



## Empowerment of Statue and Tapel Crafts Business Groups in Batuan Village, Sukawati-Gianyar

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**Abstract.** Creative industries in Batuan-Sukawati area has long been known and has good quality. One of them is the creative industry of statues and tapels. Balinese tapel's are made of wood. The types of wood that are usually used as materials for making tapels include sandat and pule wood. To reduce the spooky feeling, the wood used is Sandat Wood and does not use Pule wood. This wood raw material must be brought in from other areas, because the wood in Batuan Village has been greatly reduced and can no longer meet production capacity and market demand. The results of field observations found several problems faced by partners. Partners often have difficulty in determining cash inflows and outflows accurately. The transaction recording process is still done manually or is still very simple so that the level of accuracy and effectiveness of transaction calculations is inadequate, and the level of efficiency of bookkeeping time is still relatively low, and partners do not yet have a business license. The solution provided is socialization in the form of literacy and assistance in business licensing as well as training in recording transactions and preparing simple financial reports. The results of community service activities are in the form of compiling practical guidelines for recording financial transactions that are clear and easy to follow, so that partners can record cash flow more accurately and efficiently. In addition, partners gain knowledge about the importance of having a business license.

**Keywords:** batuan; business license; financial records; tapel



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## Introduction

Bali is known as the island of the gods with a rapidly growing tourism sector, strong customs and quite famous commodities. Along with the many local and foreign tourists who visit, Balinese crafts such as knick-knacks made from stone, stone waste, silver, woven fabrics and batik fabrics, to painting crafts are always sold out by tourists. One of the quite famous crafts is the art of sculpture crafts. The sculpture crafts that penetrate the overseas market are mostly worked on by craftsmen and artists in rural areas, one of which is Banjar Puaya, Batuan Village, Sukawati-Gianyar.

Batuan Village is a lowland that stretches from north to south with an area of + 410 ha as we know that in our area there are two seasons, namely the rainy season and the dry season, so in Batuan Village the rainy and dry seasons are balanced. In addition to the above season conditions, Batuan Village is also flanked by two rivers that flow throughout the year, thus the agricultural needs and living needs of the Batuan village community are met. With an area of 410 ha, Batuan Village is one of the twelve villages in Sukawati District, Gianyar Regency. Batuan Village is able to drive industry so that it can improve the welfare of the local community. Batuan Village, Sukawati-Gianyar is one of the tourist routes that is often passed and even visited by tourists who buy and order statues. Judging from its potential, almost all people in Batuan Village are craftsmen of sculpture and tapel art so that by the Gianyar district government this area is called the center of the sculpture and tapel art industry.

The sculpture and tapestry industry is one of the aspects creative industry. The creative industry is an industry that relies on talent, skills, and creativity in the production process and the productivity of a country cannot be separated from the quality of each individual in its society with the potential they have (Shobaruddin, 2020). According to Oktriani et al. (2023) added that the creative industry utilizes creativity, innovation and skills possessed by a person in producing ideas, concepts or products produced is a creative industry and becomes a commodity that is in demand in Indonesia and abroad. The development of technology and social media has contributed to introducing Indonesian handicrafts and has an impact on increasing orders for craft products. The increase in orders also occurred for handicrafts from the Province of Bali. The development of the craft industry on the island of Bali is greatly influenced by the creativity of household-scale craftsmen in producing good quality products. These creative businesses can also open up new opportunities and jobs for the community.

Creative industries in Batuan-Sukawati area has long been known and has good quality. One of them is the creative industry of statues and tapels. Balinese tapels are made of wood. The types of wood that are usually used as materials for making tapels include sandat and pule wood. To reduce the spooky feeling, the wood used is Sandat Wood and does not use Pule wood. This raw wood material must be brought in from other areas, because the wood in Batuan Village has been greatly reduced and can no longer meet production capacity and market demand.

In the process, there are several stages of carving that must be passed until it finally becomes a tapel. In addition, the existence of certain rules in depicting the character's character requires the tapel craftsmen to have special skills. Tapel is the main device in the tapel dance, a traditional Balinese dance drama art. In the tapel dance, each performer or dancer appears in special clothing and wears a tapel. The tapel worn by a dancer shows the character he or she plays in a performance. The stories presented in the tapel dance usually come from historical accounts (babad) or legendary stories. Currently, Balinese tapel is made not only as an important device in the tapel dance performance. Balinese tapel has been widely sold freely to visiting tourists to be used as souvenirs. Therefore, the role of tapel art in Bali is so great because in addition to being a means of ceremony, it can also be a source of income for the local community.

