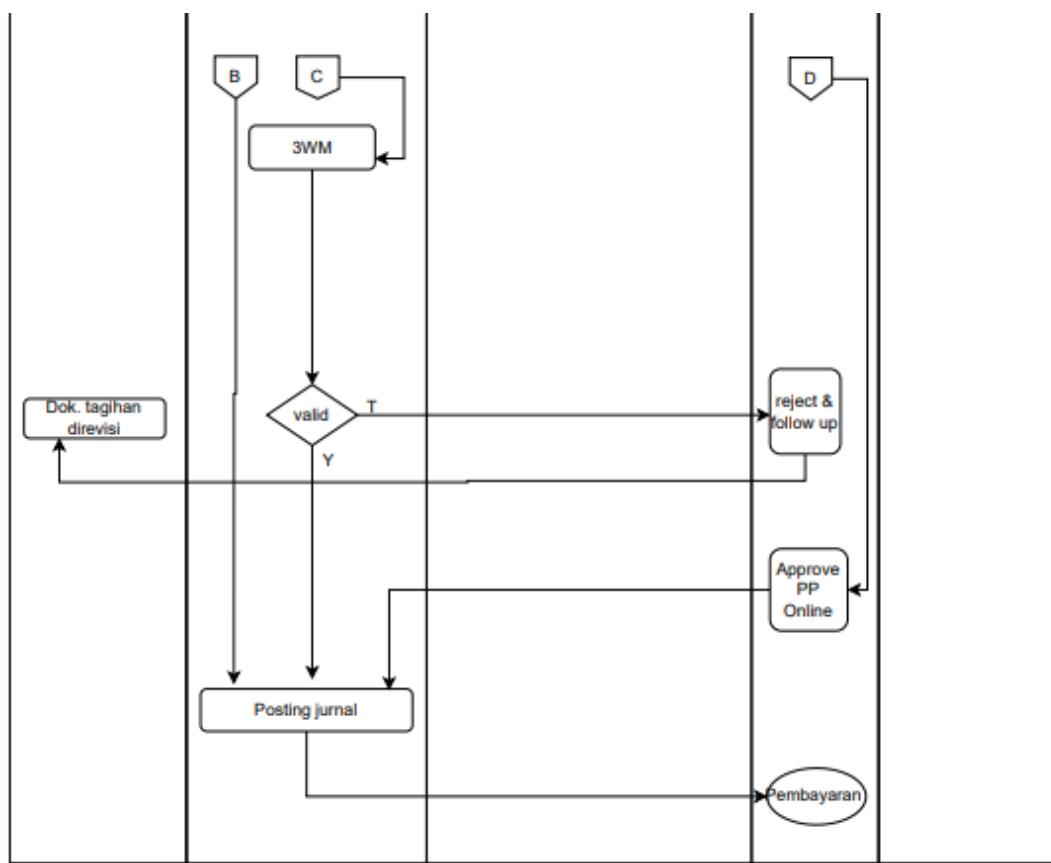
Figure 5. Tax invoice description listing
Source: PT Kalimantan Prima Persada, July 2024

RESULTS AND DISCUSSION

From the methods that have been applied, results can be obtained with the following flowchart explanation:







1. The vendor creates a billing document. The document consists of a main document and a supporting document. The main document consists of (invoice, tax invoice, PO) supporting documents (minutes of delivery note, handover, documentation).
2. Vendors will input billing documents through the KIP portal (KPP Invoice Portal). The KIP portal is given access by PT Kalimantan Prima Persada for every vendor who cooperates with the company.
3. Vendors send hard files to the office and tax invoices are sent online via KPP FM (Invoice Management) at the email address efaktur@kppmining.com .
4. AP (Account Payable) validation Officer will receive the billing document and verify and validate between the softfile and hardfile documents through KIP. This process aims to prevent errors in nominal payments and also prevent fraud by the vendor.
5. If there is an invalid billing document, it will be rejected and followed up to be returned to the vendor.
6. The softfile billing document will enter the “Input Excel Scan Plus” system to perform “Batch Priority” and separation of main documents and supporting documents. In this

process, document separation is also carried out according to its due date divided into 2: Low for due date 30 days and High for due date >30 days.

7. The document will enter the “Dispatcher Classification” system to classify the billing document based on the number of pages. Single is intended for invoices that only have one page, first page 1 invoice, middle page middle invoice, last page last invoice. For example, there are 4 pages of invoice, the classification of page 1 is first, pages 2-3 are middle, and page 4 is last.
8. The QC (Quality Check) process is the process of inputting primary documents according to the data and nominal values listed.
9. After the QC process, the document will automatically enter the VIPS (Validation Invoice Payment System).
10. Inserting a tax invoice manually if when creating a tax invoice the vendor does not include the Invoice No. under the barcode which causes it to be unreadable by the system.
11. The billing document will go to the Tax department for Tax validation, at this stage the verification and validation process of the tax invoice is carried out. As well as the classification between PPh/non PPh tax objects. The documents that are checked are as follows:

Invoice : invoice number, date, vendor name, vendor code, sub total, VAT, receive date, and due date.

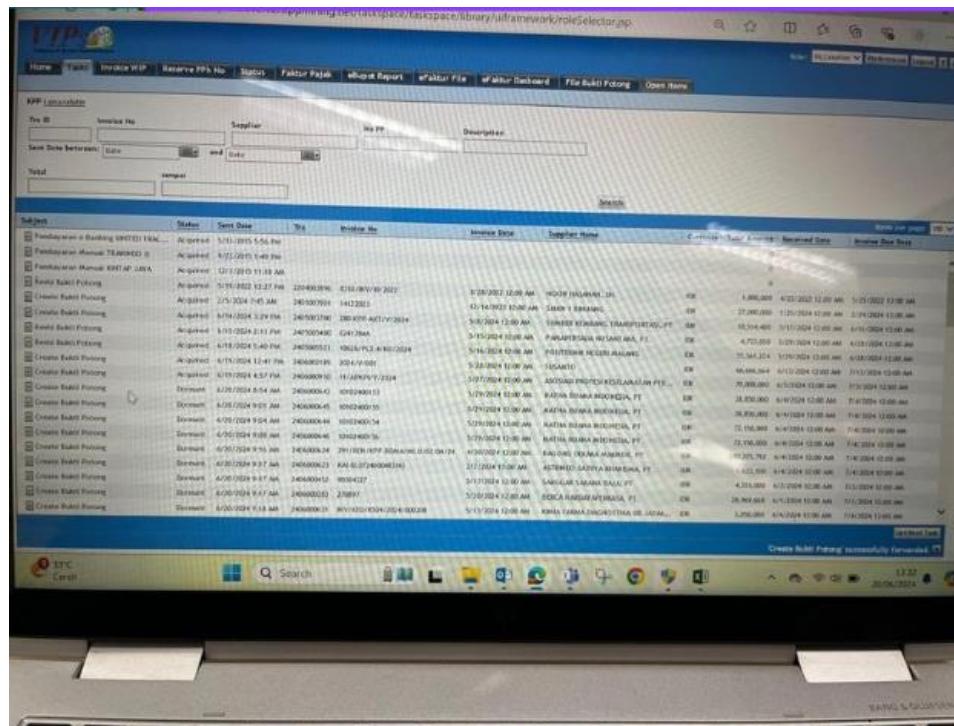
Tax invoice : invoice number, buyer and seller NPWP, address, sub total, DPP, total, and invoice date.

Purchase Order : transaction details, PO number, and quantity of goods/services.

12. If an invalid tax invoice is found, 2 options will be implemented.
Reject which later the AP Validation Officer will follow up with the vendor, and the second is hold, which is the process of the Tax department holding the billing document process until the vendor issues the latest tax invoice and also sends an email to the vendor to make corrections to the invalid tax invoice.
13. For billing documents that fall into the PPh object category, withholding evidence will be created, while for billing documents that are not PPh objects, they will be processed directly in the Accounting Department.
14. Proof of deduction will be made according to the transaction category of tax object PPh 23 (services/rent other than land/buildings), PPh 4(2) (land/building rent and construction

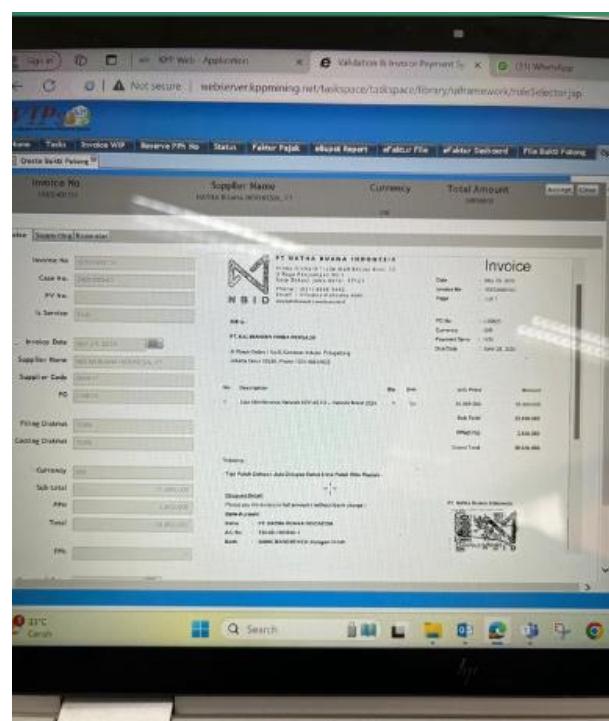
services), and PPh 15 (shipping services). The stages in making proof of deduction in the VIPS system are as follows:

1. The status “Create Proof of Deduction” appears on VIPS



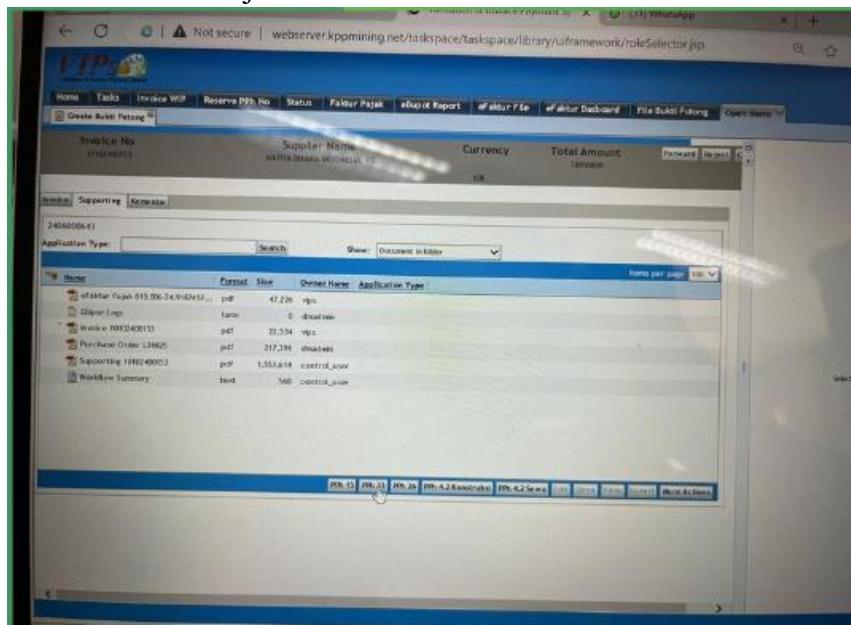
Source: PT Kalimantan Prima Persada, July 2024

2. Checking an Invoice



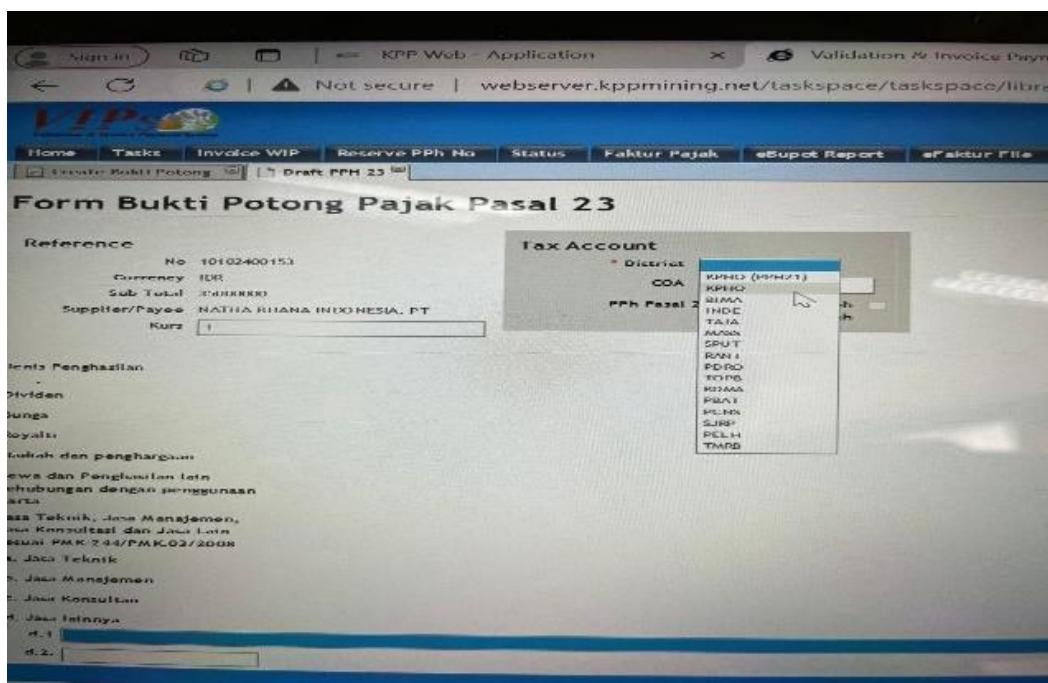
Source: PT Kalimantan Prima Persada, July 2024

3. Determination of PPh Objects



Source: PT Kalimantan Prima Persada, July 2024

4. Enter the proof of deduction form



Source: PT Kalimantan Prima Persada, July 2024

5. Determining income services from PPh objects

Home TAKS Invoice WIP Reserve PPh No Status Faktur Pajak eBupot Report eFaktur File eFaktur Dashboard

Create Bulk! Potong Draft PPh 23

Kurs : 1

Jenis Penghasilan Penghasilan

Dividen 0

Bunga 0

Royalti 0

Hadiah dan penghargaan 0

Sewa dan Penghasilan lain 0
sehubungan dengan penggunaan
harta

Jasa-Teknik, Jasa Manajemen,
Jasa Konsultasi dan Jasa Lain
seusai PMK-244/PMK.03/2008

a. Jasa Teknik 0

b. Jasa Manajemen 0

c. Jasa Konsultasi 0

d. Jasa Lainnya 0

d.1 Jasa Internet termasuk sambungannya 0

d.2. 0

d.3. 0

d.4. 0

d.5. 0

d.6. 0

TOTAL

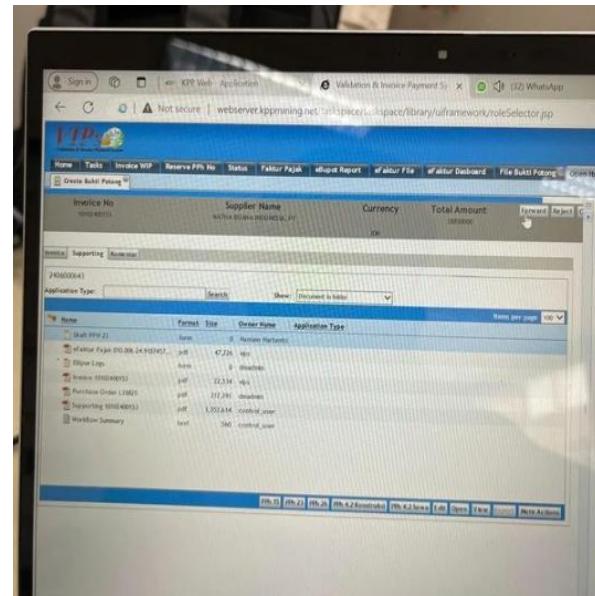
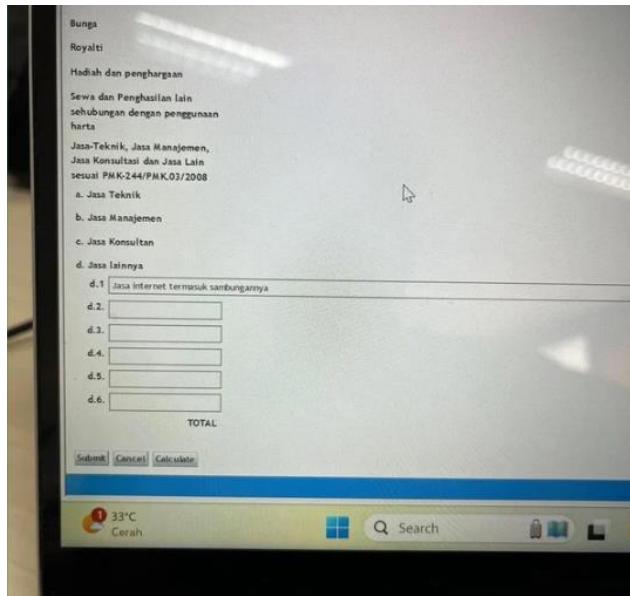
Submit Cancel Calculate

Source: PT Kalimantan Prima Persada, July 2024

6. Performing subtotal input

Source: PT Kalimantan Prima Persada, July 2024

7. Submit and Forward



Source: PT Kalimantan Prima Persada, July 2024

15. After the process of making withholding tax certificates is carried out, the withholding tax certificate will be reviewed by the Tax Reporting Section Head. If it is valid, it will be forwarded to the Accounting Department and if the withholding tax certificate is invalid, it will be returned to be made again withholding tax certificates.
16. Invoice documents that enter the Accounting Department will be classified into 3, namely Consignment, OI, and NOI. For consignment, namely the supplier entrusts goods to the KPP warehouse, ownership of the goods will transfer from the supplier if used by the KPP. The process is directly posted to VIPS and ellipse,

OI (Order Invoice) transactions using PO (Purchase Order). The process goes through 3-way matching (3WM), 3 Way Matching is a validation process to ensure the conformity of payments to vendors, adjusted documents, namely invoices, purchase orders, and delivery notes/minutes. In the KPP, what is checked is the vendor's name, nominal, and also the number of goods/services in the three documents. If during the 3WM process something is found to be invalid, a rejection and follow-up will be carried out by the Supply Management department to the vendor for revision.

NOI (Non Order Invoice) is a billing document that does not use PO. The process goes through the PP (payment application) Online process submitted by the Accounting, General Service, and Supply Management Departments which will later be approved by the Budget Department.

17. Invoice documents that have been posted on VIPS and ellipse will be forwarded to the Finance Department for payment.

Reports generated from the vendor billing tax process:

1. The withholding tax certificate produces a summary report of the nominal amount that must be paid to the vendor for the bill for use or service/goods. Later, the withholding tax certificate will be submitted to the DGT as proof of the company's and vendor's compliance with the tax law regulations.
2. The tax invoice list produces a document that functions as a report on the Tax Department's accountability as well as a database if an audit process occurs involving transactions in the billing document.

CONCLUSION

The Community Service Activity was carried out at PT Kalimantan Prima Persada for 6 weeks, starting on June 19, 2024 to August 02, 2024. The placement of the intern's duties while carrying out the service was in the FATB Division (Tax Department). All kinds of activities carried out by the intern are related to the fields of accounting, taxation and also accounting information systems.

During the Community Service activities, the author experienced obstacles, namely there were differences in processing billing documents / AP (Account Payable) between the site office and the Head Office. The more complex process compared to when on site made the practicum at the beginning of the PKL at the Head Office confused. Not knowing the process of reporting proof of deductions to the DJP (Directorate General of Taxes) portal. The number of invoices at the Head Office is greater and sometimes the information on the Invoice is less specific.

The way the author handles the problem, conducts consultations and does not hesitate to ask if we do not understand the flow of the billing document process where the process certainly involves all FATB (Finance Accounting Tax Budget) departments and also related departments such as GS/SM. Studying and seeing the process when the Tax Officer collects proof of deductions from all sites and then reports to the DGT. Every time you validate Tax, you need to re-check all documents to ensure that this Invoice transaction is included in the services/goods.

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ANALYSIS OF EMPLOYEE PERFORMANCE SYSTEM AND PROCEDURE THROUGH E-PERFORMANCE APPLICATION IN THE PROCUREMENT OF GOODS/SERVICES AND DEVELOPMENT ADMINISTRATION DIVISION OF SURABAYA CITY

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Abstract

Field Work Practice (PKL) activities are carried out in the Procurement of Goods/Services and Development Administration Section of Surabaya City for 7 weeks, starting on July 1, 2024 to August 16, 2024. The placement of the internship assignments during the Field Work Practice is in the Sub-section for compiling evaluations and reporting of BPBJAP. All kinds of activities carried out by the internship are related to the field of Management Accounting and also accounting information systems. The Procurement of Goods/Services and Development Administration Section of Surabaya City is an implementing element of regional autonomy in the field of procurement of goods/services and development administration which is positioned under and responsible to the Regional Secretariat.

INTRODUCTION

Education is a medium that can provide an important role in shaping a person's skills and abilities in the world of work, education obtained from lectures both in theory and practice accompanied by the use of technology that has been provided needs to be implemented in everyday life, especially in the world of work. In order to understand and be able to solve every problem that exists in the world of work, it is necessary to do field work practices as a form of adding work experience.

Malang State Polytechnic is a vocational higher education institution that organizes diploma education as its main activity. With a learning method that is more emphasized on practice and supported by the use of modern technology professionally so that it can utilize the knowledge and experience that has been obtained during the education period and work training period to continue their role in the real world of work in society.

Practical activities and skill development are prominent in the Polytechnic Education system, so that students who graduate from Malang State Polytechnic will gain work experience and insight that can increase their readiness to face the real world of work.

Taking this into consideration, we chose the Procurement of Goods/Services and Development Administration Section of Surabaya City as the place to implement Field Work Practices, especially related to E-Performance as a very important performance assessment measurement

because it aims to provide bonuses or job promotions, provide PNS performance honorariums and provide additional income for PNS employees.

Therefore, in order for the activity to be carried out, cooperation with the Procurement of Goods/Services and Development Administration of Surabaya City is needed as a place for Field Work Practice. For the cooperation and attention given to us, we express our gratitude.

Method of devotion:

Procurement of goods/services and administration of Surabaya city development

Research result :

Based on the employee performance achievement procedure through the e-performance application that has been carried out, the performance of each employee in the company can be known.

Conclusion:

Field Work Practice (PKL) activities are carried out in the Procurement of Goods/Services and Development Administration Section of Surabaya City for 7 weeks, starting on July 1, 2024 to August 16, 2024. The placement of the internship assignments during the Field Work Practice is in the Sub-section for compiling evaluations and reporting of BPBJAP. All kinds of activities carried out by the internship are related to the field of Management Accounting and also accounting information systems. The Procurement of Goods/Services and Development Administration Section of Surabaya City is an implementing element of regional autonomy in the field of procurement of goods/services and development administration which is positioned under and responsible to the Regional Secretariat.

During the implementation of the Field Work Practice activities, the interns experienced obstacles, namely there were new terms in the field of Management Accounting in the E-Performance Application that were not yet known so that it took time to understand the various terms. In addition, the interns experienced difficulties in operating the E-Performance application because they had never used it before, and did not know the hard file documents that the employees already had.

The method used by the intern in dealing with problems, studying and understanding terms that are not yet known by asking the supervisor in the field or searching on the internet, learning to

understand and studying the E-Performance Application and asking the field supervisor and other friends who have used the application during Field Work Practice and asking for help from the field supervisor to find out the documents needed to complete the Employee Performance Achievement Assessment.

Reference List :

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Mayor of Surabaya. Regulation of the Mayor of Surabaya Number 34 of 2024 Concerning Changes to the Criteria for Granting Income to Civil Servant Employees in the Surabaya City Government.

Regional Secretary's Strategic Plan 2021-2026 Concerning the Duties and Functions of BPBJAP

Regional Secretary's Strategic Plan 2021-2026 Regarding BPBJAP Organizational Structure

ANALYSIS OF THE IMPLEMENTATION OF THE GOVERNMENT INTERNAL CONTROL SYSTEM IN FINANCIAL MANAGEMENT AT THE INSPECTORATE OF BONDOWOSO REGENCY

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Abstract

This study aims to determine and analyze the implementation of the government's internal control system in the financial management of the Bondowoso Regency Inspectorate in 2023 based on Government Regulation Number 60 of 2008 and Regulation of the Head of BPKP Number 5 of 2021. This type of research is a qualitative approach with primary and secondary data sources. Data collection methods used are interviews, documentation, observation, and literature studies. Qualitative data analysis techniques include data collection, data reduction, data presentation, and drawing conclusions. The results of this study indicate that the implementation of the Government Internal Control System of the Bondowoso Regency Inspectorate in general has referred to the guidelines set out in Government Regulation Number 60 of 2008 and Regulation of the Head of BPKP Number 5 of 2021. The SPIP maturity score of 3.221 indicates good risk management, effective target achievement, and a strong internal control system. The Risk Management Index score of 2.725 indicates good risk management but needs to be improved in capability and planning. The Corruption Control Effectiveness Index value of 2.466 indicates that corruption control is quite effective, but anti-corruption policies and resource support still need to be improved.

Keywords: Government Internal Control System, Financial Management, Maturity, Risk Management, Effectiveness of Corruption Control.

INTRODUCTION

Every company or organization definitely needs rules and controls to support success in achieving organizational goals. One of the most important aspects in an organization that helps achieve goals is internal control. In addition, the government is required to carry out financial management as regulated in Law No. 1 of 2004 concerning State Treasury. An internal control system is very necessary for

companies and organizations because without SPI the company will not function properly and the company's goals will not be achieved.(Leke et al., 2022).

The internal control system includes various policies related to financial recording, ensuring that financial statements are prepared in accordance with government accounting standards, and ensuring that receipts and expenditures are made with proper authority. In addition, this system also provides adequate assurance of the security of assets that have a material impact on the government's financial statements.(Mauli & Rosmiati, 2020).

Effective and efficient financial management is one of the important aspects of governance, especially at the regional level. Good financial management not only reflects good government performance but also becomes the foundation for sustainable development and improving community welfare.(Ulya et al., 2021). In this context, the implementation of the Government Internal Control System (SPIP) becomes crucial. SPIP is a mechanism designed to provide adequate assurance for the achievement of effectiveness and efficiency in achieving goals, reliability of financial reports, asset security, and compliance with applicable laws and regulations.(Agnika & Putra, 2021).

In order to realize good governance, the government is trying to create a clean and authoritative government, which is known as good governance.(Ayem & Kusumasari, 2020). The seriousness of the government in implementing good governance through improving the quality of internal control is marked by the issuance of Law Number 1 of 2004 concerning State Treasury, in the article it is stated that in order to improve performance, transparency, and accountability of state financial management. The President as the head of government regulates and organizes the government's internal control system in the government environment as a whole. In its preparation, Government Regulation Number 60 of 2008 concerning the Government Internal Control System is an adaptation and concept of internal control suggested by The Committee of Sponsoring Organization (COSO) in 1992. (Tamoding, et al., 2018).

Research on the Government Internal Control System in the public sector environment shows that it is important to carry out internal control because by implementing the appropriate SPIP it will affect the financial management of government institutions. Based on this, the researcher wants to know more about the practice of implementing SPIP in financial management at the Bondowoso Regency Inspectorate.

The Inspectorate is an institution that has an internal supervisory function at the district level, has a strategic role in supervising and ensuring the implementation of SPIP in the Bondowoso Regency Government. This role includes supervision of regional financial management including planning, implementation, reporting, and accountability.

Financial management at the Bondowoso District Inspectorate is an integral part of good governance. In carrying out its functions, the Inspectorate is involved in preparing the annual budget that includes operational needs and monitoring programs. Budget implementation is carried out based

on the Budget Implementation Document (DPA) which ensures that funds are used efficiently and on target. The Government Internal Control System (SPIP) is implemented to reduce the risk of errors and irregularities, including through strict internal supervision and periodic audits. Recording of financial transactions is carried out in accordance with government accounting standards, with financial reports prepared periodically and audited by the Audit Board of Indonesia (BPK). In addition, the Inspectorate also conducts internal audits of work units within the Bondowoso District Government to ensure compliance with financial policies and procedures. Periodic evaluations of financial management are carried out to identify weaknesses and areas that need to be improved, as well as provide training and capacity building to employees in the financial sector. By implementing a strong internal control system and complying with applicable regulations, the Bondowoso District Inspectorate seeks to ensure good financial management, reduce the risk of misuse of funds, and increase public trust in the local government. Considering the importance of the supervisory function in financial management, the analysis of the implementation of SPIP in financial management at the Bondowoso Regency Inspectorate is very important.

METHOD

This type of research is descriptive research with a qualitative approach. Where this qualitative research examines the perspective of participants with interactive and flexible strategies with the aim of understanding social phenomena that occur according to the participant's point of view.

The data sources used in this study are Primary Data and Secondary Data, According to The Greatest Showman (2018) Primary data sources are data that directly provide data collection to data collectors and secondary data sources are data sources that do not directly provide data to data collectors, for example through people or through documents collected by researchers (or their officers) from their first source. (p. 194)

Primary data was obtained from the interview process through structured interviews with SPIP implementation staff at the Bondowoso Regency Inspectorate. Meanwhile, the secondary data needed is SPIP implementation data and SPIP Maturity results in 2022, while in 2023 the data is limited by informants (only shown but not documented).

RESULTS AND DISCUSSION

Maturity of Implementation of SPIP Maturity

MATURITY OF SPIP IMPLEMENTATION		
COMPONENT	Elemental Weight	Mark
GOAL SETTING	40%	1,400
STRUCTURE AND PROCESS	30%	0.471
GOAL ACHIEVEMENT	30%	1,080
AMOUNT	100%	3,221

Source: SPIP Maturity Assessment Results

Based on the maturity assessment of the implementation of the Government Internal Control System (SPIP) of the Bondowoso Regency Inspectorate, it can be seen that they have set goals well. They achieved a score of 3,500 in the Goal Setting component, indicating a strong focus on the quality of strategic targets and goal achievement strategies. In terms of Structure and Process, the Bondowoso Regency Inspectorate scored 2,469, with the highest score in the Control Environment Sub-element (0.805), illustrating a commitment to assessing risks and carrying out control activities effectively. Their Goal Achievement also reflects good performance with a score of 3,600, indicating effectiveness in achieving outcome and output achievements, as well as reliability in financial reporting. With a SPIP maturity score of 3,221, the Government and Inspectorate of Bondowoso Regency can be stated to be at Level 3 (Defined), indicating good risk management, effective goal achievement, and a strong internal control system in supporting efficient government operations and compliance with regulations. The high SPIP maturity value can be explained by the recording that has been carried out in accordance with the procedures and documentation that has been carried out properly. This shows that the Bondowoso Regency Inspectorate has implemented strict accounting standards and has a solid documentation system, which is an integral part of effective internal control. As a result, they are able to ensure the reliability of financial data and transparency in reporting, which are key indicators of good financial management.

