



Community-Based Local Wisdom Development : Strengthening Accounting and Production Management Skills “*Batik Village New Normal Bogor*”

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Abstract

Batik art which is an intangible cultural heritage native to Indonesia that can be developed based on the potential of local wisdom in each region. The main problem that is often faced by MSME actors in Indonesia is their limited ability to manage finances and limited production management. Likewise, the UMKM business of the batik group in the new normal batik village of Tegal Village, Kemang District, Bogor Regency, West Java Province - Indonesia. This activity is aimed at increasing the ability and providing understanding to the local community-based batik MSME group in managing simple finances and optimal production management. The method used in this activity is theoretical and concept training which is carried out face-to-face, mentoring and direct monitoring in the field by the resource persons. This activity is targeted to be able to increase the 2 (two) new normal batik business groups that have just been formed, able to implement an appropriate and good bookkeeping system in the operation of their business. And can also run an effective and efficient production management system, so as to be able to produce good batik products and have a competitive advantage compared to batik products that are already on the market.

Keywords: New Normal Batik Village, Tegal Village, Simple Bookkeeping, Production Management.

1. Introduction

Tegal Village is one of nine villages in Kemang District, Bogor Regency. There are quite a lot of micro and small businesses that are running in Tegal Village at this time, but the businesses that are running are still very simple and micro-scale and are run by residents' households independently. In

addition, Tegal Village also has an activity to Increase the Role of Women towards Healthy and Prosperous Families (P2WKSS) which was initiated in 2020. The target of these activities can essentially lead to an increase in the welfare of the villagers as a whole. This is in line with Bachtiar (2021) and Tosida et al. (2020) who say that small industry is one of the efforts to increase family income and provide jobs and can meet the needs of the community.

However, in practice, this activity and various MSME activities that have been and are being carried out in Tegal Village face various difficulties and obstacles, including constraints in managing business finances, proper management of production systems and management, difficulties in marketing business results, and so on. As stated by Gunawan (2020), one of the main problems in the batik business is the limited production system and the absence of good financial reports.

The establishment of batik SMEs in Tegal Village is targeted to become a village that has the most significant social impact for the benefit of the community. This program is expected to be the initiation of the establishment of the Bogor New Normal Batik Village. This program is based on the research results of Pakuan University lecturers consisting of Tosida et al. (2020) regarding BNNB motif design innovations (recorded copyright Number 000216610).

2. Methods and Implementation

2.1. Simple Bookkeeping Training for SMEs Batik New Normal Bogor

The training will be carried out at the Tegal village office, Kemang District, Bogor Regency. Training activities will be carried out within 3 (three) days starting at 09.00-12.00 every day. The initial material explains the basics of business bookkeeping, the main parts of bookkeeping, as well as techniques for preparing good business books. The method of applying science and technology is done through a combination of tutorials and hands-on practice. Bookkeeping training material begins with a file-based manual bookkeeping system, then basic computer-based bookkeeping training (Rahmi and Alipudin, 2020).

In practice activities, partners are required to prepare basic file-based and computer-based bookkeeping. The bookkeeping in question covers all business aspects (all business aspects ranging from materials and SOPs for the production process, raw materials, supporting materials, main products and derivative products, assets, human resources, finance, partnerships and cooperation, administrative processes and so on). Therefore, partners are required to bring the files needed to become important information that will be integrated into the bookkeeping system. Partners are also given training on browsing bookkeeping materials, literature and supporting materials on small business bookkeeping by utilizing existing internet facilities.

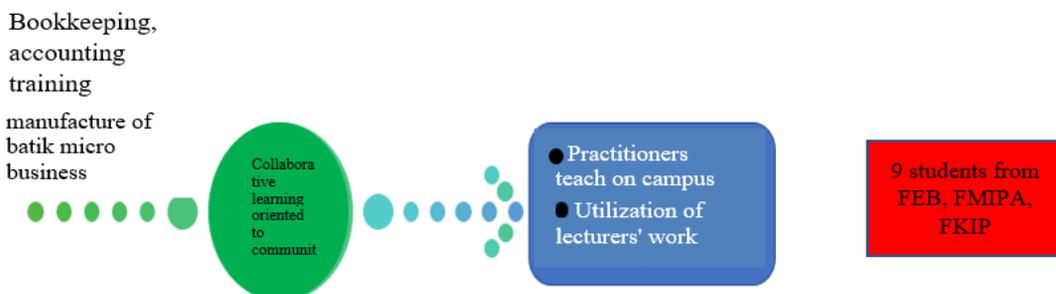


Figure 1. Implementation of PPKMBKM bookkeeping training

2.2. Bogor New Normal Batik Production Management Training

Production training is carried out by providing material to prospective batik craftsmen or Batik SMEs in Tegal Village, Kemang District, Bogor Regency. Batik production management which is the process

