ACCOUNTING PRACTICE MODEL ON THE HOME INDUSTRY
UD. AGUNG

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ABSTRACT

In the final stage, an accounting practice will produce information that is beneficial to the company, researchers have revealed the findings of his research regarding the existence of accounting practices in the home industry of UD. Agung. Based on an explanation of the philosophical assumptions that underlie the research methodology, philosophically this research is placed in a position as a research with an interpretive paradigm. This study is not intended to provide generalizations on accounting models in other home industries. The results of this study state that for accounting records UD. Agung is carried out very simply, only records incoming/outgoing money, incoming/outgoing goods and paying the craftsmen's wages. From the simple recording, found the values of sincerity, trust and honesty, and justice are the values that underlie accounting practices in the home industry of UD. Agung. Besides that, the existence of intensity of accounting practices is still very low and its application is still very simple. The meaning of accounting for human resources can be seen when the informant determines production costs and selling prices. For salary management, it can be recognized as an investment in human resource accounting in the compensation model group. Accounting practices at UD. Agung is not only interpreted as an attempt to calculate the numbers then presented in the form of notes. However, accounting in this study is also interpreted as an attempt to calculate the numbers carried out in the minds and minds of business people without holding records.

Keywords: Accounting Records; Accounting Practices; Home Industry.

I. INTRODUCTION

The existence of small and medium enterprises (SMEs) / home industries is more dominant than large businesses (UB) in the Indonesian economy. The dominant contribution of SMEs to the Indonesian economy can be seen when Indonesia was hit by an economic crisis. At a time when large companies were proud of and being backed up by the economy, they were not able to survive, on the contrary, SMEs were able to survive and even thrive. Munizu (2010) reports that when in the midst of a restructuring process in the luggage sector and SOEs are slow, the SME sector shows an ever increasing development, and even SMEs are able to support national economic growth.

The role of SMEs that are very important and dominant compared to large-scale companies in the Indonesian economy encourages researchers to understand more about SMEs, especially related to accounting practices. Deeper knowledge of the meaning of accounting practices in SMEs is certainly a very interesting gap to be
studied considering that SMEs are only a small-scale company with limited resources, unlike in large-scale companies with adequate supporting resources.

As if affirming the above statement, Harahap (2014) stated that SMEs in Indonesia are considered to be one of the strong economic drivers of the people, able to show their existence by staying afloat in the face of changes in the business world since the monetary crisis faced by Indonesia in 1998 which continued with the global crisis in 2007-2008. This SME resilience brought SMEs to become one of the keys to the Indonesian nation coming out of the crisis through its role, namely providing employment and producing outputs that were useful for the community (Anggraeni, 2012). The economic journey since the crisis hit was indeed the right moment to see the strength of SMEs, namely SMEs were able to make immediate adjustments, and were able to survive with the same activities.

The difficulty of measuring the value of human resources objectively is one reason that the accounting standards that govern the accounting treatment of human resources have not yet been issued, although many researches on alternative measurements of human resources have been carried out by academics, but there still seems to be no agreement regarding the measurement criteria objective of human resources (Rahayu, 2013).

Some things that cause accounting weaknesses in SMEs are lack of SMEs to master an adequate financial system and lack of understanding of SMEs in the importance of compiling financial statements of a business (Andriani (2014); Sofiah (2014); Narsa, (2012)), because the more important thing for SMEs is how to generate a lot of profit without the hassle of applying accounting (Andriani, 2014). The influence of the lack of understanding of SMEs on the importance of accounting may not be obvious, but without a good accounting system affecting the sustainability of SMEs.

There are several reasons researchers are interested in researching this topic. Researchers see the growing phenomenon of the existence of SMEs, which is still followed by the constraints of still weak accounting practices because SMEs only have limited resources, unlike in large companies that have adequate resources so that accounting practices are in better. However, in the midst of weak accounting practices in SMEs, UD. Agung who is able to show the success of his business. Inequality between weak accounting practices and the success of SMEs is an interesting gap for researchers to find out the involvement of accounting practices for business continuity at UD. Agung.

II. THEORETICAL STUDY

The reality that the existence of Small and Medium Enterprises (SMEs)/home industries is more dominant compared to Big Enterprises (UB) in the Indonesian economy. The dominant contribution of SMEs to the Indonesian economy can be seen when Indonesia is hit by an economic crisis. When big companies are proud and become the back of the economy, they cannot survive, whereas UKM can actually survive and even develop. Munizu (2010) reported that when in the midst of the restructuring process of the luggage sector and SOEs it was slow, on the contrary the
SME sector showed an ever increasing development even SMEs were able to support national economic growth.

