

## IMPLICATIONS OF ENTREPRENEURSHIP AND SIMPLE ACCOUNTING KNOWLEDGE OF ENDEK CRAFTING MSMEs ON ECONOMIC IMPROVEMENT AND PRESERVATION OF BALI CULTURE

I Wayan Chandra ADYATMA<sup>1</sup>, Desak Rurik Pradnya Paramitha NIDA<sup>2</sup>, I Gusti Agung Prama YOGA<sup>3</sup>

<sup>1,2,3</sup>Faculty Vocational, Warmadewa University, Indonesia

Corresponding author: I Wayan Chandra Adyatma

Email: [chandraadyatma8@gmail.com](mailto:chandraadyatma8@gmail.com)

Volume: 5  
Number: 2  
Page: 431 - 440

### Article History:

Received: 2024-01-13

Revised: 2024-02-17

Accepted: 2024-03-16

### Abstract:

Riches Indonesian culture is abundant and has pushed the development of various products in almost all areas with varied styles. From inheritance, valuable Balinese cultural, cultural, and economic heritage is cloth ended. However, with changing times and styles of modern living, the fabric started to threaten extinction. Study This highlights two main problems in the industry that ended in Bali: lack of Skills in entrepreneurship and knowledge of good accounting, as well as low ability to record finance. The research methods applied are qualitative, focusing on the cause of the decline of the craftsman endek in Klungkung and the efforts of regeneration through interaction with the young generation. Research results show that the potency industry exists in Klungkung. It is hugely important to increase the economy and preserve Balinese culture. However, the lack of participation among the generation has become a challenge. Skills in entrepreneurship and knowledge accountancy were identified as potential solutions for overcoming. Collaboration between the government, local community, and artisans is required to give support, training, and promotion necessary for the industry to keep developing and become an asset important in preserving Balinese culture.

**Keywords:** Entrepreneurship, Accounting, Productivity, MSMEs

## INTRODUCTION

Riches Indonesian culture is abundant and has pushed the development of various types of products in almost all areas with diverse styles. UNESCO has confessed that Indonesian culture is a world heritage and a symbol of Indonesian folklore, which is good in meaning and symbolism. Products Indonesian culture has its distinguishing characteristics from the product culture of other countries. In the development of product culture, Indonesia has a rich and abundant culture, so almost every area owns characteristic typical products in its culture alone. For example, craftspeople in Indonesia have complex and detailed manufacturing techniques and use ingredients naturally derived from the natural environment. In developing my craft hand, I can explore his creativity to produce beauty and uniqueness that cannot be found on the spot (Laksmi et al., 2023). The arts of music and dance in Indonesia also have different characteristics for each area, and they still conserve authenticity from art and develop creativity with a modern touch.

Indonesia is also known for its rich cuisine. Traditionally, it has a distinctive and varied taste, depending on the region's origin. In the development of culinary traditions, every area can develop its creativity and give a modern touch to traditional cuisine. The Indonesian government also has a role in maintaining and developing diverse product culture through various government programs like promoting tourism and exhibitions of art, so rich Indonesian culture remains sustained and becomes a source of pride for all of Indonesian society (Laksmi et al., 2023). Bali is a famous province



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

in Indonesia with rich culture and tourism. The sector's fast-growing tourism supports the life economy of the Balinese people. With the growing tourism industry, Balinese people can afford income from various sectors, such as hotels and restaurants, companies' tourism, transportation, and sectors that service others.

Craft famous Balinese hands with beauty and uniqueness, such as carving wood, wicker, cloth ends, and painting. Craft Balinese hands have become a commodity flagship in the international market and an essential source of income for the Balinese people. The local government has to promote products crafted by Balinese hands through various programs, such as exhibition art and promotion tourism, to increase marketing products on the global market.

Endek cloth is one of the inheritances of Balinese culture that has marked historical, cultural, and economic importance for Balinese people. However, along with developments over time and modern living styles, the fabric started to erode its existence and threatened to become extinct. Condition This then became the attention of the government and the people of Bali to try to preserve culture and improve the well-being of the Balinese economy through the regeneration of craftsman weaving endek. The industry ended in Bali, one of the craft traditions that has long existed and developed in Bali.