Index Risk Management (MRI)

RISK MANAGEMENT INDEX (MRI)		
COMPONENT	Elemental Weight	Mark
PLANNING	40%	1,400
CAPABILITY	30%	0.500
RESULTS	30%	0.825
AMOUNT	100%	2,725

Source: MRI Assessment Results

Based on the Risk Management Index (MRI) assessment of the Bondowoso Regency Inspectorate, it can be seen in Appendix 3 Table 2 that their assessment has reached a value of 2.725. In the Planning component, they obtained a score of 1.400, with an emphasis on the quality of planning which reached a value of 3.500. Meanwhile, in the Capability component, the focus is on leadership (score 1.750), risk management policies (score 1.000), human resources (score 1.500), and partnerships (score 2.000), which contributed an overall value of 0.500. The results of risk management activities and outcomes achieved scores of 2.000 and 4.000 respectively, contributing significantly to the result value of 0.825. With this MRI value of 2.725, the Bondowoso Regency Inspectorate shows a commitment to managing risk well, demonstrating mature planning quality, good capabilities, and significant results in risk management activities and achieving outcomes. However, there needs to be improvement in risk management because there are still several findings in the SPIP assessment results, namely that most employees do not yet have an understanding of risk management, and a risk assessment has not been carried out on the possibility of fraud. Therefore, from these findings, the Bondowoso Inspectorate should conduct periodic risk assessments, all OPD leaders to allocate adequate resources for the implementation of risk management and anti-corruption learning. A high MRI value indicates that the Government A high MRI value indicates that the Bondowoso Regency Inspectorate has a fairly good system in managing financial risks. By conducting periodic risk assessments and strengthening risk management capabilities, the Bondowoso Regency Inspectorate can better guarantee the reliability of financial data and transparency in reporting, which will ultimately support efficiency and accountability in financial management.

Corruption Assessment Effectiveness Index (IEPK)

CORRUPTION CONTROL EFFECTIVENESS INDEX (IEPK)		
COMPONENT	Elemental Weight	Mark
CORRUPTION RISK	48%	1,032
MANAGEMENT CAPABILITIES		
IMPLEMENTATION OF PREVENTION STRATEGIES	36%	0.954
HANDLING OF CORRUPTION INCIDENTS	16%	0.480
AMOUNT	100%	2,466

Source: IEPK Assessment Results

Based on the Corruption Control Effectiveness Index (IEPK) assessment of the Bondowoso Regency Inspectorate, it can be seen that they achieved a score of 2.466 (can be seen in appendix 3 table 3). Which is still below the government's target of reaching a score of 3. In addition, there are still many corruption cases such as the alleged bribery case of the Kejari in Bondowoso where the Head of the Bondowoso District Attorney's Office, Puji Triasmoro, and the Head of the Special Crimes Section of the Bondowoso District Attorney's Office, Alexander Kristian Diliyanto, were caught in a sting operation (OTT). Both are suspected of receiving hundreds of millions of rupiah from the litigants so that their cases would be stopped.

It can be concluded that the Inspectorate of Bondowoso Regency still faces several challenges in performance management and risk management. Performance descriptions from the local government level to echelon IV have been prepared, but are still lacking in showing the relationship between quality and performance above it and are not fully oriented towards the desired results. The determination of performance indicators for programs and activities has not been based on measurable considerations, while the targets of programs and activities have not fully described the substance of the program. In addition, there are no policies related to risk management, and periodic risk assessments have not been carried out at various levels, from the strategic local government to the operational OPD. Adequate resources for the implementation of risk management and structured and scheduled anti-corruption learning 60 are also not yet available, while employee understanding of risk management still needs to be improved. In addition, there has been no risk assessment of the possibility of fraud,

indicating the need for further steps to improve the capacity and internal control system in Bondowoso Regency. The low IEPK value indicates that there are still significant weaknesses that need to be fixed. Failure to control corruption effectively can have a negative impact on the integrity and transparency of financial management. If corruption cannot be controlled, then budget allocation and its use can be misused, which will ultimately harm public interests and reduce public trust in the government.

CONCLUSION

The conclusion of this study shows that the implementation of SPIP in general has referred to the guidelines set out in PP No. 60 of 2008 and BPKP Regulation No. 5 of 2021. The SPIP maturity value is 3.221, this indicates good risk management, effective achievement of goals, and a strong internal control system in supporting efficient government operations and compliance with regulations. The Risk Management Index value obtained is 2.725. This value indicates that risk management in the organization has been carried out well, but there are still several areas that need to be improved, especially in terms of capability and planning. The Corruption Control Effectiveness Index value obtained is 2.466. This value indicates that corruption control in the organization has been carried out quite effectively, but there are still several areas that need improvement, especially in terms of anti-corruption policies and resource support.

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PERCEPTION OF MICROFINANCE PRACTITIONERS AND ACADEMICS ON ISLAMIC MICROFINANCE INSTITUTIONS PERFORMANCE INDICATORS

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Abstract

This study aims to determine the design of Islamic microfinance indicators. This study provides input for a more holistic performance assessment. The method used is Focus Group Discussion (FGD). It began with a discussion between research experts to design Islamic indicators to then be FGD with practitioners of Islamic microfinance institution managers and Professors of Islamic Financial Economics. The results of the FGD with practitioners succeeded in adding Islamic indicators for Islamic microfinance institutions in the form of customer awareness of Islamic sharia and indicators for Islamic and social performance through the existence of a sharia council. The results of the FGD with academics succeeded in proposing several forms of deconstruction that need to be considered in determining the indicators of Islamic microfinance institutions, among other aspects of monotheism in performance assessment.

Keyword: Islamic microfinance, Islamic indicators, Microfinance performance

INTRODUCTION

Performance measurement is accepted as part of management best practices as the deployment of measures is crucial in managing organisational performance (eg Moulin, 2007, Waweru & Spraakman, 2012). For microfinance institutions (MFIs), the objectives of formulating, monitoring of performance measures are not only to drive improvements, but to ensure that the organisation's activities and processes are aligned with their objectives and missions. However, formulating and developing cost effective measures of performance that drive improvement and suitable for the context of organisations are not an easy task (Moullin, 2007). Such issues are more crucial for Islamic microfinance institutions (IMFIs) given that their philosophy and objectives is not solely on financial sustainability, but also to contribute to wellbeing of the clients as well as the community; i.e., on socio-economic justice (Tisdell & Ahmed, 2018). Even though performance measurement literature has grown rapidly in the past decades and has captured the interests of both academics and practitioners, it has not addressed the issues of performance measurement for IMFIs. Most of the literature performance measurement

concentrate mainly in the public and private sectors, while limited attention was microfinance sector (Waweru & Spraakman, 2012). Most of the microfinance research over the last decades examine microfinance role and contribution to poverty alleviation and entrepreneurial development of their clients as well external assessment of performance of MFIs (Waweru & Spraakman, 2012). Research that examined performance evaluate of IMFIs or in comparisons to the conventional counterpart (cf. Mobin et al., 2017) or external assessment (cf) and impact on client. One recent study examined the views of internal and external stakeholders of the performance of IMFIs (Taufik & Siti-Nabiha, 2021), however, the findings of the research did discuss the operationalisation of those performance measures.

Thus, to fill in the gap in the literature, the objective of this study is determining the perception Islamic microfinance practitioners regarding the performance measurement of IMFI, specifically in terms of the dimensions and indicators that are important in managing performance of the institutions. As the internal measures were to be used by the practitioners, obtaining their view about the performance dimension and measures that are important for IMFIs are needed. The paper is structured as follows. The next section provides the literature review of performance measurement and the nature of IMFIs. As there are limited literature of PM in IMFI, insight from literature of PM in MFI were also discussed. The methods employed in this research is presented in section 3 and the findings in section 4. The discussion and conclusion are presented in the final section this paper

METHOD

This study employs the Focus Group Discussion (FGD) method to design a more holistic set of performance indicators for Islamic microfinance institutions. The research begins with discussions among research experts to draft the initial Islamic indicators. Following this, FGDs are conducted with practitioners, including managers of Islamic microfinance institutions and professors of Islamic Financial Economics. The FGD process is carried out in two stages. The first stage involves practitioners from Islamic microfinance institutions, where discussions focus on adding Islamic-based performance indicators. The FGD with practitioners resulted in two new indicators: customer awareness of Islamic sharia and social performance indicators through the role of the sharia board within the institution. The second stage involves academics, particularly in the field of Islamic Financial Economics. The FGD results in this stage successfully proposed several forms of deconstruction that should be considered when

determining indicators, such as the aspect of tawhid (monotheism) in performance evaluation. This method allows the study to combine both practical and academic perspectives in designing more relevant and comprehensive indicators for Islamic microfinance institutions. Below are the FGD questions.

1. What are the objectives that IMFIs need to achieve?
2. What are the key areas that should be measured, monitored by IMFI to ensure achievement of the objectives?
 - a. Could you provide us the level of importance of the various areas. (Organisational Productivity and Efficiency, Financial, Social, Internal capacity)
3. What are the key financial indicators that IMFI should formulate, monitored and achieve?
 - a. Loan/financing repayment
 - b. ROA
 - c. Financial self sufficiency sustainability
 - d. Operational self-sufficiency income/financing
4. Do IMFI need to measure social performance? If yes, what are the indicators needed?
 - a. IMFI clients' business knowledge
 - b. IMFI clients physical health
 - c. IMFI clients contribution to society
 - d. IMFI clients business growth (customer, staff, asset)
 - e. client social status
 - f. client's religiosity
 - g. client's healthy lifestyle
 - h. client's network (social capital)
5. Do IMFI need to measure productivity and efficiency? If yes, what are the P&E indicators that needed? (Efficiency measures)
 - a. Active Customer per credit officers
 - b. Active clients Per branch
 - c. Active Client per staff
 - d. Cost per client (2b)
 - e. % Client default rate (3b)
6. What key performance areas/indicators should be prioritized/order of importance?

7. Do IMFI need the internal process in order to achieve social and financial performance?

RESULT AND DISCUSION

The conceptualisation of performance measurement

Performance measurement is defined by Neely et al.'s. (2002, p. xiii) as "the process of quantifying the efficiency and effectiveness of past actions". This definition is based on the idea that organisations should be concerned about effectiveness and efficiency, which represent the main measures of an organisation's performance and success. While Moulin (2002, pg 188) argues for a broader conceptualisation of PM which not only prioritised efficiency and effectiveness, but also in terms of "evaluating how well organisations are managed and the value they deliver for customers and other stakeholders". Such definition is aligned with the context of microfinance organisation which is mission driven. For this reason, performance measurement in IMFIs are crucial in translating of organisational mission into the employee behaviours while providing services and activities that achieved the intended outcome as per the IMFIs mission. The performance measures developed, used and monitored in the organisations send signals not only to their employees' but also to the other external stakeholders on what are deemed importance in the organisation. It is also a mechanism to ensure alignment of goals within the organisation and provide direction and information for decision making and control.

The findings of this study indicate the addition of more holistic performance indicators for Islamic microfinance institutions (IMFIs). From the Focus Group Discussion (FGD) with IMFI practitioners, two new indicators were identified: customer awareness of Islamic sharia and social performance, which is measured through the involvement of the sharia board in the institution's operations. Practitioners emphasized that these two indicators are crucial to ensure that the institution focuses not only on financial aspects but also on achieving social missions and adhering to sharia principles. Additionally, the FGD with academics resulted in several proposed deconstructions of performance indicators that need to be considered. One of the most significant proposals is the inclusion of the concept of tawhid (monotheism) in performance assessment, emphasizing that IMFI performance must align with Islamic principles, including monotheism, social welfare, and justice. This deconstruction suggests that IMFI performance assessment should not rely solely on traditional financial metrics but should also holistically incorporate Islamic values.

The Nature of Islamic Microfinance

Microfinance institutions are beneficial to the poor because it gives the people access to financial service, which helps them to support their livelihood (be it farming, business, etc.). Unfortunately, non-Islamic microfinance institutions, not to say conventional one, cannot support the compliance with the purpose of upholding Islamic values and rules (maqasid shariah). Maqasid shariah guide the safeguarding of our essential needs (al-daruriyyah al-khams), which are the safeguarding of faith (hifz ad-din), the safeguarding of life (hifz al-nafs), the safeguarding of intellect (hifz al-aql), the safeguarding of progeny (hifz al-nasb) and the safeguarding of wealth (hifz al-mal) (Ocvie and Bungsu, 2015; Yunia and Riyadi, 2015). Non-Islamic microfinance institutions that operate on interest will not safeguard faith (hifz ad-din) since they operate on interest system. Interest or riba is strictly prohibited in Islam since it is regarded as usury. Further, non-Islamic microfinance also accommodates elements such as maysir and gharar that are forbidden in microfinance institution transactions (Rohman et al., 2021).

Islamic microfinance institutions operate by complying with Islamic values derived from Tauhid, which as a consequence will eliminate usury and elements of gambling, as well as to uphold justice in financial transactions. The basis of transactions recognition in Islam is akad or contract, which consists of business cooperation-based contracts (al-musharakah, al-mudharabah), buying and selling based contracts (bai' al-murabahah), lease-based contracts (al-ijarah), and loan contracts (qardh-hasan). Islamic microfinance institutions research with the findings that these institutions would alleviate poverty, support the development of Islamic Social Business (ISB), improve interest-free financing, empower women (Rohman et al., 2021), as well as help the agricultural activities of farmers (Tarmizi, 2017). As any financial institution, Islamic microfinance institutions must also pay attention to risk management (Manan and Shafaii, 2015).

Risk in general when referring to Bank Indonesia Regulation No. 13/25/PBI/2011 is the possibility of unwanted or unexpected negative consequences (losses), where this possibility indicates uncertainty and conditions that increase risk. The specific role of financial institutions in processing intermediation and payment systems will lead to various risks. This fact requires financial institutions to be able to manage every risk they face. The implementation of a risk management system in Islamic banking is needed to reduce the possibility of losses due to risk

as well as to strengthen the institutional structure (Fasa, 2016), if in the scope of distribution of micro-scale financing for the sharia segment, the purpose of risk management is to minimize default, the most important thing is to realize the vision in creating the welfare of the poor through the creation of a productive economy (Wediawati et al, 2018).

The practice of risk management in Malaysian Islamic Banking shows that the ability of information technology and integrated systems and good human capital is the basis for measuring risk (Tafri et al, 2011). In Indonesia, the Sharia Supervisory Board has an important and strategic role in risk management, especially reputation risk. Therefore, the role of Sharia Supervisory Board needs to be optimized, so that all products and operational systems of Islamic banks are truly sharia-compliant and create a positive image for the development of Islamic banks in Indonesia (Fasa, 2016). The risk in Islamic repertoire appears in the terms *maysir* and *gharar* (Rahmadiyah, 2014). The prohibition of *riba* and *gharar* (including *maysir*) is a major issue in the discussion of Islamic finance. *Riba* is more related to interest, while *gharar* is related to risk. These prohibitions have important implications for the nature of financial assets, their trading, risks and mitigation, and the management of Islamic financial assets in general (Alswaidan et al, 2017). Another prohibition, Islam does not allow its people to satisfy their needs falsely, such as through *riba*, *maysir* and *gharar*. The aspect of justice that is strongly emphasized by Islamic teachings does not want humans to live life in the world in an incorrect way because it will harm themselves and not achieve the general goals of Islam which lead to the achievement (*maslahah*) of human prosperity (Hurayra, 2015).

Performance Measures of Islamic Microfinance Institutions

Every organization performance measurement should be connected to the goals of the organization as depicted in the vision and mission. Hence Islamic microfinance institutions should also be measured by its goals. However, since Islamic economics and even accounting have been trapped in the capitalistic mindset of self-interest (A.D. Mulawarman and Kamayanti, 2018; Aji Dedi Mulawarman and Kamayanti, 2018), material performance becomes dominant in Islamic microfinance institutions. Akbar and Siti-Nabiha (2021) support this view by concluding that Islamic microfinance institutions' performance measurements have been mainly commercial in nature, due to the focus on financial sustainability. Focussing on performance indicators only may drift the true goals of Islamic microfinance institutions, which are *dakwah* through financial activities.

Indeed, Islamic microfinance institutions have a good performance measurement system, in accordance with financial principles and sharia principles. This is to make it easier to determine the future prospects of Islamic microfinance institutions (Sukardi et al, 2016) and to function as a strategic management system (Triuwono, 2011). Performance management of Islamic banks does not only discuss company performance, work unit performance, and individual employee performance. More broadly, performance management in Islamic banks is an effort to create a high-performance culture in all parts of the work unit of Islamic banks (Kurnia et al, 2017).

The rating system for the soundness of commercial banks is regulated in Bank Indonesia Regulation No. 13 of 2011 using RGEC, while Islamic banks use CAMELS (capital, asset quality, management, income, liquidity, and sensitivity to market risk) until 2013 (Umiyati, 2015). However, since the issuance of Financial Services Authority Regulation No. 8/03/2014, Islamic banks have new guidelines in assessing the level of soundness, namely by using the RGEC method which is almost the same as Bank Indonesia Regulation No.13/1/PBI/2011 (Indonesia, 2011). Based on the Financial Services Authority Regulation No.8/POJK.03/2014 Sharia Commercial Banks are required to conduct an individual bank soundness assessment with the scope of assessment of risk profile, Good Corporate Governance, earnings, and capital (Keuangan, 2014). Existing regulations are more directed towards financial performance (commercialization) for the benefit of only a few parties. Shari'ah performance appraisal has not been accommodated, even if there are management factors included in the assessment, it still leads to financial factors (Triuwono, 2011).

The concept and idea of measuring sharia-based bank health has been offered by Triuwono (2011) as ANGELS, which is a sharia financial institution health assessment system that includes values (sharia ethics), processes, results and stakeholders. On the other hand, maqasid shari'ah-based performance measures need to be applied to Islamic banking or financial institutions, this is done so that social aspects and shari'ah principles are included in the measurement of performance determination of Islamic financial institutions (Adzhani and Rini, 2017). The framework for assessing the performance of Islamic financial institutions with the value of maqasid can be seen in the performance measurement of maqasid Eddine Bedoui (Bedoui, 2012), Maqasid Performance Evaluation Model (Mohammed et al, 2015), and the concept of maqasid syari'ah Asutay (Asutay and Harningtyas, 2015). The concept and idea of measuring sharia financial performance can be used as a reference in formulating the

performance of Islamic financial institutions, where performance measurement is a collaborative measurement from the commercial side, finance (profitability, bank health, corporate governance) and maqasid principles (social, muammalah, disclosure of the ethics of materiality and spirituality).

Islamic Microfinance Institutions are not limited to conventional measurements, but have sharia values that must be achieved. Thus, the use of the word sharia is not limited as a label but as the goal of achieving an institution. In straightening out these goals, it can be returned to Maqasid Syariah which consists of, Tahzib al-Fard (Educating Individual), Iqamah al-Adl (Establishing Justice), Jalb al-Maslaha (Public Interest) (Mohammad, Razak and Taib, 2008). Behaviours while providing services and activities that achieved the intended outcome as per the IMFIs mission. The performance measures developed, used and monitored in the organisations send signals not only to their employees' but also to the other external stakeholders on what are deemed importance in the organisation. It is also a mechanism to ensure alignment of goals within the organisation and provide direction and information for decision making and control.

The findings highlight that the performance approach for Islamic microfinance institutions must encompass broader dimensions beyond just financial measures. The addition of indicators such as customer awareness of Islamic sharia and social performance through the role of the sharia board provides a more comprehensive view of institutional success. This is relevant because IMFIs operate not only to achieve financial sustainability but also to fulfill socio-economic objectives within an Islamic framework. These results underscore the importance of incorporating religious and social dimensions into IMFI performance assessment, which has been underrepresented in conventional performance measurement literature. By including indicators like tawhid in performance evaluation, this study enriches the academic discourse on how Islamic microfinance institutions can be better assessed and managed in alignment with their missions.

CONCLUSION

This study successfully identified more holistic performance indicators for Islamic microfinance institutions (IMFIs), including customer awareness of Islamic sharia and social performance through the involvement of the sharia board. These indicators emphasize the importance of balancing financial sustainability with social missions in alignment with Islamic

values. Additionally, the concept of tawhid (monotheism) as a proposed performance dimension by academics offers a new perspective on evaluating IMFI performance, not solely based on traditional financial indicators, but also incorporating spiritual and social dimensions. Therefore, this study demonstrates that IMFI performance assessment should consider broader dimensions beyond financial metrics to better reflect the institution's mission grounded in Islamic principles.

For future research, it is recommended to explore further how these Islamic-based indicators can be quantitatively measured and integrated into more formal performance assessment models. Additionally, a comparative study between Islamic and conventional microfinance institutions regarding the effectiveness of these new indicators could provide further insights into the uniqueness and strengths of IMFIs. Expanding the scope of research by involving more practitioners and academics from different countries could also help understand the application of these indicators in various contexts and evaluate their impact on the performance and sustainability of Islamic microfinance institutions globally.

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PETTY CASH FUND DISBURSEMENT SYSTEM AND PROCEDURES

AT PT. BANK NEGARA INDONESIA (BNI) KCU KEDIRI

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Abstract:

The petty cash disbursement procedure at PT Bank Negara Indonesia (BNI) KCU Kediri involves a series of structured documents and steps to ensure accuracy and compliance in transactions. This process uses forms such as Proof of Payment (BP), Internal Note (NI), Internal Debit (DI), and Credit Note (NK). BNI Icon system is used for recording and managing transactions. The procedure begins with the submission of an Internal Memorandum by the user to request petty cash funds. Once approved by the Branch Service Manager (BSM) and Branch Manager (BM), this form is submitted to General Affairs (GA)/Accounting for further review. The procurement department then makes the purchase and submits the receipt to the GA. GA inputs the data into the BNI Icon System, which is then approved by BSM. Funds are transferred through the system from the petty cash account to the procurer's account. Documentation such as Internal Debits and Credit Notes are created to prove the repayment. This procedure ensures transparency and accountability in petty cash management at BNI.

Keywords: Keywords: petty cash disbursements, accounting, accounting procedures, internal policies, PT Bank Negara Indonesia (BNI) KCU Kediri.

INTRODUCTION

The office of PT Bank Negara Indonesia (BNI) KCU Kediri is located at Jl. Brawijaya No. 17, Pakelan, District. Kota, Kediri City, East Java 64129. PT Bank Negara Indonesia (BNI) asAs one of the largest and oldest banks in Indonesia, PT Bank Negara Indonesia (BNI) has various mechanisms to maintain its financial and operational health. One of them is through the petty cash system, which allows for efficient management of small amounts of funds. BNI Petty Cash is used to handle minor expenses, such as purchasing office supplies, procurement of goods and other routine and urgent operational needs.

METHOD OF SERVICE

In serving PT Bank Negara Indonesia (BNI) KCU Kediri, the method used in creating petty cash funds is the method fluctuating fund system is a method of adding and managing petty cash where the total petty cash continues to change according to the company's needs. This method emphasizes that all totals of petty cash are not fixed, but based on needs. Where in this method the determination of the amount of petty cash always changes according to needs during the period, which is 1 (one) week.

RESULTS AND DISCUSSION

Forms used

1. Proof of Payment (BP):

Proof of Payment (BP) is a document to document and as evidence that payment has been made. This proof of payment is usually in the form of a receipt, cashier's slip, and note.

2. Internal Note (NI)

BNI Internal Note is an internal document used by BNI to convey information related to various transactions or activities within the bank. In this case, the Internal Note is used as a petty cash request form.

3. Internal Debit (DI)

Internal Debit (DI) is an internal document used by BNI in recording and processing debit transactions that occur in the company's accounting. Internal debit notes are used to transfer funds between accounts within the bank or to record costs that must be charged to a particular account.

4. Credit Note (NK)

A credit memo is an internal document used in accounting to record and process credit transactions in a bank's system. It is used to document transactions that result in the addition of funds to an account. In this case, used for transactions from BNI to external parties (via transfer) or crediting of fees or costs paid by BNI to customers.

Notebook Used

PT Bank Negara Indonesia in recording petty cash funds uses a central system, namely BNI Icon. The BNI Icon system is part of the digital infrastructure managed by PT Bank Negara Indonesia (BNI) to support their operational and employee management. This system is designed to ensure efficiency in the management of human resources (HR) at the Bank, facilitating a more integrated and automated administration process.

Parts involved

In carrying out the Petty Cash Disbursement Procedure at PT Bank Negara Indonesia (BNI) KCU Kediri, there are several parts that involved, namely:

a. General Affairs (GA) / Accounting

The General Affairs Division, especially the Accounting section, has an important role in petty cash disbursements, because it is responsible for ensuring the smooth running of operational activities at PT Bank Negara Indonesia (BNI), and is also responsible for petty cash funds.

b. Branch Service Manager (BSM)

Branch Service Manager has full responsibility for the running of all work units in the branch office and has the responsibility to carry out the authorization or approval process and verification on the bank's internal system within the scope of his authority. One of them is in the process of disbursing petty cash funds. BSM ensures the use of petty cash funds in accordance with applicable policies and procedures. BSM also has a role in approving petty cash expenditures submitted by staff and ensuring that the expenditure is valid and supported by the necessary documents.

c. Finance Unit

The finance unit in a bank has an important role in managing petty cash. The finance unit is responsible for ensuring that petty cash is managed properly, from planning and recording to monitoring and reporting. The finance unit plays a role in inputting petty cash expenditures into the BNI Icon System.

d. Users

Users are employees or leaders who make transactions using petty cash funds, for example the procurement department. The procurement department in an organization has an important role in ensuring the availability of goods and services needed to facilitate daily operational activities.

Reports generated

The report generated from the petty cash expenditure procedure at PT Bank Negara Indonesia (BNI) is the Petty Cash Expenditure Report. This petty cash expenditure report is a summary detailing all expenditures made from petty cash during a certain period. This includes a description of the transaction, the amount paid, and the name of the supplier.

Procedure

1. The procedure begins when the user (the author uses the procurement department as an example) submits a request for petty cash expenditure by creating a petty cash request form, namely an Internal Note (NI). for fee applications containing:

- a. Transaction date,
- b. Reference number,
- c. The party that makes,
- d. The intended party,
- e. The nominal amount of petty cash requested,
- f. Problem: the reason and purpose of submitting the goods,
- g. Provisions: regulations set directly from the head office.
- h. Discussion and opinions:

1. Discussion: discussion regarding the type of product requested such as brand, type, and price of the item (a price comparison from different stores with the same type of item is

required). approved or signed by the manufacturer, and acknowledged by the general supervisor.

2. Opinion: in the form of suggestions given by the maker of the Internal Note (NI) regarding the proposed goods.

2. The Branch Service Manager (BSM) and Branch Manager (BM) receive the petty cash expenditure request form (Internal Note) submitted by the maker of the Internal Note (the procurement party). If appropriate, the Branch Service Manager (BSM) and Branch Manager (BM) agree by signing the Internal Note (NI), otherwise it will be returned to the Procurement Section and the transaction will be canceled. The Branch Service Manager (BSM) provides opinions and decisions on the Internal Note form. This Internal Note is required because there must be wet signatures/written evidence by several parties involved (Branch Service Manager, Branch Manager, General Supervisor, and Procurement Party).

3. The petty cash request form (Internal Note) that has been approved by the Branch Service Manager (BSM) is submitted to the General Affairs (GA)/Accounting section to be checked for the nominal amount and signed by the Branch Service Manager for approval.

4. After the NI has been checked by GA, the procurement section carries out the goods purchase transaction in accordance with the NI that has been approved by BSM and BM using the credit payment method with terms.

5. After making a purchase transaction, the procurement department will return proof of payment (BP) in the form of a note or receipt to GA for payment.

6. GA receives proof of payment (BP) provided by the procurement department. Then, GA attaches the BP together with the NI and is given to the Finance Unit to be inputted into the BNI Icon System.

7. The Finance Unit receives the NI and BP provided by GA and inputs them into the BNI Icon System to receive approval from BSM and generate a validation number that will be included in the Internal Debit (DI) and Credit Note (NK).

8. BSM carries out approval on the BNI Icon System and a validation number appears as proof that the transaction has been approved by BSM.

9. After BSM approves the BNI Icon system and a validation number appears, GA makes payment by transferring funds through the BNI Icon System from the furniture and equipment expense account to the Simsem UMC account, then from the Sisem UMC account it is transferred to the Goods Provider/Shop account. Because petty cash expenditures must use the Simsem UMC Account.

10. GA creates an Internal Debit (DI) in triplicate and a Credit Note (NK) in quadruplicate as proof that the transaction has been paid/settled via transfer from the Simsem UMC account to the Goods Provider/shop account.

11. Internal Debit (DI) in 3 copies and Credit Notes in 4 copies that have been made by GA will be submitted to several interested departments.

12. Procedure completed.

CONCLUSION

Petty cash management carried out at PT Bank Negara Indonesia (BNI) KCU Kediri is by using a fluctuating fund system, where in this method the determination of the amount of petty cash always changes according to needs during the period, which is 1 (one) week. For the forms used in disbursing petty cash funds, namely Proof of Payment (BP), Credit Note (NK), Internal Debit (DI), and Internal Note (NI). The parts involved in this process are General Affairs (GA)/Accounting, Branch Service Manager (BSM), Finance Unit, and Users. For reports generated from the petty cash disbursement procedure at PT Bank Negara Indonesia (BNI), namely the Petty Cash Disbursement Report. This petty cash disbursement report is a summary detailing all expenditures made from petty cash during a certain period.

THANK-YOU NOTE

The author of the community service would like to express his gratitude to all parties involved, both from the Malang State Polytechnic and PT Bank Negara Indonesia (BNI) KCU Kediri for the opportunities and guidance that have been given during the community service and have provided both moral and spiritual contributions so that this community service activity was successfully implemented well.

RESTAURANT TAX RECORDING PROCEDURE AT THE REVENUE, FINANCIAL MANAGEMENT AND REGIONAL ASSET AGENCY (BPPKAD) OF KEDIRI CITY

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Abstract

Restaurant tax is a type of tax whose potential is increasingly growing with the consideration of supporting components from the service sector, development and tourism in increasing regional development. The Kediri City Government in implementing its tax collection strives for the implementation of potential development towards achieving targets and better realization. The objective to be achieved in compiling this report is to find out the procedure for recording restaurant tax at the Kediri City Revenue, Financial Management and Regional Asset Agency (BPPKAD).

Keywords: Restaurant Tax, Data Collection Procedure.

INTRODUCTION

Education is a process that can play an important role in shaping a person's mindset and skills to face all conditions in the world of work in the future. The education taken is not only theoretical but also practical that can be applied in everyday life, especially in the world of work. We can implement the education we get by doing Field Work Practices with the provisions of theory and practice that we have obtained during lectures.

Malang State Polytechnic is one of the polytechnics that organizes vocational education in a number of specialized fields of knowledge. Vocational Education is a higher education that prepares students to have jobs with certain applied skills, maximum equivalent to a bachelor's program. The characteristic of the polytechnic education system is lectures that use a package system with a learning process designed so that graduates are ready to work. Therefore, this education system must be supported by appropriate learning methods and materials, covering the fields of hard skills and soft skills.

Field Work Practice (PKL) is one of the many academic activities that must be carried out by every student of the Accounting Department of Malang State Polytechnic. This activity is carried out before ending the study as a trial of the abilities and skills acquired during college. In this Field Work Practice (PKL) activity, students are faced with real work that must be completed in accordance with the knowledge and skills they have mastered and it is expected that students can work skillfully, disciplined, creative, diligently and honestly in accordance with the field of work they will face.

Restaurant tax is levied on services provided by restaurants, eateries, cafeterias, canteens, stalls, and the like including catering services (Maulidia 2018). Therefore, it is necessary to increase the role of the community.

To increase restaurant tax revenue, it is necessary to increase public awareness and concern in the field of taxation. Another cause of the compliance ratio is that many people still have negative views of tax officers, this requires efforts to improve good service in order to create taxpayer satisfaction in implementing taxation. Service quality is defined as the perception of all taxpayers or taxpayer assessments of the tax administration level as measured by the Servqual method with five dimensions, namely physical evidence, reliability, responsiveness, assurance and empathy (Susanto 2018).

