Evaluation of the Spirituality and Accountability Management Control System (MSS) Based on Bharatayudha Values at the Muara Angke Fish Auction Place, North Jakarta

Indah Pangesti
Universitas Indraprasta PGRI Jakarta
esthie.indah@gmail.com

Abstract
Descriptive and comparative qualitative research in analyzing the data was conducted to analyze the implementation of the Bharatayudha Values-Based Management Control system at the Muara Angke Fish Auction Place, North Jakarta. This research method uses descriptive quantitative with purposive sampling of 5 employees of the Muara Angke Fish Auction Place, North Jakarta as the policy makers as the research primary data. Sources of data in this study using primary data and secondary data as a basis for analysis of management control systems and then evaluated the performance of the Muara Angke Fish Auction Place in North Jakarta. Secondary data is data obtained from literature and references relevant to this research, one of which is from the Department of Animal Husbandry, Fisheries and Marine Affairs of DKI Jakarta. The data collection technique used in this research is literature study and fieldwork in the form of observation, interviews and documents. The results of this study are the objectives of modern business management systems related to material success by prioritizing elements of rationality in the organization, a formal approach, Bharatayudha's moral values are rationality and irrationality, prioritizing formal and informal (even spiritual) approaches. The main goal to be achieved is not only the context of organizational goals, but also the main goal of human life, namely the return to God Almighty.

Keywords: bharatayudha, muara angke fish auction place, management control system, accountability, spirituality

INTRODUCTION

Human civilization is constantly undergoing changes from time to time. Especially regarding economic transactions, which almost all mindsets are now all materialism and capitalism, namely a certain amount of money (price) as a benchmark in purchasing decisions for consumers and marketing and production decisions for sellers or producers. Similar conditions also occur in the pattern of business governance which is often believed to be a tool to raise business capital and receive power that will eventually benefit investors. Money flows into the place of people who want to be personally served by their egos. The relationship between the employee and the company is only a business relationship based on the services that the employee can provide to the company. (Efferin, 2016). Every company always wants competent internal company resources. Business resources (production factors) are the most important element in a business entity to find success or failure in implementing a business entity's strategy. In this study, it is expected to provide a review. The management control system helps businesses operate effectively and achieve the goals of the Muara Angke Fish Auction Place, North Jakarta.

Jakarta as a metropolitan area with a population of around 28 million is the largest metropolitan area in Southeast Asia or the second place in the world has a large fishery potential to be utilized sustainably, in utilizing the enormous potential of fisheries that require human resources (HR) or professional performance (Arriwibowo, 2020). The problems that occur in the office of the Muara Angke Fish Auction Place, North Jakarta in general are lack of direction, motivational problems, and personal restrictions. This weakness is caused by a low understanding of the good and correct governance control system at the Muara Angke Fish Auction Place, North Jakarta, lies in a less strict control system, and all forms of less stringent control. Therefore, researchers have provided a draft of an effective management and control system for the Muara Angke Fish Auction Place, North Jakarta.

The management control system (SPM) is broadly defined as everything that administrators need to do to ensure that an organization's strategies and plans can be implemented and changed in the face of changing circumstances (Merchant & Wim, 2014). Therefore, this research focuses on the implementation of strategies or topics related to implementation. The discussion about SPM is very broad. The focus of this research is known as performance management, which involves motivating employees to achieve the results that the organization expects. Second, the book discusses business administration comprehensively. Thirdly, this study describes common cases and solutions, as well as serious problems related to management control such as myopia, suboptimization, out of control, and gameplay. Based on the results of research conducted by Canon (2012), the management control system has been applied to Bank Syariah Mandiri Manado. It works very well, except for less effective accounting of liability. Similar research on SPM has also been carried out by Thionardo (2012),
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stating that, the Management Control System implemented by the “K” Family Business Entity has succeeded in minimizing conflicts such as substantive conflicts.