Endek is a type of cloth Traditional Balinese made with method woven and decorated with a distinctive motif. The industry ended in Bali, which became necessary in the life economy of the Balinese people and became one of the superior commodities exported. Endek, along with traditional Balinese beauty art, has become the part that is not inseparable from life, economy, and culture on the island. However, this industry ended in Bali, facing severe challenges that affected business continuity. One of the main problems faced is the decreasing interest of the public in entering. Most Balinese people today choose a more modern fabric easily discovered and produced in bulk. This led to a decline in requests, impacting artisans' sales, and the income of artisans ended.

Also, deep research conducted by Mahadipa ( 2022 ) shows that the primary endek industries in Bali are two of the first: a lack of skills, entrepreneurship, and knowledge about management of sound finances, which makes lots of artisans need help in developing businesses. The second is Still low-ability accountancy in the form of recording simple finance efforts; some significant respondents even Need to understand that bookkeeping is required To track income and expenses. This matter causes financial instability and makes investing in developing businesses challenging.

To overcome the challenge, these steps are concrete and integrated. First, a training and education program is needed to help artisans endek increase Skills in field accounting and management business. This can done through training direct training, workshops and coaching programs organized by the government or non - non-governmental organizations involved in the development industry. Collaboration: Collaboration between the government, educational institutions, and the private sector can also help create a supportive environment for artisans. This includes providing more access to easy-to-source required PowerPower and facilities, such as affordable raw materials, modern equipment production, and sourcing PowerPower from skilled humans.

Promotion and marketing of Balinese endek are also necessary to increase public awareness of its uniqueness and beauty. The government can play an essential role by supporting campaign promotion and allocating a budget to promote Endek Bali locally and internationally.

With these steps, industry endek in Bali is expected to recover and thrive. With increased Skills in entrepreneurship and knowledge management of the finances of the artisans, as well as increased awareness and appreciation of the public to endek Bali, we can see a positive revolution in industry





creativity. To overcome the problem, it is necessary to make an effort to promote the return endek Bali as a traditional cloth that has a mark of high art and beauty. Local government can promote Endek Bali via various programs, such as art exhibitions and tourist promotions. Apart from that, the government can also give assistance and incentives to artisans to help reduce the cost of production and repair quality products. So, it is expected that the industry endek in Bali can return to grow and thrive and become important in the life economy of the Balinese people.

In order to increase interest in the generation, becoming artisans endek as from preservation culture Bali, training and development programs are needed to fulfill the skills need the generation. Using modern technology in production and marketing can be one solution for making professional artisans' endek more enjoyable for the young generation. So that is expected, the young generation can own more understanding, skills, and uniqueness of the product endek. Adequate and appropriate marketing programs can also be a solution for increasing interest in the generation becoming artisans endek. With the right marketing program, the product endek can be widely known and become a product in market demand. In guarding the sustainability of the production endek, it is necessary to make an effort for proper regeneration so that the production end in Bali Province can keep developing and show potency as a product superior in the Balinese economy. Required Work The same between government, artisans, and stakeholders is interested in others creating effective programs to increase interest generation. Young people become craftsmen and strengthen Power's competitive product endeavor.

Existing enhanced knowledge of entrepreneurship and knowledge of accountancy in the form of recording bookkeeping is expected to benefit artisans weaving endek by increasing income and sustainably repairing quality of life. Therefore, research about the implications of entrepreneurship and knowledge bookkeeping simple and craft MSMEs endek to enhancement economics and conservation culture Bali is very relevant for done. This research will analyze the benefits and applications of skills entrepreneurship, prospects and challenges in business weaving endek, market potential, and benefit knowledge about accountancy for craftsman weaving endek in Bali. Expected study This can give more understanding of the importance of Skills entrepreneurship and knowledge about accountancy for craftsman weaving endek as one of the forms preservation culture and improvement of well-being economy sustainable Balinese people.