of converting the raw material of the mori base cloth into the desired batik product in accordance with the batik planning or design that has been made. In this case, it is necessary to make decisions based on economic activities, so that the goods in the form of batik produced have a selling value. In the sales process, prospective SME batik entrepreneurs will determine a production level that can provide more profits by minimizing production costs. It is important for prospective batik SME entrepreneurs to determine what kind of goods to buy by maximizing the production process. Because it is impossible to run if there are no materials that allow in the production process itself. The training will be held in the Tegal Village Hall. Training activities will be carried out within 3 (three) days starting at 09.00-12.00 every day. The method of applying science and technology is through a combination of 30% tutorials and 70% hands-on practice.

a. Hands-writing Batik Production Process

The making of written batik must go through several processes as shown in Figure 2.

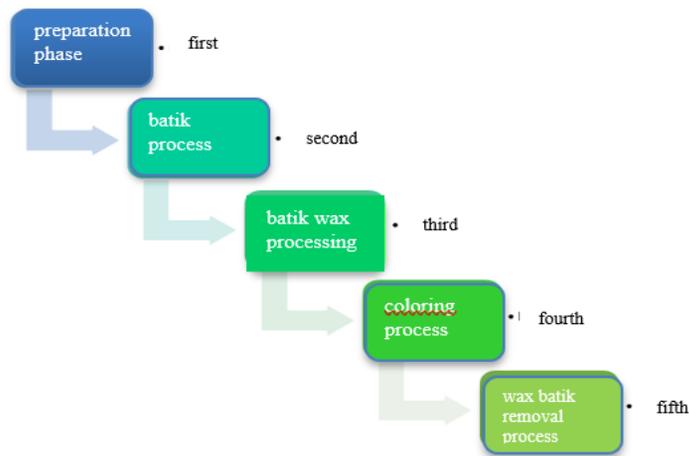


Figure 2. Stages of the printed or written batik production process

After the tools and materials are ready, go to the mori cloth washing stage. After washing, the mori cloth is soaked with a solution of caustic soda. The process of soaking with soda is called boiling. The process of soaking with soda is done so that the quality of the batik is better because the color can be absorbed by the fabric well. After soaking overnight, the cloth is kneaded, washed, and then dried again. After the cloth is dry, the batik maker can do the initial stage, namely by making a pattern by drawing batik motifs using a pencil on the cloth. If the pattern has been drawn, the batik maker can carry out the batik process with canting according to the pattern that was drawn earlier. In the process of writing batik, the cloth is placed on a wooden base to make it easier to attach.

The fabric is drawn with canting to meet the pattern already drawn. When finished, the fabric can be colored. The fabric is colored according to the motif drawn by smearing. Brushing can be defined as giving color to the fabric in certain areas using a brush. After the dyeing process is completed, the batik fabric is trimmed by scraping the imperfect batik wax. If the motif on the fabric is neat, and the batik is neat, the fabric should be covered with wax by sorting out the colors on which fabric should not be exposed to the final dye, and which can be exposed to the dye. After all is done, the final staining is done by giving soga, and you can also use naphthal dye or indigo dye.

If the desired color has been given, the batik wax can be removed. Removing batik wax can be done by putting the cloth in boiling water. After a while, the wax on the cloth will melt and come off the cloth. The process of melting the wax is called melorod. If the batik wax has been removed, the cloth must be washed again many times to remove all the remaining wax. When the process is complete, the cloth is

starched thinly and dried in the sun to dry. After drying, the cloth can be used for clothes, sarongs, scarves, and so on.

b. Stamp Batik Production Process

After the tools and materials are ready, go to the mori cloth washing stage. After washing, the mori cloth is soaked with a solution of caustic soda. The process of soaking with soda is called boiling. The process of soaking with soda is done so that the quality of the batik is better because the color can be absorbed by the fabric well. After soaking overnight, the cloth is kneaded, washed, and then dried again. After drying, the cloth is given a thin layer of starch so that the batik wax does not enter the fibers of the cloth, and the wax is easily removed. If you want a white base color, you don't need to do the initial coloring. However, if you want a basic color other than white, then basic coloring must be done by soaking the fabric in dye. In order to get a good color, the cloth that has been dyed in the color is dried for a while and given soda. After the cloth is dry, the batik process can be carried out.