Mahabharata is a beautiful epic written around 300 BC in India. The story was developed with a wealth of stories, fairy tales, poems, and characters, and eventually became a script that is considered the original work of Bhagawan Vyasa. This scripture is equivalent to 10,000 verses in 18 Paruwa, which flourished in the 7th century. Bhagawan Vyasa consists of 28 authors who write stories in chain reactions (Pandit, 2003). Due to the complexity of the stories and manuscripts that blend ancient Indian mythology, there is controversy over the time, place, and process of creation of the Mahabharata. Moreover, due to the long process of reinterpretation and adaptation over the centuries, this story was not created by a single human being. The story has myths, moral guidelines, philosophies, constitutional concepts, and interpretations of Indian (Eastern Punjab) history. (Sunarto, 2013). The values contained in this story correspond to the life of the organization in a business context that can be applied through the concept of SPM.

Rajagopalachari (2012) says, Anyone who is not familiar with this grand work, will not understand the majesty and depth of the human soul, he misses the experiments and events and aesthetics and the majesty of human life

METHOD

The data sources used in this qualitative study are primary data and secondary data as the basis for analyzing the management control system and then evaluating the performance of the Muara Angke Fish Auction Place, North Jakarta. Primary data is data obtained directly in a non-probability manner consisting of 5 Muara Angke Fish Auction Places, North Jakarta which are positioned in Top Management as policy makers, which are selected by purposive sampling as research subjects. Secondary data are data obtained from the literature and references relevant to this study. The data collection techniques used in this study are literature studies and fieldwork in the form of observations, interviews and documents. The data analysis method of this study is descriptive and comparative. Descriptive method, that is, first collect data from the results of research to classify, analyze and interpret them so that they can be given a clear picture of the state of writing. Comparative method, is a method of analysis carried out by comparing theory with practice in the company, then drawing conclusions and making recommendations from the results of such comparisons.

RESULTS AND DISCUSSION

Result

The story of Bharatayudha is known in the cultural art of wayang both wayang kulit and wayang orang which is relatively known in the land of Java & Bali. Like the story of puppetry in general, in the story of Bharatayudha it is told about power, wealth, women, heroism, as well as personal sentiments. These things are presented metaphorically, symbolically, & non-vulgarly using reflecting the values of goodness, ugliness, & primacy against spirituality. Evil will be defeated and even destroyed by virtue (sura dira jayaningrat lebur dening pangastuti). According to the source, stating that the characters in the sahih-sahih story are very paradoxical using the opposite character who is very moral and the protagonist who is very good. This aims to highlight the disparity between the two, for example, seeing black ink in hygienic white paper and seeing a speck of light in a very dark place.
Table 1. Comparison of Interpretations of SPM Elements in Organizations and Bharatayudha

<table>
<thead>
<tr>
<th>Component</th>
<th>Management Vat Version</th>
<th>Business Version</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leader</td>
<td>King</td>
<td>Investors/business owners</td>
</tr>
<tr>
<td>Controller</td>
<td>Mahasenapati</td>
<td>Top Management/Employees</td>
</tr>
<tr>
<td>Purpose</td>
<td>Victory</td>
<td>&quot;Right Hand&quot; Business Owners</td>
</tr>
<tr>
<td>Object control</td>
<td>Troops</td>
<td>Achieving profit</td>
</tr>
<tr>
<td>Enemy</td>
<td>Kurawa/Pandava</td>
<td>Other companies</td>
</tr>
</tbody>
</table>

*Source: Soetanto and Soeherman (2021)*

The components of the SPM (Management Control System) in table 1 can state in war the parts that are actually in the SPM on an organization or enterprise. Based on these components, we can see that SPM Bharatayudha can be applied to the latest SPM at the moment. The leader of the top position is the king of war and the investor/owner of a business organization with the highest authority and strong authority over everything. The controller has the authority to do what needs to be done, or is generally understood as an operational regulator for an organization. The components of the SPM are goals that are set as a result of all the processes carried out to find and control everything that is done. Then there are other objects of control that are part of an organization or war. It is determined by the controller because it performs a more detailed range of activities. The last object is the opponent/competitor of the business, a competitor who must be defeated/embraced/merged (joint-venture) to survive.

The story of Bharatayudha has a unique perspective on SPM. Generally speaking, the story in a book is similar, but the details are completely different. The advantages and disadvantages also come from the place where the story was actually born in this puppet culture. This story has many moral and spiritual values that can be embraced, including the SPM aspects contained in it. By conducting a discourse analysis, the researcher can find out that there are four dimensions of dominance in the course of war: martial, psychological, physical and spiritual.