## METHODS

Research methods applied in studies This is study qualitative. Sukmadinata (2011) illustrates the qualitative study as an effort to understand a social phenomenon from the perspective of the subject involved. Among various approaches to existing qualitative research, this uses the method. Data obtained from the study were served as descriptions or narrative language. Focus studies on describing the decline of craftsman weaving endek in the Regency Klungkung, Bali, Indonesia, as well as the regeneration process through interaction with the generation. The primary purpose of this study is to overcome the decline of craftsman weaving endek every year in the district Klungkung between 2020 and 2023 due to the need for more interest in practice weaving in the young circle's generation.

**Data collection technique.** The study used data collection techniques, which covered study documentation and interviews. Sugiyono (2009) defines a document as a note of past events that can form a written, picture, or monumental Work of somebody. Documentation studies involve data collection or information related to the problem under study through inspection documents. In research, data collection also involves an interview to strengthen findings from the studies' documentation.



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

**Research methods.** The qualitative method involves observations and interviews with MSME actors involved in craft weaving in the Regency Klungkung. Selected MSMEs show three characteristics: they are already involved in digital technology, which they have learned and are adapting to digital transformation, and are not connected to the digital economy. They still use traditional methods in business weaving. Data obtained from the interviews were then classified and analyzed to understand the implications of values entrepreneurship for digitalization in the MSME economy in Bali Province.

Observations and deep interviews with artisans in the second regency show diversity in utilizing the digital economy for craft weaving. Field data is classified for argument and later empirically analyzed with a theoretical framework. Specifically, the research focuses on exploring related empirical data with effort adaptation by craft MSMEs weaving in Bali via the application of the digital economy during the COVID-19 pandemic. The analysis article adopts a human economic perspective, which contradicts MSMEs' absolute lack of technology information and communication utilization. Risks from digitalization involve more ability to recognize, catch, or create, as well as utilize opportunities in the digital economy, which is a severe challenge. Development digitalization, which has become a characteristic typical of the digital economy, requires changing the behavior of individuals and entrepreneurs.

Digital technology, if utilized effectively, will trigger creativity, innovation, business growth, and organizational transformation. The reality is that MSMEs must adapt digitally from the perspective of the digital economy. Not all MSMEs can afford to adapt. For the perpetrator-empowered economy (producers, consumers, government), meaning obtained when they can share well-being with the perpetrator, the economy does not own Power (poor and underprivileged communities prosperous). For the perpetrator, the last economy, improvement, well-being and empowerment are meaningful in life. Here, intersections happen where the digital economy does not need to ensure the continuity of a humanity-centered economy. The digital transformation leaves problem distribution yet to be resolved or fully maximize the well-being of man while noticing a balanced ecology.

**Data analysis.** Deep Data Analysis study is a critical and involved stage in several methods detailed by Miles and Huberman (Sugiyono, 2009). Methods include:

1. Reduction: Data reduction is a critical process that requires intelligence and deep understanding. According to Miles and Huberman (Sugiyono, 2009: 339), this involves the ability to summarize, choose the primary information, and focus on the aspects considered necessary in the data. In context studies, data reduction allows researchers to find relevant patterns, themes, and relationships to analyze more.
2. Presentation: After the data has been reduced, the stage is to present it in an appropriate format. Miles and Huberman (Sugiyono, 2009: 341) explain that data generally served as a text narrative in the study. Clear and structured data presentation helps clarify the research results and makes it easier for the reader to understand the findings presented.
3. Withdrawal / Verification of Conclusion: The end stage of data analysis is the withdrawal conclusion. According to Miles and Huberman (Sugiyono, 2009: 345), withdrawal results are mainly based on the analyzed data. Conclusions drawn can form new findings, unclear descriptions of a subject, new relationships between cause and effect, or even new theories. The conclusion's validity is essential to ensure accuracy and reliability in the study of the results.

