

CREATING HARMONY AND SUSTAINABILITY THROUGH RAMPAK NAONG BRINGEN KORONG - BASED MANAGEMENT CONTROL SYSTEM

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ABSTRACT

This research aims to empirically see how leaders' role in creating tone as a form of culture-based Management Control System. This study uses a qualitative interpretive approach to obtain a holistic picture of a unique phenomenon, the story of the tobacco trading business in Bondowoso, which Madurese workers dominate. Business practice is thick with the value of "Rampak Naong Bringen Korong" as an alternative spirit of SPM based on local wisdom. The results of this study seek to build a conceptual framework for MCS based on local wisdom "Rampak Naong Bringen Korong" which is abstracted from various empirical field findings expected to maintain balance, accountability, business order, and sustainability.

Keywords: Management Control Systems; Cultural Control; Sustainability; Madura; Tone at the Top

ABSTRAK

Penelitian ini bertujuan untuk melihat secara empiris bagaimana peran pemimpin dalam menciptakan tone sebagai salah satu bentuk dari Sistem Pengendalian Manajemen berbasis budaya. Penelitian ini menggunakan pendekatan kualitatif interpretif untuk mendapatkan gambaran holistik tentang sebuah fenomena unik, kisah usaha dagang tembakau di Bondowoso yang didominasi oleh pekerja suku Madura. Praktik bisnis yang kental dengan nilai "Rampak Naong Bringen Korong" sebagai spirit alternatif SPM berbasis kearifan lokal. Hasil dari penelitian ini berusaha membangun sebuah kerangka konseptual SPM berbasis kearifan lokal "Rampak Naong Bringen Korong" yang disarikan dari berbagai temuan empiris lapangan yang diharapkan akan menjaga keseimbangan, akuntabilitas, keteraturan bisnis dan sustainability.

Kata Kunci : Sistem Pengendalian Manajemen; Pengendalian Budaya; Keberlanjutan; Madura; Tone at the Top
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INTRODUCTION

As part of the Management Control Systems (MCS), cultural control is designed to influence employee behavior to increase the probability of achieving company or organizational goals (Merchant & Stede, 2014). Another study stated that the application of cultural control would minimize negative interactions among employees (Grabner et al., 2022). MCS can support the decision-making process and play an essential role in "modifying" individual behavior in organizations (Birnberg & Snodgrass, 1988). The presence of MCS has strong interaction with local culture and becomes essential in practicing more effective controls. In such conditions, the role of leadership as controller becomes vital.

Leaders are the main inspiration for implementing operational activities based on organizational culture. Generally, managers will act as role models and determine factors in creating cultural integrity within the company or tone at the top (Merchant & Stede, 2014). Tone at the top is often associated with the leader's background; one example is the research that studied the religiosity of CEOs with earnings management. The result is that CEOs who have studied colleges that have ties to the Christianity gospel tend to avoid earning management (Cai et al., 2019). Other exciting research reveals that the effective tone at the top practice in the biblical story has set an example of integrity and ethical behavior (Fischer, 2013). The tone at the top will also encourage implementing a solid organizational culture. Leadership and corporate culture can be concluded as administrative control critical factors.

Research and practice of MCS in a company tend to refer to the Western approach by prioritizing the understanding of capitalism, materialism, or what is called modernism (Soeherman, 2017). This approach creates a dichotomy of reality, subject, object, or material and spiritual aspects. In addition, the materialism concept views humans as objects so that empirical (tangible) findings are considered better than moral and spiritual (intangible) things (Baker, 2011). Everything needs to be studied and interpreted holistically, not as a dichotomy but as a harmony. A reference mentions that Western learners tend to have ambitions to master the world and prioritize the mind and intellect, intelligence, or the so-called rationality. Meanwhile, Eastern learners prioritize virtue in life, which is built from good values (Li, 2012). The same thing was found in research that revealed that compassion was also a feature of ancient Eastern philosophy (Förster & Kanske, 2022).