Table 2. Interpretation of the Dimensions of Bharatayudha Management Control

<table>
<thead>
<tr>
<th>Control Aspects</th>
<th>Interpretation</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fighting spirit</td>
<td>Passion for work</td>
<td>Well Managed</td>
</tr>
<tr>
<td>Psychology</td>
<td>Work comfort, assurance program, and stability</td>
<td>Well Managed</td>
</tr>
<tr>
<td>Physical</td>
<td>Reward system, facilities, holidays, infrastructure supporter</td>
<td>Well Managed</td>
</tr>
<tr>
<td>Milieu</td>
<td>Organizational culture and atmosphere</td>
<td>Well Managed</td>
</tr>
</tbody>
</table>

*Source: Primary Data and Secondary Data That Have Been Processed By Researchers (2022)*

The four dimensions in table 2 can actually cover the SPM problem for all employees at the Muara Angke Fish Auction Place, North Jakarta. In other words, when you don't want it, don't know it, but can do it. On the environmental side, this affects three other aspects. If the culture or atmosphere of the organization is uncomfortable, then it affects the motivation, comfort of work and self-control of employees working in accordance with the existing instructions. This problem for all employees at the Muara
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Angke Fish Auction Place, North Jakarta was solved using elements of behavior management, results management, human resource management, and cultural management. The Mahabharata is a magnificent and magnificent epic. It beautifully expresses the sadness of life. Behind grief and sin lies a transcendental reality that tries to distinguish the history of the business from the perspective of a business management system. Moreover, these four dimensions are contained in the Baratayudha story from the beginning to the end of the war. Fighting spirit, psychological, physical and ecological aspects are communicated directly or indirectly in all actions.

Modern SPM controllers are determined by the organizational structure, and more formal principal-agent relationships are determined by the organizational structure. The top management at the Muara Angke Fish Auction Place, North Jakarta, has full control over the entire organization by implementing decentralization to facilitate operations. The business owner resembled Mahasenapati of Balatayuda as the head who directed the war process under the king's envoy. In the Pandava camp, Yudhistira became king, with Mahasenapati Drestadyunna, Arjuna, and Bima taking turns. On the Kurawa side, on the other hand, Duryudana became king with Mahasenapati Bisma, Duryudana, Karna, and finally Salya.

This can be seen in the Management Control System for all employees at the Muara Angke Fish Auction Place, North Jakarta, including:

1. Implementation of Quality Control in Marine Fish Processing

The implementation of the Management Control System at the Fish Auction Place based on the Good Manufacturing Practices that have been carried out by the Muara Angke Fish Auction Place Office, North Jakarta are:

a. Raw Material Acceptance
   During this process quality control is carried out and observed by checking the origin of raw materials, records of loading and unloading time and storage temperature in partner vessels and fishermen, which is then confirmed by the receiving officer and the temperature of the fish is measured with a thermometer. The reception staff is then checked for quality review.

b. Sort I
   In this process, quality control is carried out & observed using checking each tail sensorily by the sorting officer & the temperature of the fish is measured using a thermometer the quality control & the output of the observation in the review of the quality control.

c. Washing using ice water (chilling)
   In this process, quality control is carried out & observed, namely the output of cleaning fish is checked visually by the production department & the water temperature is measured using a thermometer, the quality control. Furthermore, the monitoring output in the review of the quality control.

d. Freezing
   This process of quality control is carried out & observed using checking the room every 1 hour using the thermometer of the machine operator employee. The results of monitoring in the review of the quality control. If at 12 hours there has not been freezing, defrost is carried out and when turbid or dirty water is replaced & spiked with water mixed using salt which is 22 ppm.

e. Sort II
   In this process, quality control is carried out & observed using measuring room temperature every one hour using the thermometer of the machine employee & make the monitoring output on the review of the quality control. Usually all these activities are carried out by the quality control in the lbr recording process temperature.

f. Glassing
   In this process, quality control is carried out & observed using checking the results of the visual smoking of fish the supervisor of production & the output of observations.
on the review of the quality control. If the turbid or dirty water of the fish is moved or the water is changed & when the water temperature is >20C, put the ice in a tub filled with cold water.