SMEs in Indonesia are considered to be one of the drivers of a resilient people's economy, able to demonstrate their existence by staying in the face of changes in the business world since the monetary crisis faced by Indonesia in 1998 which continued with the global crisis in 2007-2008. One key Indonesian nation came out of the crisis through its role, namely to provide jobs and produce useful output for the community (Permatasari, 2015). Since being hit by the crisis, it is indeed the right moment to see the strength of SMEs, namely SMEs capable of making immediate adjustments, and being able to continue with the same activities.

The ability to survive and the dominance of SMEs in building the economic strength of the country because it has several advantages, among others: Quite flexible and very easy to adapt to ups and downs and the direction of market demand, creating jobs faster than other business sectors, having broad diversification, ability develop their own capital, the ability to pay loans with high interest and only involve a little bureaucracy (Narsa, Widodo & Kurnianto (2012); Hamdani & Christina, 2012).

The findings of the duality of accounting practices above indicate the presence of a perspective in the paradigm of new accounting history, where accounting is no longer seen as limited to the recording process until the formation of financial statements, more than that accounting is a knowledge and strength that can shape people's behavior in social life. This is in line with the definition of tinker accounting (1985) cited by Kurrohman & Maradona (2012) through the writings of Carmona (2004), that is: “accounting practice is a means of resolving social conflict a device for appraising the term of exchange between social constituencies, and an institutional mechanism for arbitrating, evaluating, and adjudicating.”

The above definition states that although transactions are not recorded with accounting recording systems, the most important thing is that accounting can help to resolve social conflicts, a tool to provide value to exchange activities between community members, and an institutional mechanism to solve problems, carry out evaluations, and make decisions in a social relationship. The perspective above gives the view that accounting does not only contain economic values, but also social values. In the paradigm of new accounting history, economic value is reflected in the process of accounting records, where the findings in UD's home industry. Agung in the form of organizing accounting records until the completion of financial statements.

Some of the explanations above show that the research findings are in the realm of new accounting history, where accounting practices do not only contain economic values, but also synergize with accounting values. Social and economic values are interrelated and inseparable in the accounting practices of industrial home UD. Agung, there is no more dominant role in accounting practice, both are in harmony and in tandem. In the final stage, this reveals the essence of the phenomenon of accounting for industrial home UD. Agung is the duality of accounting practices, namely accounting in memory and mind with accounting in the form of recording in tandem, in pairs, and complementary between one and the other in shaping accounting practices.

Based on the above explanation, a form of integration between "masculine" and "feminine" characters was revealed in the success of his business. In the context of this
research, the notions of "masculine" and "feminine" are not limited to gender, but the characters that shape business actors in carrying out their business. The "masculine" character of a business, which is a business oriented to the material aspect, only contains economic value. If we turn our view on Triyuwono (2003), this is what is called entity theory. In essence, the theory view provides the concept that business entities have a role as agents of business owners with unlimited acquisition and wealth orientation, both for the welfare of the owner and for survivors and their own development. This makes a business entity in practice loaded with the values of capitalism, where it is able to rationalize, normalize and legitimize exploitation of other parties or even nature in achieving unlimited wealth for the benefit of the owner of the entity.

Entity theory generally covers the current course of modern business, which is loaded with "masculine" values, where Triyuwono (2003) reveals that a business entity - which is accounted for by accounting - cannot be said to survive and grow by giving "food" and "maintain" "others" (people who have no direct relationship with companies, animals, and nature). The material orientation of the business encourages a business entity to make profit the main goal and everything. This makes profit a bottom line option in the income statement. Through his research, Irianto (2014) also explained that "choice" to make profit as the main objective of business activities and present it as a bottom line in the income statement has triggered the growth of a variety of fundamental social issues such as "management" earnings practices, and more endanger business practices that "justify any means" to make as much profit (profit) as possible.