The research will be interesting when it is emphasized the act of exploring the richness of Indonesian culture, which is full of Eastern virtues. Indonesia has a variety of cultures which certainly gives a unique tone to the practice of organizations and companies. Accounting research in Indonesia has begun to be enriched by local wisdom, which has become a relevant national identity and has become gold in the mud of modernism. The research movement with the theme of local wisdom, which is a national identity, has been found in scientific studies such as studies that look at the general practice of local knowledge (Efferin, 2015); in budgeting practices in North Sumatra (Makalag et al., 2020); research that looks at the approach of Balinese in accounting (Putra & Muliati, 2020); and the Ketoprak Art research which found elements of honesty and responsibility as the basis of accounting (Widhianningrum & Amah, 2014). There is also exciting research that integrates the education system with Sedulur Papat Kalimo Pancer Philosophy (Java), Siri na Pacce (Bugis-Makassar), and Tri Hita Karana (Bali) (Eltivia et al., 2019).

The initial study found that the Madurese people have a very high attitude and a sense of brotherhood behind this harsh attitude. Interestingly, the Madurese prioritizes deliberations with calmness and greatly emphasizes brotherhood and kinship relations. One of them is the expression "Rampak Naong Bringen Korong" which illustrates that the Madurese also love peace and tranquility like a banyan tree that provides shade and security for anyone under it. There are four essential words in the expression "Rampak Naong Bringen Korong". "Rampak" which means lush leaves, "Naong" which means shady, "Bringen" is a banyan tree, and the term Bringen Korong itself has a local history. In the past, a banyan tree surrounded by a fence (korong) was planted in every square of Alun-Alun (Sadik, 2014).

It is essential to research that seeks to describe alternative practices of modern MCS, especially in the traditions of Madurese life in Bondowoso. Rampak Naong Bringen Korong still exists strongly in organizational and business practices, which are dominated by Madurese workers in Bondowoso, outside the island of Madura. Specifically, the purpose of this study is to understand more profound the phenomenon of local wisdom Rampak Naong Bringen Korong that occurred at UD Nusa Indah and its role and implications in controlling modern business management. In addition, this study also aims to understand in depth from a different perspective related to a stereotype which states that the Madurese overseas now tend to choose the "escapism" alternative in their social interactions overseas. They reject the ethnic characteristics inherent in them that tend to be negative. In fact, at UD Nusa Indah, the Madurese community identification is still solid and thick and has become a valuable lesson that will inspire readers.

The results of this study are expected to enrich the knowledge of accounting - which has tended to be dominated by foreign paradigms, especially in Western countries - with the practice of creating accountability based on Indonesian local wisdom. The method of an MCS prioritizes the values of people's lives, which become the identity of Indonesian culture. The novelty of this research is to provide a scientific contribution to the presence of local wisdom typical of Rampak Naong Bringen Korong in the practice of MCS.

METHOD

This research will explain the role of Rampak Naong Bringen Korong as the essential "ingredient" of organizational culture formation and leadership as the foundation for the operational activities of UD Nusa Indah SPM with a qualitative interpretive approach. This study tries to naturally interpret the cultural life of "Rampak Naong Bringen Korong" in the organization's MCS practice. The meaning that considers various aspects holistically gives a unique atmosphere to UD Nusa Indah's business practices and accountability, from leadership to the values of Madurese and its interactions in Bondowoso community life. The data collection method is prioritized interviews to get in-depth information, especially from owners, managers, and employees. In addition, triangulation data collection with non-participatory observations was carried out to minimize bias.