In 2019, restaurant taxes decreased due to the Covid-19 virus outbreak because many restaurant businesses and other businesses experienced losses which caused several restaurant businesses to be unable to survive, but over time, restaurant taxes in Kediri City began to increase significantly.

Kediri City is growing rapidly in the field of trade and services, as evidenced by the establishment of various restaurant businesses, coffee shops and catering services. In Kediri

City, there are currently 259 registered restaurant taxpayers, but the data collection of tax fines is always increasing every year.

Therefore, in order for the activity to be carried out, the author chose BPPKAD Kediri City as the place to carry out the Field Work Practice (PKL) activity.

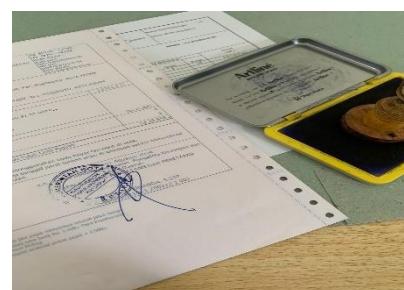
With the existence of the Revenue Agency, Financial Management and Regional Assets of Kediri City which assists in formulating and coordinating the implementation of technical operational policies and administrative activities of government affairs in the financial sector. Based on this, this Field Work Practice report is entitled Restaurant Tax Data Collection Procedure at the Revenue Agency, Financial Management and Regional Assets of Kediri City.

METHOD OF SERVICE

During the implementation of Field Work Practice (PKL) at the Regional Revenue, Financial Management and Asset Agency (BPPKAD) of Kediri City, he was involved in a number of activities including:

1. Preparing SKRD (Regional Retribution Determination Letter) to be sent to taxpayers.

This activity is one part of the data collection and determination division to submit SKRD to taxpayers, after the taxpayer receives the taxpayer, must make a retribution payment according to the nominal amount stated in the SKRD



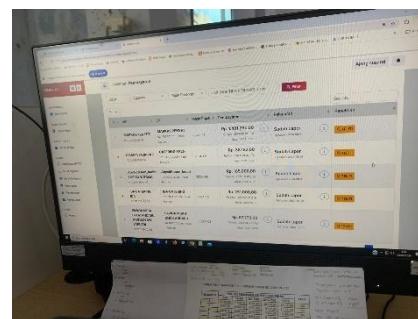
2. Giving a stamp and checking the permit for the use of land and buildings owned by the Kediri City government. Giving a stamp is an activity that must be done before giving an outgoing letter to the taxpayer as a sign of representing the agency as a legalization



3. Matching the BPHTB (Land and Building Acquisition Fee) payment list with the Bank Jatim bank statement. Data matching needs to be done to avoid unwanted misunderstandings from both parties. This matching is done by matching the BPHTB payment list contained in the SIMPADA application and the bank statement from the BANK



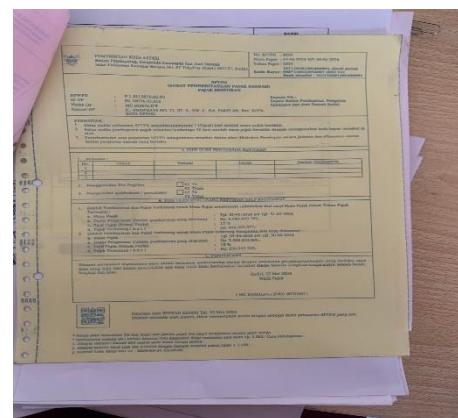
4. Verify data on restaurant tax payments and reporting. Verification is needed to avoid errors in the nominal or amount paid by taxpayers, and to check whether taxpayers have reported or not. If taxpayers have not reported, taxpayers will receive fines and sanctions.



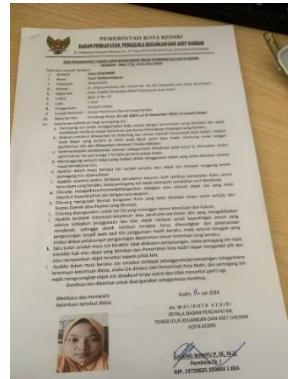
5. Attending a coordination meeting for the regulation of Brawijaya Stadium shophouse levies. Meeting activities are usually carried out so that several problems can be resolved by consensus.



6. Filing Restaurant Tax SPTPD. Filing is done every month to make it easier for the data collection department to store files if an inspection occurs or there are files that are needed.



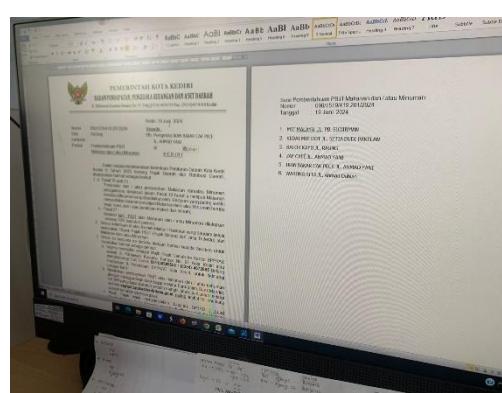
7. Prepare a shophouse rental permit letter. Renting a shophouse itself requires permission from several related parties. So that in the future you will not experience unpleasant things.



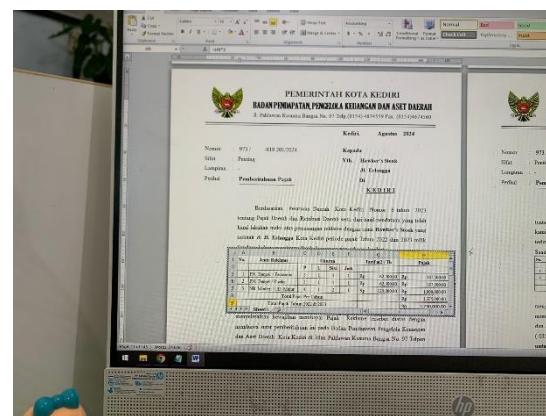
8. Helping to number the envelopes that will be given to taxpayers.



9. Assist in preparing the PBJT Notification Letter which will be given to taxpayers who have food/beverage businesses.



10. Typing a notification letter for payment of advertising tax. The purpose of making this letter is to remind taxpayers to immediately carry out the advertising tax payment process.



11. Preparing and entering the SKRD for building rental that will be handed over to the canteen tenants at Kediri City State Middle School



RESULTS

The report generated from the Restaurant Tax Data Collection Procedure is a list of restaurants in Kediri City that are taxpayers. Based on the report, restaurant tax payments will be collected, and if the taxpayer does not make the payment, the Kediri City BPPKAD will confirm and impose sanctions, the confirmation and sanctions will be subject to a fine of 1% if there is no payment process and a fine of 100,000 if no reporting is made after the payment process is complete. This is the applicable SOP (Standard Operating Product).

CONCLUSION

This Field Work Practice Activity is placed in the field of data collection and determination which is tasked with formulating technical policies for data collection and determination of regional taxes and regional levies, preparing programs for developing regional tax and regional levy management information systems, implementing registration of data collection and determination as well as collecting and processing data on regional tax objects and regional levies, preparing a master list of taxpayers and regional levies, calculating and determining regional taxes/regional levies, implementing the issuance of files in the field of regional taxes and regional levies.

Based on the author's experience and observations during the internship regarding the restaurant tax data collection system and procedures at the Regional Revenue, Financial Management and Asset Agency, it can be concluded that this activity provides knowledge that is not yet covered in lectures with Field Work Practice (PKL) activities.

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THE ROLE OF ENERGY EFFICIENCY IN REDUCING THE SOCIO-ECONOMIC IMPACTS OF THE ENERGY CRISIS IN INDONESIA

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Abstract

The global energy crisis has amplified socio-economic challenges, particularly in developing nations like Indonesia, where energy poverty is exacerbated by rising energy prices. This study explores the role of energy efficiency (EE) in mitigating the economic and social impacts of the energy crisis on low-income households in Indonesia. Through a qualitative analysis of international case studies and energy efficiency policies, the research highlights the potential of EE initiatives in reducing energy consumption, alleviating energy poverty, and fostering social equity. The findings suggest that integrating EE into Indonesia's national energy policy, alongside public awareness campaigns and financial incentives, can significantly improve the well-being of vulnerable populations. Additionally, the study underscores the importance of government intervention, public-private partnerships, and international cooperation in overcoming infrastructural and financial barriers to EE adoption.

Keywords: Energy efficiency; Global energy crisis; Socio-economic impacts.

1. Introduction

The global energy crisis has brought significant socio-economic challenges, particularly in developing countries like Indonesia. As the world grapples with increasing energy prices, driven by geopolitical tensions and disruptions in global supply chains, vulnerable populations are the most affected. In Indonesia, the impacts of this crisis are multifaceted, ranging from rising energy costs to energy poverty, a condition in which households are unable to afford essential energy services (Zhang et al., 2024). Energy poverty in Indonesia, exacerbated by rising fuel and electricity prices, has widened socio-economic disparities, placing additional burdens on low-income households.

Energy poverty has far-reaching consequences, affecting not only the ability of households to access basic energy services but also their overall quality of life. In rural and urban areas alike, many Indonesians spend a disproportionate amount of their income on energy, leading to reduced expenditure on other essential needs such as food, education, and healthcare (Owjimehr et al., 2023). This exacerbates the cycle of poverty, making it increasingly difficult for families to improve their living conditions. While Indonesia has made strides in expanding energy access through electrification programs, the rising costs of energy present new challenges that require urgent attention.

Energy efficiency (EE) has emerged as a potential solution to mitigate the socio-economic impacts of the energy crisis. Studies from various countries have demonstrated that implementing EE measures can significantly reduce household energy consumption and alleviate energy poverty (Kettner & Kletzan-Slamanig, 2023). By improving energy efficiency, households can lower their energy bills, freeing up income for other necessities. In Indonesia, where a significant portion of the population still relies on inefficient energy systems, there is considerable potential for EE to play a pivotal role in reducing energy poverty and promoting social equity (Rodríguez et al., 2023).

Despite its potential, the integration of EE measures in Indonesia remains limited. Public awareness of energy efficiency is low, and there is insufficient policy support to incentivize the adoption of energy-efficient technologies. Moreover, the financial barriers to implementing EE solutions are significant, particularly for low-income households that are already struggling with the rising cost of living (Gajdzik et al., 2023). Addressing these challenges requires a coordinated approach that involves not only government policy but also public-private partnerships and community engagement to promote energy-efficient practices.

This paper aims to explore the role of energy efficiency in reducing the socio-economic impacts of the global energy crisis in Indonesia. By examining international case studies and evaluating the current state of energy efficiency in Indonesia, this research seeks to provide insights into how the country can leverage EE to improve energy resilience and reduce energy poverty. The findings will offer recommendations for policymakers to develop targeted EE initiatives that not only reduce energy consumption but also enhance the well-being of vulnerable populations in Indonesia.

2. Method

This study employs a qualitative research approach, utilizing a combination of secondary data sources including peer-reviewed journal articles, government reports, and international energy policy documents. The primary focus is on analyzing the role of energy efficiency (EE) in mitigating the socio-economic impacts of the energy crisis in Indonesia. Data was collected from various international case studies where energy efficiency measures have been implemented successfully, particularly in countries with similar socio-economic profiles to Indonesia. These case studies provide a comparative framework to evaluate how EE initiatives have reduced energy poverty and alleviated economic pressures on low-income households. Additionally, this study draws from policy evaluations and reports from international organizations such as the International Energy Agency (IEA) and the United Nations Development Programme (UNDP) to contextualize the findings within the broader global energy landscape.

To ensure a comprehensive understanding of the subject, the research method involves a critical review of existing literature on energy poverty, energy efficiency policies, and socio-economic impacts of energy crises. The data is analyzed using a thematic analysis approach, where key themes such as policy effectiveness, socio-economic resilience, and household energy consumption patterns are identified and compared. The comparative analysis is complemented by a focus on Indonesia's specific energy policies, such as government subsidies and energy transition strategies. This approach allows for a nuanced exploration of how Indonesia can adopt and adapt successful international EE models to its unique socio-economic and political context.

3. Results and Discussions

Energy efficiency (EE) has proven to be an effective tool in combating energy poverty, particularly in countries with similar economic structures to Indonesia. In international case studies, such as those conducted in Spain and South Africa, EE initiatives have significantly reduced household energy expenditures, providing low-income families with financial relief (Rodríguez et al., 2023). For Indonesia, where energy poverty is a growing concern, adopting similar EE measures could alleviate financial burdens on vulnerable populations. By reducing energy consumption, households can allocate more resources to other essential needs, such as food and education, helping to break the cycle of poverty (Owjimehr et al., 2023).

The implementation of EE programs in Indonesia has shown potential for reducing energy consumption across different sectors. Data from pilot programs in urban and rural areas indicate that upgrading household appliances to energy-efficient models can reduce electricity consumption by up to 30% (Gajdzik et al., 2023). This reduction in energy usage translates into lower energy bills for households, which is particularly beneficial for low-income families. However, the challenge lies in scaling these programs to reach a wider audience, especially in rural areas where access to energy-efficient technologies is limited.

One of the main challenges in implementing EE in Indonesia, particularly in rural areas, is the lack of infrastructure and financial resources. Many rural communities rely on outdated energy systems, such as inefficient cooking stoves and lighting, which contribute to higher energy costs and environmental degradation (Zhang et al., 2024). Without adequate infrastructure, the adoption of EE technologies is limited, and households continue to face high energy costs. This highlights the need for government intervention and public-private partnerships to improve access to energy-efficient solutions in these areas.

The Indonesian government has made efforts to promote EE through various policies, such as energy subsidies and the National Energy Policy (KEN) (Rodríguez et al., 2023). However, these policies have primarily focused on energy supply rather than demand-side management, which limits their effectiveness in reducing energy consumption. By shifting the focus toward demand-side EE measures, such as incentivizing the use of energy-efficient appliances and building retrofits, the government could significantly reduce national energy demand while alleviating the socio-economic impacts of rising energy prices.

The socio-economic benefits of EE extend beyond energy cost savings. For low-income households, energy-efficient technologies can improve living conditions by providing reliable and affordable energy access. Studies from the European Union show that low-income families who adopted energy-efficient measures experienced improvements in health, safety, and overall well-being due to better lighting, heating, and air quality (Kettner & Kletzan-Slamannig, 2023). In Indonesia, where many households still rely on biomass for cooking and heating, adopting cleaner and more efficient technologies could lead to similar health and socio-economic benefits.

In addition to the socio-economic benefits, EE can also contribute to environmental sustainability by reducing greenhouse gas emissions. By decreasing the overall energy demand, Indonesia can reduce its reliance on fossil fuels, which are the primary source of its energy supply (Oikonomou et al., 2021). This transition to more energy-efficient technologies not only

aligns with Indonesia's climate goals but also reduces the environmental degradation associated with fossil fuel extraction and use.

International models of EE implementation provide valuable lessons for Indonesia. Countries such as Germany and the United Kingdom have successfully integrated EE into their national energy strategies, leading to significant reductions in energy consumption and carbon emissions (Oikonomou et al., 2021). These countries have adopted a multi-faceted approach that includes public awareness campaigns, financial incentives for energy-efficient technologies, and stringent building codes. Indonesia could adapt these strategies to its local context, focusing on raising public awareness about the benefits of EE and providing financial support for households to upgrade to more energy-efficient systems.

Despite the clear benefits of EE, financial barriers remain a significant obstacle to widespread adoption in Indonesia. For many low-income households, the upfront costs of purchasing energy-efficient appliances or retrofitting homes are prohibitively high (Rodríguez et al., 2023). Without financial support from the government or private sector, these households are unlikely to invest in EE technologies. To address this, the government could introduce targeted subsidies or low-interest loans for energy-efficient products, making them more accessible to low-income families.

Public awareness about the importance of energy efficiency remains low in Indonesia. Many households are unaware of the long-term cost savings that EE can provide, leading to underinvestment in energy-efficient technologies (Gajdzik et al., 2023). Public awareness campaigns, similar to those implemented in the European Union, could play a crucial role in educating the public about the benefits of EE. These campaigns could focus on demonstrating the financial, health, and environmental advantages of energy-efficient technologies, encouraging more households to adopt them.

To enhance the effectiveness of EE in reducing the socio-economic impacts of the energy crisis, several policy recommendations can be made. First, the government should prioritize EE in its energy policy by introducing mandatory energy audits for large consumers and providing incentives for households to adopt energy-efficient technologies. Second, public-private partnerships should be encouraged to invest in EE infrastructure, particularly in rural areas where access to energy-efficient technologies is limited (Owjimehr et al., 2023). Finally, public awareness campaigns should be launched to educate the public about the benefits of EE and how it can reduce energy poverty.

International aid and cooperation can play a significant role in supporting Indonesia's EE initiatives. Many developed countries have established programs to assist developing nations in adopting energy-efficient technologies through financial aid, technology transfer, and capacity-building programs (Rodríguez et al., 2023). Indonesia could benefit from such programs, especially in rural areas where local resources are limited. Collaborative efforts between Indonesia and international organizations could accelerate the implementation of EE measures and improve energy access for vulnerable populations.

Energy efficiency initiatives can also promote social equity by ensuring that all segments of the population have access to affordable energy. In many cases, low-income households are disproportionately affected by high energy costs and limited access to modern energy services. By targeting these populations with EE programs, Indonesia can reduce social inequalities and improve the quality of life for its most vulnerable citizens (Kettner & Kletzan-Slamannig, 2023).

Indonesia's energy transition toward renewable energy sources can be supported by EE measures. By reducing energy demand, EE can facilitate the integration of renewable energy into the national energy mix, making the transition more sustainable and cost-effective (Zhang et al., 2024). Furthermore, improving EE can reduce the need for large-scale energy infrastructure investments, allowing Indonesia to focus its resources on expanding renewable energy capacity.

For EE initiatives to be sustainable in the long term, they must be integrated into Indonesia's broader development strategies. This includes aligning EE policies with national goals for poverty reduction, economic growth, and environmental sustainability (Gajdzik et al., 2023). Additionally, continuous monitoring and evaluation of EE programs are essential to ensure their effectiveness and to make necessary adjustments as the country's energy needs evolve. This study highlights the significant role that energy efficiency can play in reducing the socio-economic impacts of the energy crisis in Indonesia. By adopting targeted EE measures, Indonesia can alleviate energy poverty, promote social equity, and achieve its climate goals. However, the success of these initiatives depends on the government's commitment to integrating EE into its national energy policy, improving public awareness, and addressing financial barriers to adoption. With the right policies in place, energy efficiency can become a powerful tool for improving the well-being of Indonesia's most vulnerable populations.

4. Conclusion

This study highlights the critical role that energy efficiency (EE) can play in mitigating the socio-economic impacts of the global energy crisis, particularly in developing countries like Indonesia. By improving household energy efficiency, Indonesia can reduce energy consumption, alleviate energy poverty, and support low-income families who are disproportionately affected by rising energy costs. International case studies provide valuable lessons, showing that well-implemented EE initiatives can lead to significant reductions in household energy expenditures and contribute to long-term socio-economic improvements. To ensure the success of these initiatives, Indonesia needs to adopt a multi-pronged approach, integrating EE into national policies, providing financial incentives, and improving public awareness about the benefits of energy efficiency.

However, the implementation of EE initiatives in Indonesia faces challenges such as limited infrastructure in rural areas, financial barriers, and low public awareness. Addressing these challenges will require strong government commitment, international cooperation, and investment in EE infrastructure. With targeted policies, public-private partnerships, and community engagement, energy efficiency has the potential to become a transformative tool for reducing energy poverty and improving the well-being of Indonesia's most vulnerable populations. In conclusion, by leveraging energy efficiency, Indonesia can not only reduce its national energy consumption but also foster social equity and environmental sustainability in the face of global energy challenges.

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SYSTEMS AND PROCEDURES FOR DISBURSEMENT OF FUNDS USING E-DELIVERY FOR ELECTRONIC PROCUREMENT IN THE PROCUREMENT OF GOODS / SERVICES AND DEVELOPMENT ADMINISTRATION OF THE CITY OF SURABAYA

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Abstract

The Goods/Services Procurement and Development Administration Section (BPBJAP) of Surabaya City has an application called GRMS (Government Resources Management System), which is a government resource management system that is implemented through integration and consistency of steps starting from planning activities / budgets - implementation - the process of selecting goods / services providers, controlling and monitoring and evaluating the performance of the implementation of activities / personnel. e-Delivery (Contract Administration and Job Disbursement) is an activity administration support system which includes a web-based computer program to facilitate the need for making goods/services procurement contracts and providing complete documents and updating the progress of each job in real time.

Keyword: GRMS, e-Delivery

INTRODUCTION

The Goods / Services Procurement and Development Administration Section (BPBJAP) of Surabaya City has an application called GRMS (*Government Resources Management System*), which is a government resource management system that is implemented through integration and consistency of steps starting from planning activities / budgets - implementation - the process of selecting goods / services providers, controlling and monitoring and evaluating the performance of the implementation of activities / personnel. GRMS is used to increase motivation, effectiveness, efficiency, and transparency of the Surabaya City regional financial management system. GRMS was developed by the Surabaya City Government in order to support regional financial management where there are also several applications such as e-Budgeting (Regional Financial and Asset Management Agency), e-Project Planning, SIUL (Bid Proposal Information System), e-Procurement / LPSE, e-Delivery, e-Controlling, and e-Performance. This report discusses more about one of the applications, namely e-Delivery.

e-Delivery (Contract Administration and Disbursement of Work) is an activity administration support system that includes a web-based computer program to facilitate the need for making goods / services procurement contracts and providing complete documents and updating the progress of each job in real time. In e-Delivery, standard contracts have been provided in various types of work to facilitate the making of work contracts within the Surabaya City Government.

The Field Work Practice system is very helpful in trying to pass on knowledge while applying knowledge in real terms for students from educational institutions. The advantage for the Procurement Section of Goods / Services and Development Administration (BPBJAP) of Surabaya City in the Field Work Practice system is to get a workforce that is ready and accustomed to real work. Therefore, so that these activities can be carried out, cooperation is needed with the Procurement of Goods / Services and Development Administration (BPBJAP) of Surabaya City as a place for Field Work Practices.

SERVICE METHOD

The following is a description of the activities carried out during Field Work Practice activities in the Procurement of Goods / Services and Development Administration Section:

1. Get to know and learn about BPBJAP Surabaya City
 - Provision of GRMS, e-Project Planning, e-Delivery, e-Procurement, e-Controlling, e-Performance, and e-Monev materials by the supervisors of each application.
2. Following the Implementation of Assistance for Monitoring and Evaluation Activities in July FY 2024 BPBJAP
 - Follow the process of the request, activity process, constraints, and budget for the expenditure needs of each Regional Apparatus Organization (OPD).
3. Checking Assets or Inventory at BPBJAP
 - The practice of checking all assets or inventory in BPBJAP by checking the sticker that has a register number on each asset and recording according to the asset using a spreadsheet.
4. Assist in Creating BPBJAP Social Media Content
 - Assist in creating social media instagram feeds for 2024 national holiday greeting content.
5. Assist in filling out the e-Delivery *website* for fund disbursement

- Practitioners *log in* to the PPK user account in e-Delivery, then complete the document by searching for the job id or job name. Then *set the* form of proof of agreement. Then select the required goods / services provider.
- Then *set the* Technical Team and the Procurement Officer who is authorized / responsible. Then *login* approval PPK to upload supporting data in the form of forms used in the transaction by approving the purchase form document and purchase letter.
- Then *login* to the Procurement Officer Approval account to approve the order document. *Login* to the Technical Team Approval account to approve the purchase form. *Log in* to the Spending Treasurer account to verify the documents. Then *login* PPK-SKPD to pull payments to SIPK.

SERVICE RESULT

The results obtained while in the Procurement and Development Administration Section include:

1. There are new terms in Accounting related to Public Sector Accounting such as RKA and SIPK.
2. At the beginning of the implementation of Field Work Practices, experienced difficulties in operating the e-Delivery *website* because they had never used it before.
3. Not yet aware of the documents required to complete the expenditure for meeting meals and drinks.
4. Improving the integration of project codes, considering that GRMS is not only controlled by one part of the government agency but several, so small integrations like this are needed so as not to complicate one party.
5. Simplification of the GRMS *website* that facilitates access without the need to open multiple tabs and *log in* multiple times (for example, the *hyperlink* feature that can directly *log in* from the previous *website*).

CONCLUSIONS

While carrying out these activities, there are obstacles, namely there are new terms in the field of accounting in procurement that are not yet known so it takes time to understand the various terms, difficulties in operating the e-Delivery website because they have never used it

before, and do not know the documents needed for the completeness of spending and disbursement of funds through e-Delivery.

Ways to deal with problems, learn and understand terms that are not yet known by asking supervisors in the field or searching the internet, learn to understand and study the e-Delivery website and ask for help from field supervisors to find out the documents needed to complete food and beverage / meeting transactions. Then it is expected to make updates to the GRMS *website* page to facilitate access without the need to open many tabs and *log in* many times or one door (for example, a *hyperlink* feature that can directly *log in* from the previous *website*).

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ANALYSIS OF THE MECHANISM OF CREATING ASSIGNMENT LETTER (ST) AND PAYMENT OF OFFICIAL TRAVEL EXPENSES AT THE STATE ASSETS AND AUCTION SERVICE OFFICE (KPKNL) MALANG

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Abstract

This study analyzes the mechanism of making and paying official travel expenses at the Kantor Pelayanan Kekayaan Negara dan Lelang (KPKNL) Malang (KPKNL) Malang, in accordance with applicable regulatory provisions. This study outlines the administrative process, starting from the submission of a Letter of Task (ST) to the disbursement of official travel expenses through a digitized system, such as the Official Travel Application (ALADIN). The main objective of this mechanism is to ensure compliance, cost control, and efficiency in the management of the official travel budget. Although a digitalized system has been implemented, several obstacles, such as sudden submissions and limited human resources, are still found. This report also reviews various documents and applications that support the efficiency and accountability of official travel procedures. The methods used to deal with these problems include policymaking, adding human resources, and prioritizing ST submissions based on travel dates. The results showed that the application of these methods helped KPKNL employees overcome obstacles in making STs and paying official travel expenses.

Keywords: Assignment Letter; Travel Expenses; KPKNL

INTRODUCTION

Domestic Official Travel hereinafter referred to as Official Travel is a trip outside the Domicile carried out in the territory of the Republic of Indonesia for the benefit of the state according to (Minister of Finance of the Republic of Indonesia, 2012) concerning domestic official travel for state officials, civil servants, and non-permanent employees. The mechanism for making a Letter of Assignment (ST) in the first stage is the existence of a request by the applicant or the official executing the task, then the applicant section will make a Service Note (ND) with the aim of requesting to issue a Letter of Assignment (ST) to the Head of Office by the employee who will carry out the task, along with the place, time, and details of the travel expense rates at the State Asset and Auction Service Office (KPKNL) Malang.

After that, issuing a Letter of Assignment (ST) and a Travel Order by an authorized official, then carrying out the task by the acting officer or functional official of the auction section, and finally accounting for the travel expenses by making a report on the implementation of the task to be presented to the Commitment Making Officer/Head of the State Assets and Auction

Service Office (KPKNL) Malang then the process of disbursing the Travel Order (SPPD), (Jufri et al., 2020).

This study uses a qualitative approach to collect data and analyze data related to the mechanism for making a Letter of Assignment (ST) and payment of travel expenses at KPKNL Malang. The methods used include analyzing the performance of KPKNL Malang to find out the problems that occur during the activity process until finding solutions to overcome these problems.

By implementing this approach, it is hoped that KPKNL Malang can understand and find various obstacles in the process of making a Letter of Assignment and payment of travel expenses, develop appropriate solutions to solve the problems that have been identified and optimize procedures and workflows to be more efficient and effective in carrying out related administrative tasks.

METHODS

This research method uses a qualitative approach. This study applies a qualitative approach, which aims to collect and analyze data related to the mechanism for making Assignment Letters (ST) and payment of travel expenses at KPKNL Malang. In the process, the method used includes an analysis of the performance of KPKNL Malang. This analysis is carried out to identify various problems that may arise during the implementation of these tasks, as well as to find effective solutions to overcome these problems. By implementing this approach, it is hoped that KPKNL Malang can understand and find various obstacles in the process of making Assignment Letters and payment of travel expenses, develop appropriate solutions to solve the problems that have been identified and optimize procedures and workflows to be more efficient and effective in carrying out related administrative tasks. This research method uses a qualitative approach.

RESULT

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 113/PMK.05/2012 concerning Domestic Official Travel for State Officials, Civil Servants, and Non-Permanent Employees, Domestic Official Travel hereinafter referred to as Official Travel is travel outside the Place of Domicile carried out within the territory of the Republic of Indonesia for the benefit of the state. In the State Assets and Auction Service Office

(KPKNL) Malang there is a general Subsection consisting of the Human Resources (HR) Subsection, Finance Subsection, and Administration and Household Subsection. The Administration and Household Subsection has the main task of carrying out administrative affairs, equipment, administration, security, State Property (BMN) supervision funds, and managing integrated service areas in the Regional Office environment. In addition, assisted by the Incoming Mail Secretary, the Administration and Household Subsection has the task of making Assignment Letters (ST) and Official Travel Letters (SPD). In the process of making STs, conflicts or obstacles often occur which are faced by the General Subsection Staff who are tasked with making STs and SPDs, this is due to the following:

1. The large number of ST applications by employees who will carry out duties at the same time.
2. Sudden ST applications and close to the time of the implementation of official travel, sometimes STs that have not been completed cannot be brought by employees who are carrying out official travel.
3. Lack of human resources to assist in the task of making STs in the general subsection because currently the Staff of the Administration and Household Subsection do not only focus on their duties to make STs but also have their main duties, namely carrying out administrative affairs, equipment, administration, security, State Property (BMN) supervision funds, and managing integrated service areas in the Regional Office environment. Although assisted by one employee, namely the Secretary of Incoming Letters, this is one of the obstacles to the lack of human resources to assist in the task of making STs.

The reports produced in the preparation of the Assignment Letter (ST) and payment of travel expenses at the State Asset and Auction Service Office (KPKNL) Malang are:

1. Report of Employee/Unit Applicant/Travel Implementer. The report that must be made by employees before carrying out a business trip is the Official Note (ND) which is an official document used to convey information, instructions, or approvals related to the business trip of Ministry of Finance employees. This official note includes details such as the purpose of the trip, schedule, estimated costs, and sources of funds used in carrying out the task. This note also serves as a basis for the employee concerned to take care of travel administration, such as booking tickets, accommodation, and submitting daily money or other costs.
2. Report of General Sub-Division Staff. In the process of making a Letter of Assignment (ST), the General Sub-Division Staff has the task of making ST documents and Official Travel

Letters (SPD) for employees who will carry out a business trip through the Official Travel Application (ALADIN).

3. Report of the Expenditure Treasurer. In the process of disbursing official travel costs, the reports made by the expenditure treasurer are the Payment Request Letter (SPP), Details of Official Travel Costs, and List of Nominative Calculations of Official Travel.