But not so with the UD home industry. Agung, the researcher revealed the findings of this SME business entity not only oriented to the material aspects, but also covered social aspects and accountability. This practice which Triyuwono (2003) calls an enterprize theory, which explains that accounting not only serves company owners, but also society by recognizing "the others" other than shareholders as those who also plays an important role for the continuity of the company's life. Even though profit is the main goal of SMEs, the owner does not place profits above all else, in the sense that SME owners do not do everything they can to achieve as much profit as possible. This is in accordance with the research of Irianto (2006), where by using the PEA framework through his research findings, Irianto (2006) offers aspects of distribution and justice, and not profit as the main goal. Basing on these thoughts it can be said that the achievement of business profits also takes into account social aspects. This is called the "feminine" character found in the UD home industry great. Triyuwono (2003) mentions "feminine" human elements such as feeling, intuition, spiritual, mutual help, mutual respect, mutual trust, honesty and others.

Conventional accounting treats human resource costs incurred by the company as costs or expenses in the period of its issuance. Human resources should be part of assets, because human resources are obtained by a considerable sacrifice, have long-term useful life and can contribute (direct contribution) to the value and performance of the company. There are two ways that can be used to measure the value of human resources, namely based on cost (cost based) that can be done by calculating the historical costs that have been spent or calculating the replacement costs of human resources, on the one hand measurement of the value of human resources is also possible based on value (value based). Both of these methods have their respective
weaknesses, so that the measurement of the value of human resources cannot be applied to our accounting system (Hariyanto, 2013).

III. RESEARCH METHODOLOGY

In this research problem, quantitative measures and data analysis through statistics cannot be used in finding answers, so this study uses a qualitative approach. The choice of this approach is also based on the philosophical position of research, namely ontology, epistemology, axiology, and methodology (Creswell (2015); Denzin & Lincoln (2011)). Researchers view accounting practices in home industries (UD. Agung) as a phenomenon, in which to understand this phenomenon researchers try to override all their knowledge and experience regarding accounting. This process is called epoche (or containment). The epoche process is carried out to obtain a fresh (new) perspective on the accounting phenomenon in the home industry (UD. Agung) which is being studied. Understanding of accounting phenomena in the home industry (UD. Agung) was obtained by researchers directly from the results of interviews, observations, collecting and examining without being influenced by any presuppositions which had previously developed. Understanding does not stop at what is seen from the phenomenon of accounting practices in the home industry (UD. Agung).

By using the umbrella of the phenomenological paradigm, Case Study focuses on one particular object that is raised as a case to be studied in depth so as to be able to uncover the reality behind the phenomenon. In the view of the phenomenology paradigm, what is visible or invisible is essentially not something real (reality). It's just a reflection of what is inside. Data analysis techniques used in this study use Interactive models (Miles & Huberman, 1992), namely data collection, data presentation, condensation/data reduction and drawing conclusions.

The method used in testing the credibility of this research data is by conducting triangulation. There are four triangulations in qualitative research according to Norman K. Denkin (2011), namely:

1. Triangulation Method is done by comparing data collection methods namely in depth interviews, documentation, and Focus Group Discusion (FGD).
2. Triangulation of Data Sources is done by cross checking between the informants’ opinion data results from in depth interviews with documentation data, and with the opinion data of the informants from the FGD, the data obtained are then described and categorized according to what was obtained from various sources.

Researchers will sort the same data and different data for further analysis. 3. Inter-researcher triangulation is done by using more than one person in data collection and analysis. This technique is acknowledged to enrich the knowledge of information extracted from research subjects. But it should be noted that people who are invited to dig up the data must have research experience and be free from conflicts of interest so as not to harm the researchers and give birth to new biases from triangulation. 4. Triangulation of theory, further information is compared with relevant theoretical perspectives to avoid individual researcher bias on the findings or conclusions produced. In this study the researcher only used the triangulation method, data source triangulation and theory triangulation, because to avoid new bias from triangulation. To
avoid the same answers among informants, researchers did not use FGDs. Reliability in qualitative research can be achieved by conducting data audits.

IV. RESULTS

To get “important statements” that reveal the phenomena found in UD. Agung is called phenomenological reduction. Then the researcher also developed the informant's experience, namely how businesses understand the phenomenon related to their experience in understanding the existence of UD. Agung in a certain condition, situation and context.