RESULT AND DISCUSSION

Located in Tamanan Village, Bondowoso Regency, UD Nusa Indah has existed for about 30 years since 1982. This tobacco processing business is dominated by workers of Madurese descent who are still strongly associated with Madurese culture-based life. Most of the workers there have regenerated to the second generation of



family and relatives. After the bankruptcy in 2000, Hendri, the owner of UD Nusa Indah, reinvested in 2002 with his father's vacant building. Until now, UD Nusa Indah's business scale is growing and has utilized up to 5 hectares of land. This tobacco trading business has become a hereditary business, but Mr. Hendri prefers to start up his own business. Tobacco distribution, which has been running for 17 years, has reached big cigarette companies in Indonesia, such as PT Gudang Garam and PT Sampoerna, and several other medium-sized cigarette factories. UD Nusa Indah has also called the Netherlands and Russia markets to use third parties to distribute their tobacco products. The quality of the tobacco produced is divided into three grades, namely Grade A (the best), Grade B (medium quality), and Grade C (the lowest quality).

The organizational structure of this trading business is straightforward, only led by a Director and the owner of the business entity, namely Mr. Hendri Soeryono. There is General Manager 1, which the first son of Mr. Hendri occupies, and General Manager 2 is occupied by the second son of Mr. Hendri. UD is also assisted by a secretary who still has family ties to the owner, specifically his brother-in-law, Made. There are three supervisors, Budi oversees the tobacco clothesline, Ibu Mina is responsible for the sorting and is accountable for day laborers, and Arip is in charge of wholesale workers. Currently, UD Nusa Indah has a total of 400 workers.

Interestingly, with a simple MCS practice based on local wisdom, UD Nusa Indah has experienced scalability, survived, and became a permanent tobacco supplier for business entities in the local to international cigarette sector. This phenomenon becomes even more enjoyable with the question of how a business with family and traditional values can experience good growth in this modern era.

Management Control Systems Practices

This discussion of MCS will use a holistic thinking framework by considering formal and informal MCS types and interpreting the three main control problems, lack of direction, motivational issues, and personal limitations. Action control at UD Nusa Indah can be seen in applying behavioral constraints through the fingerprint system as a development of the previous attendance system. At first, this attendance system did not work efficiently. The Madurese people in Tamanan village were not very familiar with technology and formalities, especially when the average age of those working at UD Nusa Indah was 40 years old, with a simple village life background. Even though he has implemented an attendance system using a check log system, Mr. Hendri still instills a sense of trust in his employees. In the interview, he stated:

"Yes, the important thing is that Illau already believes in them. And most of the workers here are also reluctant, actually if they want to cheat because they were given a job, how come they're not grateful, I feel like that."

This statement reaffirmed that even though formal control is carried out, they still have mutual trust and self-awareness. Loyalty has been built for so long between employers and workers that a sense of personal responsibility has emerged. It is done naturally as a form of seeking a balance of control. This practice is fascinating and is in line with the literature and research on traditional family businesses that prove the influence of trust on long-term financial success (Chaudhary et al., 2021). They conducted a study of 93 firms and found that trust and reputation are critical to developing stakeholder relationships and achieving economic and non-economic goals.

The form of control through the supervision of the foreman, work procedures, and segregation of duties still plays an important role. More informal cultural rules

support these various forms of formal control. *Rampak Naong Bringen Korong's* values, namely togetherness, balance, and peace in UD Nusa Indah, also support the formation of action controls that minimize control problems. In addition, there were also aspects of *sungkan* in their daily activities. Workers feel guilty if they take actions that are not following their targets. The value of *sungkan* was formed from Hendri's role as the top leader of UD Nusa Indah.

From the observations, it was also found that UD Nusa Indah had implemented result control. It can be seen in setting targets and applying a reward system for the workers who will be paid according to the weight produced in a day. One of the interesting observations is that, although workers work to meet targets, they are used to tidying up everything before leaving the worksite. It was created naturally that completing work was not only about the given target but also about keeping the workplace neat and clean before they went home. The workplace is *Rampak Naong Bringen Korong*, a shelter for shared life that should be taken care of together. The researcher saw the awareness factor of the workers to maintain their "performance" independently and together. However, this does not mean that the owner only focuses on the valuable aspects of life. Hendri also pays attention to business and financial aspects as a dashboard to see his business prospects. He tries to balance these two aspects of control.

