

# DEVELOPMENT OF SMALL MEDIUM INDUSTRY SECTOR OF CUSTOMS IN KLUNGKUNG REGENCY

I Gusti Ayu Purnamawati<sup>1,\*</sup>,

<sup>1</sup>Fakultas Ekonomi Universitas Pendidikan Ganesha

---

## Abstrak

*The main objectives of this research are: development of small and medium industries of wayang kamasan in Klungkung Regency in terms of: 1. Field of production; 2. Field Management; 3. Field of Cooperation and Licensing. Research methods used in the achievement of these objectives in the form of qualitative methods and data collection through interviews, observation and literature study. The results showed that: (1) Socialization of insight in the field of production, management, cooperation, and permission made by Disperindag Klungkung Regency get positive response from craftsmen; (2) In the selection of raw materials, the preparation of the list of products, finishing, design and packaging, including the preparation of the contract of sale and purchase agreement has been started by the craftsmen. (3) The high participation level of the community has a positive impact on the research implementation, as seen from the training and production and entrepreneurship training, cooperation and management of UBK licensing can run well.*

---

## Keywords:

*management, painters, puppets, Klungkung*

---

## INTRODUCTION

Kamasan Village is located in the central city of Klungkung, approximately 1 km from Klungkung District Government Center. Distance from Undiksha campus to research location  $\pm$  150 km. Kamasan Village especially in banjar dinas Sangging generally known by the people of Bali as the center of painting puppets Kamasan. Here are some examples of classical paintings typical Kamasan style. The uniqueness of Kamasan wayang painting typical of banjar dinas Sangging Kamasan village is the artistic design of wayang Kamasan, telling the story of puppet like, Hermit Arjuna in Indra Kila Mountain (meaning philosophy firmness of faith of someone), Men berayut (philosophy with many children also fortune acquired), Baratha Yudha and Ramayana Wars (truth will prevail against disobedience). In addition to the above painting products that tell the story of wayang. Other varieties of Kamasan paintings are featured in bentuk Pawukon, Sapta Wara, Pananggal Bali (Balinese Calendar) containing adult ayuning style (good and bad days).

To maintain the quality of puppet painting products made, painters in banjar dinas Sangging must be able to choose raw materials such as canvas sheets of the fabric of blacu, dye from natural materials of rocks that Kamasan painters known as Pepetan Ancur imported directly from the island of Serangan. This sorting process sometimes escapes attention painters, painters tend to buy canvas sheets of varying sizes such as small, medium, and large size, already supplied by supplier stores in Kamasan region.

Canvas that has been sorted through the smoothing process (mubuhin) canvas marketed with the price sheet, small size 30 x 40 cm sold with price Rp.25.000,-; medium size 30 x 50 cm sold at Rp.45.000; and large size 100 x 50 cm marketed at a price of Rp.65.000,-. There is a striking difference with the price of the canvas pieces imported directly from Gianyar, for small size canvas valued Rp.750.000,- with 1 pieces valued Rp.750.000,-: 40 pieces = Rp.18.750,- medium size canvas, 1 pieces for Rp.1.500.000, with details of 1 pieces Rp. 1.500.000,-: 40 pieces = Rp.37.500,-. Large size canvas, 1 pieces Rp.2.000.000,- with details 1 pieces Rp.2.000.000,-: 40 pieces = Rp.50.000,-. Thus, the difference between the price of the canvas purchased by the sheet in the supplier's store is compared to the price of the cigarette by taking it directly at the place of production, as follows: there is a relatively large price difference, eg small size reaching the difference of Rp.6.250,-. Medium size difference of Rp. 7.500,-. And large size difference of price Rp.15.000,-. If able to empower the surrounding community as a worker for the smoothing process (Mubuhin) canvas will further save production. So, there is price difference from small size Rp.6.250, medium Rp.7500, and big Rp. 15.000,- perlembar and assessed in terms of efficiency it can

---

\* Corresponding author.