UD. Agung is engaged in making woven fabrics with extra sewing thread raw materials. UD. Agung is located in one of the villages in Muna, namely the village of Masalili RT 01 RW 02, Kontunaga District, Muna Regency. The place of business activity looks like a house in general, because basically this place of business is a residence of the owner of UD. Great. Before the establishment of a legal entity, Ibu Ati had started this business since 1997. Starting as a woven fabric craftsman with an initial capital of Rp. 20,000, - until finally having a membership of 30 craftsmen. Not only forms of woven fabric, but also meet customer demand for custom clothing in the area of Muna by providing various accessories and wallets, bags, tissue boxes and other forms of woven products. The following is a summary of the informant's statement about the whereabouts of UD. Agung, presented in the form of table 1 below:

**Tabel 1 History of UD. Agung**

<table>
<thead>
<tr>
<th>Informant</th>
<th>Form of Business</th>
<th>Motivation for the Establishment of a Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owner of Capital</td>
<td>&quot;... to be registered with the agency, and there is also income for the Muna area. If I don't register the business as a legal entity, the Muna region will not get income.&quot;</td>
<td>&quot;For cooperatives, there must be savings, there must be interest, but if it goes through me, if the craftsmen need 1 million or 2 million money, just give them no interest. What's important after he takes the money he weaves.&quot;</td>
</tr>
<tr>
<td>Representative</td>
<td></td>
<td>&quot;... This business also adds income to increase the economic needs of my family.&quot;</td>
</tr>
<tr>
<td>Craftsmen</td>
<td></td>
<td>&quot;... I joined Ibu Ati, for the additional economic costs of my family,&quot;</td>
</tr>
<tr>
<td>Consumers</td>
<td>&quot;... For cooperation with PERSIT (army wife union), between PERSIT and Agung's shop ...</td>
<td>&quot;Because they need their runway uniforms in Agung's shop. And they make it easy, meaning that the price can be&quot;</td>
</tr>
</tbody>
</table>
Based on the table above explains the phenomenon which means that the presence of UD. Agung is very important for weaving craftsmen. In a state of urgency due to the financial condition of the craftsmen, Ati gave a real work solution that weaving could help the needs of the craftsmen's family. Besides that, the reason Ibu Ati did not choose the form of cooperatives was not to burden the craftsmen by borrowing money for the needs of the craftsmen's family without the interest on loans.

Awareness of providing benefits to the surrounding environment was also revealed by research informants. UD. Agung is seen as having a goal to improve the economy of the community and create jobs in the village of Masalili. This is in accordance with Figure 1 below:

![Figure 1 Business Existence: From Yarns to Muna Regional Special Weaving Fabrics](image)

The uniqueness of the products produced by UD. Agung is a product that is bought and sold based on Extra yarn. Although all basic ingredients come from extra threads, every product produced has artistic and economic value. The second unique feature of UD products. Agung is a product that is produced and worked using a hand without a machine known as handmade. Because these SME products are handmade products, every worker/craftsman produces works that are not the same and have their own features and uniqueness, where each worker/employer does not have the same interests and talents.

The informant combined the motif with the characteristic of the Muna region with ideas from Mrs. Ati to produce her product, where the motif did not eliminate the characteristic of the region. Although it does not eliminate the basic motif, the motif is tailored to the tastes of consumers (customers). The difficulty level of making woven fabric is measured by how much flower or pattern is found in the type of woven fabric. Similarly, the color variations used. The more variety of flowers or patterns found in the type of fabric, the higher the level of difficulty. One type of fabric can be changed
in color and pattern, but the pattern that already exists in the woven fabric cannot be changed because it will cause a change in the shape of the existing fabric.

Based on several research findings, accounting records in the form of inventory records, purchase records, records of cash outflows until the formation of financial statements show simplicity in carrying out accounting practices. "The simplicity" of accounting practices shows that the information produced is very simple and seems incomplete. This phenomenon of accounting practices shows that the owner's knowledge of accounting is still very limited.

With the phenomenology approach, researchers try to uncover accounting practices in home industries UD. Agung is summarized in the table below:

<table>
<thead>
<tr>
<th>Aspects of Accounting Practices</th>
<th>Results</th>
</tr>
</thead>
</table>
| Calculation in determining production costs, selling prices and wages | 1. Production process based on orders, finished goods inventory in the showroom only serves as a product display and prioritizes customers.  
2. Production cost calculation system: job order costing, determined from the ability of the craftsman to produce orders.  
3. The product selling price includes production costs, owner profits and aesthetic value.  
4. Labor costs are directly calculated only in mind and memory based on the selling price of the product, the raw material used and the profit sharing with the owner of the capital. |
| Production costs and market orientation | 1. Production costs based on orders or job order costing. In the job order costing calculation system, production costs will be accumulated for each separate order, in which an order is an output that can be identified separately to fulfill certain customer orders or to refill an item from inventory  
2. The market orientation applied to IKM weaving in Southeast Sulawesi is customer orientation |
| Selling price | 1. The selling price is determined by the aesthetic value, the touch of art, the type of material used, the accessories used, the level of difficulty, time of manufacture, and market taste. The aesthetic value and artistic touch of a craft product include: size and shape, harmony of colors, impression that is generated and neatness of its manufacture.  
2. The application of practices that play a role in determining the selling price of products is accounting that is only practiced in the minds and memories of informants, where the effort to calculate numbers is |
only done in the minds and memories of informants without holding records.

Companies in general that take into account direct labor costs by using a working hour card as a reference and use the calculation of job order costing, where the worker's salary is paid monthly or biweekly based on his working hours

1. Simple recording and still in the transition process.
2. Recording incoming money and recording items purchased and storing them

Accounting records:

3. Record the raw materials to be done by craftsmen
4. Record the results of the craftsmen
5. Recording craftsmen who have received rewards
6. Recording is collected every month, after that it is input to the computer.

SMEs financial records are of low intensity, where they are more likely not to record transactions properly, and few businesses that complete records to form financial statements. This simple accounting record shows that the level of accounting understanding is still low. In the final stage of accounting practice, records of finished goods inventory and cash records are used as the basis for making financial statements consisting of balance sheet and L/R reports.

Based on the table above, accounting records for home industries UD. Agung is still interpreted as a learning and transition process so that the recording is still carried out very simply and only applied to a number of business activities. The determination of the selling price of the product involves the production costs and profits desired by the business owner. In the context of this study, the informant in determining the selling price of the product only calculates the numbers in mind and memory, does not record.

Financial management carried out in the minds and memories of informants is an accumulation of habits that form an experience. Assessment of aesthetic values and artistic touches is formed based on the experience and intuition of informants. The experience and intuition of informants in assessing aesthetic values and artistic touch is needed to determine the selling price of a product appropriately. This experience was obtained through the daily habits of informants to form the conscious and subconscious nature of the perpetrators. Likewise with the element of market taste, where the owner does not hold records to find out the market's taste of handicraft products. This is different from companies in general, where to see market tastes for products holding records that describe the sales trend.

Unlike companies in general, which take into account direct labor costs by using a working hour card as a reference (Carter, 2004) at UD Agung calculation of labor wages is directly calculated only in mind and memory based on the selling price of products and raw materials used. In the first statement in reduction of phenomenology
revealed that the wages of workers / craftsmen are calculated using a profit sharing system based on the raw materials provided by the capital owner. Raw materials are obtained from the owner, in simple terms it can be seen that the salary of the craftsman / craftsman is calculated at 80% of the selling price, and another 20% is the cost of raw materials and the profits obtained by the owner. Furthermore, if the raw material comes from workers / craftsmen, then 90% of the selling price is the wage of the worker / craftsman, while the profits obtained by the owner are 10% of the selling price. The decision on wage calculation for workers / craftsmen is based because the owner also assesses the ability of workers to produce products based on aesthetic value, touch of art, level of difficulty, and time of manufacture. This is because the results of each person's artwork products are not the same and have their own features and uniqueness so that the aesthetic value and touch of the work of the worker given to their products are also valued by the owner. The assessment is not specified in the form of notes, but only recorded in the minds and memories of informants based on their experience and intuition.

Accounting records are still interpreted as a learning and transition process so that recording is still carried out very simply and only applied to a number of business activities. In simple terms, accounting practices in determining production costs and product prices can be seen in Figure 2 below.

The second function of the existence of accounting practices is as a source of financial information. In this study, home industry UD. Agung combines two forms of accounting practice, namely accounting in recording and accounting in memory and mind. The application of accounting practices in memory and mind is very helpful for informants in carrying out their business activities. Even though the determination of the selling price is actually still difficult for business actors but through the effort to calculate the numbers in the minds and minds of business people to calculate production costs in order to determine the selling price. Determination of production costs is very important, considering the production costs will affect the selling price of the product. Determining the right selling price for each product is an important decision for home industry UD. Agung, considering the product market is still only in certain segments. Selling prices of products that are too high can cause customers to disappear, while the selling price of products that are too low can result in losses.