Personnel control is a form of control designed to build an employee's natural motivation. Personnel control can effectively reduce control problems in business entities through selection and placement procedures, training, job design, and provision of necessary resources. UD Nusa Indah itself is unique throughout the selection and placement process. There are no special criteria, no interviews, or using a formal application letter. Hendri only relies on their willingness to work and honesty. The need for workers is more at the level of artisans and administrative staff, and some workers have kinship relations with each other. It is a characteristic of the culture of togetherness and the strong bond of Madurese brothers and sisters with the term *taretan*. The Madurese are familiar with *taretan dalem* and *taretan lower* such as *dupopo* or *tellopopo*.

UD Nusa Indah's job description is designed for its employees informally according to their experience. Female workers carry out activities such as drying tobacco to weighing tobacco. Male workers carry out the milling and packing processes because grinding tobacco requires a lot of energy and is challenging. Madurese society encourages men to tend to work with heavy physical work than women. Hendri always provides dinner for workers who work overtime to care for a "family". He also revealed that of all the tobacco warehouses in Tamanan Village, this habit only occurred in the tobacco warehouses of UD Nusa Indah. This statement has been confirmed by workers who have worked in other UD warehouses. Conceptually, cultural control is effective when members have a social or emotional attachment to each other. Cultural control can be sought by establishing a code of ethics or labor regulations, strengthening the tone at the top, social or physical arrangements, or group rewards. From researchers' observations, UD Nusa Indah has the power to naturally form work ethics, social contracts, and tone at the top.

Tone at The Top in UD Nusa Indah

Tone at the top influences MCS practices within the organization. Tone can be interpreted as color, tone, or nuance. The leader's style will determine the orientation of the control program that is applied. Tone at the top is part of controlling culture.



There has been quite a lot of research related to this in accounting. Even the decision to use earnings management in business entities is also associated with the background or "tone" of a leader, one of which is formed from religiosity, which is part of the tone (Cai et al., 2019). Tone at the top also discusses the management who sets an example for their subordinates (Staicu et al., 2013), so the character of a leader certainly plays a crucial role in building the organization. The part of this personality in leadership style then affects performance at the individual level and organizational performance (Dumitriu et al., 2014). Likewise, the work culture of UD Nusa Indah, which Hendri leads, of course, cannot be separated from the influence of the Madurese culture that already exists there because most of them are workers who have Madurese lineages. He also believes that his attitude in dealing with workers and his attitude in the work environment will affect the attitude of workers in completing all existing tasks.

Researchers try to explore Hendri's life as a Director and as a father to explore the essence of tone at the top. From interviews and observations of Hendri's family, one of his outstanding characteristics is his patience and acceptance of differences. Openness is the key to acculturation or cultural integration. The combination then impacts how Hendri builds an organizational culture to control his people. Hendri's childhood close to the Madurese community there made him understand the characteristics of Madura, which are known to be strict, especially in the pride aspect, and strong kinship and loyalty. This practice is known as the syncretic leadership model, a leadership model that naturally combines various cultural elements and personalities (Dorfman et al., 1997). Hendri is also known as a kind person to a big family. As a subordinate, Made feels that Hendri is a person who treats his family well. The character of kindness manifested in his leadership style in the company. It was not easy for Hendri to work with groups of culturally different people from him -considering that Hendri was of Chinese descent. Still, his unconscious effort to raise the value of Rampak Naong Bringen Korong had a place in the minds of Madurese workers at UD Nusa Indah.