At the State Assets and Auction Service Office (KPKNL) Malang, there is already a mechanism or procedure that has been established for making Assignment Letters. However, even though this mechanism already exists, there is no flowchart or flow diagram that describes the steps in the process. Flowcharts are usually used to visualize stages or procedures clearly and systematically, making it easier to understand and apply the process of making Assignment Letters by the employees involved. With a flowchart, the process can be more efficient and transparent. The following is a flowchart along with an explanation of the symbols that make up the flowchart in the Mechanism for Making Assignment Letters (ST) and Payment of Travel Expenses at the State Assets and Auction Service Office (KPKNL) Malang. Flowcharts or often referred to as flow diagrams are a type of diagram that represents an algorithm or sequential instruction steps in a system. Flowcharts can help provide solutions to problems that may occur in building a system. Basically, flowcharts are used using symbols. Each symbol represents a particular process. Meanwhile, to connect one process to the next process is depicted using a connecting line (Rosaly & Prasetyo, 2020).

The mechanism for making a Letter of Assignment (ST) and paying travel expenses for the State Assets and Auction Service Office (KPKNL) Malang is as follows:

1. Making of Official Notes (ND) by Applicant Employees/Units who will be traveling on business by logging in to the Satu Kemenkeu website. After filling in the ND data on the Satu Kemenkeu website, the applicant employee/unit sends the ND to the Head of Office to get approval and signature from the Head of the Malang KPKNL Office.

2. The Head of the Malang KPKNL Office verifies, if the ND is in accordance - the Head of the Office will dispose of it to the Head of the General Subsection to then make a Letter of Assignment (ST) and Official Travel Letter (SPD) which is carried out by the General Subsection Staff through ALADIN.

3. The next process is making a Letter of Assignment (ST) and Official Travel Letter (SPD) by the General Subsection Staff. The Head of the General Subsection receives a request for official travel and disposes of the request to the General Subsection Staff.

4. Then the General Subsection Staff receives an assignment from the Head of the General Subsection to make a Letter of Assignment (ST) and Official Travel Letter (SPD) in accordance with the Official Note (ND) request and disposition from the Head of the General Subsection. The ST creation process begins with inputting the ST into the Ministry of Finance's official travel application called ALADIN.

5. The user fills in all the columns provided completely so that it can be issued in accordance with the submitted assignment letter.

6. After creating the Assignment Letter (ST), the General Sub-Division Staff then creates an Official Travel Letter (SPD) on ALADIN using the Commitment Making Officer Role. The SPD consists of 2 pages. The second page contains proof of departure, arrival at the destination city and arrival back at the State Asset and Auction Service Office (KPKNL) Malang and there is a format for the Commitment Making Officer's signature.

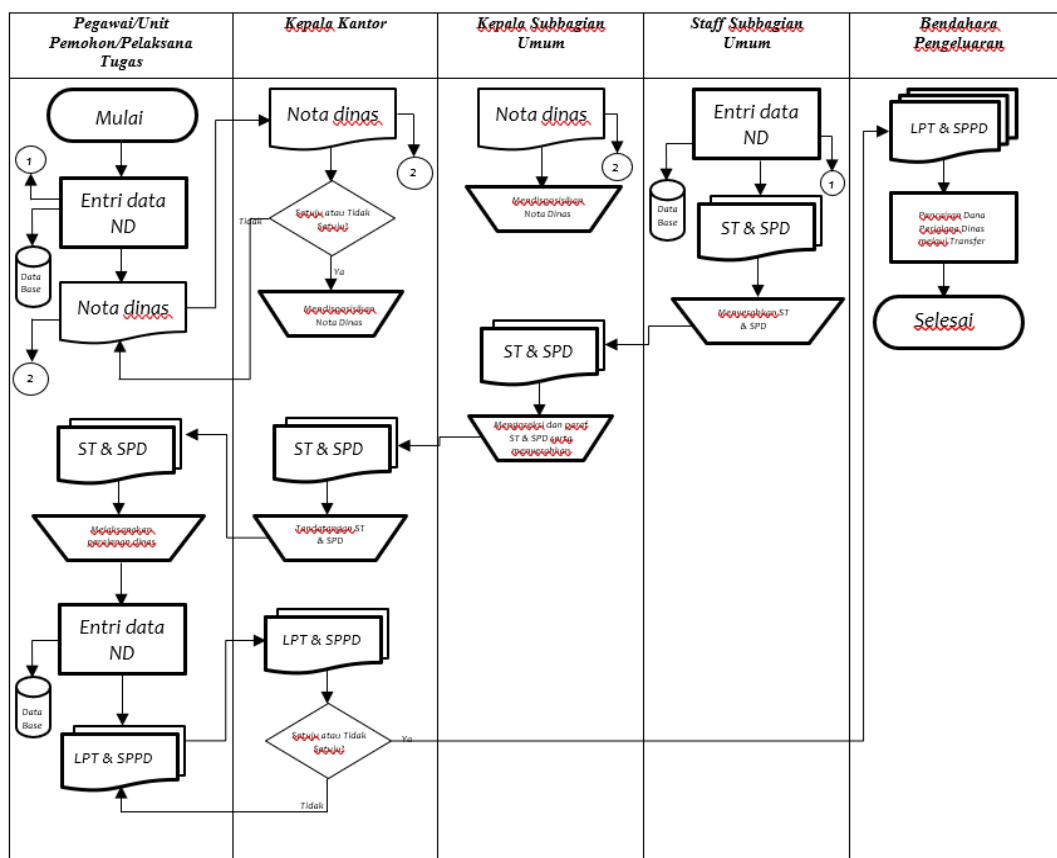
7. After the issuance of the Assignment Letter (ST) and Official Travel Letter (SPD) is complete, the Employee/Implementing Unit brings the letter when carrying out the official trip.

8. After the Applicant Employee/Unit carries out the official travel assignment, the Applicant Employee/Unit must create a Task Implementation Report (LPT). To create an LPT, the task executor logs in to the Official/Employee menu on ALADIN. And fill in all the data on the menu.

9. After the task executor makes the Task Implementation Report (LPT), the LPT is then printed and addressed to the Head of Office for approval. If the Head of Office has approved and initialed it, it is then given to the Expenditure Treasurer to request the disbursement of the Travel Order Letter (SPPD).

10. The Expenditure Treasurer checks that all the task executor's travel files are complete, then the task executor is given a Travel Order Letter and provides money/expenses for the travel.

Based on the explanation of the system and procedures above, it can be described through a flowchart. The following is a flowchart along with an explanation of the symbols that make up the flowchart in the Mechanism for Making a Letter of Assignment (ST) and Payment of Travel Expenses at the State Asset and Auction Service Office (KPKNL) Malang: Figure 1. Flowchart of the Mechanism for Making a Letter of Assignment (ST) and Payment of Travel Expenses at the State Asset and Auction Service Office (KPKNL) Malang



CONCLUSION

Based on the discussion regarding the Mechanism for Making a Letter of Assignment (ST) and Payment of Travel Expenses at the State Asset and Auction Service Office (KPKNL) Malang in the previous chapter, the following conclusions can be drawn:

1. The activities of making Assignment Letters (ST) and making Payment Orders at the State Assets and Auction Service Office (KPKNL) have been digitalized.
2. Employees will receive disbursement of travel expenses after submitting the Task Implementation Report (LPT) along with collecting all proof of payment/receipts during the official trip.
3. In making travel proposals, the State Assets and Auction Service Office (KPKNL) Malang refers to the applicable regulations, namely:
 - a. Regulation of the Minister of Finance Number 113/PMK.05/2012 concerning Domestic Official Travel for State Officials, Civil Servants (PNS) and Non-Permanent Employees.
 - b. Regulation of the Minister of Finance of the Republic of Indonesia Number 119/PMK.02/2020 concerning Input Cost Standards for the 2021 Fiscal Year.

- c. Decree of the Head of KPKNL Number KEP-23/WKN.10/KNL.03/2021 concerning Official Travel of the State Asset and Auction Service Office (KPKNL) Malang.
- 4. The mechanism for making a Letter of Assignment (ST) and paying for official travel expenses at the State Assets and Auction Service Office (KPKNL) Malang, is as follows:
 - a. Making Official Notes
 - b. Making Assignment Letters (ST) and Official Travel Letters (SPD)
 - c. Making Task Implementation Reports (LPT) and Disbursement of Official Travel Orders (SPPD)
- 5. The solutions that the author can provide to the obstacles experienced during the preparation of the Assignment Letter (ST) and payment of travel expenses at the State Asset and Auction Service Office (KPKNL) Malang are as follows:
 - a. Create a policy for submitting a request for a Letter of Assignment (ST) for official travel for KPKNL Malang employees, a maximum of 3 (three) days before the official trip.
 - b. Add Human Resources (HR) to assist in the task of making ST at KPKNL Malang.
 - c. Create a priority for making ST based on the earliest date the employee carries out an official trip, this is to minimize the number of employees who do not bring ST and SPD when carrying out official trips.

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INVOICE BILLING SYSTEM AND PROCEDURE AT PT. KALIMANTAN PRIMA PERSADA

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ABSTRACT

This report aims to find out about the invoice billing system and procedures at PT. Kalimantan Prima Persada. This study describes the very long processes, starting from vendors inputting primary and supporting documents into the system until the company makes payments through the system, such as special applications in invoice management. This research and creation was carried out through direct interviews with employees or accounting officers to manage invoices properly and correctly, the purpose of creating a system and procedure for invoice billing is because the company still does not have such a procedure, therefore the researcher and practitioner took the initiative to create an invoice billing system and procedure at PT. Kalimantan Prima Persada. This report also reviews various primary and supporting documents for the continuity of efficiency and accountability of accounts payable. This system and procedure provide an overview of invoice billing management for further improvement.

Keywords: System and procedure, Invoice billing, PT. Kalimantan Prima Persada.

INTRODUCTIONS

PT. Kalimantan Prima Persada or known as KPP Mining Astra is a company from PT. Pamersada Nusantara. In its position as a member of ASTRA Affiliated Company (Affco), KPP comes from the ASTRA Heavy Equipment Mining & Energy Group industry group which was initially initiated by PT. United Tractors (UT). In the background, the service was carried out to PT. Kalimantan Prima Persada aims to study and improve skills in oneself as well as experience and insight that can increase readiness in facing the real world of work. The servant here sees that in the Accounting Department there is still no system and procedure for invoices that are specifically for the Accounting Department. Here the servant took the initiative to provide solutions and ways out to create a billing invoice system and procedure at PT Kalimantan Prima Persada.

According to Sutabri (2012:3) that "A system is a collection or set of elements, components, or variables that are organized, interact with each other, depend on each other and are integrated", while the procedure itself is a sequence of work involving several people in one or more parts. The system and procedure are used to process invoice bills from start to payment. Then according to CIMB Niaga (2024:8) Invoice or bill is a document used in business to record details of sales of goods or services to customers. This document serves as proof of transactions and as a request for payment to customers.

PT. Kalimantan Prima Persada provides an opportunity for devotees to carry out devotion in the Accounting Department to study various aspects of accounting, invoice receipt, invoice management, to payment. In addition, the author was given the task of holding 5 systems to manage invoices, it should be noted that these 5 systems are important and have their own tasks to manage invoices. According to (Handayani, 2015) Payment is an act of exchanging something (money/goods) with the same intent and purpose carried out by two or more people. This payment has a very important role in the company, because there lies the progress of the company and the sustainability of the cooperative relationship between the company and the vendor.

Based on the experience and knowledge gained during the internship, the author is interested in further exploring the effectiveness of the implementation of the invoice billing procedure system at PT. Kalimantan Prima Persada. Therefore, the author chose "Invoice Billing System and Procedure at PT Kalimantan Prima Persada" as the title.

METHODS

The methodology of this study uses a qualitative approach, which aims to collect and manage related to the creation of "Invoice Billing System and Procedures at PT. Kalimantan Prima Persada". In the process, the method used is to conduct direct face-to-face observations and interviews. This interview process is carried out for the data collection process which is carried out systematically, by recording each stage of the invoice acceptance procedure.

RESULT

The results of the study show that in the Accounting Department of PT. Kalimantan Prima Persada there is already a mechanism or procedure implemented to manage invoices

with the Finance Department, Accounting Department, Tax Department, and Budget Department. However, even though this mechanism already exists, the Accounting Department still does not have an STD system and invoice billing procedures specifically for the Accounting Department. The author's goal here is to create a flowchart and flow diagram that describes the stages or procedures clearly and systematically for the Accounting Department to manage invoices, so as to facilitate the understanding and implementation of the process of managing invoices to payments by employees involved. With a flowchart, the process can be more efficient and transparent. Flowcharts or often referred to as flow diagrams are a type of diagram that represents an algorithm or sequential instruction steps in the system. Flowcharts can help provide solutions to problems that may occur in building a system. Basically, flowcharts are used using symbols. Each symbol represents a particular process. Meanwhile, to connect one process to the next process is depicted using a connecting line (Rosaly & Prasetyo, 2020).

Invoice Billing System and Procedures at PT. Kalimantan Prima Persada has several stages. The stages that must be passed include:

1. Vendor
 - Vendors are given access to log in to KIP (KPP Invoice Portal)
 - All PT KPP Vendors send invoice bills to PT KPP HO in the form of softfile & hardfile:
 - a. Softfile is sent via KIP (KPP Invoice Portal)
 - b. Hardfile is sent to the address of PT KPP HO in Jakarta
2. After the hardcopy is received by Accounting, the completeness of the documents, both softfile and hardfile, will be verified.
 - a. If the invoice is complete, the invoice will be accepted and declared Valid by Accounting
 - b. If the invoice is incomplete, the invoice will be rejected and declared invalid by Accounting
 - When Accounting verifies the completeness of the documents, the Vendor will receive an email notification whether it is declared Valid or Invalid.

- Invoices that have been received and declared Valid will then be processed to enter the KPP System (VIPS) so that the invoice can be processed for payment.
- Batch Import and Priority Process, namely by using the Inputaccel scantplus system, its function is to provide acceleration in the time of invoice payment, archiving invoices, to importing the invoice to the Dispatcher classification system.
- Classification Process, namely classifying the invoice attachment, for example when the invoice attachment contains 1 attachment then select single invoice, then when the attachment contains 2 attachments then in the first attachment select the first invoice and the next attachment select the last invoice, then if the invoice attachment contains 3 then in the first attachment select the first invoice and the second attachment select the middle invoice until the third selects the last invoice.
- QC Process, namely this process is the stage for the invoice to enter the VIPS using the Dispatcher Validation system, this method is by entering the invoice number, invoice date, supplier name, supplier code, sub total, PPn, general total, PO code, Currency.
- After the invoice enters the VIPS, Accounting will insert the Tax Invoice that has been sent by the Vendor into the KPP dashboard via email efaktur@kppmining.com

3. The Tax Invoice will then be validated by the Tax Dept.

- If the Tax Invoice is declared Valid, the invoice will continue to the next stage,
- If the Tax Invoice is declared Invalid, Tax will inform the Vendor to revise the Tax Invoice.

4. The Invoice Process at PT KPP is divided into 3 Types of Transactions, namely CNS, OI, and NOI Transactions

- CNS Transaction Invoice

Is a procurement transaction by a supplier where the goods are stored in the customer's warehouse and responsibility for the goods still lies with the supplier, until the goods are used by the customer. In this transaction, Accounting posts manually in the KPP system (VIPS).

ii. OI Transaction Invoice

Is a transaction that uses a Purchaser Order. In this transaction, it will be validated by the system with the concept of "3WM", namely matching 3 parameters: PO nominal in the system, SPD (Goods Receipt Letter) / DO & Nominal on the invoice.

- If "3WM" is successful, the invoice will be automatically posted by the KPP System (VIPS).
- If "3WM" fails, Accounting will confirm to the relevant Dept. regarding the obstacles / problems that occur. For example: PO has not been received, Invoice nominal is different from PO nominal, PO status cancel, PO double billing, and so on. The Accounting Dept. confirms to the SM / User regarding the PO problem on the invoice that has been received by the Accounting Dept.
 - a. If the problem is clear, the invoice is processed.
 - b. While if the problem is still not clear, the SM / User informs the vendor, to confirm the problem with the PO whether it is continued or not.

Confirmation from SM - Vendor:

- If the problem is solved, the invoice will be processed and informed to the Accounting Dept. to continue the process.

This case occurs because the PO has not been received, the invoice nominal is different from the PO nominal, the PO status is Cancel, the PO is double billed, and so on. The Accounting Department confirms to the SM/User regarding the PO problem on the invoice that has been received by the Accounting Department, then the next action is to create a replacement PO and later it must be informed to the Vendor so that the new replacement PO is not to be supplied > later the invoice process will continue

- When the vendor invoice is canceled, the invoice will be returned/withdrawn by the Vendor. Because the double supply goods will be returned/withdrawn by the Vendor.

iii. NOI Transaction Invoice

Is a transaction that uses an "Online Payment Request" created by the related Department. In this transaction, Accounting will confirm and wait until the Online PP process is completed by the User/Related Department.

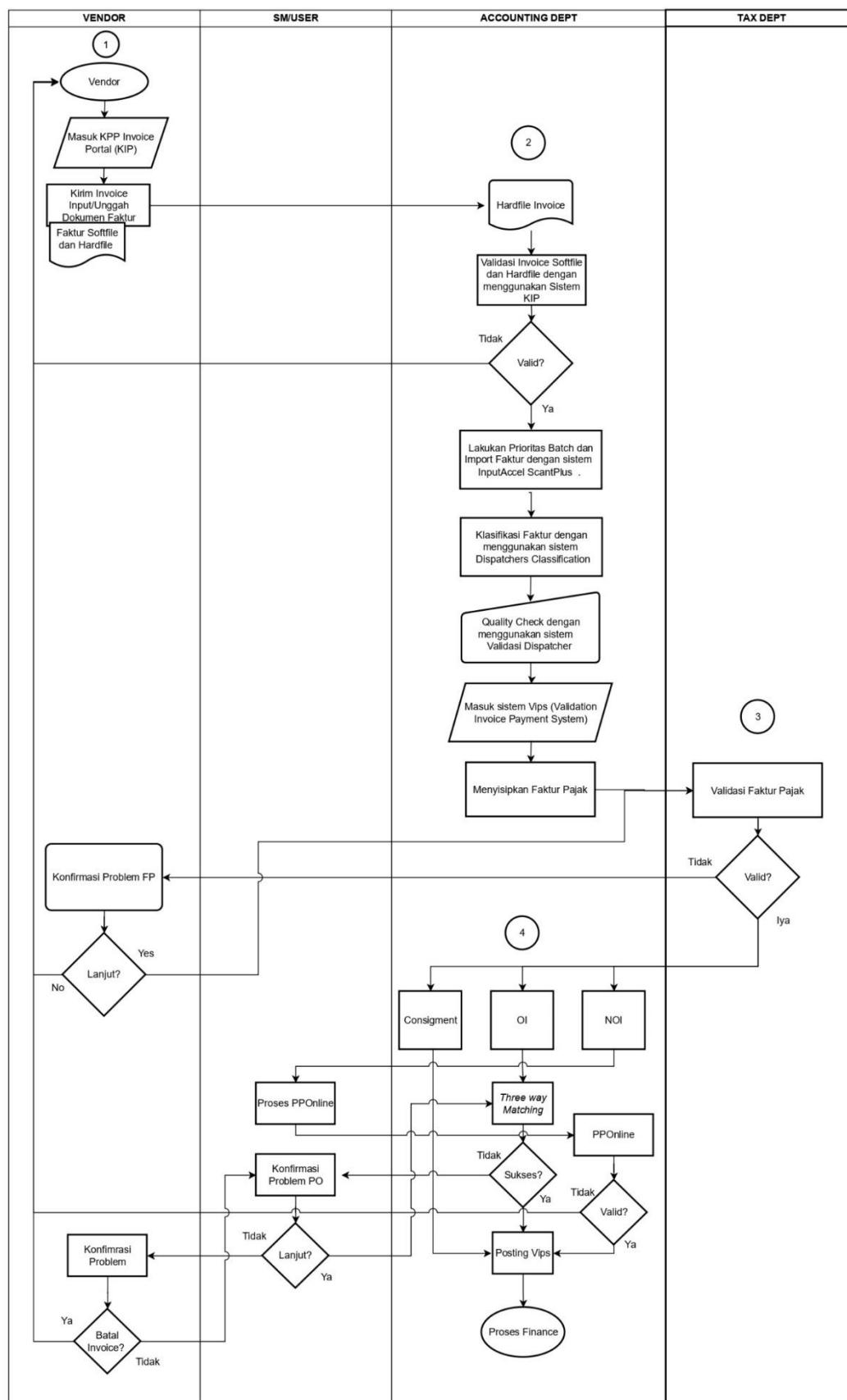
- If the Online PP is complete, Accounting will do a manual Posting according to the Online PP that has been created by the User/Related Department
- If PP Online is canceled, Accounting will cancel the invoice process according to the confirmation from the User / Related Dept.

After the invoice is posted, the invoice will then go to the Finance Dept and Payment will be made according to the Due Date.

Based on the explanation of the system and procedure above, it can be described through a flowchart. The following is a flowchart along with an explanation of the symbols for compiling a flowchart in "Invoice Billing System and Procedure at PT. Kalimantan Prima Persada".

Figure 1. Flowchart of Invoice Billing System and Procedure at PT. Kalimantan Prima Persada.

PROSEDUR DAN SISTEM VALIDASI & VERIFIKASI DOKUMEN TAGIHAN PADA ACCOUNTING DEPT PT KALIMANTAN PRIMA PERSADA



CONSLUSSION

Community service activities at PT. Kalimantan Prima Persada located at Jl. Rawagelam I No.9, RT.1/RW.9, Jatinegara, Kec. Cakung, East Jakarta City, Special Capital Region of Jakarta 13930. The author can conclude that with this community service activity, it can help the author in getting to know and adapting to new cultures and work environments and provide a direct picture of how the development of technology and information is growing rapidly and influencing PT. Kalimantan Prima Persada. Community service activities can also be the right place to apply various theories and knowledge previously learned during college which are relevant to conditions in the company such as accounting, taxation, accounting information systems, to business computer applications. In addition, community service activities also teach the author as a student to always improve soft skills and hard skills, work in a team, be on time and correctly, especially communicating with each other and thinking quickly and accurately.

Based on the discussion of the invoice billing system and procedures of PT, Kalimantan Prima Persada in the previous chapter, the following conclusions can be drawn:

1. Invoice billing management activities at PT. Kalimantan Prima Persada has been fully digitized.
2. Accounting Department employees will immediately process invoices if the main and supporting documents have been inputted into the KIP system.
3. Procedures for receiving invoices in the Accounting Department for vendors, namely Vendors are given access to log in to the KIP (KPP Invoice Portal). All PT KPP Vendors send invoice bills to PT KPP HO in the form of softfiles & hardfiles:
 - a) Softfiles are sent via KIP (KPP Invoice Portal)
 - b) Hardfiles are sent to the address of PT KPP HO in Jakarta

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ANALYSIS OF THE PROCEDURE FOR THE ACCEPTANCE OF NON-TAX STATE REVENUE (PNBP) AT THE MALANG STATE WEALTH AND AUCTION SERVICE OFFICE (KPKNL)

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Abstract

This report aims to analyze the acceptance procedures for Non-Tax State Revenue (PNBP) at the State Wealth and Auction Service Office (KPKNL) in Malang. This research was conducted through direct observation of the operational activities and systems used at KPKNL. The results indicate that the procedures for receiving PNBP at KPKNL Malang are in accordance with applicable regulations, although there are some challenges related to the implementation of the SIMPONI application. This analysis provides insights into the importance of an efficient and effective system in managing PNBP, as well as recommendations for further improvement.

Keyword: PNBP, KPKNL, Acceptance Procedures, SIMPONI, Management of State Finances

1. Introduction

The background of the implementation of Community Service at KPKNL Malang aims to examine the acceptance of Non-Tax State Revenue (PNBP) as one of the important sources of state income. Effective management of state revenue, especially from the Non-Tax State Revenue (PNBP) sector, is an integral part of the country's fiscal stability. However, there are challenges faced by the revenue treasurer in the management of PNBP funds. Therefore, this study examines the procedures used in the management of PNBP and provides recommendations for improvement.

The State Wealth and Auction Service Office (KPKNL) Malang has provided the author with the opportunity to carry out Field Work Practice (PKL) in the Legal and Information Section (HI), allowing the author to learn about various aspects of law, information management, and social media management systems at KPKNL Malang. Additionally, the author has been asked to assist the Revenue Treasurer, whose office is located near the HI Section. In relation to the Revenue Treasurer, the author has been requested to input auction revenue details on the Kemenkeu Simponi website, scan auction payment receipts, maintain the Non-Tax State Revenue (PNBP) auxiliary book, the general cash book, and the detailed balance list of the general treasurer's account.

The state budget (APBN) as the main instrument of fiscal policy continues to be encouraged to be effective in responding to economic dynamics, addressing challenges, and able to consistently support the achievement of optimal development targets. To support this, the state budget (APBN) needs to be maintained in a healthy and sustainable manner through

efforts to optimize revenue, strengthen the quality and efficiency of spending, and ensure that the deficit remains at a safe level. The management of the state budget is expected to optimally encourage the functions of allocation, distribution, and stabilization in order to support sustainable development and to realize the creation of welfare for all Indonesian people. (Kusuma, 2021).

The management of Non-Tax State Revenue is still not being optimized by the government, resulting in its contribution to the state budget being less than maximal. The comparison between tax revenue and non-tax state revenue shows that the country's income is largely dominated by tax revenue.

2. Methods

The method used in carrying out this service is the observation method. The research was conducted over 6 weeks at KPKNL Malang. Data was collected through direct observation, interviews with involved staff, and analysis of documents related to the receipt of Non-Tax State Revenue (PNBP). The data collection process was carried out systematically, with each stage of the PNBP receipt procedure being recorded.

3. Results and Discussion

The research findings indicate that the acceptance of Non-Tax State Revenue (PNBP) at the Malang State Property and Auction Service Office (KPKNL) is carried out in accordance with applicable regulations, namely through the SIMPONI application. However, there are technical issues that occur with the application, which sometimes cause delays in the recording and reporting of PNBP receipts. Additionally, these results also indicate the need for further training for employees regarding the use of the SIMPONI application.

The procedure for the acceptance of Non-Tax State Revenue (PNBP) at the Malang State Property and Auction Service Office (KPKNL) is as follows:

1. The auction winner contacts the treasurer for payment. Payment can be made in two ways: directly/cash, where the auction winner pays directly to the treasurer, who will then input the winner's data and receive the cash payment; and via transfer, where after making the payment transfer, the customer must confirm with the treasurer that the payment has been made. The treasurer will then check and confirm whether the payment has been received or not. If the payment has been received, the treasurer will input the winner's data and create a receipt that will later be handed over to... The auction winner, upon arriving at KPKNL Malang, submits the transfer proof to the receiving

treasurer. If the payment has not been received, the receiving treasurer will confirm with the auction winner that the payment has not been received.

2. The treasurer of receipts prints a receipt as proof of payment in two copies and gives the first receipt to the auction winner.
3. Meanwhile, the second receipt is used by the treasurer of receipts to assist in recording in the General Cash Book. The entry in the debit column indicates that the treasurer has not yet deposited it into the state treasury.
4. Based on Law Number 9 of 2018 concerning Non-Tax State Revenue, it is stated that all Non-Tax State Revenue must be deposited into the state treasury. It is mandatory to deposit in this case, the treasurer of KPKNL Malang must carry out PNBP to the Bank/Post perception using the billing code. The billing code is created by the revenue treasurer by recording data into the SIMPONI billing system (Online Non-Tax Revenue Information System). After recording the data, the revenue treasurer prints the billing code, and then the treasurer deposits the amount of money along with the billing code through Mandiri Bank. Once everything is in order, the payment has been made. The teller section of Bank Mandiri provides BPN (State Receipt Evidence) which includes NTB (Transaction Receipt Number) and NTPN (State Revenue Transaction Number).
5. The revenue treasurer receives the BPN from the bank and then records it in the General Cash Book, indicating that the PNBP cash deposit has been made to the state treasury. The recording is made in the credit column because the Non-Tax State Revenue (PNBP) has been deposited into the state treasury.
6. At the end of the month, the treasurer then prepares a financial accountability report (LPJ) to be approved by the KPA. After that, it is scanned and input into the SAKTI application (Financial Application System at the Institutional Level) for verification. Once verified, it means it has been approved by the Ministry of Finance of the Republic of Indonesia.

4. Conclusion

Activities of Community Service at the State Wealth and Auction Service Office (KPKNL) Malang, located at Jalan S. Supriadi Number 157, Malang 65139. The service at the State Wealth and Auction Service Office (KPKNL) in Malang directly offers management of complex state assets and wealth. Students will have the opportunity to apply their knowledge

in the assessment process of State-Owned Goods (BMN), management of state assets, and state receivables. This experience is very valuable for understanding how accounting principles are applied in the public sector and the management of state assets. Additionally, involvement in the process of auctioning state assets provides insights into asset valuation and auction procedures that are crucial in public financial management. Based on the discussion regarding the Acceptance Procedure for Non-Tax State Revenue (PNBP) at the Malang State Wealth and Auction Service Office (KPKNL) in the previous chapter, the following conclusions can be drawn:

1. The PNBP acceptance procedure at KPKNL Malang is carried out by the Revenue Treasurer, who, after receiving payment confirmation from the customer, inputs the information into SIMPONI to obtain a billing code. If everything is in order, a BPN will be issued, which is the State Revenue Receipt in the form of a code. NTB and NTPN. The revenue treasurer will record in the BKU. At the end of each month, the revenue treasurer prepares an LPJ, which is then verified by the Ministry of Finance of the Republic of Indonesia as accountability for PNBP for the current month.
2. The challenge in the acceptance of non-tax state revenue at KPKNL Malang is an external challenge when the SIMPONI application (Online Non-Tax State Revenue Information System) experiences trouble.
3. The procedure for accepting non-tax state revenue at KPKNL Malang is in accordance with PMK Number 225/PMK.05/2020 regarding the Electronic State Revenue System. In relation to the preparation of the report on the Acceptance Procedure for Non-Tax State Revenue (PNBP) at KPKNL Malang, the Revenue Treasurer and the staff are always on standby to assist in the completion process and provide explanations regarding matters that have not been covered during lectures. The process of writing the Field Work Practice Report also received support and guidance from the Treasurer of Receipts and Staff, allowing it to be completed successfully. Through the Field Work Practice activities, a wealth of knowledge, insights, and skills have been gained both technically and conceptually.

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CLIFFORT GEERTZ AS A SOCIO-CULTURAL RESEARCHER

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Abstract

In the last decade, postcolonialism has played a special role like post-structuralism, psychoanalysis and feminism as a critical discourse in human sciences. Clifford Geertz is a social science researcher who comes from the west but is able to position himself as a researcher, in his writing and research, Geertz strives to be honest, integrity and also objective when conducting research in Java. This paper tries to explain in depth the position and role of Clifford Geertz as a researcher from several social science studies, namely religion, culture, history, anthropology, and sociology. The research method that the author used is a literature study approach. Geertz is a researcher who covers several sciences from the social sciences, namely anthropology researcher, sociological researcher, cultural researcher, and history researcher..

Keywords: Clifford Geertz, Socio-Cultural, Researcher

INTRODUCTION

In the last decade, postcolonialism has played a special role like post-structuralism, psychoanalysis and feminism as a critical discourse in human sciences (Gandhi, 2014). He also mentioned that postcolonial studies is a study that combines postmodernism in an effort to analyze and examine the control of the colonizer to their colonies. Amrozi (2021) discusses the difference of views between Clifford Geertz and Mark R. Woodward regarding the understanding of the religious diversity of Javanese society, especially in the context of Islam. These views have become an important reference for academics who study religion in Javanese society. In his research, Geertz categorized religious groups in Javanese society, such as Abangan, Santri, and Priyayi, based on his studies conducted in Mojokuto.