E-mail Addresses: [ayupurnama07@yahoo.com](mailto:ayupurnama07@yahoo.com) ( I Gusti Ayu Purnama)

affect the production cost of swelling about 30%. The form of painting design that was originally just poured on the canvas became evolved towards the art of Kamasan painting with medium capil lukis (peasant hat); painted eggs; bumbung painting (bamboo spot letter); cup of coconut shell; fan; and painted wood ashtray.

The decrease in income capacity from the sale of paintings is very drastic cause threatened life of the painter and the continuity of classical painting typical Kamasan style. Many factors become the cause of the above mentioned, such as: the production aspect is constrained problem: a) Supply of raw materials obtained from providers stores around Kamasan area, that for the color material from natural stone must be ordered directly to Serangan Island. b) Constraints at the time of the process of finishing (color) due to the scarcity of materials and equipment that is still very traditional, that for this natural raw materials for puppet painting dye in banjar Sangging service is also still on the island of Serangan attack and its existence was rare because it comes from the rocks nature that contains elements of color. So, if the color raw materials run out must come to Serangan Island directly to get it. c) Constraints in terms of packaging, the craftsman has not been able to include the frame on the painting, and painting sold with the sheet system in a rolled manner. d) Lack of partners' understanding of keeping the painting technique durable, the new partner's understanding of natural techniques by fixing the time in 5 (five) years and over the counter deliberately allowing indigenous Kamasan paintings made using a mixture of colors from natural rocks exposed to the reflection of sunlight, because according to the partners the painting will be more colorful painting will make the painting more and has a sale value. (2) Constraints on aspects of management, including: a) marketing management, Kampoeng Seni Kamasan on the situation now deserted visitors. The painting marketing pattern is usually done by the partners by being approached directly by the buyer and generally for the price range of the various paintings. The marketing channel by way of taxi drivers and friends who work at the hotel, seen from the flow of marketing is still dependent from the second hand that depends on the level of tourist visits through the services of tour operators who come to Kamasan and the hotel where the painting is deposited. Similarly, in terms of profits obtained is still very thin because the cost of production with product results still have to be cut 20 to 30% for product marketing services. b) Bookkeeping management that is, the obstacles on not having a business accounting management system in detail, balanced and regularly between the amount of production costs and product sales. Craftsmen still depend on the arrival of direct orders and work on orders owned by other production houses, especially when the Women's Group Painters. In carrying out its business, the craftsmen only do manual recording in the ledger the amount of products produced, the cost spent, and the products sold. Even proof of receipt and payment note has not been able provided by the craftsman as evidence of the transaction. The craftsman wishes to be able to do well with bookkeeping management whose administration can be incorporated into a computer program, including online marketing management with an online website creation that is considered able to publish the type of products of the Painters Group. The craftsman also desperately wants training and mentoring the preparation of work contracts in order to smoothly run the business and guarantee legal protection against marketed products.

According to an interview conducted on the Women's Group of Painters located at the banjar dinas Sangging Kamasan village, Mrs. Nyoman Suryasih, who also pursue work in the field of painting puppets Kamasan. He studied Kamasan wayang painting artwork since he was 17 years old and founded a family business for a year under the Women's Group of Painters Surya Darma, in 2009. After feeling able to develop his business independently encouraged him to establish Kelompok Wanita Pelukis Sari Sedana. Creativity of the mastered art is derived from self-taught learning. The production process is also done by employing local people around 2 female sex. However, his business experienced constraints in the management sector related to the production flow of the resulting product. the craftsman can not fix the completion of one product within a certain timeframe. This affects the non-targeted product completion between the amount and time span required for its execution, such problems seem simple but cause the effects of irregularity in the time-management pattern. Just like the problems of the first partner, the second partner also encounters price management constraints that have not been able to set the standard standard for the type of wall clock puppets, puppet plates, puppet bags, ashtrays puppets and various other types. Another obstacle experienced by the two pengerajin after the sketch of Kamasan wayang paintings submitted by workers to pengerajin, the next process is the process of staining with traditional techniques using brush media, if the painter is not skilled work on the coloring process through manual painting will cause stains spots on the middle product in the finishing process. Thus, there are constraints in the finishing process due to the limited use of production equipment. Constraints in terms of packaging, the partner has not been able to include the frame on the painting (its availability is very dependent on one person pengerajin frame), causing the painting sold with the sheet system in a rolled way. This condition affects the lack of product feasibility guarantee. Similarly, maintenance techniques have not