UD Nusa Indah has a unique role in Madurese life. Hendri positioned himself as part of a big family or Madurese *taretan*. It is a factor that supports the formation of Hendri's control model as a professional Director who also cares for his employees and even the employees' families. In observation, it was found that there was a food stall in the warehouse area. The director of UD Nusa Indah himself took the initiative to open the shop to help the economy of Yuli (who is also the wife of one of the workers) and provide convenience and additional facilities for her workers. So they don't have to bother going out of the warehouse to look for food. Such a compassionate attitude is consistent with how he carries a role in the family as a father. His wife stated:

"At home, Pak Hendri often advises his children about life or, for example, when his children have problems, Pak Hendri always helps his two sons."

This confirmation statement shows the consistency of Hendri's attitude as a father, which is accepted in the office and the family. However, he still tries to maintain professionalism in his work. In everyday office life, Hendri and his children rarely talk about problems at home and tend to focus on their respective jobs. Made as secretary of UD Nusa Indah, who still has family ties with the Director, confirmed this. He stated that Mr. Hendri is very professional; work problems are rarely brought to the family and vice versa. Image as a Director UD Nusa Indah is a good person, wise in making decisions, making his workers comfortable, not a boss who likes to command but a leader who always intervenes in the tobacco production process.

As a form of compassion and kinship, Hendri often provides material support if any of his workers experience difficulties such as illness or the death of a worker's

relative, as felt by Ahmad. He was helped when his child was sick. Hendri always provides support when there are workers who are celebrating a wedding. Generally, the workers are reluctant to invite the boss to come to the wedding because the wedding party is too simple. Hendri admitted that he had attended several wedding parties of his workers or the workers' families. It is not common for some leaders. Hendri just wants to show his support and congratulations to the workers and their families. A compassionate attitude emerges as an affiliative response to the suffering of others. It is characterized by feelings of kindness and the initiation of caring behavior towards others (Förster & Kanske, 2022). It is the essence of the naturally awakened *Rampak Naong Bringen Korong*. UD Nusa Indah is not only a place to work but also a shelter for the lives of many people. This attitude creates a work culture that is comfortable for the workers and certainly gives a good impression in the eyes of the workers.

Rampak Naong Bringen Korong

This section will explain in depth the role of *Rampak Naong Bringen Korong* in the business of UD Nusa Indah as an alternative form of MCS that contains local wisdom. The stereotype of the Madurese community, which is considered a society full of violence (Jonge, 2011), makes many views agree with this. Still, this negative stereotype of Madura can be said to have shifted over time. The term that reduces the negative perspective toward the people of *Pulau Garam* is *Rampak Naong Bringen Korong* which means shady (Amin, 2018). Hendri has a role as a leader and admits that he understands the value of *Rampak Naong Bringen Korong's* life. He also explains the meaning of this wisdom, he says:

"The Madurese like a peaceful and serene life like the shade of a banyan tree, and they will fight to maintain this, even the hard way."

"*Rampak*" has the meaning of spreading to the side. The word "*rampak*" reflects a life that goes hand in hand or coexists with one another. Furthermore, the word "*naong*" means shelter, and usually, Madurese uses the word "*naong*" in the sense of taking shelter to avoid heat or rain. *Anaong* also gives the meaning when a person takes shelter. Then he will get relaxed. The Madurese believe that when they live side by side well, there will also be harmony between one another. The word "*bringen*" refers to a tree, namely the banyan tree. The shape of the banyan tree is solid, the trunk is strong, the leaves are thick, and the size is quite significant if it grows, giving the Madurese an understanding that the banyan tree reflects shade for those who take shelter under it. The last word is "*korong*" which means confinement. Here the Madurese uses the term *korong* to give the meaning as a place of refuge. Philosophically, three values are formed from *Rampak Naong Bringen Korong*, namely the values of togetherness, balance, and peace (Takdir, 2018).