To ensure internal data validity, Creswell (2014: 299) provides several strategies, including:

1. Triangulation: Collect data from various sources to ensure the accuracy and reliability of findings.



2. Checking Member: Ask for a return to respondents or participants is interpretation researcher to the appropriate data with experience or view they.
3. Extending Observation Time in the Field: Spend a long time better understanding the phenomenon under study.
4. Check: Discuss the study's results with a colleague, researcher, or expert in the field to examine the addition more closely.
5. Participatory Pattern: Engage an informant or participant in all stages of research, from planning to interpretation of results, to ensure the accuracy and relevancy of data.

## RESULT AND DISCUSSION

Based on projection data results in population, the population of Subdistrict Klungkung in 2018 was 58,550 people, consisting of 28,770 men and 29,780 women. In 2022, the industry craft House ladder reached 2,184 units, including industry cloth weaving endek (BPS, 2022). Klungkung is known as an area with a large textile industry, with 547 units. The reason for low ability entrepreneurship and skills accountancy for Woven Fabric Craftsmen Endek in the Regency Klungkung is due to factors such as minimal interest generation. Young men who continued business rarely held training in accountancy in management business. It delivers a chance for production weaving from other areas with the same qualifications as cloth endek to catering to the local market.

This creates a situation where the local product cannot succeed in the local market. Many factors cause the problem, including a long process, a lack of empowerment sources, Power people, length of the manufacturing process, improvement cost resulting in production enhancement price fabric produced in a way locally, and variations in craftsman motifs. In the study, there are two problems in the preservation culture of Bali: cloth endek, low ability of entrepreneurship craftsmen, and minimal knowledge about accountancy in the process of activities in the economy. The artisans are spread across the villages of Regency Klungkung. The significant part is the Mother House production ladder weaving endek on the business side. Craftsman's mother's house ladder is the main Work for looking after children, and the home ladder is also used.

Therefore, weave becomes activity side. This causes production to become low – only about 30% of the time they are used for weaving because part big is used for looking after children and finishing work House ladder other. Even Non-Spirit entrepreneurship and development businesses have taken on Work other than crafter weaving (Pantiyasa, 2019). Although wages offered in the industry are high, some prominent craftsmen still prioritize working in inland agriculture. For various reasons, for example, land agriculture is an inheritance family. With this, it is inevitable for artisans to finish work agriculture they Moreover first, p this is what causes the thinking crafter to split between managing rice fields and making ended, part significant respondents No make notes finance on transactions that occur in his business so it is tough for seen is his business profit or make a loss.

To fulfill market demand, one businessman's cloth traditionally specifically reported depending on only several skilled artisans, including those not Again young. When producing cloth songket and weaving ended, artisans depended on several artisans in Klungkung. Most of the children's young moments are more interested in looking for outside work areas, even as shopkeepers, rather than becoming artisans. Endek is usually used as Kamen in traditional Hindu ceremonies.



Confidence in the sacredness of several fabric motifs endek is one of the causal factors endek seldom used as clothes. Apart from that, flooding products in foreign countries going to Bali is also an indicator of disinterest generation. The young generation is now more likely to use products from foreign brands that are famous internationally because their prestige is comparable with the price. Many children also think they are young and are only for parents and civil servants. With this love and pride, Balinese people, especially the young generation, are against products locally, defeated by the love they produce for famous and prestigious internationally. Therefore, overcoming the crisis of regeneration in the cloth weaving industry ended in Regency Klungkung, which needs effort from various parties, the government, entrepreneurs, and the general public. One of the steps to take is to increase promotion and knowledge about cloth weaving, which is endearing to young people. Through formal and informal education and the promotion of products, cloth weaving is considered superior and of local quality.

Research results show that Lots of craftsman cloth weaving ended, as expressed by artisans, facing challenges in expanding the business. One of the main problems faced is the need for more training in entrepreneurship and the skills and effort required to manage and develop businesses. Artisans often need access to or a chance to follow formal training or get an education special in entrepreneurship. When equipped with sufficient knowledge and skills in the matter management business, artisans need help expanding the business. They Possibly do not understand essential aspects like planning business, marketing, management finance, or management source power man. With an adequate understanding of How to operate a business effectively, artisans can quickly identify market opportunities, manage inventory, set price products, or develop effective marketing strategies.