been mastered by both partners, because based on the description of the partners, the storage in the conventional way it causes many products quickly rotten and dull so that partners can not menyetok products in large quantities in the range of dozens. Based on the background of problems faced by the craftsman, then the justification of research problems, are as follows:

#### 1. In Production Field

(a) How to use alternative dye materials, while making alternative dye raw materials from sekar taru that can be provided from the local people's flower harvest. (b) how smoothing (mubuhin) canvas raw materials, including socialization of the importance of company risk analysis to reduce production cost swelling due to the tendency to use ready-made materials. (c) how to set the standard time of completion of the product that has not been adjusted to the agreement between the craftsman and the local employee prepared according to the SOP (operational standard of procedures) of the business. (d) how to do a good finishing process with the use of machine tools. (e) how production management of product storage techniques is durable, product design skills that must consider material selection and coloring should be appropriate in terms of product durability to sunlight / weather, and resistance to water / moisture.

#### 2. Field Management

(a) How product marketing management is like structuring business governance in terms of product price standards on the market, (b) How to compile a list of company products with Microsoft Excel program according to Business Management Guide Module, (c) How to Improve the craftsmanship skills through training to process the material smoothing (mubuhin) by empowering young women, (d) Provide the help of production equipment, such as pattern ruler, cutting scissors, painting pads, and paint color mixers.

#### 3. Field of Cooperation and Licensing

(a) How the preparation of employment contracts in business activities, (b) How to draft an agreement for the parties to be applied in carrying out the sale of the product, (c) How to manage the administrative order of business based on SOP (Standard Operating Procedure).

#### 4. How the implementation of registration to the Industry and Trade Office of Klungkung regency to obtain the official permit packaging (packing) products

Annual annual targets covering the business aspects of the craftsman include the availability of alternative raw materials of tar sekar juice. In the field of production, production governance should be structured according to SOP. Management targets designed during the six (6) months of research conducted by the proposer during the process of researching the development of small and medium industries of wayang kamasan in Klungkung Regency are SOP (Standard Operating Procedure), 3 (three) bookkeeping types (corporate administration bookkeeping, product stock), business management guide module, product list using Microsoft Excel program, attractive product design and packaging.

## MATERIALS AND METHODS

Approach method offered to solve partner problems The concept of eco-efficiency which by Soemarwoto (2001) is defined as synergistic synthesis between component and economy. Eko-efisiensi aims to obtain efficiency from economic and ecological aspects. Thus the development of rural areas will lead to the direction of eco-development, which by Dasman (1984) interpreted as ecologically sound development, organized in accordance with the needs of the target, improve the process of independence and enforcement of targets that bersinergis with the environment.

Problem-solving approach: a) The manufacture of alternative dye raw materials from sekar taru that can be provided from the local people's flower harvest, b) Smoothing (mubuhin) canvas raw materials, including socialization of the importance of company risk analysis to reduce production cost swelling due to the tendency to use ready-made materials, c) Stipulation of product settlement time standard according to the agreement between partners and local employees arranged according to SOP (operational standard of procedure) of business, d) do a good finishing process with the use of machine tools, e) production management on product storage techniques to be durable, product design skills that must consider material selection and coloring should be appropriate in terms of product durability to sunlight / weather, and resistance to water / moisture, f) product marketing management such as; structuring the business governance in terms of standard product prices on the market, g) the preparation of a list of company products with Microsoft Excel program in accordance with Business Management Guide Module, h) the process of smoothing materials (mubuhin) by empowering young women, i) production equipment, such as pattern ruler, cutting scissors, painting pads, and paint color mixers, j) socialization, preparation of employment contracts and assistance in conducting business activities, k) drafting of agreements for

parties to be applied in carrying out the sale of products, l) management of business administrative order based on SOP (Standard Operating Procedure). registration to the Industry and Trade Office of Klungkung Regency in order to obtain the official authorization of packaging of the product.