Clifford Geertz is a social science researcher who comes from the west but is able to position himself as a researcher, in his writing and research, Geertz strives to be honest, integrity and also objective when conducting research in Java. Geertz's book is quite phenomenal entitled *Agama Jawa*, which discusses in detail and in-depth the various religious, social, cultural,

and historical rituals of the three groups of people in Mojokuto, namely abangan, santri, and priyayi. This paper tries to explain in depth the position and role of Clifford Geertz as a researcher from several social science studies, namely religion, culture, history, anthropology, and sociology.

2. Method

In discussing this paper, the research method that the author used is a literature study approach. The author uses a book and several article. A book written by Clifford Geertz entitled *Agama Jawa* in 2014 and several articles, namely first Shoni RahmatullahAmrozi's article entitled *Javanese Diversity in the Views of Clifford Geertz and Mark R. Woodward* in 2021. Second, Fatia Inast Tsuroya article entitled *Criticism of Ethos, World View, and Sacral Symbols of Clifford Geertz Views*.

3. Results and Discussions

Clifford Geertz was born in 1926 in San Francisco, California, and died on October 31, 2006 at the age of 80 years. After graduating from high school, he studied philosophy and earned a B.A. from Antioch College in Ohio in 1950. Then he continued his studies in anthropology at Harvard University, and he gained a lot of field experience at Harvard University. For two years he received an academic assignment by conducting research on multi-religious communities in Indonesia (especially in the Java region). Thanks to this research, he was able to earn a doctorate from Harvard's Department of Social Relations in 1956. His success in his first research in Java was the second opportunity to carry out research in Indonesia (Bali). In 1958 he successfully completed it, then was appointed to the faculty of the University of California at Berkely. He then moved to Chicago for 10 years (1960-1970). Geertz devoted himself as a professor of anthropology at the Institute for Advanced Study at Princeton from 1970 until his death on October 31, 2006 (Tsuroya, 2020).

Clifford Geertz was one of the most influential sociocultural anthropologists and researchers of the 20th century. Geertz is widely known for his in-depth approach to the study of culture and religion. One of his monumental works is *Javanese Religion: Abangan, Santri, Priyayi in Javanese Culture* published in 1960. In this work, Geertz offers a very detailed analysis of the

religion and culture of the Javanese people, in particular regarding how religion influences social and cultural life in Java (Geertz, 1960).

In his book, Geertz explains a lot about the symbol systems in the three classifications of Islam in Mojokuto that he created, namely santri, priyayi, and abangan. He explained about the beliefs, tridis, culture, population, and the role of the elite there (Geertz, 1983). So that from his writings he contributed a lot about the knowledge of Islam in Java, where the Javanese in Indonesia themselves have not been able to make detailed writings in a language that is easy to understand by lay readers who do not understand Javanese religion, culture, and traditions in depth.

Geertz is a researcher who covers several sciences from the social sciences, namely anthropology researcher, sociological researcher, cultural researcher, and history researcher. The first is anthropology researcher, namely Geertz sees religion as a cultural fact as in Javanese culture, not just an expression of social or economic needs. Through symbols, ideas and customs, Geertz found the influence of religion in every crevice and corner of Javanese life. Geertz explained the meaning of culture as a pattern of meanings or ideas contained in symbols in society, where people live their knowledge of life and express their consciousness through the symbols they present in daily life (Sharifah and Mushthoza, 2016).

Second, as a sociological researcher, Geertz tries to understand all forms of values, norms, society, traditions, religious and cultural rituals in Java. In addition, Geertz also sees all social actions and interprets all these social actions. What was behind the action was also explained by Geertz in depth. Social phenomena in Mojokuto were observed and studied in depth by Geertz for 2 years.

Third, as a cultural researcher, Geertz studies the cultures that exist in Javanese society. From the results of ideas, knowledge, experiences, knowledge that comes from stories by ancestors and elders in the region. Fourth, as a historical researcher such as the concept of tuyul, lelembut (a spirit creature that causes trance), memedi (a subtle creature that scares), demit (a spirit creature that inhabits a place), danyang (a protective spirit creature), and other histories in Java. Fifth is a religious researcher Concepts related to the religious values of

society are explained in detail by Geertz, both sacral values and profane values. The religious rituals performed by the people in Mojokuto, such as the pattern and meaning of selametan, circumcision (circumcision), marriage, the modern abangan sect, and other concepts are very well explained. The five sciences are intertwined and interrelated, because they are all included in the study of social sciences.

Table 1

CLIFFORT GEERTZ AS A SOCIO-CULTURAL RESEARCHER

Science	Output
Anthropology	Geertz sees religion as a cultural fact as in Javanese culture, not just an expression of social or economic needs.
Sociology	Geertz tries to understand all forms of values, norms, society, traditions, religious and cultural rituals that exist in Java. Geertz also sees all social actions and interprets all these social actions. What is behind the action is also explained by Geertz in depth
Cultural	Geertz studied the cultures that existed in Javanese society. From the results of ideas, knowledge, and experiences derived from stories by ancestors and elders in the region
History	Geertz explained in detail about concepts related to history such as the difference between several types of spirit creatures such as <i>tuyul</i> , <i>lelembut</i> , <i>memedi</i> , and others.
Religion	Concepts related to the religious values of society are explained in detail by Geertz, both sacral values and profane values

Source: Researchers (2024)

4. Conclusion

In his written entitled Javanese Religion, Clifford Geertz has succeeded in explaining the social phenomena that exist in Javanese society. The research he conducted was quite long and required quite in-depth observation and interviews. Geertz's writing, entitled Javanese

Religion, can be used as an example by other social science researchers when conducting in-depth research on the community. Geertz has succeeded in explaining the details of several sciences, namely anthropology Geertz sees religion as a cultural fact as in Javanese culture, not just an expression of social or economic needs.

From sociology, Geertz tries to understand all forms of values, norms, society, traditions, religious and cultural rituals that exist in Java, secara budaya, Geertz studied the cultures that existed in Javanese society. From the results of ideas, knowledge, and experiences derived from stories by ancestors and elders in the region. From history, Geertz explained in detail about concepts related to history such as the difference between several types of spirit creatures such as *tuyul*, *lelembut*, *memedi*, and others. And from religious science, religious rituals and religious-based social actions can already be explained in detail by Geertz.

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EDUCATION ZEROS OUT SOD: UTILIZATION OF STACKED BUCKETS FOR ORGANIC WASTE PROCESSING BY P4S BIROWO ORGANIK

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Abstract

Indonesia is the 10th largest contributor of waste in the world (Ahdiat, 2023). Population growth is one of the causes of the increasing volume of waste. In addition, people's consumptive lifestyles to meet daily needs also result in high volumes of waste produced, especially organic waste. In Indonesia, the potential for additional organic waste is around 175 tons per day (Anonymous, 2022). Various efforts to deal with waste have been made, including the construction of TPS 3R (Reduce Reuse, Recycle Waste Management Site) and Waste Bank. However, in reality, efforts so far have only moved the problem.

Ngawi as one of the regencies in Indonesia also experienced the same thing. Organic Waste Piles, especially from the kitchen 2.16 kg/day (Djiha et al., 2021). The waste management units built in Ngawi Regency are 82 Waste Banks and 12 TPS 3R (Anonymous, 2024). However, these units have not been able to handle waste in Ngawi because it is not balanced with the volume of waste produced by the community. Therefore, various efforts have been made by all levels to overcome this problem, including those carried out by P4S Birowo Organik, namely by educating ZERO Kitchen Organic Waste (SOD) with the Stacked Bucket method in Ngawi Regency. The stacked bucket method is a technology created by Prof. Nasih Widya Yuwono, SP, MP (2018) by utilizing Black Soldier Fly (BSF) larvae (maggots). The Stacked Bucket method has been widely used on a household scale because it is easy to make, cheap, and easy to use.

Keywords: Organic Waste, Kitchen Organic Waste, Stacking Bucket, BSF, (Waste Management Site, larvae, maggots, leachate, Hermetia illucens, Organic Farming Community)

INTRODUCTION

Indonesia is the 10th largest contributor of waste in the world (Ahdiat, 2023). The increase in population is one of the causes of the increasing volume of waste. In addition, the consumerist lifestyle of society to meet daily needs also results in the high volume of waste produced, especially organic waste. In Indonesia, the potential for additional organic waste is around 175 tons per day (Anonymous, 2022).

Inorganic waste can generally be overcome by recycling or reusing to reduce the increase in use (reduce) or production. However, organic waste, which can reach 80% of the total waste, is usually only considered as waste that has no value at all (Diener et al. in Sipayung (2015). Therefore, people generally just throw away this organic waste, either around the house or in a Temporary Waste Disposal Site (landfill). This of course has the potential to cause various problems (Defitri, 2020), such as:

1. Growth of disease vectors: Garbage is a suitable nest for various disease vectors. Various types of rats, flies, cockroaches, and mosquitoes are often found in this place.

2. Air pollution: Methane gas (CH4) produced from anaerobic (without oxygen) decomposition reactions of organic waste can cause explosions if the methane gas is exposed to sparks or lightning. Methane gas is also one of the causes of extreme climate change.
3. Leachate pollution: Leachate is water resulting from the decomposition of waste, which can seep into and pollute groundwater.
4. Reduces aesthetic value.

In addition, organic waste that is not sorted/separated from organic waste can also reduce the value of inorganic materials that may still be sold or reused (Suwerda, 2012), for example organic waste that is mixed with iron causes the iron to rust. Various efforts to overcome waste have been made including the construction of TPS 3R and Waste Bank. However, in reality, efforts so far have only moved the problem because waste only accumulates in TPA or Final Disposal Sites (landfills) due to the accumulation of waste from markets and households. For this reason, effective steps are needed to reduce the risk of waste accumulation in landfills.

Ngawi as one of the regencies in Indonesia also experienced the same thing. Organic Waste Piles, especially from the kitchen 2.16 kg/day (Djiha et al., 2021). The waste management units built in Ngawi Regency are 82 Waste Banks and 12 TPS 3R (Waste Management Sites: Reduce Reuse Recycle) (Anonymous, 2024). The Waste Bank and TPS 3R units are waste management units before the residual waste that is not utilized is finally disposed of and collected at the TPA. However, these units have not been able to handle waste in Ngawi because it is not balanced with the volume of waste produced by the community. Therefore, various efforts have been made by all levels to overcome this problem, including those carried out by the BIROWO Organic Agriculture and Rural Training Center (P4S). P4S BIROWO Organic is one of the institutions engaged in the environmental sector, including the problem of organic waste. One of the efforts of P4S BIROWO Organik in dealing with the problem of organic waste is through education on ZERO Kitchen Organic Waste (SOD) with the Stacked Bucket method in Ngawi Regency. The stacked bucket method is a technology created by Prof. Nasih (2018) by utilizing Black Soldier Fly (BSF) larvae (maggots). The Stacked Bucket method has been widely used on a household scale because it is easy to make, cheap, and easy to use.

METHOD

The implementation of Education by P4S BIROWO Organic is through community assistance. The stages of implementing assistance are as follows,

1. Identification of potential and problems,

At the mentoring location,

analysis of material and equipment needs by considering the potential and resources at the mentoring location. In this stage, the P4S Birowo Organik team will formulate the right waste processing mentoring method for the education target, in this case the design of the Hi Biocompost reactor with the Stacked Bucket method and analyze the need for equipment and supporting materials for the Hi Biocompost reactor design and the need for resources in implementing training and mentoring.

2. Socialization and training

After preparing the training scheme, equipment and materials are available, the Community team will then conduct socialization and training at the mentoring location. The training includes making a Hi biocompost reactor using the stacked bucket method, then continued with mentoring on managing yard plants as a candidate for the application of the Hi Biocompost reactor product.

3. Application of Hi Biocompost reactor product

After the education target implements the Hi Biocompost reactor technology, the education target will be assisted by the Team in utilizing the products from the Hi Biocompost reactor on their respective yard plants.

4. Collaborate with other stakeholders in expanding education. This method is very important because it reaches every level of society to educate about the benefits of waste from elementary school to advanced.

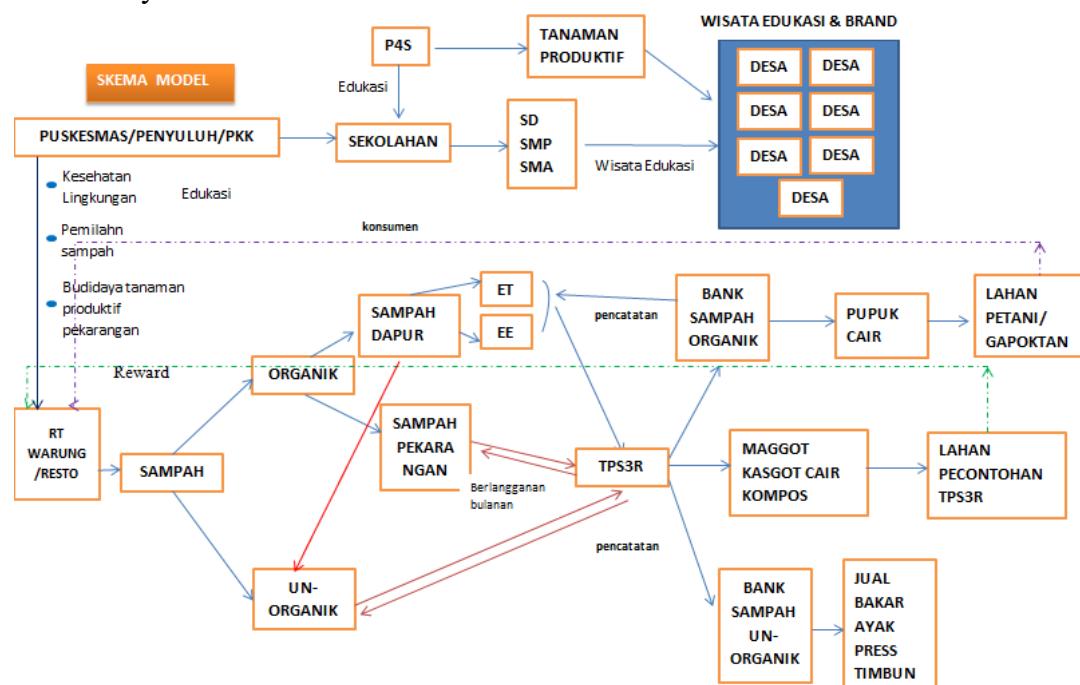


Figure 1. Waste Management Education Scheme in the BIROWO Organic Community
 (Personal documentation, 2023)

DISCUSSION

Every week, the average organic waste produced by 1 (one) house/family reaches 6 kg (Astuti & Irawan., 2021). The waste is in the form of food scraps, fruit peels, egg shells and vegetable parts that cannot be cooked. On certain days (for example religious holidays), the waste produced can increase drastically to 10 kg per week. The accumulation of this piled up organic waste can cause a pungent odor that can attract flies or other disease vector insects. In addition, the ammonia gas produced can potentially increase the production of greenhouse gases. For

this reason, the problem of organic waste cannot be underestimated at all and requires attention from related parties.

Nowadays, there are many alternatives for organic waste management, including organic waste decomposition. Various technologies have been introduced to the public about organic waste decomposition. This organic waste decomposition is not only useful for reducing the quantity of organic waste, but also in the long term will maintain environmental sustainability.

One method of organic waste management is the method of decomposing organic waste with larvae (maggots) from the Black Soldier Fly (BSF) or *Hermetia illucens*. The idea of using fly larvae for organic waste processing was proposed almost 100 years ago. Since then, many laboratory studies have shown that several species of flies are very suitable for biodegradation of organic waste, such as the black soldier fly (Black Soldier Fly, *Hermetia illucens L.*) being the most widely studied insect as a decomposer of organic matter. BSF has been studied to be able to degrade organic waste by utilizing its larvae which extract energy and nutrients from vegetable waste, food waste, animal carcasses, and feces as food (Popa & Green in Yuwono & Mentari, 2018)

Why BSF?

Black Soldier Fly, *Hermetia illucens*, belongs to the Order Diptera, Family of dipterans Stratiomyidae. This type of insect can be found throughout the world in tropical and subtropical regions at latitudes 40°S and 45°N (Dortmans et al, 2017). BSF larvae are very suitable as biodegradation because of their 'greedy' behavior. BSF maggots are able to consume 25-500 mg of fresh material per larva every day. BSF larvae digest their food assisted by several enzymes in their digestive system such as cellulase enzymes. Cellulase enzymes are obtained from cellulolytic bacteria that are symbiotic in the intestines of *H. illucens*. The use of cellulolytic bacteria as producers of cellulase enzymes is very important in the process of converting organic waste into more useful materials. These bacteria are able to decompose cellulose into glucose as a source of carbon and energy. The results of bacterial isolation in *H. illucens* maggots found 2 species of bacteria, namely *Proteus* sp. and *Klebsiella* sp.. Both of these bacterial species have their own cellulase enzyme activities. (Nisa', 2018). Therefore, BSF larvae or maggots are highly recommended by experts as biodegradation of organic waste. Another benefit that can be obtained from the use of BSF maggots besides as a decomposer is as a source of protein. As a source of feed, BSF contains high protein (40-50%). Scientifically it has been proven that the use of BSF flour in pigs, laying hens, broilers and quail as an alternative source of protein in animal feed has good prospects. The use of BSF flour is expected to reduce the dependence of farmers on protein from fish meal and soybean flour which are increasingly expensive and limited in availability. ((Wardhana, 2016)



Figure 2.BSF fly
((Wardhana, 2016)

In addition to its high protein content, feeding organic waste to larvae has been shown to deactivate pathogenic bacteria (disease-spreading bacteria), such as *Salmonella* spp or *E.colly*. This means that the risk of disease transmission, both between animals and between animals and humans, can be minimized when using this technology for livestock farming or animal waste processing (such as chicken manure or waste from slaughterhouses). However, this risk reduction will be achieved mainly through waste reduction ($\pm 80\%$) rather than through pathogen deactivation (Dortmans et al, 2017).

Stacking Buckets as a Solution for Kitchen Organic Waste (SOD)

The great benefits of BSF larvae for the decomposition of organic waste have led researchers and environmental practitioners as well as organic and livestock business actors to develop various methods of decomposing organic waste with BSF larvae, both on a large and small scale. One of them is Prof. Dr. Nasih Widya Yuwono, SP, MP., Lecturer at the Department of Soil, Faculty of Agriculture, UGM. He initiated the Stacked Bucket technology (in 2018) to process organic kitchen waste into organic fertilizer. This technology was initiated as a solution to handling organic waste at the lowest level, namely households/kitchens. The hope is to reduce the burden of waste accumulation in landfills which is increasing.

This technology is a tool for making POC Hi by combining 2 buckets. These two buckets are used to process kitchen waste with the help of black soldier fly larvae (BSF) or Hi larvae (*Hermetia illucens*) on a household scale.

Stacking Bucket Components (Nasih, 2018).

1. Bottom bucket. The bottom bucket is prepared by installing a tap (choose a dispenser tap that has a double seal so that it is tight), positioned on the bottom side of the bucket about 5 cm above the base. The bucket lid is cut, only the edge is taken, used as a support for the top bucket.

The function of the bottom bucket is to collect leachate, which will then be processed into liquid organic fertilizer.

2. Upper bucket. The upper bucket is prepared by making as many small holes (diameter 5 mm) as possible at the bottom for regulation. Make 4 small holes (diameter 5 mm), on the upper side of the bucket under the lid. The function of the small holes is to regulate air circulation and the entry point for eggs or young larvae that have just hatched. The function of the upper bucket is to store processed waste.

Reaktor Biokompos Hi Ember Tumpuk
(Nasih, 2018)

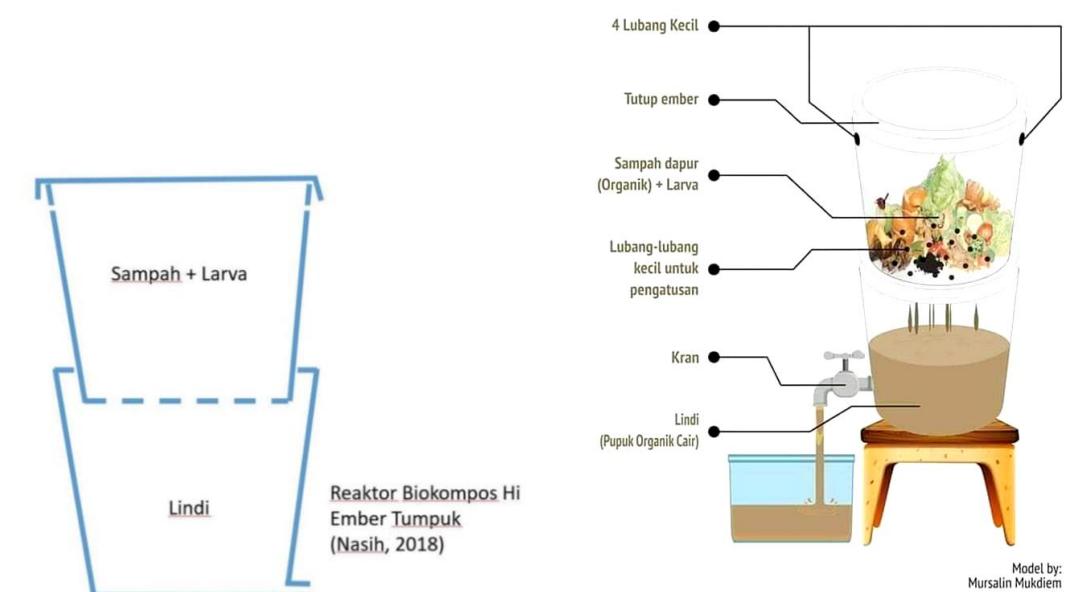


Figure 3. Illustration of a Stacking Bucket and how it works

Ways of working

1. Put the (rotten) fruit periodically into the bucket, as is, no need to cut or wash. Close the bucket tightly again so that no flies can swarm in. In the hot and humid atmosphere inside the bucket, the microbes carried by the fruit will grow quickly. The aroma of the volatile compounds produced will come out through a small hole, inviting the mother fly Hi to come and lay eggs.
2. In a few hours the eggs will hatch, become young larvae and move into the fruit material that is starting to decompose. Wait until the Hi larvae are seen in large numbers and are actively working (2 weeks), then other easily rotten waste (vegetables or kitchen scraps) can be added. Kitchen waste can be put in periodically, until the bucket is full.
3. The resulting leachate is left in the bottom bucket, wait after 2 months before it can be continued with the maturation process into liquid organic fertilizer (POC). The maturation method is done by opening the tap, inserting the leachate into a clear bottle,

4. half only, loosen the lid, dry in the hot sun until the color changes to black brown and the aroma is soft in the nose.
5. The finished liquid organic fertilizer (POC) can be used by diluting it to 5%, about 3 tablespoons of POC plus 1 liter of water. POC can also be stored in a drum without an expiration date, to be used in the following season.
6. Hi larvae and compost, can be harvested periodically. BSF larvae (maggots) contain about 40% protein and 30% fat, very good for use as fish or chicken feed. Maggots can be given directly or ground into flour first. The resulting compost can be drained and sieved for direct use. Compost can also be used as a source of decomposing microbes for composting other materials such as livestock manure or leaves.



Figure 5. Kitchen Waste and BSF Larvae in a Stacked Bucket
(personal documentation, 2024)



Figure 6. Utilization of Stacking Buckets by Ngawi Regency residents
(personal documentation, 2020)

Organic Waste Processing Assistance Activities by P4S BIROWO Organic in Ngawi

P4S BIROWO Organic is an institution that is actively involved in environmentally conscious agricultural education, established in 2023. One of the visions of P4S BIROWO Organik in its education is to process waste into a blessing for all. Its mission is to invite, educate and maximize the potential of waste so that it can be managed properly. Since the institution was established, P4S Birowo Organik has been actively involved in waste management education, especially organic waste. Until now, the areas assisted include 6 sub-districts in Ngawi Regency.



Figure 7. Documentation of assistance
(Personal documentation, 2023)

In its implementation, sometimes an unpleasant odor arises from the leachate (*leachate*) stacked bucket results. This is caused by hydrogen sulfide gas resulting from the fermentation reaction of organic materials carried out by aerobic genus bacteria, such as *streptococcus*, *escherichia*, *pseudomonas*, and *proteus* (Defitri, 2023). For this reason, P4S BIROWO Organic also introduced a modification of the stacked bucket technology, namely by adding soil and rice husk charcoal.

Soil can function as a suppressant for bad odors (Putri et al, 2024), while husk charcoal functions as a home for decomposing bacteria. According to Ogawa (1994) in E. Srihayu Harsanti, AN Ardiwinata, Mulyadi, and A. Wihardjaka (2013) activated carbon plays a role as a shelter or home for microorganisms. Small pores in activated carbon are used as a place for bacteria to live, while large pores and cracks are used as a place for bacteria to gather. With this modification, it is expected to produce odor-free leachate. In addition, containers can use used single-use mineral water gallons to reduce household plastic waste.



Figure 8. Modified stacking bucket design
(Personal Documentation, 2024)



Figure 9. Modification of stacked buckets to reduce leachate odor.
(Personal Documentation, 2023)

It is hoped that the Stacking Bucket technology will be a form of support for the Food Security Program through the Sustainable Food Area by utilizing organic waste from households for organic fertilizer production. Of course, this, in addition to creating a healthier environment,

can also indirectly improve the quality and health of families, as well as reduce the waste problem that occurs, especially in Ngawi Regency.



Figure 10. Application of leachate from Stacking Buckets to Plants
(Personal documentation, 2024)

CLOSING

a. Conclusion

- 1) Stacking Buckets is a simple technology but has enormous benefits. Easy to make, cheap and easy to apply on a household scale.
- 2) It can be concluded that the benefits of Stacking Buckets are reducing organic waste from the kitchen; The resulting leachate can be used as POC (Liquid Organic Fertilizer); and BSF Maggots can be used for animal feed.
- 3) Stacking Bucket Technology is expected to create a healthier environment, and indirectly improve the quality and health of families, as well as reduce the waste problem that occurs, especially in Ngawi Regency.

b. Suggestion

The need for support from all stakeholders to support the organic waste management education program with stacking buckets to expand the reach of environmental concern communities in conducting education.

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FARM INCOME OF INORGANIC AND SEMI-ORGANIC RICE FARMING IN PAPAR DISTRICT, KEDIRI REGENCY

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Abstract :

The aim of this research is to identify production factors and income from inorganic and semi-organic rice farming in Papar District, Kediri Regency. Data were analyzed using descriptive and quantitative analysis with 60 respondents. Inorganic rice farming factors in Papar District include natural resources (land), human resources (labor), tools and machines, capital, seeds, fertilizers, pesticides. Meanwhile, the production factor in semi-organic rice farming adds the manure production factor. Based on research results, the productivity resulting from semi-organic rice farming is higher than the productivity of inorganic farming. The revenue per cost (R/C) ratio cash shows that both types of farming are feasible with semi-organic R/C ratio being higher than inorganic.

Keywords : Farm Income, Inorganic, R/C Ratio, Rice, Semi-organic

INTRODUCTION

Indonesia is an agricultural country, where 40% of the majority of the population's livelihoods are farming. Agriculture has an important contribution to both the economy and the fulfillment of the basic needs of the community, especially with the increasing population which means that the need for food is also increasing (Ayun et al., 2020). The increase in population in Indonesia is not followed by an increase in the area planted with rice, which tends to be constant (Hossaimah & Subari, 2017). Indonesia achieved rice self-sufficiency in 1984 with application of green revolution technology through the use of modern agricultural inputs (Ashari et al., 2019). This causes the agricultural sector to play an important role in reducing poverty because both directly and indirectly, agricultural development is related to improving the welfare of farmers (Ma'ruf et al., 2019).

The rapid increase in population demands the availability of food in sufficient quantities with adequate quality and quickly. This demand has led to the emergence of agricultural systems that have a high dependence on synthetic fertilizers and chemicals for pest, disease and weed control (Suwardi et al., 2017). It's cause the emergence of environmental and social and health problems (Karyani et al., 2019). Heavy reliance on chemical fertilizers as nutrient sources potentially reduce soil productivity, and soil compaction (Padmuni, 2013). Excessive

use of fertilizers and lack of organic matter input will cause land degradation, damage to soil structure and leaching of nutrients (Jamil et al., 2018).

Back to nature in agricultural activities is a necessity, considering that most agricultural land is starting to be polluted due to the excessive use of chemical fertilizers and pesticides (Hidayati et al., 2020). Organic farming is the answer to the green revolution that was promoted in the 1960s which caused a reduction in soil fertility and environmental damage due to the uncontrolled use of chemical fertilizers and pesticides (Karyani et al., 2019; Ningsih et al., 2019). Organic farming is a sustainable alternative farming developing in Indonesia. Organic farming is a harvest (post-harvest) is environmentally friendly and managed naturally without using materials chemical synthesis and genetic engineering, there by producing assessed products healthier and more nutritious. In addition to healthy and safe consumption of long-term organic agricultural products, the production process of organic agriculture does not damage the environment (Affandi et al., 2020). The process towards organic farming is called semi-organic otherwise known as the conversion period. During the convention, farmers began to cut back use of chemical fertilizers, drugs and pesticides and farmers replace them with increase the use of organic fertilizers, medicines and pesticides to improve soil conditions (Istiyanti et al., 2021; Surdianto & Sutrisna, 2015).

Agricultural development requires better attention, this happens when productivity is enlarged so as to produce higher farmer income and make it possible to increase capital. Rice commodities have good farming prospects to obtain maximum production, rice farmers must pay attention to production factors so as to increase the income of inorganic and semi-organic rice farming. In Papar district, farmers who have implemented semi-organic farming systems out of the total rice population, the majority are still dominated by inorganic farming systems. Meanwhile, the prolonged use of inorganic fertilizers will affect the decline in farmers' income because due to the production costs incurred, only some farmers in the Papar district have implemented a semi-organic cultivation system in their farms.

Papar district is an area that has the potential to develop semi-organic agriculture, this is supported by the high productivity of rice. The problem that can be known is that the increase and decrease in the production of a commodity is influenced by the use of agricultural factors and inputs in the cultivation process. The amount of input costs can affect the increase in income of inorganic and semi-organic rice farmers. Based on the above problems, it is

important to conduct research related to the income of inorganic and semi-organic rice farming in Papar District, Kediri Regency.

METHODOLOGY

This research was conducted in Papar district, Kediri regency. The location was determined purposively by considering that Papar district is an area that has the highest rice productivity in 2022 in Kediri regency. This sampling technique uses sampling techniques with purposive sampling method. Application of the sample method based on certain criteria. Selection of respondents directed from agricultural extention with the criteria of rice farmers including 30 consisting of inorganic farmers and 30 semi-organic farmers, active farmer group members and farmers who cultivate inorganic and semi-organic rice. Data collection techniques in this study used primary and secondary data. Primary data in this study were obtained from direct observation in the field through interviews with farmers using a questionnaire. Secondary data was obtained from relevant journal literature, books, previous research sources, and visiting the agricultural extention office in Papar district. Data analysis methods used in this study with quantitative analysis. Quantitative data includes farm income and revenue per cost (R/C) ratio. Farming income is known from farming revenue minus the total costs used. Meanwhile, farming efficiency is analyzed using R/C ratio.