A lack of knowledge about entrepreneurship can also hinder artisans' ability to develop the necessary skills to adapt to market changes and industry trends. In the environment, dynamic business is essential for business people. To keep going, they must learn and develop, hone their Skills, and follow the latest developments in the industry. With proper training, artisans can anticipate and respond to market changes quickly, which can hinder the growth and success of the business.

The lack of business skills can also influence artisans' ability to manage the business's operational aspects. They may need help organizing production, maintaining quality products, or managing connections with suppliers and customers. Without knowledge about best management practices, artisans may end up experiencing difficulty in maintaining high quality or fulfilling customer requests within the appropriate time. Therefore, to help artisans expand their businesses and improve their success, the government, non-governmental organizations, and educational institutions must provide training in entrepreneurship and necessary support. Training can cover various topics, from business planning to digital marketing, and can be delivered through workshops, seminars, or online training programs. With increased access to craftsman cloth, weaving training and education entrepreneurship, they can obtain the necessary knowledge and skills to develop businesses, improve power competitiveness, and expand their markets (Edi, 2014).

In the research results, craftsman cloth weaving ended, as represented by craftsman B, revealing challenges related to management finance in the business craft. One of the main problems they encounter is a need for more training and understanding of accountancy and recording transaction sales. Because of the lack of knowledge and skills, they experience difficulty managing aspects of the finance business. Artisans needed an adequate understanding of accounting principles to take notes on transaction sales, purchase material standards, and operational costs. Lack of



accurate and systematic recording can cause obscurity in knowing income and expenses for businesses, making it difficult for them to make the right decisions in management finance.

When artisans take complete and detailed notes about transaction business, they need help comprehensively evaluating performance finance. The Possible No can track cash flow, identify trend sales, or evaluate the business's profitability. Lack of understanding about reporting finances can also hinder communication with party outsiders, such as banks or potential investors, who need clear and accurate financial information to make investment decisions.

A lack of understanding of accounting can also negatively impact the ability of artisans to manage tax liabilities and other business operations. With an adequate understanding of regulation taxes and reporting, they may avoid the risk of fines or penalties from the party authorized. Therefore, artisans need the necessary training and education in accounting and management finance. Training can cover basic accounting, recording transactions, preparing report finances, and understanding obligation tax. With the proper knowledge and skills, artisans can increase their ability to manage finance business more efficiently and effectively.

Additionally, software accounting and systems to record appropriate finances for needed business can help artisans better manage and track finances. With the right technology, they can obtain accurate and real-time financial data, which can help them make more decisions, which is Good For the growth and development of business. Thus, through appropriate education and training in field accounting and management finance, craftsman cloth weaving ends can obtain the necessary skills for managing and developing business craft. This will help them overcome their financial challenges and expand their business's potential for success.

Upgrade process economics and conservation culture through socialization and training entrepreneurship and Skills accounting for Micro, Small and Medium Enterprises (MSMEs). Artisans' cloth weaving endek in Klungkung needs support from various parties, including the government, family, and community. The government's role is critical in facilitating and supporting the young in accepting necessary knowledge and skills. They are more effective in managing business craft. Through various training and outreach programs, the government can give artisans access to better understanding of aspects of entrepreneurship and management finance (Saputra et al., 2023).

Apart from the government, the family also holds a role in socialization and training. Family is the place first where the generation starts to accept education foundations and values culture. In this context, parents or family members with knowledge and skills in weaving endek can become agents of adequate socialization for children. They can teach children about technique weaving, management business, and its importance in understanding accountancy for managing finance with good. Apart from family, the community also has a significant role in supporting this process. Friends or neighbors who have the same skills in weave endek can become source inspiration and support for generation young (Saputra et al., 2019). They can invite children to participate in the practice of weaving and give direct guidance about the process. Through social interaction, this young generation can feel joy and satisfaction in creating unique artwork, which increases their interest in the weaving industry.