## DISCUSSION

Activities of the final stages of the program to be implemented in the research program on this craftsman through the development of small and medium industries of wayang kamasan in Klungkung Regency. The research activities include:

1. In the field of production,
  - (a) provide additional insight into the technique of providing alternative raw materials from sekar taru, (b) smoothing methods (mubuhin) of canvas raw materials, (c) standard setting of product completion time prepared according to SOP (operational standard of procedure) of business, (d) skills in performing a good finishing process with the use of machine tools, (e) production management on product storage techniques to be durable. Production management and entrepreneurship so that there is orderly administration of bookkeeping and financial group that is expected to make the group continues to grow to a better direction.
2. UBK licensing procedure is the Identity of Women Group of Puppet Painters in Kamasan Klungkung "to get legal recognition and stipulation.

Obstacles to implement the program is difficult to meminitiate time for the achievement of the agreement of the implementation of the interview, because the training participants generally collided with daily work routines that support the family economy, as well as the implementation of custom ritual activities are quite solid in relation to the village customary village for the implementation of religious rituals as the community Balinese Hindu in general. So, to be able to coordinate the people need intensive coordination with the welfare and all ranks. In relation to the conditioning of program participants, although time constraints were encountered during the program implementation teams were able to overcome them by conducting intensive coordination with stakeholders in the local village.

## CONCLUSIONS AND RECOMMENDATIONS

The conclusions that can be obtained from the implementation of research on the development of small and medium industries of wayang kamasan in Klungkung Regency are: 1) The high participation level of the shadow puppet showers has a positive impact on the implementation of the research program, as seen from the cooperation and the management of UBK licensing can work well, 2) Implementation of the program is able to generate the outcomes expected by this research program, unless the arrangement of cooperation and licensing "still have to go through the stages of the process.

For the related parties, in this case the Kamasan Village Government in Banjar Dinas Sangging and Banjar Pande Mas Service is expected to provide ease of policy support and sharing of experience in terms of knowledge transferred in terms of development of industrial sector of small medium medium wayang kamasan in Klungkung regency in order to succeed the stub a home industry business program that has been initiated collectively

## REFERENCES

- Agustia, Dian. 2010. "Pelaporan Biaya Lingkungan Sebagai Alat Bantu Bagi Pengambilan Keputusan yang Berkaitan Dengan Pengelolaan Lingkungan". *Jurnal Akuntansi: Akrua*, Vol.1, No.2 (hlm. 80-100).
- Aniela, Yoshi. 2012. Peran Akuntansi Lingkungan Dalam Meningkatkan Kinerja Lingkungan Dan Kinerja Keuangan Perusahaan. *Berkala Ilmiah Mahasiswa Akuntansi*, Vol. 1, No. 1, Januari 2012.
- Bapemas, J. T. (2016). *Standar Pelayanan Publik Pengembangan BUMDes*.