RESULT AND DISCUSSION

Inorganic and Semi-Organic Rice Cultivation Techniques

Rice cultivation in Papar district, Kediri regency uses monoculture techniques by planting similar plants in one field. The techniques used in the cultivation of inorganic rice and semi-organic rice are starting from land preparation and processing, nursery, planting, maintenance, pest control and harvesting. The following are the stages in the cultivation of inorganic and semi- organic rice plants in Papar District, Kediri Regency:

- a. Land Preparation. The first step farmers take before planting rice is land preparation and processing. Land processing aims to improve aeration and drainage in the soil so that plant growth will increase. Processing of inorganic rice and semi-organic rice is done by plowing. Where soil quality of the three types of rice field management is

important to prove that organic rice fields have better soil quality than semi-organic and inorganic rice fields. Moving towards organic management, it can contribute to better soil quality and environment (Supriyadi et al., 2021).

- b. **Nursery.** Making a nursery in inorganic and semi-organic rice cultivation is carried out in the same land area as the land to be planted. Making a nursery is done after the land is finished cultivated or plowed. The seedbed process is good for the beginning of rice growth from the age of 25-40 days the seeds are ready for planting.
- c. **Planting.** Planting in rice cultivation in this research is done in October-January. The planting distance used by inorganic and semi-organic rice farmers in Papar district with a planting distance of 20 x 2 cm with a depth of 4 cm with the number of seeds planted around 2-4 seeds in each hole.
- d. **Fertilization.** Fertilization of inorganic and semi-organic rice is done three times. The first fertilization is done when land processing is complete. Balanced fertilizer application with the aim of increasing production, soil becomes fertile and avoids environmental pollution.
- e. **Weeding of Nuisance Weeds.** Weeding of weeds in inorganic and semi-organic rice cultivation is carried out based on the presence or absence of weeds in rice plants. Weeding is done manually, the first weeding is done at the age of 14 days after planting, the second weeding is done at the age of 35 days after planting, and the third weeding at the age of 45 days after planting.
- f. **Pest Disease Control.** Pest and disease control in rice is carried out based on the presence or absence of pest attacks. Approximately once a week observations must be made for pests that attack rice plants. If the rice plant is attacked, immediate control is carried out by manually spraying pesticides using a sprayer according to the level of disease attack
- g. **Irrigation.** Irrigation activities for inorganic and semi-organic rice cultivation are obtained from irrigation. Irrigation is carried out in accordance with the needs of rice plants.
- h. **Harvesting.** Harvesting activities are carried out when the rice plants are ripe at the age of 110-115 days after planting. Papar sub-district during harvesting activities uses a machine, namely a combi.

Production Factors

Optimal agricultural production is profitable production in terms of input factors. The production factors in inorganic rice farming and semi-organic rice can be explained as follows:

- a. Natural Resources. Natural resources (land) owned by respondent farmers with an average area of 0.45 hectare of inorganic rice and an area of 0.65 hectare semi-organic rice. The land area consists of self-owned land and leased land but the cost of land rent is still taken into account. The amount of land rental costs is influenced by the area of land and the length of time of the lease. Land is an important factor in rice farming which can affect productivity (Atika et al., 2024).
- b. Labor. Labor is needed to carry out the technicalities of a farming activity, in inorganic and semi-organic rice farming activities in Papar district using labor outside the family and labor within the family.
- c. Agricultural tools and machinery. The process of planting inorganic and semi-organic rice uses modern tools and traditional tools. Modern tools used in rice farming such as tractors, sprayers, diesel and combi machines for harvesting, while traditional tools used such as hoes, sickles, and tugal. The use of tools and machinery used depends on the amount of work in a group.
- d. Seedlings. The factor of seed use is influential in determining the amount of production in farming. Inorganic and semi-organic rice farmers in Papar district using several types of varieties. The selection of seeds is based on the quality of superior seeds, in planting rice farmers use seeds. the majority of farmers use the Inpari-32 variety (70% inorganic and 93,33% semi-organic)
- e. Fertilizer. Fertilizers used by inorganic and semi-organic rice farmers are chemical fertilizers and organic fertilizers. Chemical fertilizers used by farmers include ZA, Urea, Phonska fertilizers.
- f. Pesticides. Pesticides used by inorganic and semi-organic rice farmers in Papar sub-district use several types of liquid and solid pesticides. The average requirement used is 275 ml/hectare.
- g. Organic Fertilizer. Organic or manure fertilizers are fertilizers derived from organic materials such as pruned plant leaves, livestock manure and organic waste that has been composted. Efforts to improve soil fertility used compost derived from materials

organic, one of which is the System of Rice Intensification (SRI) program (Hastuti et al., 2018). Organic fertilizers used in Papar district by farmers are manure or cow dung.

Farm Income Analysis

a. Revenue

Farm revenue there are differences in production results between inorganic rice and semi-organic rice, this occurs due to the use of semi-organic rice fertilizer using manure so as to produce different production. The calculation in this study is approximated in the form of Harvested Dry Grain (HDG) in Papar District of 7.480,5 kg/hectare for inorganic rice and 7.497,4 kg/hectare for semi-organic rice. Marketing of inorganic and semi-organic rice crops is carried out by selling in the form of milled dry grain and harvested dry grain sales systems are marketed directly to middlemen and cutters. The price of inorganic rice in the form of HDG in Papar District is Rp 5.221/kg while for semi-organic rice it is Rp 5.779/kg.

Revenue on inorganic rice farming and semi-organic rice in Papar District, Kediri Regency is the revenue from the division of hectares multiplied by HDG at the selling price where the farm receipts received by farmers in the form of HDG. Inorganic rice cash income amounted to Rp 19.347.959 and total income of Rp 8.887.444 while semi-organic rice cash income amounted to Rp 36.465.111 and cash income of Rp 8.107.464. Revenue is obtained from the selling price multiplied by the amount of production. Average acceptance of inorganic rice amounted to Rp 39.003.647 while the acceptance of semi-organic rice amounted to Rp 43.327.187. Acceptance of semi-organic rice is greater than the acceptance of inorganic rice because the production of semi-organic rice is more than inorganic rice.

b. Cost

Input costs are divided into two: cash costs and imputed costs. Cash costs are costs incurred by farmers in the form of cash to buy inputs such as seeds, fertilizers, pesticides, land rent, labor wages, tools and machinery. The calculated cost is the cost used by farmers to calculate how much farmers' labor income, capital and work value. Costs that are taken into account include the cost of depreciation of tools and inherited or self-owned land. The driving factor for rice farming activities with a semi-organic

system is production costs which are relatively cheaper and environmentally friendly (Septiadi & FR, 2023).

c. Farm Income

In inorganic rice farming there are two incomes, namely cash income and total income. Inorganic rice cash income is Rp 19.347.959 and total income is Rp 8.887.444.

Table 1. Inorganic Rice Farming Income/Hectare/Planting Season

No	Description	Unit	Quantity	Price	Value
1	Revenue				
	Rice Harvesting	Kg/Hectare	7.480,5	5.221	39.003.647
	Total Revenue	Rp	7.480,5	5.221	39.003.647
2	Cost				
	Cash Cost				
a	Seeds	Kg/Hectare	48,0	13.216	634.667
b	Solid Chemical Fertilizer				
	Za	Kg/Hectare	290,8	1.537	447.107
	Urea	Kg/Hectare	384,8	2.250	865.870
	Phonska	Kg/Hectare	291,5	2.000	582.982
	NPK	Kg/Hectare	23,6	3.300	77.999
	Petroganik	Kg/Hectare	1,4	750	1.042
c	Solid Pesticides				
	Avidor	Gr/Hectare	2,6	198	513
	Saturn	Gr/Hectare	0,2	35.000	7.000
d	Liquid Pesticides				
	Fertipos	ML/hectare	7,1	3.000	21.429
	Regent	ML/hectare	22,6	313	7.098
	Fenite	ML/hectare	32,6	250	8.155
	Nomite	ML/hectare	54,9	513	28.161
	Score	ML/hectare	141,2	701	99.033
	Matador	ML/hectare	24,3	250	6.071

No	Description	Unit	Quantity	Price	Value
	Virtako	ML/hectare	3,4	300	1.020
	Sidamethrin	ML/hectare	57,9	120	6.953
	Primatop	ML/hectare	34,5	200	6.905
	Chrozt	ML/hectare	12,5	450	5.646
	Seltima	ML/hectare	27,9	350	9.778
	Prevaton	ML/Hectare	6,7	680	4.533
	Topshot	ML/Hectare	48,2	170	8.193
	Sumo	ML/Hectare	15,3	200	3.067
	Crissler	ML/Hectare	66,7	200	13.333
e	Labor Outside the Family	HOK/Hectare	1,9	1.407.686	2.686.333
f	Land Rent	Rp			11.666.667
g	Land Tax	Rp			422.800
h	Harvesting Cost	Rp			2.033.333
	Total Cash Cost	Rp			19.655.688
	Calculated Cost				
a	Tool Depreciation	Rp			109.277
b	Labor in the Family	HOK/Hectare	4,2	30.000	126.125.00
c	Land Rent	Rp			28.000.001
	Total Cost Calculated	Rp			28.126.126
	Total Cost				47.891.090
3	Income				
	Cash Income	Rp			19.347.359
	Total Income	Rp			8.887.444
4	R/C				
	R/C Cash				1,98
	R/C Total				0,81

Source: Primary Data Processed, 2023

Table 1 inorganic rice cash income of Rp 19.347.359 and total income of Rp 8.887.444. From both tables above it can be seen that the cash income of inorganic rice farming is smaller than that of semi-organic rice farming. This is because inorganic many farmers in cultivation use rental land issued in cash. Whereas for semi-organic rice farmers' land is in the form of inherited land.

Table 2. Semi-Organic Rice Farming Income/Hectare/Planting Season

No	Description	Unit	Quantity	Price	Value
1	Revenue				
	Rice Harvesting	Kg/Hectare	7.497,4	5.779	43.327.187
	Total Revenue	Rp	7.497,4	5.779	43.327.187
2	Cost				
	Cash Cost				
a	Seeds	Kg/Hectare	36.0	12.572	453.129
b	Manure	Kg/Hectare	3.969,3	45	178.618
c	Solid Chemical Fertilizer				
	Za	Kg/Hectare	122,1	2.494	304.547
	Urea	Kg/Hectare	190,5	2.262	430.994
	Phonska	Kg/Hectare	233,8	2.374	555.210
	TSP	Kg/Hectare	27,4	2.300	62.909
	KCL	Kg/Hectare	23,9	2.228	53.269
d	Solid Pesticides				
	Avidor	Gr/Hectare	37,8	113	4.260
e	Liquid Pesticides				
	Score	ML/hectare	312,0	850	265.185
	Virtako	ML/hectare	30,3	1.000	30.292
	Topshot	ML/Hectare	35,4	300	10.622
	Amistar	ML/Hectare	127,7	1.500	191.539
	Metharizium	ML/Hectare	199,9	360	72.060
f	Labor Outside the Family	HOK/Hectare	77,6	30.621	2.376.990

No	Description	Unit	Quantity	Price	Value
g	Land Tax	Rp			474.833
h	Harvesting Cost	Rp			1.397.620
	Total Cash Cost	Rp			6.862.076
	Calculated Cost				
a	Tool Depreciation	Rp			157.522
b	Labor in the Family	HOK/Hectare			200.125
c	Land Rent	Rp			28.000.000
	Total Cost	Rp			28.357.647
	Calculated				
	Total Cost				35.219.723
3	Income				
	Cash Income	Rp			36.465.111
	Total Income	Rp			8.107.464
4	R/C				
	R/C Cash				6,31
	R/C Total				1,23

Source: Primary Data Processed, 2023

The total income of semi-organic rice is Rp 8.107.464. From the two tables above, it can be seen that cash income and total income of semi-organic rice farming are higher than inorganic rice farming. This is because semi-organic rice farming uses manure and does not incur expensive costs, and semi-organic rice production is more than inorganic rice production. Organic farming is more profitable because of the increasing demand and high product prices (Abdillah et al., 2022).

d. R/C Ratio

The R/C Ratio value obtained from inorganic rice farming is 0,81 while the R/C ratio value on semi-organic rice is 1,23. In the analysis of the R/C Ratio of inorganic rice on cash costs and total costs show the value of the R/C Ratio is less than 1, which means that the farm is not feasible to run. While in semi- organic rice farming on cash costs and total costs show the value of R/C more than 1. If the R/C Ratio shows more than 1, it

means that every (Rp 1) cost incurred by farmers will produce 1,23. The result of cash R/C on inorganic rice is 1,98 and cash R/C on semi-organic rice is 6,31. In the R/C Ratio analysis, semi-organic rice shows a higher number than inorganic rice, from this figure it shows that the revenue obtained from semi-organic rice farming is higher than inorganic rice. This is because the production of semi-organic rice is more than inorganic rice. In terms of technical cultivation/production, the majority of semi-organic farmers had carried out the stages of organic cultivation, it generated higher productivity compared to non-organic farming (Heryadi, et al., 2021). In the other research showed that organic rice farming is profitable or feasible to be developed or cultivated (Suswadi et al., 2021; Tamburaka, 2021).

CONCLUSION

Based on the results of the above research, it can be concluded that:

- The factors that exist of Inorganic rice farming in Papar district Kediri regency include natural resources (land), human resources (labor), tools and machines, capital, seeds, fertilizers, pesticides. Meanwhile, the production factor in semi-organic rice farming adds the manure production factor.
- Based on research results, the productivity resulting from semi-organic rice farming is higher than the productivity of inorganic farming. The revenue per cost (R/C) ratio cash shows that both types of farming are feasible with semi-organic R/C ratio being higher than inorganic.

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SHOOT GRAFTING IN COFFEE CULTIVATION TO INCREASING QUALITY AND QUANTITY OF ROBUSTA COFFEE PRODUCTION IN PUNCU, KEDIRI REGENCY

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Abstract :

Indonesia is the third largest coffee producing country and supplier in the world after Brazil and Vietnam. Climate changes that have been occurring since the end of 2023 have resulted in global coffee prices increasing drastically, where as of June 2024 they have skyrocketed to 47% of the price at the beginning of the year. The large capacity down in coffee production experienced by Vietnam also threatens Indonesia, which also has a tropical climate. This has triggered an increase in prices which according to predictions from the United States Department of Agriculture (USDA), the availability of production results and the ability to export coffee by Indonesia will continue down until 2025. Coffee is one of the superior local products of Kediri Regency which has also experienced a down trend in production, although not as significant as what is happening in the world. This problem has become a call for the researchers to carry out community service in Puncu Village as one of the largest coffee producing areas in Kediri Regency. Qualitative research through field observations to directly observe the situation on the coffee plantations, the condition of the soil and plants, then continued with holding focused group discussions to explore the problems faced by the farmers of the Subur Makmur and Harapan Jaya Farming Groups to conclude a plan for mentoring and training in the treatment of shoot grafting as a regeneration actions to increase the quality and capacity of robusta coffee in Puncu, Kediri. Community service has been carried out well in collaboration of researchers from the Kadiri Islamic University Postgraduate Program (UNISKA) Kediri, Harapan Jaya and Subur Makmur Farmers Groups, as well as support from the Kediri Regency Government through the Kediri Regency Agriculture and Plantation Service.

Keywords: Agribusiness, Coffee Plantation, Community Services, Shoot Grafting.

INTRODUCTION

The US Department of Agriculture (USDA) states that the largest coffee producing country in the world is Brazil, followed by Vietnam in second place and Indonesia in 3rd position. The Central Statistics Agency presented data on Indonesia's coffee production in 2023, reaching 794.8 tons, where the production increased by 1.1% from the previous year (indonesiabaik.id). Indonesia's coffee production capacity has succeeded in overtaking

Columbia, which in the latest data in 2016 was ranked third even though the country only produces Arabica coffee (Torga & Spers, 2020).

The coffee industry has provided sustainable livelihoods through the income of tens of millions of coffee farmers in developing countries (DaMatta, *et al.*, 2019). CNBC Indonesia explained that there was a significant price increase for robusta coffee globally. The heat wave has affected Vietnam's coffee production which has a direct impact on the global supply of coffee beans for packaged or instant coffee drinks. Throughout 2024, robusta coffee will experience an increase of up to 47% with a value of USD 4,164 per ton. In general, climate has an influence on coffee cultivation, namely that environmental climatology determines the suitability of an area for planting coffee and changes in the climate of an area can change the suitability of coffee clones to be able to grow and produce well (Richardson, 2023). Climate change can result in an increase in disease in plants which results in reduced crop yields which can threaten the livelihoods of millions of small coffee farmers throughout the world (Ayalw, *et al.* 2024). Like other commodities, the global coffee trade is directly related to failures in agriculture and production. Large- scale crop yield deficits as a result of climate anomalies that are widespread nationally or regionally have an impact on coffee productivity (Kath J, 2021).

Volatility in world coffee supply capacity directly affects the dynamics of global coffee prices. The crisis caused by climate change experienced by Vietnam has the potential to be experienced by other tropical coffee-producing countries such as South America and Indonesia (Richardson,

2023). The United States Department of Agriculture Foreign Agricultural Service (USDA) in its publication in June 2024 stated that it is predicted that world coffee will experience a decline of 2.2 million sacks (60 KG) since December 2023, which is estimated to continue to decline to 169.2 million sacks. Indonesia itself experienced a decline in production of 1.6 to 8.2 million bags of coffee due to the drought experienced by coffee plantations in North Sumatra. Indonesian coffee exports are also estimated to experience a decline of around 700,000 to 4.3 million sacks of coffee exported. The threat due to climate change which has an impact on production capacity for coffee cultivation needs to be a focus for the Indonesian government to anticipate considering that Indonesia is also ranked third in

the world after Vietnam as the largest coffee supplier country in the world (Torga & Spers, 2020).

Coffee is one of the superior products of Kediri Regency, as stated by Anang Triono who is the Head of the Kediri Regency Agriculture and Plantation Service. Anang said that coffee production in Kediri Regency has not experienced a significant decline in recent years. The East Java Province Central Statistics Agency (BPS) stated that Kediri Regency's coffee production in 2021 was 2,704 tonnes, decreasing slightly in 2022 to 2,684 tonnes.

The decline also occurred in the area of coffee plantations in Kediri Regency, which decreased by 2 hectares, namely 3,605 hectares in 2021 to 3,603 hectares in 2022. The potential for developing coffee cultivation to increase coffee production capacity to meet the large demand for coffee in Indonesia and the world has become a task that must be welcomed by Postgraduate Academics at Kediri Islamic University as a real step in grounding knowledge about agribusiness management so that it can become a real solution and contribute directly to the growth of the quality and quantity of coffee production in Puncu, Kediri Regency as one of the superior local products. Method Data was collected and analyzed qualitatively using a constructivist paradigm as a way of thinking to examine potential that can be optimized to design development strategies as solutions to problems faced by the Subur Makmur Farmers Group and the Harapan Jaya Farmers Group in Puncu, Kediri Regency.



Figure 1. Stages of Community Service

PROBLEM IDENTIFY

Data analysis on observations and *focused group discussion* What is done in community service is focused on one solution that is determined to be implemented. This series of community service begins with conducting field observations, followed by *focused group discussion*, qualitative data analysis which then created a training plan for coffee

farmers in Puncu, Kediri Regency. Figure 1 is an illustration of the method of implementing this community service.

Table 1. Coffee Plantation Observation Results

No	Observation Object	Interpretation
1	Distance of Coffee Plantation from Settlement	The distance from the coffee plantation to the nearest resident's house is 20 meters, namely behind the resident's house, while the furthest is 3 kilometers from the village and can be reached by motorbike (2 wheels)
3	Characteristics of the coffee tree	Robusta coffee trees are too tall for farmers to reach without tools, making harvesting and maintenance difficult.
4	Garden care	Pruning is not carried out so that the branches overlap, causing the fruit development process to be hampered. There are no rorak (root ventilation holes)
5	Production result	Production results are not optimal (small fruit size, little fruit capacity) because the existing coffee trees are not superior varieties, namely BP 358
6	Coffee plantation climate	The height of the Coffee Plantation in Puncu is around 500 meters above sea level, the climate tends to be hot, the air humidity is lower.

Focused Group Discussion carried out by the research team together with heads and members of farmer groups on January 8 2024 as a follow-up to the results of previous field observations. The farmers expressed their opinions about several conditions, potentials, problems and expected solutions until the opinions developed into an in-depth discussion about problems in coffee cultivation in Puncu, Kediri Regency. Results focused group discussion listed in Table 2.

Table 2. Discussion Results Focused Group Discussion

No	Discussion	Conclusion Statement
1	Kelud slope puncu coffee productio	Plant pest problems The quantity of fruit is small Lack of maintenance Small production capacity Production results are less than optimal
2	The coffee potential of the Kelud slopes	Producer of one of the superior products of Kediri district Large coffee grounds
3	The problem of coffee caused by the slopes of Kelud	The quantity of fruit is small The type of coffee clone is not suitable Coffee varieties are not superior seeds Training is not optimal Prices fluctuate
4	Expected solution	Coffee tree regeneration Need quality seeds that are suitable for Puncu's climate

Increasing Quality and Quantity of Coffee Cultivation

Coffee farming is a combination of knowledge, culture, plant varieties, experience and practical wisdom regarding technical care, pruning, fertilization, pest management and environmental maintenance including soil, altitude, shade intensity, topography and climate (Lambot, et al., 2017). The methods used by farmers in the process of cultivating their plants aim to reduce costs and energy with the main aim of maximizing the quality and quantity of production. Coffee, as the most popular functional drink throughout the world, has experienced a significant increase in consumption from year to year. This plant, which is currently affected by climate change and is threatened with supply capacity shocks due to decreased production in several producing countries, plays an important role in the global economy, so it is important for farmers to learn cultivation techniques, prevent and handle pests and diseases, and have an in-depth understanding of varieties/types. seeds used for maximum production results (Rise, et al., 2021).

Coffee productivity in Indonesia tends to be low and has not been able to reach optimal values because most of it is still cultivated traditionally, namely using local coffee clones, not given intensive care because they only come to the plantation during planting and harvest and the fertilizer dose is very low (Byrareddy, et al., 2019), climate problems (Neilson, 2013), and conditions where the majority of coffee in Indonesia is cultivated on vulnerable land because it is dry and marginalized (Wahyudi & Jati, 2012). Phases of The coffee production cycle is generally divided into six phases, namely bud formation, maturation and dormation, flowering, fruit formation, fruit ripening and the resting phase, where each phase has different specific needs (Camargo, 2001). The growth cycle of robusta coffee according to research by Evisal & Prasmatiwi (2020) starts with (1) TBM phase, namely when the coffee is 1-3 years old. (2) ngajung phase when the coffee is 4-5 years old, (3) young plant phase, the age of the coffee has reached 6-15 years, then (4) mature plant phase, namely the coffee tree is 16-25 years old, and the final phase (5) when the coffee tree is more than 25 years old, it is called the old plant phase.

The critical point in the coffee tree's life cycle is the dry period at the end of the second phase for flower formation and then the wet period for the initial stage of the third phase (Sarvina, 2020). The ENSO extreme climate has a significant influence on coffee production, as applies to coffee conditions in Indonesia as stated in research by Syakir and Surmaini (2017) that El-Nino has an impact on reducing production by up to 10% and The Nina reducing up to 80% of coffee production capacity in Indonesia. Coffee production capacity is high in the ngajung phase because of the large number of fruit branches, continued in the next phase when the orthotropic branches grow taller while branch growth becomes slower because nutrients have been distributed in the previous dense fertilization. In this phase, it is necessary to have a good soil carrying capacity with the provision of good additional nutrition, and supportive climatic conditions so that the coffee tree does not suffer over bearing or what is usually called die back (Evizal, 2018). The third age phase and beyond means coffee tends to decrease in productivity, so regeneration needs to be carried out by pruning and/or grafting to restore optimal productivity of mature coffee trees (Evizal, et al., 2010).



Figure 2. BP 358 coffee variety

The coffee trees in Puncu, Kediri Regency have entered the mature age phase, namely more than 6 years, which is a problem that is used as a fulcrum to be resolved through community service. The coffee variety in Puncu is BP 358 which is not a superior variety and when it reaches the old age phase it can be concluded that as an effort to increase the quality and quantity of the harvest, it is necessary to regenerate using the method of pruning and grafting shoots using scion from the superior variety Hibiro 2 (BO534 BP 936) which is based on Minister of Agriculture Decree No. 31/ktps/KB.020/2/2019 is described as having a production potential of 2.7 tons/ha, stable and widely adapted, brewing quality score of 83.25 or very good, physical quality of beans is very good. The specific morphological characteristics of the Hibiro 2 variety are thin, wide, limp leaves with firm fins, wavy leaf blades, slightly dirty rounded fruit of rather large size, non-specific small disc tip and the color of the unripe fruit is yellowish green.

Shoot Grafting on Coffee Crops with Entres of Hibiro 2

The training on rejuvenating coffee trees using the grafting method involved 10 members of the Sido Makmur farmer group and the Harapan Jaya farmer group, which was carried out by presenting material and giving hand-outs at the house of the chairman of the Harapan Jaya farmer group, Sunawan, then continued with direct practice in the coffee plantation.

Conditioning of the root-stock of the coffee tree, namely by maintaining the water shoots which will be grafted, will be carried out on January 20 2024. The rootstock means the coffee plant belonging to Patani partners which will be rejuvenated provided that it is not a superior clone, has low productivity, poor growth and damaged stems. In general, water shoots need to be pruned after the harvest period is over to optimize fruit growth in the next

harvest season. However, in the case of preparing for grafting, the water shoots of the tree selected for regeneration are retained.

The scion or scion to be connected to the farmer's coffee is imported from the Hibiro 2 mother tree belonging to the Rahayu IV farmer group in Doesoen Kopi Sirap, Kelurahan, Jambu, Semarang Regency which has been proven capable of producing 4-5 tonnes of cherry coffee in one harvest per hectare land.



Figure 3. Connection of water shoots on the stem

Grafting was carried out on June 27, 2024, starting with splitting the water shoots on the coffee tree as the rootstock, then cutting off two segments of the upper stem/antres to be attached to the rootstock. The upper stem and lower stem that have been connected are tied with raffia rope so that the joints do not separate from each other. The final stage is wrapping with plastic to maintain the sterile condition of the connection.



Picture 4. Covering the entres

Within 30 days after the grafting was carried out, checking the success of grafting the shoots on the BP 358 coffee rootstock with the Hibiro 2 scion was reviewed to see its success by removing the plastic and the connecting strap. Previously, grafting had been

carried out on 50 existing coffee trees in Puncu, 38 of which had successfully grown well while the remaining 12 had withered.

CONCLUSION

The productivity of coffee cultivation from coffee farmers in Puncu, Kediri Regency has not yet reached optimal levels, so efforts need to be made to increase the quality and quantity of production. This effort is carried out by carrying out vegetative regeneration for coffee trees that meet indicators of non-optimal productivity through the shoot grafting method with shoots from superior coffee varieties, namely Hibiro 2.

Farmer group members as participants involved in this series of community service were enthusiastic in the process considering that this series of activities was an effort to answer the problems faced in coffee cultivation and find direct solutions that could be carried out with assistance from academics. This community service follow-up needs to be carried out to cover the entire process of the coffee plant cultivation cycle as explained previously. After grafting as an effort for vegetative regeneration, of course it must be continued with maintenance and fertilization in order to get maximum production results from the coffee plantations in Puncu, Kediri Regency.

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FARM INCOME OF INORGANIC AND SEMI-ORGANIC RICE FARMING IN PAPAR DISTRICT, KEDIRI REGENCY

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Abstract :

The aim of this research is to identify production factors and income from inorganic and semi-organic rice farming in Papar District, Kediri Regency. Data were analyzed using descriptive and quantitative analysis with 60 respondents. Inorganic rice farming factors in Papar District include natural resources (land), human resources (labor), tools and machines, capital, seeds, fertilizers, pesticides. Meanwhile, the production factor in semi-organic rice farming adds the manure production factor. Based on research results, the productivity resulting from semi-organic rice farming is higher than the productivity of inorganic farming. The revenue per cost (R/C) ratio cash shows that both types of farming are feasible with semi-organic R/C ratio being higher than inorganic.

Keywords : Farm Income, Inorganic, R/C Ratio, Rice, Semi-organic

INTRODUCTION

Indonesia is an agricultural country, where 40% of the majority of the population's livelihoods are farming. Agriculture has an important contribution to both the economy and the fulfillment of the basic needs of the community, especially with the increasing population which means that the need for food is also increasing (Ayun et al., 2020). The increase in population in Indonesia is not followed by an increase in the area planted with rice, which tends to be constant (Hossaimah & Subari, 2017). Indonesia achieved rice self-sufficiency in 1984 with application of green revolution technology through the use of modern agricultural inputs (Ashari et al., 2019). This causes the agricultural sector to play an important role in reducing poverty because both directly and indirectly, agricultural development is related to improving the welfare of farmers (Ma'ruf et al., 2019).

The rapid increase in population demands the availability of food in sufficient quantities with adequate quality and quickly. This demand has led to the emergence of agricultural systems that have a high dependence on synthetic fertilizers and chemicals for pest, disease and weed control (Suwardi et al., 2017). It's cause the emergence of environmental and social and health problems (Karyani et al., 2019). Heavy reliance on chemical fertilizers as nutrient

sources potentially reduce soil productivity, and soil compaction (Padmuni, 2013). Excessive use of fertilizers and lack of organic matter input will cause land degradation, damage to soil structure and leaching of nutrients (Jamil et al., 2018).

Back to nature in agricultural activities is a necessity, considering that most agricultural land is starting to be polluted due to the excessive use of chemical fertilizers and pesticides (Hidayati et al., 2020). Organic farming is the answer to the green revolution that was promoted in the 1960s which caused a reduction in soil fertility and environmental damage due to the uncontrolled use of chemical fertilizers and pesticides (Karyani et al., 2019; Ningsih et al., 2019). Organic farming is a sustainable alternative farming developing in Indonesia. Organic farming is a harvest (post-harvest) is environmentally friendly and managed naturally without using materials chemical synthesis and genetic engineering, there by producing assessed products healthier and more nutritious. In addition to healthy and safe consumption of long-term organic agricultural products, the production process of organic agriculture does not damage the environment (Affandi et al., 2020). The process towards organic farming is called semi-organic otherwise known as the conversion period. During the convention, farmers began to cut back use of chemical fertilizers, drugs and pesticides and farmers replace them with increase the use of organic fertilizers, medicines and pesticides to improve soil conditions (Istiyanti et al., 2021; Surdianto & Sutrisna, 2015).

Agricultural development requires better attention, this happens when productivity is enlarged so as to produce higher farmer income and make it possible to increase capital. Rice commodities have good farming prospects to obtain maximum production, rice farmers must pay attention to production factors so as to increase the income of inorganic and semi-organic rice farming. In Papar district, farmers who have implemented semi-organic farming systems out of the total rice population, the majority are still dominated by inorganic farming systems. Meanwhile, the prolonged use of inorganic fertilizers will affect the decline in farmers' income because due to the production costs incurred, only some farmers in the Papar district have implemented a semi-organic cultivation system in their farms.

Papar district is an area that has the potential to develop semi-organic agriculture, this is supported by the high productivity of rice. The problem that can be known is that the increase and decrease in the production of a commodity is influenced by the use of agricultural factors and inputs in the cultivation process. The amount of input costs can affect the increase in income of inorganic and semi-organic rice farmers. Based on the above problems, it is

important to conduct research related to the income of inorganic and semi-organic rice farming in Papar District, Kediri Regency.