In realizing togetherness, UD Nusa Indah has a ritual every year where the Director holds a Thanksgiving event. This event was held because of the Madurese belief to express gratitude and ask for the safety of the *Tamanan* land guards and pray for the success of UD Nusa Indah in the future. The main event is an Islamic thanksgiving prayer. When it is time for Muslims to celebrate Eid al-Adha, which is synonymous with *qurban*, Hendri usually distributes at least two cows to his workers and residents around the UD Nusa Indah warehouse. In 2020, Hendri spread around 350 kg of beef worth more than 50 million rupiahs.

Hendri believes that when his employees are considered family, they will maintain their loyalty. Hendri also maintains the principle of *melabu sampai*, which means eating together or whatever is done together. By instilling togetherness in *Rampak Naong Bringen Korong*, Mr. Hendri as director of UD Nusa Indah, has tried to build a work culture and good role models for his employees. The treatment of employees as part of the big family of UD Nusa Indah is the application of social arrangements from MCS, especially in the type of cultural control. UD Nusa Indah is a banyan tree, a shelter that needs to be taken care of together for a harmonious life.

The Madura philosophy defines the term balance as a condition when a person can place himself in making a decision (Takdir, 2018). From the observations made and the search for field information, the researchers found four aspects of balance in the business of UD Nusa Indah. The first is the balance between the head of the family's role and the director, the balance in making decisions, the balance in building organizational culture, and the balance in the MCS. Made said that the Director of UD Nusa Indah often listens to workers' opinions before making a decision. He tries to be balanced in assessing a problem that occurs, looking from two perspectives to find the best decision. It is one of the factors that create comfort at work, and the employees' perspective also has a place in the decision-making process of UD Nusa Indah. In addition, the researchers found the work ethic of the Madurese at UD Nusa Indah which was quite productive. An exciting expression conveyed by one of the workers was the phrase "*Nabheng Serak*" which means the pursuit of eternity. It gave the researcher another new perspective that the overseas Madurese has a tenacious and loyal character. In addition, Hendri is a person who is very concerned about business growth. Although he seems to be a humanist and respectful of the value of life, Hendri focuses on the financial control aspects of the business. He realizes that between the importance of togetherness or kinship and the financial part is a balance of accountability that must be maintained. It looks like the character of the banyan tree, which is the guardian of the balance of air circulation and life for oneself and the creatures around them.

Madurese culture tries to maintain peace. Violence is pursued when an imbalance occurs, such as a disturbance to self-esteem and peaceful life. The Madurese workers at UD Nusa Indah are loyal people. They try to maintain an attitude toward the common good, especially to Hendri, who has given him life. Researchers naturally saw familiarity, and innocent banter occurred on the sidelines of the interview. They look good together.

It is similar to the relationship between Hendri and his workers. With a character that tends to be patient, he prioritizes deliberation in solving various business problems related to his employees. There will be no violence, *demo*, or rebellions because a peaceful solution is prioritized. It is consistent with Hendri's role as a father in his family. One of his children admitted that Mr. Hendri tends to listen and resolve problems through deliberation and peace rather than the authoritarian style.

Togetherness, balance, and peace are three simple values that bring coolness to the harmony of a cultural-based control system. The discovery of the three essences of *Rampak Naong Bringen Korong* (togetherness, balance, and peace) is not a coincidence but rather Hendri's long life experience in interacting with residents, the majority of whom are of Madurese descent. The value of this life is social capital which then descends into a social relationship based on togetherness, balance, and peace. He quite understands how to treat and control his workers. A control concept based on local values that go beyond formal MCS procedures. *Rampak Naong Bringen Korong* has become crucial in acculturating organizational culture formation, cultural control, and

UD Nusa Indah's standard MCS holistically. A foundation of effective local wisdom-based management in maintaining business accountability and sustainability. From the discussion above, it can be concluded that an inspiring chart for the scientific development of MCS is as follows:

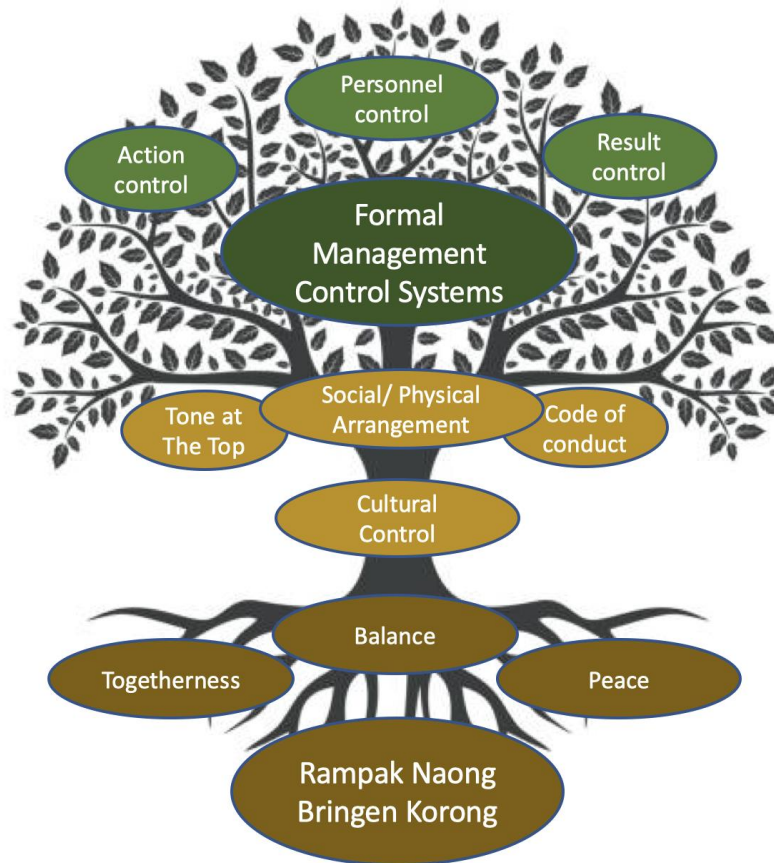


Figure 1. Rampak Naong Bringen Korong - based MCS Conceptual Model

CONCLUSION

Behind the stereotypes that often corner the Madurese, they have a very noble life value called Rampak Naong Bringen Korong. The value of a life full of peace and comfort. However, when we open ourselves to study and reflect on the stereotypes of the "harsh culture" of Madura, there is a great effort to maintain the honor, self-respect, and social order that they have. Order about togetherness, balance, and peace. Business leaders' cultural values about life are the primary considerations who want to knit harmony in assembling sustainability.

Researchers found the essence of Rampak Naong Bringen Korong, which is quite thick in business organizations that live amid this overseas Madurese community. Good understanding and openness of business leaders about the way of life of the local community in the composition of the formation of a relevant and effective organizational culture as a process that may not be seen directly. These appropriate life values become the basis for constructing a corporate culture built through a code of ethics, social arrangements, and tone at the top that supports formal MCS practices holistically. In the next stage, the balance and harmony of formal MCS with cultural control will create an order based on self-monitoring and mutual monitoring to maintain accountability and mutual survival.

From this research, an excellent moral message can be learned how a business based on life values will always give its people life, growth, and sustainability. It can be concluded how the harmonization that occurs in business people with the environment, local culture, professionalism, and material and non-material aspects will be manifested in the tone at the top process, which becomes the driving force for the organization's direction. As has been widely studied, formal MCS still has an essential role in creating accountability and business continuity. However, considering that an organization is a collection of people, it is necessary to treat the people there with special treatment through management controls that are more informal and local, fused with the local culture, which is still thick. The lack of literacy about the value of Rampak Naong Bringen Korong also makes this research less in-depth about the actual reality of a Madurese in applying Rampak Naong Bringen Korong in everyday life. Therefore, it is recommended for further research to look more broadly at a culture that can be used as control without formal MCS involvement and finally can come up with a new idea in overcoming control problems in business organizations.

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