- Dasman, Raymon. 1984. *Prinsip Ekologi Untuk Pembangunan, Terjemahan Idjah Soemarwoto*. Jakarta: Gramedia.
- Elyafei, S. 2013. *Penerapan Akuntansi Lingkungan di RSUD Tarakan Jakarta. Skripsi*. Jakarta: Universitas Bina Nusantara.
- Ghozali dan Chariri. 2007. *Teori Akuntansi*. Semarang: Badan Penerbit Undip.
- Handayani, Ari Retno. 2010. "Pengaruh Environmental Performance Terhadap Environmental Disclosure Dan Economic Performance Serta Environmental Disclosure Terhadap Economic Performance (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia)". *Skripsi*. Universitas Diponegoro.
- Hamid. 2010. *Akuntansi Lingkungan Dalam Ranah Kesehatan Masyarakat*. Denpasar: Muda Jaya.
- Hansen, Don R. dan Mowen, Maryanne M. 2011. *Akuntansi Manajerial*. Jakarta: Salemba Empat.
- Hidayatullah, Syarif Moh. 2015. " Analisis Penerapan Akuntansi Lingkungan Untuk Mengetahui Proses Pengelolaan Limbah dan Tanggung Jawab Sosial Pada Rumah Sakit IBNU Sina Kota Gresik". *Skripsi*. Jurusan Akuntansi, Universitas Islam Negeri Maulana Malik Ibrahim Malang.
- Hilman, Masnellyarti. (2007, November). Lingkungan Kita Memprihatinkan. *Akuntan Indonesia*, (online). Edisi No.3. Halaman 16-19. [www.iaiglobal.or.id/data/referensi/ai\\_edisi\\_03.pdf](http://www.iaiglobal.or.id/data/referensi/ai_edisi_03.pdf) (diakses 10 September 2016).
- Idris, 2012. Akuntansi Lingkungan Sebagai Instrumen Pengungkapan Tanggung Jawab Perusahaan Terhadap Lingkungan di Era Green Market. *Jurnal Economac*, Vol.2, No.2.
- Ismail, M., A, Seetharaman, & Saravanan. 2007. Environmental Accounting as a Tool for Environmental Management System. *Jasem*, (online). Vol. 11(2). Juni 2007: 137-145. <http://www.bioline.org.br/pdf?ja07038>. (diakses 12 September 2016).
- Istijanto. 2006. *Riset Sumber Daya Manusia*. Jakarta: Gramedia Pustaka Utama.
- Kusumaningtias, Rohmawati. 2013. *Green Accounting Mengapa dan Bagaimana. Papers*. Sancall
- Lindrianasari, 2007. "Hubungan antara Kinerja Lingkungan dan Kualitas Pengungkapan Lingkungan dengan Kinerja Ekonomi Perusahaan di Indonesia" *JAAI*, Vol.11, No.2.
- Mandira, Robin Gita. 2014. Analisis Sistem Pengendalian Intern Pemberian Kredit Pada Badan Usaha Milik Desa (BUMDes) Mandala Giri Amertha di Desa Tajun. *Jurnal Akuntansi Program S1*, Vol. 2, No.1, hlm: 1-2.
- Margareta, Veny S. 2012. "Penerapan Akuntansi Lingkungan di Rumah Sakit Umum Medika Sari". *Skripsi* (Tidak diterbitkan). Jakarta: Universitas Bina Nusantara.
- Miles, M.B dan A.M. Huberman. 1992. *Analisis Data Kualitatif Buku Sumber Tentang Metode-metode Baru (Tjetjep Rohendi Rohidi Penerjemah)*. Jakarta: UI Press.
- Mobus, J. L. 2005. "Mandatory Environmental Disclosure in Legitimacy Theory Context" *Accounting, Auditing & Accountability Journal*, 18(1):492-517.
- Mulyadi. 2012. *Akuntansi Biaya (Edisi kelima)*. Yogyakarta: UPP STIM YKPN.
- Murni, S. 2011. *Akuntansi Sosial: Suatu Tinjauan Mengenai Pengakuan, Pengukuran, dan Pelaporan Eksternalities dalam Laporan Keuangan*. *Jurnal Penelitian Jurnal Akuntansi dan Investasi Jurusan Akuntansi FE UM*.