METHODOLOGY

This research was conducted in Papar district, Kediri regency. The location was determined purposively by considering that Papar district is an area that has the highest rice productivity in 2022 in Kediri regency. This sampling technique uses sampling techniques with purposive sampling method. Application of the sample method based on certain criteria. Selection of respondents directed from agricultural extention with the criteria of rice farmers including 30 consisting of inorganic farmers and 30 semi-organic farmers, active farmer group members and farmers who cultivate inorganic and semi-organic rice. Data collection techniques in this study used primary and secondary data. Primary data in this study were obtained from direct observation in the field through interviews with farmers using a questionnaire. Secondary data was obtained from relevant journal literature, books, previous research sources, and visiting the agricultural extention office in Papar district. Data analysis methods used in this study with quantitative analysis. Quantitative data includes farm income and revenue per cost (R/C) ratio. Farming income is known from farming revenue minus the total costs used. Meanwhile, farming efficiency is analyzed using R/C ratio.

RESULT AND DISCUSSION

Inorganic and Semi-Organic Rice Cultivation Techniques

Rice cultivation in Papar district, Kediri regency uses monoculture techniques by planting similar plants in one field. The techniques used in the cultivation of inorganic rice and semi-organic rice are starting from land preparation and processing, nursery, planting, maintenance, pest control and harvesting. The following are the stages in the cultivation of inorganic and semi- organic rice plants in Papar District, Kediri Regency:

- a. Land Preparation. The first step farmers take before planting rice is land preparation and processing. Land processing aims to improve aeration and drainage in the soil so that plant growth will increase. Processing of inorganic rice and semi-organic rice is done by plowing. Where soil quality of the three types of rice field management is important to prove that organic rice fields have better soil quality than semi-organic and

inorganic rice fields. Moving towards organic management, it can contribute to better soil quality and environment (Supriyadi et al., 2021).

- b. **Nursery.** Making a nursery in inorganic and semi-organic rice cultivation is carried out in the same land area as the land to be planted. Making a nursery is done after the land is finished cultivated or plowed. The seedbed process is good for the beginning of rice growth from the age of 25-40 days the seeds are ready for planting.
- c. **Planting.** Planting in rice cultivation in this research is done in October-January. The planting distance used by inorganic and semi-organic rice farmers in Papar district with a planting distance of 20 x 2 cm with a depth of 4 cm with the number of seeds planted around 2-4 seeds in each hole.
- d. **Fertilization.** Fertilization of inorganic and semi-organic rice is done three times. The first fertilization is done when land processing is complete. Balanced fertilizer application with the aim of increasing production, soil becomes fertile and avoids environmental pollution.
- e. **Weeding of Nuisance Weeds.** Weeding of weeds in inorganic and semi-organic rice cultivation is carried out based on the presence or absence of weeds in rice plants. Weeding is done manually, the first weeding is done at the age of 14 days after planting, the second weeding is done at the age of 35 days after planting, and the third weeding at the age of 45 days after planting.
- f. **Pest Disease Control.** Pest and disease control in rice is carried out based on the presence or absence of pest attacks. Approximately once a week observations must be made for pests that attack rice plants. If the rice plant is attacked, immediate control is carried out by manually spraying pesticides using a sprayer according to the level of disease attack
- g. **Irrigation.** Irrigation activities for inorganic and semi-organic rice cultivation are obtained from irrigation. Irrigation is carried out in accordance with the needs of rice plants.
- h. **Harvesting.** Harvesting activities are carried out when the rice plants are ripe at the age of 110-115 days after planting. Papar sub-district during harvesting activities uses a machine, namely a combi.

Production Factors

Optimal agricultural production is profitable production in terms of input factors. The production factors in inorganic rice farming and semi-organic rice can be explained as follows:

- a. Natural Resources. Natural resources (land) owned by respondent farmers with an average area of 0.45 hectare of inorganic rice and an area of 0.65 hectare semi-organic rice. The land area consists of self-owned land and leased land but the cost of land rent is still taken into account. The amount of land rental costs is influenced by the area of land and the length of time of the lease. Land is an important factor in rice farming which can affect productivity (Atika et al., 2024).
- b. Labor. Labor is needed to carry out the technicalities of a farming activity, in inorganic and semi-organic rice farming activities in Papar district using labor outside the family and labor within the family.
- c. Agricultural tools and machinery. The process of planting inorganic and semi-organic rice uses modern tools and traditional tools. Modern tools used in rice farming such as tractors, sprayers, diesel and combi machines for harvesting, while traditional tools used such as hoes, sickles, and tugal. The use of tools and machinery used depends on the amount of work in a group.
- d. Seedlings. The factor of seed use is influential in determining the amount of production in farming. Inorganic and semi-organic rice farmers in Papar district using several types of varieties. The selection of seeds is based on the quality of superior seeds, in planting rice farmers use seeds. the majority of farmers use the Inpari-32 variety (70% inorganic and 93,33% semi-organic)
- e. Fertilizer. Fertilizers used by inorganic and semi-organic rice farmers are chemical fertilizers and organic fertilizers. Chemical fertilizers used by farmers include ZA, Urea, Phonska fertilizers.
- f. Pesticides. Pesticides used by inorganic and semi-organic rice farmers in Papar sub-district use several types of liquid and solid pesticides. The average requirement used is 275 ml/hectare.
- g. Organic Fertilizer. Organic or manure fertilizers are fertilizers derived from organic materials such as pruned plant leaves, livestock manure and organic waste that has been composted. Efforts to improve soil fertility used compost derived from materials organic, one of which is the System of Rice Intensification (SRI) program (Hastuti et al., 2018). Organic fertilizers used in Papar district by farmers are manure or cow dung.

Farm Income Analysis

a. Revenue

Farm revenue there are differences in production results between inorganic rice and semi-organic rice, this occurs due to the use of semi-organic rice fertilizer using manure so as to produce different production. The calculation in this study is approximated in the form of Harvested Dry Grain (HDG) in Papar District of 7.480,5 kg/hectare for inorganic rice and 7.497,4 kg/hectare for semi-organic rice. Marketing of inorganic and semi-organic rice crops is carried out by selling in the form of milled dry grain and harvested dry grain sales systems are marketed directly to middlemen and cutters. The price of inorganic rice in the form of HDG in Papar District is Rp 5.221/kg while for semi-organic rice it is Rp 5.779/kg.

Revenue on inorganic rice farming and semi-organic rice in Papar District, Kediri Regency is the revenue from the division of hectares multiplied by HDG at the selling price where the farm receipts received by farmers in the form of HDG. Inorganic rice cash income amounted to Rp 19.347.959 and total income of Rp 8.887.444 while semi-organic rice cash income amounted to Rp 36.465.111 and cash income of Rp 8.107.464. Revenue is obtained from the selling price multiplied by the amount of production. Average acceptance of inorganic rice amounted to Rp 39.003.647 while the acceptance of semi-organic rice amounted to Rp 43.327.187. Acceptance of semi-organic rice is greater than the acceptance of inorganic rice because the production of semi-organic rice is more than inorganic rice.

b. Cost

Input costs are divided into two: cash costs and imputed costs. Cash costs are costs incurred by farmers in the form of cash to buy inputs such as seeds, fertilizers, pesticides, land rent, labor wages, tools and machinery. The calculated cost is the cost used by farmers to calculate how much farmers' labor income, capital and work value. Costs that are taken into account include the cost of depreciation of tools and inherited or self-owned land. The driving factor for rice farming activities with a semi-organic system is production costs which are relatively cheaper and environmentally friendly (Septiadi & FR, 2023).

c. Farm Income

In inorganic rice farming there are two incomes, namely cash income and total

income. Inorganic rice cash income is Rp 19.347.959 and total income is Rp 8.887.444.

Table 1. Inorganic Rice Farming Income/Hectare/Planting Season

No	Description	Unit	Quantity	Price	Value
1	Revenue				
	Rice Harvesting	Kg/Hectare	7.480,5	5.221	39.003.647
	Total Revenue	Rp	7.480,5	5.221	39.003.647
2	Cost				
	Cash Cost				
a	Seeds	Kg/Hectare	48,0	13.216	634.667
B	Solid Chemical Fertilizer				
	Za	Kg/Hectare	290,8	1.537	447.107
	Urea	Kg/Hectare	384,8	2.250	865.870
	Phonska	Kg/Hectare	291,5	2.000	582.982
	NPK	Kg/Hectare	23,6	3.300	77.999
	Petroganik	Kg/Hectare	1,4	750	1.042
c	Solid Pesticides				
	Avidor	Gr/Hectare	2,6	198	513
	Saturn	Gr/Hectare	0,2	35.000	7.000
D	Liquid Pesticides				
	Fertipos	ML/hectare	7,1	3.000	21.429
	Regent	ML/hectare	22,6	313	7.098
	Fenite	ML/hectare	32,6	250	8.155
	Nomite	ML/hectare	54,9	513	28.161
	Score	ML/hectare	141,2	701	99.033
	Matador	ML/hectare	24,3	250	6.071
	Virtako	ML/hectare	3,4	300	1.020
	Sidamethrin	ML/hectare	57,9	120	6.953
	Primatop	ML/hectare	34,5	200	6.905
	Chrozt	ML/hectare	12,5	450	5.646
	Seltima	ML/hectare	27,9	350	9.778

No	Description	Unit	Quantity	Price	Value
	Prevaton	ML/Hectare	6,7	680	4.533
	Topshot	ML/Hectare	48,2	170	8.193
	Sumo	ML/Hectare	15,3	200	3.067
	Crissler	ML/Hectare	66,7	200	13.333
e	Labor Outside the Family	HOK/Hectare	1,9	1.407.686	2.686.333
f	Land Rent	Rp			11.666.667
G	Land Tax	Rp			422.800
H	Harvesting Cost	Rp			2.033.333
	Total Cash Cost	Rp			19.655.688
	Calculated Cost				
a	Tool Depreciation	Rp			109.277
B	Labor in the Family	HOK/Hectare	4,2	30.000	126.125.00
c	Land Rent	Rp			28.000.001
	Total Cost Calculated	Rp			28.126.126
	Total Cost				47.891.090
3	Income				
	Cash Income	Rp			19.347.359
	Total Income	Rp			8.887.444
4	R/C				
	R/C Cash				1,98
	R/C Total				0,81

Source: Primary Data Processed, 2023

Table 1 inorganic rice cash income of Rp 19.347.359 and total income of Rp 8.887.444. From both tables above it can be seen that the cash income of inorganic rice farming is smaller than that of semi-organic rice farming. This is because inorganic many farmers in cultivation use rental land issued in cash. Whereas for semi-organic rice farmers' land is in the form of inherited land.

Table 2. Semi-Organic Rice Farming Income/Hectare/Planting Season

No	Description	Unit	Quantity	Price	Value
1	Revenue				
	Rice Harvesting	Kg/Hectare	7.497,4	5.779	43.327.187
	Total Revenue	Rp	7.497,4	5.779	43.327.187
2	Cost				
	Cash Cost				
a	Seeds	Kg/Hectare	36.0	12.572	453.129
B	Manure	Kg/Hectare	3.969,3	45	178.618
c	Solid Chemical Fertilizer				
	Za	Kg/Hectare	122,1	2.494	304.547
	Urea	Kg/Hectare	190,5	2.262	430.994
	Phonska	Kg/Hectare	233,8	2.374	555.210
	TSP	Kg/Hectare	27,4	2.300	62.909
	KCL	Kg/Hectare	23,9	2.228	53.269
D	Solid Pesticides				
	Avidor	Gr/Hectare	37,8	113	4.260
e	Liquid Pesticides				
	Score	ML/hectare	312,0	850	265.185
	Virtako	ML/hectare	30,3	1.000	30.292
	Topshot	ML/Hectare	35,4	300	10.622
	Amistar	ML/Hectare	127,7	1.500	191.539
	Metharizium	ML/Hectare	199,9	360	72.060
f	Labor Outside the Family	HOK/Hectare	77,6	30.621	2.376.990
G	Land Tax	Rp			474.833
H	Harvesting Cost	Rp			1.397.620
	Total Cash Cost	Rp			6.862.076
	Calculated Cost				
a	Tool Depreciation	Rp			157.522
B	Labor in the Family	HOK/Hectare			200.125

No	Description	Unit	Quantity	Price	Value
c	Land Rent	Rp			28.000.000
	Total Cost Calculated	Rp			28.357.647
	Total Cost				35.219.723
3	Income				
	Cash Income	Rp			36.465.111
	Total Income	Rp			8.107.464
4	R/C				
	R/C Cash				6,31
	R/C Total				1,23

Source: Primary Data Processed, 2023

The total income of semi-organic rice is Rp 8.107.464. From the two tables above, it can be seen that cash income and total income of semi-organic rice farming are higher than inorganic rice farming. This is because semi-organic rice farming uses manure and does not incur expensive costs, and semi-organic rice production is more than inorganic rice production. Organic farming is more profitable because of the increasing demand and high product prices (Abdillah et al., 2022).

d. R/C Ratio

The R/C Ratio value obtained from inorganic rice farming is 0,81 while the R/C ratio value on semi-organic rice is 1,23. In the analysis of the R/C Ratio of inorganic rice on cash costs and total costs show the value of the R/C Ratio is less than 1, which means that the farm is not feasible to run. While in semi- organic rice farming on cash costs and total costs show the value of R/C more than 1. If the R/C Ratio shows more than 1, it means that every (Rp 1) cost incurred by farmers will produce 1,23. The result of cash R/C on inorganic rice is 1,98 and cash R/C on semi-organic rice is 6,31. In the R/C Ratio analysis, semi-organic rice shows a higher number than inorganic rice, from this figure it shows that the revenue obtained from semi-organic rice farming is higher than inorganic rice. This is because the production of semi-organic rice is more than inorganic rice. In terms of technical cultivation/production, the majority of semi-organic farmers had carried out the stages of organic cultivation, it generated higher productivity

compared to non-organic farming (Heryadi, et al., 2021). In the other research showed that organic rice farming is profitable or feasible to be developed or cultivated (Suswadi et al., 2021; Tamburaka, 2021).

CONCLUSION

Based on the results of the above research, it can be concluded that:

- a. The factors that exist of Inorganic rice farming in Papar district Kediri regency include natural resources (land), human resources (labor), tools and machines, capital, seeds, fertilizers, pesticides. Meanwhile, the production factor in semi-organic rice farming adds the manure production factor.
- b. Based on research results, the productivity resulting from semi-organic rice farming is higher than the productivity of inorganic farming. The revenue per cost (R/C) ratio cash shows that both types of farming are feasible with semi-organic R/C ratio being higher than inorganic.

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THE MEANING OF COSTS IN THE MAULID NABI TRADITION FOR THE SASAK TRIBE COMMUNITY: FROM AN ACCOUNTING VIEW

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Abstract :

This research aims to determine the meaning of cost expenditures in the tradition of Maulid Nabi celebration for the Sasak tribe community in Sekarbela District, Lombok Island, from an accounting view. This research is fundamental in accounting to reveal the different perceptions and meanings of costs in the context of local culture in the community. Using a qualitative method with an ethnographic approach, this study departs from the phenomenon of the Maulid Nabi celebration, which attracts attention because it requires considerable implementation costs. The results show that cost expenditures, according to the assessment of the Sasak tribe community, are not related to the matching concept in conventional accounting. The Sasak community has different perceptions and considers cost expenditures to have no indication of profit but provide other meanings, such as a place to show a social status, a symbol of togetherness, gratitude, satisfaction, and joy. The existence of the Mesilaq tradition, which is also part of the Maulid Nabi tradition, namely the process of inviting each other to the celebration event, implies a debt of gratitude, and in the context of conventional accounting, it means the same as the practice of debt and receivable.

Keywords: Accounting, Matching Concept, Costs, Sasak Community, Maulid Nabi

INTRODUCTION

Accounting is a social activity of society that has been embedded in daily life, which not only occurs in a company or organization that makes a profit but also in which there are social activities of society and has become part of cultural practices (Nurhalimah et al., 2024). Accounting has a crucial role in the community's living environment, as it is often used to solve financial problems such as budget planning and tracking the expenditure of funds (Anggara et al., 2023). Therefore, accounting practices are very useful in decision-making (Triani & Satyawan, 2016).

Likewise, with social accounting. Social accounting differs from accounting, but its function or purpose is more toward social functions. Jagu et al., (2024) explained that social accounting is used to carry out transactions in social activities in which there is a connection with culture. Accounting practices in society are usually strongly influenced by the social, cultural, economic, and environmental circumstances of the community itself. Hilnicputro

(2022) states in his research that social accounting is private. The existence of social accounting does not only focus on the scope of the economy but often extends over time into the cultural sphere.

Lombok Island, nicknamed the Island of a Thousand Mosques, has an ethnic group that inhabits this island (Hasim, 2016). In their research, Khaerunnisa et al., (2019) stated that the Sasak tribe is one of the ethnic groups that inhabit the island of Lombok, which has a variety of cultural traditions in the community. Seeing the title of the Island of a Thousand Mosques that is attached to the island of Lombok, it can be concluded that the majority of the population of the Sasak tribe is Muslim. The Sasak tribe Muslim community is known to be religious and recognized for its diverse cultural traditions.

The diversity of religious and cultural traditions on Lombok Island is inherited from the influence of the spread of Islam by Tuan Guru. Tuan Guru is a person who has performed the pilgrimage, is a religious leader, teacher, or owner of Islamic boarding schools, generally has many followers (Muslims), and has charisma in the community (Muhtador et al., 2023). Tuan Guru is an honorary title and is almost considered a king because it is highly respected and glorified by the Sasak Muslim community. Therefore, Tuan Guru has a huge social status and influence in the lives of the Sasak community on Lombok Island (Azmi, 2022). Tuan Guru is considered a figure who can change the views and behaviour of the Sasak Muslim community and become a reference in various community affairs. Tuan Guru also preserves local wisdom and cultural traditions that taught Islamic values as a method of da'wah in the past (Isma, 2017). In community affairs, Tuan Guru is a legitimate source of support and a partner in community issues. Tuan Guru is the leading actor in the Maulid Nabi tradition and is very protective of the diversity of its religion (Ahmad, 2018). The primary role of Tuan Guru is to increase understanding of Islamic teachings and as a symbol of strengthening ukhuwah Islamiyah between fellow believers. One of the primary roles of Tuan Guru in spreading and providing an understanding of Islam, historically and as part of tradition, is the Maulid Nabi celebration (Khaerunnisa et al., 2019).

The celebration of Maulid Nabi is one of the cultural traditions of the Sasak tribe and has been routinely carried out for generations. For the community of the Sasak tribe, the celebration of Maulid Nabi is a very anticipated event. The celebration of Maulid Nabi is carried out as a form of glorifying and reminding people of the birth of the Prophet Muhammad SAW, who became a role model for the Muslim community (Farid, 2016). The

Maulid Nabi celebration is often a tradition carried out by Muslims because this celebration has a significant meaning and value in religious and socio-cultural values, especially for the Sasak tribe community (Aulia et al., 2023).

The celebrations of the Maulid Nabi in the Sasak community will usually be held for one entire month during Rabiul Awal, the month of Prophet Muhammad's birth, according to the Islamic calendar. Considering the Maulid Nabi in the Sasak tribe, it can be said that the celebrations in every region of Lombok Island are almost the same. Each region will hold various art performances and spiritual studies (Yunus, 2019). Everyone is voluntarily celebrating the Maulid Nabi. However, the celebration of Maulid Nabi usually reflects that the community is in a social stratification group.

According to the Great Dictionary Of The Indonesian Language (KBBI), stratification is the separation of a population or society into classes in stages based on power, privileges, and prestige (KBBI, 2016). Social stratification in Sasak tribal society is generally seen in economic status, education, or the figure of the Tuan Guru (Hartati, 2018). The amount of cost expenditure in society depends on social stratification and can be assessed by the number of assets owned (Fikri et al., 2017). The greater the value of assets a person owns, the more expenses will be incurred for the celebration. Khaerunnisa et al., (2019), in their research, stated that the community capable of raising a large number of "dulang" has economic capabilities, and the more guests invited, the higher their social status due to the enormous cost incurred for the Maulid Nabi celebration.

Likewise with the Sasak tribe. The Sasak community on Lombok Island is willing to spend significant money to celebrate the Maulid Nabi tradition and maintain the traditions passed down from generation to generation. As revealed by Novianti & Syaiful (2024), research states that the costs incurred for the Maulid Nabi are a form of expressing love and participating in traditions and community life. It demonstrates that the focus is not merely on money but on using available resources to uphold necessary values. Rising market prices can also influence the expenditure during religious celebrations, contributing to the relatively high costs associated with the Maulid Nabi celebration.

The costs that must be included in the celebration of the Maulid Nabi by the Sasak tribe community range from IDR 50,000 to IDR 500,000. These costs do not include other costs, such as the purchase of raw materials for the cake, the cost of renting a tent, and unexpected costs, such as unexpected expenses. The range of costs can change depending on

market prices and the many celebration needs. This creates the impression that the community has to earn a living in a year to cover the costs of Maulid Nabi tradition (Ahmad, 2018).

In celebration of the Maulid Nabi, the Sasak tribe community also has a tradition of "Mesilaq" which is defined as inviting each other. Mesilaq is a tradition involving informing each other and inviting people to attend traditional and family events. This practice is deeply connected to the values of ethics and communication, as it involves personally visiting the homes of those inviting or receiving the invitation (Adiarta, 2022). The community will attend the invitation, sit together, and enjoy each other's unique food dishes for the Maulid Nabi with dulang. They will then receive a "berkat", interpreted as a souvenir from the host for attending the event. According to the Sasak tribe, the berkat in the Maulid Nabi tradition is provided for the guests to take home (Aulia et al., 2023). This gives the guests a sense of wanting to repay the invitation owner in the future for what has been given (Rahchmawati & Anwar, 2022). The existence of an enormous expenditure creates a different meaning for the Sasak tribe community in interpreting the Maulid Nabi tradition. Khaerunnisa et al., (2019) research show that the meaning of Maulid Nabi celebrations leads to religious and moral values and their socio-economic meaning over time.

In reality, the community's understanding of the relationship between accounting and culture is still considered taboo because of the assumption that accounting is only related to transactions in the business world (Indaryani & Sokarina, 2024). However, there has been quite a lot of research on the theme of costs in implementing traditions, culture, and religion in the accounting field. For example, research conducted by Tumirin & Abdurahim (2015) using the matching concept in conventional accounting does not connect to obtaining income in the tradition of the Rambu Solo Ceremony. The costs incurred in the Rambu Solo Ceremony are to gather relatives, demonstrate social stratification within the community, and serve as a means of settling debts. The meaning of cost sacrifice in the Rambu Solo Ceremony is to gather relatives, display social stratification within the community, and serve as a means of settling debts. Putra & Suardika's (2019) research also revealed another aspect of the cost associated with the Pelebon Ceremony of Putri Agung Ubud. The research findings indicate that the expenses required for the tradition are very high and may appear wasteful from an economic perspective. However, the Putri Agung Ubud family has its perspective on the meaning of the costs for the Pelebon Ceremony, which is to show sincerity in providing the best for the deceased family left behind with Rna concept or paying debts to ancestors and

reflecting the social order of the Ubud Pakraman Village. These expenses are seen as implementing the Tri Hita Karana concept.

Another study by Syafitri & Tumirin (2022) examined the manifestation of love at the cost of the Sedekah Bumi tradition. According to their findings, the cost of the Sedekah Bumi tradition is interpreted as a manifestation of the Karangkiring village community's love for God and ancestral culture. However, from an accounting perspective, the costs incurred do not relate to income generation when linked to the concept of matching in modern accounting. Additionally, research conducted by Sofia et al., (2023) explained that the costs incurred by the male party as a dowry in the Dawan Kefa Menanu traditional marriage ceremony are essentially a form of Dawan cultural appreciation for women. However, the youth misunderstood the giving of Belis money as a transaction between the two prospective brides. Aurelia & Anwar (2022) also revealed in their research that the costs incurred for the Buwuhan tradition by the Javanese community signify a debt for the celebration owner, as they feel indebted for the goods or services provided and therefore have the desire to return the goods or services in the future.

Accounting and Culture

Ayu et al., (2023) define cultural accounting as a part of social science that is formed by humans and influenced by their presence within community groups, and social-cultural values also affect the development of accounting science. Tricker (1978) in Hasibuan (2021) states that accounting is part of the culture in the society where it is practised. This statement explains that accounting is a social or cultural product created from human thought resulting from a blend of human creation, taste, and spirit. Bodnar and Hopwood (1995) in Hasibuan (2021) further explain that accounting is not a gift that automatically becomes meaningful from today's societal perspective. Therefore, accounting is not limited to the rigid forms of financial reports and digital financial reporting systems. It also extends into community cultural values (Maezura & Jumaidi, 2024).

Costs and Matching Concepts

Hansen (2013) in Ayu et al., (2023) define cost as the cash or equivalent value sacrificed to obtain goods or services expected to provide the organisation's current and future benefits. Mulyadi (2014) in Novianti & Syaiful (2024) also explains that cost, in a broad sense, is defined as a sacrifice of economic resources in the form of money that has occurred or is likely to occur for a specific purpose. According to Muhammad & Samiun (2017), cost is also defined as the sacrifice of economic resources in monetary units for a specific goal that can no longer be avoided, whether it has already occurred or is expected to occur.

The matching concept is an accounting concept that compares revenue and costs (Syafitri & Tumirin, 2022). A different opinion was expressed by Muhammad & Samiun

(2017) in their research, explaining that the costs of the matching concept from the perspective of a non-profit organization have no relationship with the income that will be obtained. This is because a non-profit organisation's purpose is not to profit from its activities but to optimize its resources for the sustainability of services to the community. Matching concepts, when viewed from a cultural perspective, have different meanings, which are social and have broad interactions at various levels of society (Tumirin & Abdurahim, 2015). Along with the above context, accounting formed by society has a different meaning, as does the cost context. This is important because accounting must be understood as a form of culture in which it developed (Baso et al., 2023).

Debts and Receivable

The practice of debt and receivable cannot be separated from the community's social life and economic activities to fulfil their basic needs. In accounting science, according to the Statement Of Financial Accounting Standards (PSAK 201), debt is a present obligation of an entity arising from past events, the fulfilment of which is expected to result in an outflow of resources from the entity containing economic benefits (IAI, 2018). Debt will be recognized when there is a written or oral agreement. Meanwhile, PSAK 201 defines receivable is a financing by purchasing or transferring receivables or short-term bills to a company originating from business transactions. So, receivables are claims to other parties for transactions made on receivable (debt).

In community life, debt and receivable can be defined as giving something to another person, which becomes an obligation to return according to what was given later (Mohi et al., 2024). Community behaviour towards the practice of debt and receivable has become a habit that is considered normal (Fanika & Azzafi, 2020). Reciprocity of the gift that occurs results in a person's obligation to return it in the future with the same nominal value or more significant than before, and someone also has the right to receive back what has been given (Sari, 2021).

So, based on the above background, the research wants to see the application of the matching concept and the meaning of the cost expenditure behind the tradition of celebrating Maulid Nabi according to the views of the Sasak tribe in Sekarbela District, Lombok Island, from an accounting view. Exploring practices and meanings in cultural accounting is very important to show the existence, uniqueness, and richness of accounting (Muslihaha et al., 2024). Similar research on the meaning of Maulid Nabi costs was conducted by Novianti & Syaiful (2024) the Sa'addatuddarain mosque, Kotakusuma Village, Bawean Island. The results of their research show that the meaning of sacrificing the cost of Maulid Nabi tradition in Kotakusuma Village not only lies in the financial aspect but also reflects the manifestation of deep values such as solidarity, sacrifice, and social care in the community. However, research on the meaning of spending the cost of Maulid Nabi celebration for the Sasak tribe community in Sekarbela District on Lombok Island is fascinating because of the influence of Tuan Guru and the Mesilaq customary tradition. This study aims to enhance the understanding of accounting within the context of local community culture in Indonesia, benefiting both researchers and readers.

RESEARCH METHOD

This research uses qualitative research methods with an ethnographic approach. The ethnographic approach in social science research includes intensive studies of culture, language, domains, and interviews. Research that uses an ethnographic approach often reveals phenomena in society. Ethnography can build cultural theories or explanations about how someone thinks, believes, and behaves in local time and space (Hasibuan, 2021). Meanwhile, according to Wijaya (2018) qualitative research is a research method based on postpositivism philosophy, which emphasizes an inductive way of thinking that produces descriptive data, not in the form of statistical procedures, whose output is in the form of in-depth meaning conclusions from a set of generalizations.

This research is located in Sekarbela District, Mataram City, West Nusa Tenggara Province. Sekarbela District is one of the areas in Mataram City, precisely on Lombok Island, where the Sasak tribe community is still strong in its ancestral cultural customs, especially in commemorating the Maulid Nabi. Participants who celebrate the Maulid Nabi certainly know why they spend quite a lot of money on the celebration.

The data source used in this research is primary data. The primary data in this research is obtained by conducting interviews with informants directly related to the implementation of the Maulid Nabi. The informants in this research were the Sasak people, especially in the Sekarbela sub-district, who had celebrated the Maulid Nabi following data requirements. This informant was chosen because the researcher wanted to reveal the meaning of the experiences of people who had celebrated the Maulid Nabi. In this research, interviews were conducted with five informants.

The informants involved were Mr. A, a religious figure, and Mrs. Y, who routinely carries out this tradition, as the primary informant. Meanwhile, the supporting informants were Mrs. H, Mrs. J, and Mr. M, community leaders who regularly carry dulang to the mosque and hold separate celebrations at their homes. From the five informants the researcher concluded that the five informants interviewed were able to provide accurate data regarding the significance of the costs incurred for celebrating the Maulid Nabi.

RESULTS AND DISCUSSION

Traditions of Maulid Nabi From the View of The Sasak Tribe

Celebrating Maulid Nabi in the Sekarbela sub-district has become integral to the local community's customs. The traditional celebration of the Maulid Nabi is not only a religious celebration but a cultural tradition with deep social and spiritual meaning. Sharing and celebrating the Maulid Nabi tradition has become something the Sekarbela community must do. Mr. A conveyed this as a religious figure in the Sekarbela sub-district:

“The Maulid Nabi is the commemoration of the birth of the Prophet Muhammad. This has been a tradition since the time of papuq baloq (ancestors). I think this is the right

time for us to remember the Prophet. Now it will be a place for us to stay in touch with our relatives, friends, and neighbors. Later we can invite each other to eat at their homes, and at the mosque we make an event."

The celebration of the Maulid Nabi is a celebration that is highly awaited by the Sasak Muslim community because it is a moment to strengthen the bond of brotherhood between Muslims. This is in line with the results of research by Aulia et al., (2023) on the celebration of Maulid Nabi in West Gubuk Hamlet, Mamben Daya Village. The results of their research show that the village community has a very high level of enthusiasm for implementing the Maulid Nabi celebration, which has its meaning, such as efforts to strengthen friendships between people in various circles. The exciting thing about implementing the Maulid Nabi celebration tradition is that people are willing to leave their busy schedules and personal interests behind and spend considerable money to organize, share, and enliven the event (Putri et al., 2023). Mrs. Y added her perspective on how meaning can be taken through the implementation of the Prophet's Birthday celebration as follows:

"We need to preserve the celebration tradition so that it does not just disappear, especially since we live in a city where this tradition is rare, unlike in the villages. This tradition is not merely about preserving customs but also a way to express our love as Lombok people in welcoming the birth month of Prophet Muhammad. We are very grateful to be able to share, meet our brothers and sisters, strengthen our faith and receive the blessings of life through our work."