Mr. Nyoman Jaya is a resident of Banjar Puaya, Batuan Village, who is still involved in the creative industry managed based on a household industry, namely the statue and tapel craft industry as well as a

partner in this PKM activity. The results of initial interviews with partners in supporting this activity can be explained that this household statue and tapel industry has been carried out from generation to generation. Wood is transformed into statues or tapels as a work of art that has high intrinsic value. The size of the tapels made starts from only 15 cm to 1 meter depending on customer demand. The shapes are diverse, ranging from hard tapels (fighter figures), old tapels (elder figures), bondres tapels (commoners), and queen tapels (nobles).



**Picture 1.** Various Products of Tapel Crafts and Mitra Statues

Mr. Nyoman Jaya currently employs 6-8 employees from around his house who are still in the same "banjar" to produce tapel. Where the craftsmen are given training first before producing tapel. The process of making tapel itself takes 1 month for large tapel. For small tapel it only takes 1 week to complete. The tools used in the tapel making process include: compressor, drill, sensor machine, grinder, jigsaw machine, sandpaper and chisels. The selling price of 1 medium-sized tapel ranges from 100 to 200 thousand rupiah. While the small ones cost 50-100 thousand rupiah per piece. For large tapel, the price depends on the level of difficulty of making and the size. The results of this craft are made based on orders or orders from individuals or from souvenir traders from the Art Market throughout Bali and also outside Bali, even reaching the international market. The average turnover of the business for a month is an average of Rp. 5,000,000.

In its journey, this type of business often experiences ups and downs. This is inseparable from the various obstacles faced by partners. The management of Mr. Nyoman Jaya's statue and tapel industry has not been carried out properly, in the sense that it is still carried out conventionally. Partners often have difficulty in determining the flow of cash in and out accurately. The impact is that there is a discrepancy between the nominal cash on hand and the amount of cash recorded in the books. In addition, the transaction recording process is still carried out manually or is still very simple so that the level of accuracy and effectiveness of transaction calculations is inadequate, and the level of efficiency of bookkeeping time is still relatively low. This is based on a lack of knowledge and understanding regarding the simple financial recording process so that partners do not know for sure what the level of profit is. What is important is that there is a difference in incoming money from sales minus paying for costs and purchasing raw materials. The importance of accounting for SMEs as a form of information and accountability for performance has

been widely studied by previous researchers (Senimantara et al., 2023)

The next observation result, it was found that the partner did not have a business license. The lack of literacy in this legal aspect, drives the level of compliance in this aspect to be still low. The Indonesian government currently requires MSME actors to complete business legality, through the Ministry of Investment/Investment Coordinating Board (BKPM) providing convenience in serving MSME actors for online management through the website; <https://oss.go.id/> on the online single submission (OSS) system. Therefore, the government simplifies and accelerates the service and data collection process for MSMEs (Armiani et al., 2021; Latif et al., 2021). That one of the benefits of having a business license is the ease of getting access to capital from banks. Mr. Nyoman Jaya's showroom still seems quite narrow and uncomfortable for customers who want to see the statue displays he owns. Furthermore Some of the equipment owned by partners is also still unable to increase production to reach maximum production capacity, such as tools for carving and sanding wood, wood cutting machines and tools for smoothing wood. Another problem is lack of promotion in marketing the product. Marketing is done only relying on customers who come to the store and also through bloggers. In This marketing pattern information is never updated by its owner due to limited ability and understanding in operating it. Of course this will have an impact on the information conveyed on the blog not in accordance with current conditions, both regarding price information, products or correspondence that can be contacted.

Based on the above situation analysis, the service team underlines the problems faced by partners engaged in the productive economy sector, encouraging the implementation of this Community Partnership Program (PKM). This PKM aims to comprehensively increase the capacity and success of the statue and tapel craft business group in Batuan Village. With a focus on the financial recording system, business permit management, managerial skills, this program is expected to have a positive impact on local economic development and cultural preservation

## Method

The Community Service Implementation Method used is 1) The Community Service Method participatory namely actively involve MSME actors in the training and mentoring process to ensure that the material delivered is in accordance with their needs and encourages direct involvement. 2) Practical and Integrated Methods, namely using methods that combine theory and practice, with a focus on real applications in the field to facilitate understanding and implementation and 3) Needs-Based Methods, namely adjusting the mentoring program to the specific needs of each MSME based on the results of the initial analysis that has been carried out. The Five Stages of Implementation include

### Preparation and Planning Stage

Partner Identification and Needs Analysis: Identifying MSMEs who will become partners and conducting in-depth analysis of their financial and tax conditions. Preparation of Program Plan: Prepare an activity plan based on the results of the analysis, including objectives, schedules, and training materials. Prepare training modules and determine the methods to be used.