The uniqueness of the owner in making decisions related to its production activities is not based on the accounting information held. Although basically the UD home industry. Agung produces goods not based on orders, in carrying out his business.
activities, he continues to produce continuously. This production activity continues to be carried out with the aim of more and more products produced and more product innovations created.

Because products produced by SMEs themselves are handmade products that are made manually not from machines. Furthermore, even though the home industry UD. Agung already has 30 workers / craftsmen, but SMEs have not been able to accept all market demands so that the decision to produce or accept prospective buyer orders is based on the ability of the worker to work on.

An in-depth understanding of accounting practices reveals accounting phenomena that are interpreted in two forms. First, accounting practices are applied in determining product selling prices and production costs, where the calculation of numbers is only done in the minds and minds of informants. The findings of this accounting phenomenon by researchers are called accounting in memory and mind. Second, accounting practices are applied by making records of finished goods inventory, entry and exit records of cash, purchase records up to the preparation of financial statements in the form of balance sheets and L/R reports. The findings of this accounting phenomenon are interpreted as accounting records. Organizing accounting at home industry UD. Agung is expressed as accounting duality practices. Duality in the context of this research is a combination of two different things or even contradicting one whole as a whole, inseparable. At the home industry UD. Agung, the accounting practices in mind and memory with the practice of accounting records are interpreted as a form of duality that is paired, complementary and complementary to each other in carrying out business activities.

Reality of home industry UD. Agung revealed several forms of accounting phenomena. First, accounting practices are found when informants determine production costs and selling prices, where the calculation of numbers is only done in memory and mind without holding records. This first practice is interpreted as accounting practice in memory and mind. Production costs are determined based on the results completed by workers / craftsmen. The constituent elements of industrial's home production costs UD. Agung is simpler when compared to other companies, which is only formed by raw material costs and wages of workers / craftsmen. This first accounting phenomenon reveals the meaning of the value behind it, namely the value of sincerity. Ikhlas values can be seen when determining the wages of workers / craftsmen when the goods processed by workers / craftsmen are damaged, so that the benefits that are only obtained by the owner are a sense of happiness that has helped others.

The function of this accounting practice is only limited as information about the size of the production costs and the reality of the home industry UD. Agung revealed several forms of accounting phenomena. First, accounting practices are found when informants determine production costs and selling prices, where the calculation of numbers is only done in memory and mind without holding records. This first practice is interpreted as accounting practice in memory and mind. Production costs are determined based on the results completed by workers / craftsmen. The constituent elements of industrial's home production costs UD. Agung is simpler when compared to other companies, which is only formed by raw material costs and wages of workers /
craftsmen. This first accounting phenomenon reveals the meaning of the value behind it, namely the value of sincerity. Ikhlas values can be seen when determining the wages of workers / craftsmen when the goods processed by workers / craftsmen are damaged, so that the benefits that are only obtained by the owner are a sense of happiness that has helped others. The function of this accounting practice is only limited as information about the size of the production cost and the selling price of the product.

The second accounting phenomenon is accounting records. Accounting records are still carried out on a number of activities only and are very simple. The recording is the record of finished goods inventory, cash records, and purchase records. The existence of this accounting record provides benefits when the owner must delegate tasks to employees because they cannot be directly involved. The benefits are as a control over several business activities, namely production, marketing and sales activities. The existence of this accounting record reveals the existence of reciprocity between owners and employees, namely the value of trust and honesty. The value of trust arises from within the owner, where he believes that the employee will be honest in carrying out the tasks given by the owner to carry out some of his business activities.

Home industry UD. Agung, showed success by being one of the leading SMEs in Muna Regency. The success of the home industry UD. Agung can be seen the survival of the business to date. Twenty-one years is a short time for a medium-scale business to achieve business success. In contrast, twenty-one years is also a time that is fairly long for a small to medium-sized business to maintain its existence in an increasingly competitive business world. In the next stage, the duality of accounting practices also reveals the unification of values contained in each accounting practice, as detailed in table 3.