Collaborative efforts between government, family, and community can create supportive and stimulating environmental growth for artisan MSMEs endek. Training programs organized by the government can be customized to the needs and challenges faced by artisans. The government can also give incentives or help finance to help artisans increase their capacity to manage their businesses. On the other hand, the family can give moral support and motivation to member families



involved in the business weave. They can also help arrange time and resources for PowerPower so that possible member families can focus on the development of the business. Temporarily, the community can become a place to exchange knowledge and experience between artisans and facilitate collaboration and innovation in the production and marketing of products.

With cooperation between government, family, and community, improving economics and conservation culture through socialization and training entrepreneurship, as well as skills accounting in craftsman MSMEs endek in Klungkung, can become more effective and sustainable (Saputra et al., 2018). With increasing understanding and skills among the generation, expected industry weaving endek in Klungkung can keep development, and the legacy culture weave endek can preserved For generations.

## CONCLUSION

Klungkung, one of the areas with a large textile industry in Bali, has an inheritance culture, including the cloth weaving endek industry, which has been inherited from generation to generation. However, after several years, the artisans in the community of Klungkung finally faced challenges in maintaining and developing the industry. One of the main is a need for more involvement among generation young Klungkung in business development cloth weaving endek. In context, this entrepreneurship plays a role in increasing the scale of a business in an economy. A strong initiative from artisans is required to develop the business. They are excellent for facet production or marketing. With increased Skills in entrepreneurship, the artisans can expand their market reach and increase their income. However, accounting has also become very important in each area of knowledge. Able to understand and apply principle accountancy will help artisans manage finance more effectively, improving transparency in the operation business and making it possible To make more decisions. Suitable for the growth of the business for an extended period.

However, it is necessary to recognize that the study has its limitations. Study This only focuses on artisans' weaving ended in the Regency Klungkung. Hence, findings and conclusions produced by Possible No can be directly applied to artisans' weaving in other areas in Bali or Indonesia as a whole. Therefore, research should be considered for expanded coverage of the research area. With the involvement of regions and artisans from various areas, research can give a comprehensive picture of the challenges and opportunities the cloth weaving industry faces.

Additionally, future research will consider adding more relevant variables, like social and cultural influences, to the continuity industry of cloth weaving. With an expanded framework study covering aspects of this, research is expected to give more insight into the complex dynamics involved in maintaining and developing the cloth weaving industry and the effort required to conserve the valuable Balinese culture.

Industry cloth weaving endek in the Regency Klungkung, Bali, has a potency for increasing the local economy and preserving the inheritance of rich Balinese culture. However, the main problem faced is the need for more involvement among the generation in the industry. Studies show that entrepreneurship and knowledge accountancy are vital in overcoming challenges. Artisans need to increase their skills in entrepreneurship to develop their businesses and expand their market reach. Also, understanding principle accountancy will help them effectively manage finance and create more business Goods. However, more progress and collaboration between stakeholders are required To expand the scope of research, deepen understanding of challenges and opportunities, and develop effective strategies For conserving industry.