### Socialization Stage

Program Socialization: Conduct initial meetings with MSME actors to introduce the program, its objectives, and benefits. Explain the process and stages of the activity. Orientation to Methods and Materials: Provide orientation regarding the training methods to be used and the materials to be delivered

### Training and Mentoring Stage

Theory and Practical Training: Conduct training sessions on preparing integrated financial reports and tax calculations. Use case studies and simulations to enhance understanding. Individual Mentoring: Provide

individual or small group guidance to assist MSMEs in applying training materials to their businesses.

#### Implementation and Evaluation Stage

System Implementation: Assisting MSMEs in implementing the integrated accounting system and tax calculation process that has been learned. Process and Result Evaluation: Conducting evaluations to assess the effectiveness of the program, including collecting feedback from participants regarding the benefits and obstacles faced. Assessing the success of implementation and making adjustments if necessary

#### Follow-up and Development Stage:

Ongoing Guidance: Provide continued support and guidance to assist MSMEs in overcoming challenges that arise after implementation. Preparation of Final Report: Prepare a final report on activity results, achievements, and recommendations for future programs.

## Discussion

The PKM Team has carried out Community Service activities funded by the Directorate of Research and Community Service of Warmadewa University on Saturday, July 6, 2024 from 11.00 WITA - Finished. This community service activity was attended by 2 lecturers, 2 FEB students and representatives from partners. During this Community Service activity, the service team provided 2 extension materials, namely the importance of financial and managerial business recording systems and literacy on the importance of business licensing in strengthening business legality. The material on the importance of financial and managerial business recording systems was presented directly by the head of the service team, AA Bagus Amlayasa.

The materials presented in this activity consist of the principles of business financial management, calculation of COGS, calculation of marketing costs, pricing, and also an introduction to simple financial recording by recording cash receipts and cash expenditures. This activity is carried out with the aim of being a form of community service, especially partners, so that they can understand and motivate participants about the importance of business financial management, as well as the need to increase awareness of financial recording, separation of personal finances from business finances. An understanding of the principles of business financial management is given and explained one by one, then given examples that are easy to understand, and conducting short discussions with participants, so that participants can open their understanding and motivate themselves to start applying the principles of business financial management.

Next, an explanation is given regarding the important components contained in HPP, marketing costs, and also pricing. This material is combined into one because there is a close relationship between one and the other. Before determining the price of a product, it is necessary to calculate the HPP and also the marketing costs. This is because in the current era of globalization, selling products without thinking about marketing can greatly affect sales, business does not develop, and is unable to compete with other competitors. Therefore, participants are given an understanding and easy examples so that participants can easily understand and apply them.

In addition to financial management materials, business licensing literacy materials (business legality) were also provided. This material was provided directly by Mrs. Desak Gde Dwi Arini as a resource person and member of the service team. In starting and running a business, business legality is required, this is important evidence of legal compliance and reflects an identity that confirms a business/business to be recognized by the community and the state according to applicable regulations, including; 1). Law 20/2008 concerning MSMEs, 2). Law 11/2021 concerning Job Creation, 3). Government Regulation 7/2021 concerning Ease, Protection, and Empowerment of Cooperatives and MSMEs, 4). Presidential Regulation



98/2014 and Regulation of the Minister of Home Affairs 83/2014 concerning guidelines for granting permits for Micro, Small and Medium Enterprises (MSMEs), and 5). Government Regulation 24/2018 concerning Integrated Business Licensing Services electronically. Policies and regulations are all carried out by the government, with the aim that MSME actors and prospective business actors can maintain the sustainability and continuity of the business they run (Armiani et al., 2021; Elvlyn & Marhaen, 2022; Sugiri, 2020). So it is very important and necessary to have complete business legality.

The benefits of having a Business Legality (NIB) are: 1) Facilitating Business Actors to store licensing data in one identity, 2) Getting assistance to develop a business, 3) Facilitating access to financing to Bank and non-Bank financial institutions. 4) Facilitating empowerment from the central government, regions, and other institutions. 5) Reducing the amount of time needed to manage other permits. 6) Obtaining certainty and protection in doing business in a predetermined location.

The following is a group photo and documentation of the results of PKM activities during the community service activities.



Figure 2. Group Photo and Documentation of Activities

## Conclusion

Overall, this PKM program has succeeded in improving the ability of MSMEs in financial and tax management, optimizing the use of technology, and strengthening support networks. This success shows the importance of integration between technology, education, and mentoring in supporting the growth and sustainability of MSMEs. This program also provides a strong foundation for further program development

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that can further expand the benefits for MSMEs in the future.

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