To make stamped batik, the fabric does not need to be patterned first. The fabric can be directly stamped with a stamping tool that already has batik motifs in it. How to make batik cap is quite easy. Batik wax is heated and maintains stability in hot conditions of 60 to 70 degrees Celsius. The stamp tool is dipped in batik wax about 2 cm from the stamp tool. The stamp tool that has been given batik wax is directly affixed to the cloth while pressing it so that the wax sticks perfectly. This is done repeatedly until it fills the batik cloth. In the manufacture of stamped batik, usually only use two color variations. However, if you want to use a variety of colors, you can do the coloring by tapping. If the dyeing technique is used, the color of the smear must be covered with wax so that the color remains good. If you only use two colors, the result of printing with a stamp can be directly soaked with a naphthol color according to the desired color. The cloth is soaked in the color solution for 7 hours so that the color is completely absorbed. What is different from the process of making stamped batik is the color mating process because the previously colored mori cloth surface will be colored again in the next coloring process. Need special skills in the selection of colors in this coloring process. The production process of stamped batik is as shown in Figure 3.

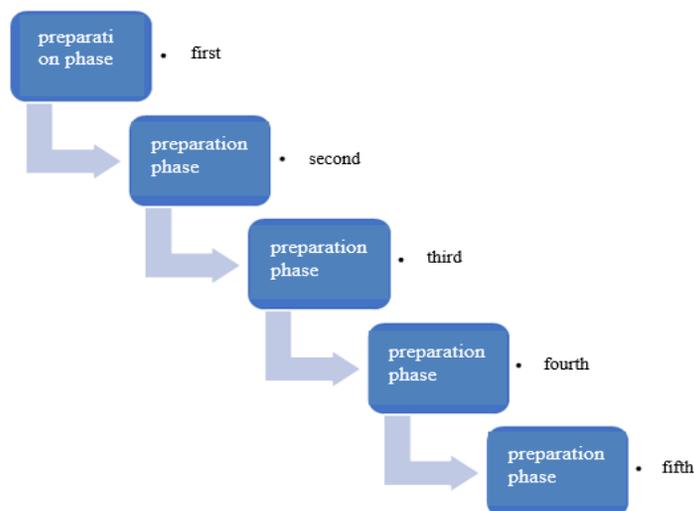


Figure 3. The production process of stamped batik

After the coloring is complete, the cloth is drained for a while and then the process of removing the batik wax is carried out by boiling it in boiling water. The cloth is put in boiling water for a while until the batik wax disappears. Followed by rinsing and cleaning the remaining batik wax that is still attached

to the cloth. If the cloth is clean, there is still a process of soaking the cloth in the soda solution. This is done to brighten the color of the batik. After the cloth is soaked in the soda solution, the cloth is rinsed again and dried in the sun to dry. Then the cloth is ironed and ready to be made into clothes, scarves, udeng, and so on.

3. Results and Discussion

3.1. Simple Bookkeeping for Batik SMEs

Simple bookkeeping training is delivered in several stages of activity including:

3.1.1 Submission of Material

This activity begins with a presentation about the importance of simple bookkeeping in a business because many business actors do not understand the impact of bookkeeping on business development (Songini et al., 2013). Business actors have not separated their personal finances and business finances, so they do not know whether their business is making a profit or even experiencing a loss (Gitman et al., 2015; Rahmi and Alipudin, 2020)

The training participants, consisting of entrepreneurs in the Bogor New Normal Batik Village, were given modules and materials on simple record keeping that should be done by business actors. Participants were given an explanation of the stages of preparing financial statements in accordance with accounting standards, starting from recording transactions, journaling, posting to the general ledger, trial balance and compiling financial reports. Financial statements consist of income statements, balance sheets, cash flow statements and reports on changes in capital. Because the business that will be run by the participants later is a manufacturing business, then material is also given on how to calculate the cost of production.

3.1.2 Assistance in Financial Reporting Practice

After the presentation of the material, the next session continued with simple bookkeeping assistance. At this stage, examples of batik business cases are given, resource persons and students accompany participants to prepare financial reports according to the accounting cycle from transactions to making financial reports. Participants are given forms that have been prepared so that they can immediately make financial reports. In this session, they are also taught to make simple computer-based reports using the excel program.

3.1.3 Monitoring and Evaluation of Financial Statement Preparation

At this stage, an evaluation of the financial reports that have been made by the training participants is carried out. Participants were asked to show simple bookkeeping for the business of Kampung Batik New Normal Bogor (See Figure 4). In this activity, the training participants are also able to calculate the cost of goods manufactured and make financial reports properly. At the final stage, an evaluation of the financial statements that have been made by participants is carried out, the results of the evaluation are that the participants have not properly allocated indirect costs into a product produced (Osadchy and Akhmetshin, 2015; Rusmanah et al., 2021).