## REFERENCES

- Adiningsih, S. (2001), Regulasi dalam Revitalisasi Usaha Kecil dan Menengah di Indonesia (Artikel web). Diakses di <http://jurnal.unikom.ac.id/vol4/art7.html>
- Adawiyah, W. R. (2011). Faktor Penghambat Pertumbuhan Usaha Mikro Kecil Menengah (UMKM): Studi di Kabupaten Banyumas (Artikel web). Diakses di <http://jp.feb.unsoed.ac.id/index.php/sca-1/article/view/134/139>
- Bratakusumah, D. S., & Riyadi, D. (2005). Perencanaan pembangunan daerah. Jakarta: PT. Gramedia Pustaka Utama.
- Casson, M. (1993). Cultural Determinants of Economic Performance. *Journal of Comparative Economics*, 17(2), 418-442. <https://doi.org/10.1006/jcec.1993.1033>
- Dewi, N. K. I., Herawati, N. T., Ak, S. E., & Atmadja, A. T. (2017). Penyusunan laporan keuangan sesuai dengan standar akuntansi keuangan entitas mikro, kecil, dan menengah (sak emkm) pada usaha ternak ayam boiler (study kasus pada usaha i wayan sudiarsa desa pajahan kecamatan pupuan kabupaten tabanan). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi Undiksha)*, 8(2).
- Firmansyah, M. A. (2018). Penyusunan Dan Penyajian Laporan Keuangan Berdasarkan Standar Akuntansi Keuangan Entitas Mikro, Kecil, Dan Menengah (Studi Kasus Pada Toko Meubel Zulfa Galery).
- Fukuyama, F. (1999). *The Great Disruption : Human Nature and the Reconstitution of Social Order*. London: Profile Books.
- Indrizal, Edi. 2014. Diskusi Kelompok Terarah (Focus Group Discussion): Prinsipprinsip dan Langkah Pelaksanaan Lapangan. *Jurnal Antropologi: Isulu Sosial Budaya*, 16(1). <https://doi.org/10.25077/jantro.v16i1.12>
- Kasmir, A. L. K. (2008). Analisis Laporan Keuangan. Rajawali Pers: Jakarta.
- Laksmi, P. A. S., Putra, Y. D., Sara, I. M., Setena, I. M., Putra, I. K., & Jamaludin, M. R. (2023). Self-Reliance with Nature: Development of Subak Ecotourism as an Effort to Empower the Local Community in Siangan Village, Gianyar District, Gianyar Regency. *Bhakti Persada Jurnal Aplikasi IPTEKS*, 9(2), 118-123. <https://doi.org/10.31940/bp.v9i2.118-123>
- Laksmi, P. A. S., Arjawa, I. G. W., & Pulawan, I. M. (2023). Community Participation to Improve Tourism Industry Performance: A Case Study in Mandalika Lombok Tourist Area. *International Journal of Social Health*, 2(6), 377-384. <https://doi.org/10.58860/ijsh.v2i6.63>
- Munawir, S. (2010). Analisis laporan Keuangan Edisi keempat. Cetakan Kelima Belas. Yogyakarta: Liberty.
- Paramita, A., & Kristiana, L. (2013). Teknik focus group discussion dalam penelitian kualitatif. *Buletin Penelitian Sistem Kesehatan*, 16(2), 117-127.
- Pantiyasa, I. W. (2019). Konstruksi Model Pengembangan Desa Wisata menuju Smart Eco-Tourism di Desa Paksebali, Klungkung, Bali. *Jurnal Kajian Bali*, 9(1), 165-188. <https://doi.org/10.24843/JKB.2019.v09.i01.p08>
- Saputra, M. D., & Putrayasa, I. M. A. (2020). Implementasi Standar Akuntansi Keuangan Entitas Mikro, Kecil dan Menengah (SAK EMKM) pada Jewelry S Celuk Sukawati. *Jurnal Bisnis dan Kewirausahaan*, 16(1), 58-64. <https://doi.org/10.31940/jbk.v16i1.1486>
- Saputra, K. A. K., Sara, I. M., Jayawarsa, A. K., & Pratama, I. G. S. (2019). Management of Village Original Income in the Perspective of Rural Economic Development. *International Journal of Advances in Social and Economics*, 1(2), 52-59. <https://doi.org/10.33122/ijase.v1i2.40>



- Saputra, K. A. K., Sujana, E., & Tama, G. M. (2018). Perspektif Budaya Lokal Tri Hita Karana Dalam Pencegahan Kecurangan Pada Pengelolaan Dana Desa. *Jurnal Akuntansi Publik*, 1(1), 28-41. <https://doi.org/10.32554/jap.v1.i1.p28-41>
- Saputra, K. A. K., Subroto, B., Rahman, A. F., & Saraswati, E. (2023). Sustainability Performance in Hospitality Industry: Interaction of Strategic Sustainability Management and Sat Kerthi Culture. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 18(1), 147-162. <https://doi.org/10.24843/JIAB.2023.v18.i01.p10>