From these two perspectives, the meaning of Maulid Nabi in the community's view is seen as a means to establish a relationship, a symbol of love for the Prophet Muhammad, a way to strengthen faith, increase gratitude, and seek blessings in life. This perspective is reinforced by the opinion of the supporting informant, Mrs.H, who is in line with the statements of Mr. A and Mrs. Y. Mrs. H said:

"Besides, what's the point of having a lot of money if we don't use it to give charity to our brothers and sisters? We're seeking blessings, gathering together, and earning rewards, not worrying about anything else."

The Sasak Muslim tribe community continues to strive to preserve ancestral heritage and maintain traditions that have been passed down for a long time (Miranda & Sokarina, 2024). For the Sasak tribe community, having much money and spending it to share it with others is worth the reward and a means of seeking blessings. The income collected in a year is not only used to meet personal needs but also to help others, and this is inseparable from a form of faith in God, which is reflected through actions to give alms to others (Thalib, 2023). This statement also shows that the tradition of the Maulid Nabi serves as a means of almsgiving to others, provided that the community is economically able to participate in the celebration and invite relatives.

Stages of Celebration and Expenditure by the Sasak Tribe in the Tradition of Maulid Nabi

Tradition describes human behaviour or attitudes that have been in process for a long time and have been carried out for generations since the ancestors' time (Sari, 2021). This definition clarifies that tradition is a cultural heritage that is still maintained today. The Sasak tribe has a unique implementation procedure compared to other regions, namely preparing three types of trays, or dulang, to be brought to the mosque. Dulang is a place or food container accompanied by a cover of woven bamboo containing various types of food, such as fruits and traditional Lombok food. The first dulang contains traditional cakes, the second dulang contains rice and side dishes, and the third dulang contains fruits (Ahmad, 2018). The implementation of Maulid Nabi tradition requires considerable costs. This depends on the amount of expenditure for refreshments and guests. Usually, the celebration of Maulid Nabi is carried out together at the mosque or in the homes of each family. As stated by the informant, Mrs. Y, as follows:

"The celebration of Maulid in Sekarbela can be held at home, or we can deliver the food to the mosque using dulang. However, there are usually additional events, such as an art program, to make the occasion more lively. If we hold a Maulid event at home, we invite neighbors and relatives to come and eat together."

In the tradition of Maulid Nabi in Sekarbela sub-district, it begins with the recitation of Barzanji, which is attended by Tuan Guru, Haji, and the local community. They sit together to listen to Barzanji, which contains prayers, praise, and the life history of the Prophet Muhammad (Aulia et al., 2023). After the recitation of Barzanji and other activities, the community will enjoy the dulang that has been prepared together. Then, the final series of celebrations is the Asrakahan, or shaving ceremony, for newborn babies in the Sasak tribe community in Sekarbela. However, celebrating the Maulid Nabi tradition is not limited to the recitation of Barzanji and the Asrakahan ceremony it is also seen from the ceremonial aspect rather than the ritual aspect. Mr. A explained:

"The event at the mosque starts with Barzanji, followed by the recitation of prayers for the Prophet. This includes ceremonies like Aqiqah, but here, it is called Asrakahan, which involves shaving a newborn baby's hair; this is also part of the Sunnah of Prophet Muhammad, as he did with his grandson. Later, after we have eaten together, in the afternoon, we hold events such as games for children or attend other invitations. In the evening, there are still activities, including a religious art performance."

Implementing the Maulid Nabi tradition can also be carried out in each house and certainly has more expenses than the implementation in the mosque. Some invite relatives to the banquet with various foods and drinks (Firmansyah et al., 2019). Mrs. J revealed:

".. usually, just for snacks alone, we can spend IDR 300,000, not to mention the cost for side dishes (kandok), which can exceed one million, plus buying fruits or other

expenses like cigarettes for the men. We spend more at home than at the mosque, where it's only IDR 50,000 per family."

"It also depends on how many people we want to invite; the more people we invite, the more money we need to spend. Especially here, we usually invite our closest neighbors, not friends from other villages. If we wanted to invite Tuan Guru to event, we would be embarrassed if we only provided mediocre food. So, the point is, it depends on who is invited."

The Maulid Nabi is one of the most significant community traditions. Expenditures are not only seen in how much money is spent on celebrations and how many guests are invited, but they can also occur due to an increase in the price of raw materials in the market. Celebrating the Maulid Nabi makes the price of necessities in the market high, thus encouraging inflation from a month of celebrating this tradition (Firmansyah et al., 2019). As stated by Mrs. A:

"Usually, during the Maulid season, the prices of everything rise. For example, chicken, usually bought at the market for thirty-five thousand, increases to forty-eight thousand per kilogram, not to mention the prices of chillies and onions, which become very expensive, causing overall expenses to swell."

Market prices in each region certainly have differences depending on the season or the existence of celebratory activities in that area. As explained by the informants, every religious celebration tends to increase the price of staple foods. The increase in the price of food staples occurs due to the high demand in the community, so the supply becomes very limited, and the distribution of food ingredients is not smooth and evenly distributed. Therefore, people are willing to travel to markets farther from home to find cheaper prices for food ingredients. As expressed by Mrs. J:

"If the ingredients are expensive, I usually check the prices at the nearest market before buying. If they are too high, I prefer to look at other markets. Five or ten thousand differences is okay."

The impact of inflation on the community's basic needs affects the community's standard of living. This situation will result in a declining standard of living, and people who are classified as poor will become poorer (Pella, 2023). However, for the Sasak tribe community in Sekarbela Sub-district, spending money on the celebration of Maulid Nabi tradition is not considered overly burdensome, as it depends on the needs of the guests, and some people still complain about price increases during religious celebrations. On the other hand, the Maulid Nabi is a hereditary tradition, and the Sekarbela community also has a relatively good economic standard for some local people, even though they do not spend much on this tradition (Ahmad, 2018).

The Meaning of Costs from the Point of View of The Sasak Tribe People

For the Sasak tribe community, the sacrifice of costs incurred in the Maulid Nabi tradition has nothing to do with efforts to obtain income, as is the matching concept used in conventional accounting. Although the costs incurred are not small and must be saved for one year, the Sasak tribe community has its views on interpreting the costs sacrificed for Maulid Nabi tradition. Based on the results of researcher interviews with informants, the meaning of the cost sacrifice in the Maulid Nabi tradition, according to the Sasak tribe community in Sekarbela District, is as a social status and as a symbol of togetherness, gratitude, satisfaction, and joy, and in the Mesilaq tradition as a debt and receivable.

Costs as a Social Status in Society

The Maulid Nabi tradition in the Sekarbela sub-district has characteristics that make implementing the Maulid Nabi tradition slightly different from other regions. The influence of Tuan Guru, which remains strong today, and the social stratification within the community set this tradition apart from others on Lombok Island. Social stratification in the Sasak tribe is seen in the economic status, education, or figure of the Tuan Guru. Social stratification in the Maulid Nabi tradition can also be seen in the expenditure of consumption, event costs, and the number of invited guests. This is because, in a traditional celebration, inviting guests is not just for relatives and neighbours but also the whole village. Even guests who come are colleagues, and neighbouring communities of other villages do not know the guests (Lestari et al., 2022).

However, social stratification in this tradition is more likely seen in how the community treats the upper economic class and Tuan Guru figures. The more funds spent on this celebration, the higher the social stratification. As expressed by Mr. A as follows:

"For Tuan Guru and Haji, we usually provide four dulang: two dulang of rice, one dulang of snacks, and one dulang of fruits. For ordinary people, we provide only two dulang: one dulang of rice and one dulang with a mix of snacks and fruits. We offer more for Tuan Guru and Haji."

For the Sasak community in Sekarbela, Tuan Guru is a central figure referred to by the community in various matters. The number of Haji pilgrims also marks the celebration of the Maulid Nabi tradition in the Sekarbela sub-district. People who have performed the pilgrimage become members of the upper economic class. Tuan Guru and Haji are community leaders with a leading position at the invitation of the Sasak community in Sekarbela. This is following the statement of the informant, Mrs. A:

"It is a tradition for people here to invite Tuan Guru and Haji because they are role models, people who have good religious knowledge and good economics, and it is a form of respect for their title."

The funds spent to invite Tuan Guru and Haji are more than inviting ordinary people. The value of Tuan Guru and Haji in Sasak society implies increased social and religious status in the community. The amount of money spent on the tradition of Maulid Nabi is believed to be a measure of social stratification. Mr. M conveyed this:

“Yes, if we invite them, it's not possible to have a small event; it definitely has to be special. Usually, at the mosque, we use the collected funds for the welcome ceremony, art performances, and the food they bring to the mosque according to the agreement. However, at home, it is usually those who are economically well-off who dare to invite Tuan Guru and Haji. They wouldn't hold a small event; they would feel prestige and need to make it more impressive.”

Mr. M argues that celebrating the Maulid Nabi tradition affects the social strata in Sasak society, where people who invite Tuan Guru and Haji directly obtain a high socio-economic status. Starting from Mr. M's explanation, those who invite Tuan Guru and Haji are usually people from wealthy families, so carrying out this tradition tends to be more festive. The meaning of costs from an accounting perspective is not just a recorded number (Magfira et al., 2024).

From an accounting perspective, the purpose of incurring costs is to ensure the success of a series of event activities. In the Maulid Nabi tradition, the Sasak people's perspective suggests that these costs also reflect the expenses made to demonstrate social status. This is similar to the research conducted by Khaerunnisa et al., (2019) on celebrating the Maulid Nabi among the Sasak tribe in Dasan Agung Village, Selaparang District, Mataram City. Their research findings indicate that the assumption of hosting many dulang reflects high economic capability. Additionally, the distribution of dulang in the mosque indicates one's social status and the Praje celebration for circumcised children highlights the family's socio-economic status due to the high costs associated with organizing the celebration.

So, this finding is in line with previous research because it includes the enormous costs incurred in inviting Tuan Guru and Haji figures. The prestige of inviting upper-class people to the celebration of Maulid Nabi tradition is a way of showing their social status to others. In accounting, the sacrifice of costs of the Maulid Nabi tradition generates revenue through recognition of social status from the number of dulang and guests. Therefore, accounting is connected in terms of numbers in financial statements and in a culture developed deliberately to achieve specific goals. (Ayu et al., 2023)

Costs As a Symbol of Togetherness, Gratitude, Satisfaction, and Joy

Every region has customs, traditions, meanings, and values that must be conveyed. Tradition and culture are tools to convey specific values and messages through symbols in each tradition. Through local traditions and culture, various life experiences and perspectives can be revealed as a form of what local people feel and think (Munawir & Pradoko, 2021). Celebrating the Maulid Nabi tradition contains social values such as establishing kinship

between people, creating togetherness, and fostering gratitude and joy. This follows what Mrs. J said:

"This tradition costs quite a lot, but it's nothing. What we are looking for is gathering at the mosque to blessing together, enlivening the event, gathering meriap (cooking), sitting begibung (eating together), we gather families, and people here who rarely meet can meet; the reason is already, and thankfully, there is this tradition."

Mrs. J explained that the costs incurred by the Sasak people in the Maulid Nabi tradition are interpreted as a place to gather with family and community. People come to enliven the event and come to the house or place that is the location for gathering together. This is in line with what Mr. A said:

"Our friendship is intertwined with this tradition, and even though we often meet, it feels different when we gather to enliven this event. There will be inaq-inaq (mothers) making snacks and laughing together, our fathers making a stage, cutting cows, and all that, not to mention the young helping out. Anyway, it feels good when it is the Prophet's celebration season"

Mr. A revealed that in the tradition of Maulid Nabi, the community has a sense of togetherness and kinship. This tradition produces positive values, one of which is the gathering of the community to enliven the event and help with the celebration process, resulting in a good relationship. Mrs. H also expressed this:

"The Maulid Nabi is a symbol of family, especially since it's a religious tradition, if we are invited to come tomorrow, it's our turn to invite them. That's where our relationship gets stronger."

For the Sasak tribe community, the expenditure of costs in the Maulid Nabi tradition is not aimed at making a profit. The Sasak people do not expect material reciprocity for the costs incurred. As Mrs. Y expressed:

"There will be no profit, but there is a sense of satisfaction in contributing to the event. As I mentioned earlier, why have a lot of money if you're not willing to give alms? Money is plentiful and can be earned again, but what we seek is a reward and a sense of togetherness. After all, this event happens only once a year. It is also a form of our love for the Prophet."

According to the statement of the informant, Mrs. Y, the reason for spending a tremendous amount of money for the tradition of Maulid Nabi is for satisfaction from the results of saving or spending much money to be able to invite relatives and as a form of love and respect for the Prophet Muhammad SAW. So, for the Sasak tribe community in Sekarbel, the benefits gained from incurring costs in the Maulid Nabi tradition are non-material, such as a sense of satisfaction. Mr. M also conveyed this:

"Back again, this celebration is actually to honor the Prophet. We are taught to always share with one another and strengthen our Ukhudah Islamiyah (Islamic brotherhood).

The contribution requested from each household is voluntary for those who wish to participate. Fifty thousand is not too much insyallah, each household can manage it. In the end, this fund is also meant for us to enjoy together."

Mr. M also explained that sacrificing the actual costs of carrying out the Maulid Nabi tradition is to show respect for the Prophet Muhammad SAW and incorporate the values taught. This tradition is voluntary and not mandatory. Therefore, the Sasak people have their perspective on giving meaning to the Maulid Nabi tradition.

Research on cost expenditure in the culture of the Maulid Nabi tradition, according to the views of the Sasak tribe, is a concrete example aligned with the social accounting perspective that evolves within society. According to Tumirin & Abdurahim (2015), expenditures in a cultural context, especially in traditional and religious practices, are not related to income generation, even though these expenses may require significant sacrifices. The matching concept, which suggests that today's costs will be offset by future income, does not apply to cultural activities such as celebrating the Maulid Nabi.

The costs incurred in this celebration do not earn revenue in the form of money. Whereas in conventional accounting practices, the results of the costs incurred on goods and services will be obtained as income. The cost sacrifices of Maulid Nabi tradition have a higher value and meaning than money. The meaning of costs found in the Maulid Nabi culture includes a symbol of togetherness, gratitude, satisfaction, and joy. In other words, socio-cultural accounting in celebrating the Maulid Nabi cannot be measured by monetary units like conventional accounting.

Mesilaq As Debt and Receivable Transactions in the Tradition of Maulid Nabi

In the tradition of Maulid Nabi, there is also the tradition of Mesilaq, which means to inform each other, contact, or invite guests who are pesilaq (invited) to the pesilaq's house (invites) during traditional events, as well as family by the Sasak community in Sekarbela. The Mesilaq tradition is inseparable from the Maulid Nabi for the Sasak people. The Mesilaq tradition in other parts of Lombok Island is also known as the beginning of the Membarak tradition. Membarak has the same meaning as Mesilaq, a form of socialization that informs the entire customary community about implementing a ritual or other religious ceremony (Aini et al., 2023). This tradition is for the Sasak tribe community, which has positive values. One of the facts is to enliven and help the event, and as a result, the relationship between families and communities will always be well maintained. The Mesilaq tradition has been a hereditary legacy passed down from previous parents. Mr. A also conveyed this:

"Mesilaq is a tradition of the Sasak community, not only in Sekarbela. This means we invite and encourage our relatives or neighbours to celebrate the Maulid Nabi together at our home or the mosque. It is not only the Maulid Nabi for any begawe (party) occasion or event, but we also invite them, and those we invite are people we know and the local community. "

According to Mr. A, the Mesilaq tradition has been a tradition for a long time. It is inherent to every Sasak tribe community when holding celebratory events, not only during traditional celebrations. Mesilaq tradition for the Sasak tribe community as a means to connect solidarity and the obligation to keep in touch with each other. Mrs. Y also conveyed this:

"We only invite the closest people with work relationships and the surrounding neighbours. If we do not want to invite them, there is a bad feeling with them because if there is an event, they will invite us while we do not reciprocate. This celebration of the Maulid Nabi is suitable for us to continue the relationship."

According to Mr. A and Mrs. Y, the Mesilaq tradition must be carried out for every event in any traditional celebration, especially the celebration of Maulid Nabi. The Mesilaq tradition in the Maulid Nabi fosters friendship and the obligation to invite back the celebration owner who has invited them. This was also conveyed by Mrs H as follows:

"That's right, it's true that if we have been invited, there is a bad feeling if we make a celebration event and don't invite them too, so we have to tell them, especially when we go home and are given dulang by those who are celebrating. Actually, this is also a moment for us to honor our guests; we invite each other to feel close to each other."

The meaning of the Mesilaq tradition for some Sasak tribes has changed and is not what it should be inviting, only to connect the relationship. There is a teaching of sincerity to become a means of repaying debts of gratitude. According to the informant's statement, the implication of debt of gratitude in the Mesilaq tradition appears to be binding. It differs from the meaning of spending money voluntarily in the Maulid Nabi tradition, which is viewed as almsgiving. The views of Mr. A, Mrs. Y, and Mrs. H are not in line with those of Mrs. J, who believes there is no necessity or obligation to invite back when there is a Maulid Nabi celebration or other celebratory activities. Mrs. J conveyed this:

"No, we don't have to invite back those who have a celebration and give a dulang. But it's a tradition, and it's about etiquette, but if it's a question of whether we should invite them back or not, yes the answer is not necessarily but it's up to each of us."

The Sasak tribe community, in doing Mesilaq on the Maulid Nabi tradition, will reply to each other to invite each other. Then, give a "berkat" souvenir from the host to take home. The form of continuous giving and receiving among people of equal status is reciprocity (Meera & Kumar, 2015). The act of reciprocation becomes an act of debt for attending the celebration. Mrs. J's informant's statement aligns with Sari's (2021) research on the Tompangan tradition, where there is a practice of debt of gratitude. This is due to reciprocity related to donations received before and must be replaced by the host carrying out the wedding.

From an accounting perspective, the gift of berkat taken home will be recognized as debt because, although in practice, there is no payment transaction related to money, there

is a meaning of indebtedness and as a form of respect for the closeness of the relationship because it has come to the invitation of the celebration owner. However, this expense is a symbol of social status and respect for the Prophet and of togetherness, gratitude, and joy. This is why Sasak people such as Mr. A, Mrs. Y, and Mrs. H stated that Mesilaq is a must in the tradition of Maulid Nabi a must in conventional accounting means that debt can also be interpreted as an obligation that is paid and must be repaid at a later date. Therefore, local culture-based accounting is not only to reveal the uniqueness, beauty, and richness contained in accounting practices but also to preserve local cultural values from the application of conventional accounting (Fiorentina & Jumaidi, 2024).

CONCLUSIONS

This research has revealed that the Sasak tribe community's interpretation of the costs incurred for the Maulid Nabi celebration has a different meaning from the matching concept in conventional accounting. The results show that the sacrifice of costs in the Maulid Nabi tradition has no relationship with obtaining income and is different from the matching concept in accounting. The Sasak tribe community has its perspective on the meaning of cost sacrifice. The first finding shows that cost sacrifice is used to show social status, especially by the upper-class economic community, through large expenditures for guests. This can be seen from the provision of large amounts of dulang specifically for Tuan Guru and Haji.

Second, the costs incurred during the Maulid Nabi tradition are not intended to obtain income in the form of money. In an accounting context, these costs do not materially impact income generation. Thus, costs in this cultural tradition have value and meaning as a symbol of togetherness, gratitude, satisfaction, and joy.

Third, another finding in the Mesilaq tradition, which is part of Maulid Nabi tradition, has implications for the debt of gratitude. From an accounting perspective, inviting someone to a celebration event is considered a debt, while giving invitations and returning attendance at the next celebration is considered a receivable. This research contributes to the field of cultural accounting by showing that traditional values and meanings in society can influence the understanding of costs and expenses and have different meanings compared to conventional accounting perspectives.

This research has several limitations. Firstly, this research focuses only on the Maulid Nabi tradition among the Sasak community in the Sekarbela sub-district, which may not represent the entire range of cultural practices on Lombok Island. Secondly, the informants in this study came from the middle class, which does not experience financial difficulties. This limits the insights gained because their experiences and perspectives differ from those of people who face economic difficulties. Thus, future research is recommended to use informants from the lower middle class to sharpen the results of the analysis to be more comprehensive and explore more in-depth accounting perspectives that are not only seen from the socio-economic scope but also in terms of Islamic culture in the tradition of celebrating the Maulid Nabi.

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ISLAMIC SPIRITUALITY AND MENTAL HEALTH: THE MOSQUE'S CONTRIBUTION IN SUPPORTING EMOTIONAL RESILIENCE DURING A CRISIS

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Abstract :

This article explores the significant role of religious institutions, particularly mosques, in facilitating mental health within Muslim communities in Indonesia during times of crisis. Through a comprehensive literature review, the study examines how prayer, spiritual guidance, and community-based programs offered by mosques help individuals cope with stress and anxiety. The findings suggest that religious practices such as prayer (shalat) and zikir provide emotional calmness, while religious leaders (ustadz and imams) play a crucial role in offering spiritual counseling and psychological support. Additionally, community-based programs like group discussions and charitable activities organized by mosques strengthen social solidarity and enhance mental resilience. The integration of religious teachings with mental health awareness is highlighted as a key factor in promoting long-term community well-being. This study underscores the importance of collaboration between religious institutions and mental health providers to develop sustainable mental health programs that incorporate both psychological and spiritual approaches. The findings contribute to a better understanding of how mosques, as central figures in Muslim communities, can serve as pivotal platforms for promoting mental health and emotional well-being, particularly during crises

Keywords: spirituality, mental health, religious institutions.

INTRODUCTION

Spirituality has long been recognized as a key component in supporting mental well-being, particularly within religious communities. In Islam, spiritual practices such as prayer and dhikr are often considered ways to achieve inner peace and overcome various life challenges. For many Muslims in Indonesia, religious institutions like mosques serve not only as places of worship but also as social centers that support mental health and overall well-being. However, despite the well-documented connection between spirituality and mental health in international literature, research that specifically explores the role of religious institutions in supporting mental health among Indonesian Muslims remains limited.

As the frequency of crises increases, whether due to economic crises, natural disasters, or pandemics, the need for mental health interventions becomes more urgent. In many countries, including Indonesia, formal mental health services are often insufficient to reach all levels of society, especially in underserved communities. This is where religious institutions play a crucial role, as they have direct access to communities and can provide the emotional and spiritual support needed during times of crisis. The literature shows that religion often serves as an effective coping mechanism, where individuals rely on religious beliefs and practices to deal with stress and trauma (Koenig, 2012; Pargament et al., 1998).

However, most studies on the role of religious institutions in mental health focus on Christian communities in Western countries, while very few examine how Islamic institutions in Muslim-majority countries, like Indonesia, play a role in this regard. Existing research suggests that religious leaders, such as ustaz or imams, often serve as key sources of spiritual guidance, helping not only with worship but also providing psychological support to community members (Büssing et al., 2016). In the Indonesian context, mosques play a multifunctional role, serving not only as places of worship but also as centers for social and educational activities, which can support the mental and spiritual well-being of Muslims.

Despite the widespread recognition of the important role that religious institutions play in the daily lives of Muslims, there remains a significant research gap in understanding the extent to which these institutions actively support mental health during crises. This study aims to address the question of how Islamic religious institutions, particularly mosques, facilitate mental health among Indonesian Muslims. The research also explores the religious-based programs offered by mosques and how these programs impact individual mental resilience during crises.

Using a qualitative approach, this study provides empirical insights into the role of mosques in supporting mental health through spiritual practices and community-based programs. It is hoped that this research gives a valuable contribution to the existing literature and offer relevant recommendations for the development of religion-based mental health policies and programs, not only in Indonesia but also within the global Muslim community.

METHOD

This study employed a systematic literature review approach to examine the role of religious institutions, particularly mosques, in supporting mental health within Muslim communities during times of crisis. The literature data collection process was conducted

through structured searches in reputable international journal databases, including Scopus, PubMed, and Google Scholar, using keywords such as "mental health," "spirituality," "Islamic institutions," "mosques," "religion-based coping," and "community mental health." The studies selected for this review were published within the last 10 years and sourced from internationally recognized journals to ensure the relevance and quality of the data. Additionally, research focusing on the context of Indonesia or other Muslim-majority countries was prioritized to ensure proper contextualization.

After collecting the relevant articles, this study employed a thematic analysis approach to identify key themes related to the role of religious institutions in mental health. Each selected article was analyzed based on its main focus, the methodology used, and the reported results. The findings from this literature were then categorized into several key themes, including the role of prayer and spiritual practices, spiritual guidance from religious leaders, and community-based programs initiated by mosques. Through this approach, the study provides a comprehensive overview of how mosques and other Islamic institutions contribute to supporting the mental health of Muslim communities, while also identifying research gaps that future studies should address.

RESULTS AND DISCUSSIONS

This study identified several key themes related to the role of religious institutions, particularly mosques, in supporting the mental health of Muslim communities during times of crisis. Based on the analysis of the literature and empirical data collected from previous studies, four main themes emerge, illustrating how directing prayer, spiritual guidance, community programs, and impact of the integration of religious values with mental health awareness on the mental well-being of individuals in Muslim communities.

Theme 1: Role of Prayer and Spiritual Practices. Prayer and **dhikr** (remembrance of God) are among the most frequently relied upon spiritual practices by participants to cope with anxiety and stress during times of crisis. Many studies show that prayer, whether performed individually or communally, provides a sense of peace and emotional comfort for those who engage in it (Sharp, 2010; Koenig, 2018). The mosque serves as the central hub for these spiritual practices, where community members can gather for communal prayers and participate in **dhikr** sessions. This study found that prayer not only provides spiritual calm but also functions as a coping mechanism that helps individuals remain calm and focused when facing emotional challenges.

Theme 2: Support from Religious Leaders and Institutions. Religious leaders, such as *ustadz* and imams, play a crucial role in supporting the mental health of the community through spiritual guidance and counseling. Studies show that the guidance provided by religious leaders is often seen as a source of comfort and support, especially during crises that leave individuals feeling lost (Graham & Truscott, 2020). Religious leaders not only offer advice on worship but also provide guidance on how to cope with the emotional and psychological challenges faced by community members.

For example, “We often receive advice from the *ustadz* that maintaining mental health is a part of worship.” This statement highlights the central role of religious leaders in linking mental health to religious teachings, making individuals feel that taking care of their mental well-being is an integral part of their religious duties. This demonstrates that the mosque serves not only as a place of worship but also as a spiritual counseling center accessible to community members in need.

Theme 3: Community-based Mental Health Programs. Mosques often serve as centers for community-based programs aimed at strengthening mental resilience. Programs such as group discussions, religious lectures, and charitable activities organized by mosques function as platforms to build social solidarity and strengthen support networks among community members (Büssing et al., 2016). It is undeniable that through these activities, individuals feel more connected to other community members experiencing similar difficulties, helping them cope with feelings of isolation and anxiety.

Activities like group discussions not only serve to share experiences and seek solutions together but also provide a space for individuals to express their emotions and receive support from others. Participation in charitable activities often enhances feelings of purpose and meaning in life, which are crucial for mental well-being. This shows that the programs organized by mosques can have a significant impact on supporting the mental health of the community through deeper social and spiritual interactions.

Theme 4: Integration of Religious Teachings and Mental Health Awareness

Several mosques have begun integrating religious teachings with the awareness of the importance of maintaining mental health. In religious sermons, *ustadz* have started discussing the balance between mental and spiritual health, emphasizing that taking care of mental health is a part of one's responsibility as a Muslim (Adams et al., 2017). This approach allows community members to view mental healthcare as significance from a religious

perspective, motivating them to be more open to mental health solutions, whether they are spiritually or psychologically based.

The importance of this integration is also reflected in programs designed to raise awareness about mental health, where **ustadz** collaborate with mental health service providers to offer more holistic support. As a result, there has been an increase in the community's understanding of the importance of maintaining their mental health while adhering to religious teachings. In this way, mosques become important agents in promoting mental health awareness among Muslims, ultimately contributing to the overall improvement of the community's mental well-being.

The findings of this research clearly demonstrate that religious institutions, especially mosques, play a significant role in supporting the mental health of Muslim communities, particularly during times of crisis. Mosques not only function as places of worship but also serve as centers for spiritual, emotional, and social support. Prayer, **dhikr**, and the spiritual guidance provided by religious leaders such as **ustadz** and imams play a crucial role in bringing inner peace and helping individuals cope with stress and anxiety (Koenig, 2012; Rubinart et al., 2017). Additionally, community-based programs organized by mosques, such as group discussions and religious lectures, strengthen social solidarity and provide a supportive environment for mental health.

These findings address the research question of how religious institutions facilitate the mental health of Muslim communities in Indonesia. The results indicate that prayer and **dhikr** play a vital role as coping mechanisms that help individuals stay calm and focused during crises. Moreover, the role of **ustadz** and imams as spiritual counselors is highly significant in providing guidance that is not only religious but also psychological. This confirms that mosques serve not only as centers of worship but also provide much-needed emotional support during difficult times.

Compared to the existing literature, the results of this research are consistent with previous findings that spirituality and religion can play a role in enhancing mental resilience. Ferguson et al. (2010) found that spiritual practices, such as centering prayer, can help individuals reduce anxiety levels and improve mental health. This study adds a local perspective from the Indonesian context, where mosques play a multifunctional role in supporting community mental well-being. This aligns with the study by Esperandio & Ladd (2013), which shows that spiritual practices can help individuals find meaning and purpose in their lives, especially during times of crisis.

The implications of these findings for policy and practice are the need for closer collaboration between the government, healthcare providers in places of worship, and religious institutions. The government and healthcare providers can work together with mosques and other religious institutions to develop spirituality-based mental health programs. For example, counseling programs that combine psychological and spiritual approaches could help reach more individuals in need of mental health support, especially those who are more comfortable accessing services through religious institutions.

Additionally, it is important for religious institutions to be more involved in spreading awareness of the importance of mental health care. Religious sermons that integrate teachings on mental and spiritual health can help reduce the stigma often associated with mental health issues in society. Thus, community-based programs organized by mosques can serve as a bridge between the spiritual and psychological needs of community members.

Further studies could also explore how digital technology can be used to support mental health within Muslim communities. Prayer apps, online sermons, and internet-based discussion groups could be effective means of reaching individuals who cannot physically attend mosques, especially during global crises such as pandemics. Digital technology could complement the traditional role of mosques as centers for spiritual and emotional support (Van Cappellen et al., 2021).

CONCLUSION

Religious institutions, particularly mosques, play a central role in supporting the mental health of Muslim communities in Indonesia, especially during times of crisis. Through prayer, spiritual guidance, and community-based activities, mosques provide a conducive environment for individuals to cope with stress, anxiety, and other psychological challenges. Prayer and **dhikr**, which are essential elements of Islamic spiritual practices, have been shown to help increase calmness and mental resilience, while support from religious leaders like **ustadz** and imams offers guidance that is not only religious but also psychological.

The support provided by religious leaders, combined with the awareness of the importance of mental health within religious teachings, can have long-term impacts on community resilience. The integration of spirituality and mental health through religious sermons, counseling, and mosque-based programs enables community members to maintain

their mental and spiritual balance. Thus, mosques function not only as places of worship but also as mental health support centers accessible to all members of society.

This research highlights the need for collaboration between religious institutions and formal healthcare providers to create sustainable mental health programs. The government and healthcare institutions should leverage the central role of mosques in the community to develop programs that integrate psychological and spiritual approaches. With closer collaboration, these programs are expected to strengthen individual and community mental resilience during times of crisis and beyond.

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