- Noviani, Aminah. 2014. "Analisis Penerapan Akuntansi Lingkungan Di Rumah Sakit Mardi Waluyo Metro". *Jurnal Akuntansi dan Keuangan*, Vol. 2, No.2 (hlm.1-16).
- Nuswantara, Dian Anita. 2008. Akuntansi Lingkungan: Antara Mandatory dan Voluntary. *Jurnal Pelangi Ilmu*, (online). Vol.2, No.2, Juli-Desember 2008. [http://pelangiilmu.jurnal.unesa.ac.id/bank/jurnal/AKUNTANSI\\_LINGKUNGAN\\_paper\\_CFP\\_JEBI\\_\(Dian\\_Anita\\_Nuswantara\)-Ready.pdf](http://pelangiilmu.jurnal.unesa.ac.id/bank/jurnal/AKUNTANSI_LINGKUNGAN_paper_CFP_JEBI_(Dian_Anita_Nuswantara)-Ready.pdf) (diakses 1 September 2016).
- Peraturan Menteri Dalam Negeri No. 37 Tahun 2007 tentang Pedoman Pengelolaan Keuangan Desa.*
- Peraturan Menteri Dalam Negeri Nomor 39 Tahun 2010 tentang Badan Usaha Milik Desa, 2010.*
- Peraturan Pemerintah Republik Indonesia Nomor 72 Tahun 2005 tentang Desa (Lembaran Negara Republik Indonesia Tahun 2005 Nomor 158).*
- Ritzer, George. 1992. *Sosiologi Ilmu Pengetahuan Berparadigma Ganda* Rajawali Press, Jakarta.
- Robbins. P.S.. 2002, *Prinsip-prinsip Perilaku Organisasi*. Edisi kelima. Jakarta: Erlangga.
- Soemarwoto, Otto. 2001. *Ekologi, Lingkungan Hidup, dan Pembangunan*. Jakarta: Penerbit Djambatan.
- Sutoro, Eko. 2013. "Pemberdayaan Masyarakat Desa". *Materi Diklat Pemberdayaan Masyarakat Desa*, yang diselenggarakan Badan Diklat Provinsi Kaltim, Samarinda, Desember 2013.
- Suartana, I Wayan. 2010. Akuntansi Lingkungan dan *Tripple Bottom Line Accounting: Paradigma Baru Akuntansi Bernilai Tambah*. *Jurnal Bumi Lestari*, Vol.10, No.1, hlm: 105 - 112.
- Suaryana, Agung. 2011. Implementasi Akuntansi Sosial dan Lingkungan di Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis*, Vol. 6, No.1.
- Susanti. 2014. "Penerapan Akuntansi Lingkungan Pada RK CHaritas Palembang". *Skripsi* (Tidak diterbitkan). Palembang: Universitas Truna Merdeka.
- Undang-Undang Nomor 6 Tahun 2014 tentang Desa.*
- Undang-undang Republik Indonesia No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup*. Tambahan Lembaran Negara Republik Indonesia Nomor 5059.
- Wijanarko. 2012. Analisis Penerapan Akuntansi Sosial dan Lingkungan Pada Usaha Krupuk Sukun Di Desa Tegalwajo, Banyuwangi. *Jurnal Akuntansi*, Vol.1, No.2, hlm: 1-2.
- Wijanarko. 2012. *Ketahanan Ekonomi Nasional Lewat BUMDes*. Jakarta: Konsesus.
- Yakhou, Mehenna & Vernon P. Dorweiler. 2004. Environmental Accounting: An Essential Component of Business Strategy. *Bus. Strat. Env.*, (online). Vol.13.2004:65.77.<http://www.ebtekarnovin.com/Editor/UploadFiles/PDF%20Articles/accounting1.pdf> (diakses 12 September 2016).
- Yanto, Sri. 2007, November. Akuntansi Hijau: Sarana Pendeteksi Dini Bencana Lingkungan. *Akuntan Indonesia*, (online). Edisi No.3. Halaman 23-26. [www.iaiglobal.or.id/data/referensi/ai\\_edisi\\_03.pdf](http://www.iaiglobal.or.id/data/referensi/ai_edisi_03.pdf) (diakses 1 September 2016)