Table 3 Results of the Duality Analysis of Accounting Practices in home industries UD. Agung

<table>
<thead>
<tr>
<th>Phenomenon Account</th>
<th>Form</th>
<th>Function</th>
<th>Mean Value</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deep accounting mind and memory</td>
<td>Cost determination production and selling prices of products</td>
<td>Resources</td>
<td>Sincere</td>
<td>Social</td>
</tr>
<tr>
<td>Accounting for human resources</td>
<td>Recruitment or training Salary / wages of craftsmen Recruitment or training</td>
<td>Production business activities</td>
<td>Justice</td>
<td>Economy</td>
</tr>
</tbody>
</table>
The table shows the synergy of social and economic values from the duality of accounting practices. Based on the analysis above, it can be seen that the two values constitute an integrated entity, in which the two are interrelated and are inseparable in forming accounting practices. This is certainly different from accounting practices in general which only reflect economic value, where in applying accounting practices aims to make the maximum profit by all means. Conversely, accounting practices in home industries UD. Agung revealed that the achievement of profits still considers social values.

The feeling of "compassion" of the owner is used as a basis in determining the wages of workers / craftsmen. This arises because social care is one of the noble goals of the initial formation of the home industry UD. Agung, where to achieve this noble goal by prioritizing the feeling of "compassion" as a consideration for the payment of workers / craftsmen. Furthermore, sincerity follows this sense of "compassion". The statement "the craftsman needs 1 million for his child's school needs or renovation of his house, i love" is a sincere value that accompanies the sense of "compassion" of the UKM owner in determining the wages of workers / craftsmen. In the context of this study, the sincere value of Ms. Ati's attitude means being able to sincerely give the entire product sales income to workers / craftsmen.

In general, the concept of accountability is a form of someone's responsibility for his actions to other parties as trustees (Asdar, 2014), where in this study the trustee was the owner of an UKM. With the existence of accounting records, the owner will know the suitability of the employee's behavior with the delegated task, namely whether the employee has actually carried out the tasks given according to the wishes of the owner without cheating. The existence of this accounting record shows the existence of a trust value given by the owner to the employee.

The value of justice shown by Mrs. Ati as the owner of the UKM does not necessarily seek profit for her personal and business interests, but also pays attention to the interests of workers / craftsmen. This shows that the value of justice arises in the context between humans, namely owners and workers / craftsmen. This value of justice can be seen from the attitude of the owner in accepting prospective buyers' orders.
In the final stage, this reveals the essence of the phenomenon of accounting for industrial home UD. Agung is the duality of accounting practices, namely accounting in memory and mind with accounting in the form of recording in tandem, in pairs, and complementary between one and the other in shaping accounting practices.

V. CONCLUSION

The sincere values, trust and honesty, and justice are the values that underlie accounting practices in the home industry UD. Agung. The sincere value underlies accounting practices in memory and mind when SME owners determine the wages of workers / craftsmen, where the owner includes a sense of "compassion". The value of trust and honesty underlies the existence of accounting records. Accounting records indicate the value of the owner's trust in the honesty of employees in carrying out the tasks assigned to carrying out several business activities. The value of justice underpins the practice of achieving profit, in which the owner in obtaining profits not only considers his personal and business benefits, but also considers the interests of the workers / craftsmen and their customers.

Similarly, the meaning of accounting for human resources in the industrial home of UD. Agung, can only be known from the wages / salaries of workers / craftsmen UD. Agung received. However, this cannot be recognized as an investment in human resource accounting because wages / salaries received by workers / craftsmen are costs calculated in the cost of goods sold. For salary management, it can be recognized as an investment in human resource accounting in the compensation model group. The compensation model is based on the theory of the concept of economic human capital, namely that human resources are a source of income flows and the value is equal to the present value of future benefits discounted at a certain rate for the owner of the resource. Lev & Schwartz (1971) in Sudarno (2010) suggest the use of remuneration or compensation for someone in the future as a surrogate regarding the value of that person. The value of human resources contained in an employee aged x years is the present value of the remaining income he will receive from his job until retirement.

Accounting practice is not only interpreted as an attempt to calculate the numbers then presented in the form of notes. However, accounting in this study is also interpreted as an attempt to calculate the numbers carried out in the minds and minds of business people without holding records. However, the use of accounting records is still limited to controlling several business activities. The need for the existence of accounting practices as a control is encouraged because SME owners cannot always be directly involved in all business activities so that the owner must delegate several tasks to the employee. Under these conditions, then accounting records will be useful for controlling production, marketing and sales activities. In addition, the existence of accounting practices also serves as a source of financial information. By applying accounting practices in memory and mind, business actors will obtain information about production costs and selling prices. Furthermore, accounting records can show the financial position at the end of the year, the income earned, the costs incurred, and the size of the profit earned.
VI. REFERENCES