Figure 4. Simple Bookkeeping Training

3.1.4 Production Management of SMEs Batik New Normal Bogor

The batik making training was carried out in one of the batik industries located in Bogor City, precisely in Tanah Sareal District, which was named Batik Budayaku (See Figure 5). The training was carried out for 4 (four) days, namely on December 25 - 28, 2021. The training method was carried out by providing prior theory regarding the stages in the batik-making process and also an introduction to the tools and materials that will be used in the production process. The process of making batik that was taught to the participants was the process of making written batik and the process of making stamped batik.

The process of producing written batik requires materials such as: mori cloth, canting, wax, dyes, pencils, hurdles, stoves, frying pans, and batik wax (Setiyartiti and Rachmawatie, 2021). The stages in making written batik include:

- a. Cutting of raw materials (mori) as needed.
- b. Remove starch from mori by wetting the mori with a solution of: peanut oil, soda ash, typol and enough water. Then the mori is kneaded after being evenly dried in the sun to dry and then kneaded again and dried again. This process is repeated for up to three weeks and then washed thoroughly. This process is so that the dye can seep into the fabric fibers perfectly (For this training this process has been carried out by my traditional batik party).
- c. After cutting the mori cloth, participants immediately drew on the cloth.
- d. Next, give variations to the ornaments (motifs) that have been drawn.
- e. After that, the process of closing (blocking) the bottom of the fabric that does not need to be colored or wants to remain white is carried out.
- f. Furthermore, coloring batik that has been blocked by dipping it in a dye solution.
- g. After being colored, the next step is to remove the wax by boiling it in boiling water (finishing). After the wax is removed from the cloth, it is washed thoroughly and then dried in the sun.

As for the manufacture of stamped batik, the materials used include: mori cloth, candles, tables, dyes, and stamping tools. The manufacturing process for stamped batik is much easier than written batik (Purwaningsih et al., 2018), with the manufacturing process as follows:

- a. The mori cloth is placed on a table with a pad underneath using a soft material.
- b. The night is boiled to a temperature of 60-70 degrees Celsius.
- c. The stamp is dipped into the melted wax but only 2 cm from the bottom of the stamp. Then the mori cloth is stamped with enough pressure to make it neat. In this process, the night liquid will seep into the pores of the mori cloth.
- d. Next is the coloring process by dipping the stamped mori cloth into a tank filled with liquid dye. The mori cloth is boiled so that the sticky wax disappears from the cloth.
- e. If you want to make a color combination, the tasting process, coloring and roasting is repeated. If not, the process can be continued with the cleaning process and color lightening using soda.
- f. The last stage is drying and then ironing it so that it is neat.

In this training activity the process of making batik is divided into the following activities:

1. First Day; on the first day participants learn to make batik for handkerchiefs. Here, participants are taught to make patterns and canting, after that they carry out the coloring process, namely dabbling and dyeing.
2. Second Day; on the second day the participants learned to make batik for table cloth media for stamped batik. Here the participants return to canting and tasting. The results of sticking and tasting tablecloths and handkerchiefs are then soaked in plain water after which they are dyed into colors.
3. Third Day; on the third day the participants learn to lock to cover the desired color. After that do the dyeing for the second color. And the tasting on the 2-meter cloth.
4. Fourth Day; on the fourth day the participants learned the process of pelorodan or boiling cloth and the process of drying cloth that had been boiled to dry.



Figure 5. Batik Making Process Training

4. Conclusion

The implementation of community-based local wisdom product development activities in the form of Bogor's new normal batik is focused on two community groups that have been formed as the initial development of the new normal batik village in Tegal Village, Kemang District, Bogor Regency. The provision of training in simple bookkeeping and batik production management was also accompanied by the assistance of various equipment and training facilities grants to all participants. This is intended so that the two groups of MSMEs with new normal batik are able to develop their local potential better, so that it is hoped that in addition to improving their household economy, they can also pass on this knowledge to the surrounding community.

The implementation of this activity is expected to be able to create the desire of the people of Tegal Village to have unique products native to the region that can be developed into regional icons. So that it is hoped that this New Normal Batik Village, Upright Village can later become a business center for written batik and stamped batik in Bogor Regency. The final target is an increase in the economic standard of living of the community as a whole in Tegal Village.

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