g. Weighing

In this process quality control is carried out & observed using checking the results of weighing fish visually the production supervisor & the results are reviewed by quality control. Check the scales before weighing & ascertained under normal circumstances. If an error occurs, calibration is carried out.

h. Packaging & labeling

In this process, quality control is also carried out & observed using checking the packaging or label requirements of each carton visually the quality control and the monitoring output in the review of the quality control section. If the wrapper is damaged or dirty & the label is syncless or non-visible then it must be replaced.

i. Cold storage

In this process, quality control is carried out & observed using checking the storage temperature on cold storage & if there is a power outage, then immediately turn on the generator. The long time when storage (cold storage) is aporisma 3 months & the government also conducts quality testing of frozen pelagic fish for 3 months, if there are still frozen pelagic fish that are not in sync using government quality standards then the fish is not suitable for sale or market.

2. Business Budgeting

Governance cost planning is prepared and outlined in the form of a budget. Planning of the cost of output raw materials for bidding is formulated in the method of auctioning raw materials (marine fish) and the results of processing marine fish in accordance with the execution of the work and used for bid prices. The starting point of activities at the Muara Angke Fish Auction Place to start a project to absorb the harvest from fishermen is through a tender / auction process. After the tender is won, the technical department in collaboration with the project coordinator again draws up a more detailed cost budget. This budget is also a reference in conducting supervision. The types of budgets can be classified into direct cost budgets and indirect budgets. A direct cost budget is a cost budget whose costs can be charged directly on projects that are being worked on relatively appropriately. Indirect costs are costs that cannot be directly charged to the project party and the amount and type cannot be estimated precisely depending on how much type of fish and the weight of the harvest from fishermen from the consumers being traded.

3. Implementation and Measurement

To successfully manage the fish auction project, a good direction is needed because the fish auction activity project has the final duration of implementation. The purpose of the fish auction industry is to deliver the project in time. This is because project management according to George R. Terry (2005) has explained that management consists of planning actions, organizing, actuating, and controlling. All such terms in management science are referred to as THE term POAC. So that the implementation of fish auction activity projects is carried out through planning, organization, and implementation of activities.

4. Evaluation and Projection

The place of the Muara Angke fish auction on the evaluation of the program, depends entirely on the performance of the manager or the head of the work division until
the performance of the Head of the Muara Angke Fish Auction Place itself is held. An effective performance evaluation system is a crucial step for construction companies in their business to survive and compete in an ever-changing & highly competitive market. Therefore, the Muara Angke fish auction place needs to know the primary factors in evaluating the performance of the project manager in order to hold a perfect restoration of these factors. By conducting an evaluation, it can project weaknesses or those as shortcomings and things faced as a result of personal ability to find solutions.

Fish Auction Place (TPI) Muara Angke, North Jakarta has facilities and infrastructure for operational activities. Broadly speaking, it is divided into basic facilities, functional facilities and supporting facilities. TPI's main facilities consist of mooring facilities in the form of docks/jetties, water facilities in the form of ponds and shipping lanes, connecting facilities and drainage in the form of roads, culvert drainage, bridges, land facilities.

Functional Facilities owned by the Muara Angke Fish Auction Place (TPI), North Jakarta, namely:

1. TPI (Fish Auction Place).
2. Los market.
3. Cruise navigation and communication facilities in the form of telephone and mediocrari.
4. Clean water supply facilities with a capacity of 15 to 20 tons.
5. Ice plant with a capacity of 18 tons: Electric power has a capacity of 106 kwh.
6. Solar Packed Dealer (SPD) for fishermen is 100,000 liters per.
7. Facilities for handling and processing fishery products in the form of laboratory excitation and processing: in Quality of Fishery Products (LPPMHP) provincial and national standards.
8. Office facilities in the form of PPI offices (Fish Landing Base), LPPMHP offices and KP3 (police) offices
9. Fish and ice transportation facilities in the form of wheelbarrows Supporting Facilities owned by the Muara Angke Fish Auction Place (TPI), North Jakarta

Discussion

According to Soetanto and Soeherman (2021), organizations and businesses usually have management aspects that they need to manage: Mana, Ziwatman, Jagat, Kalebara, and Adiyatma. These aspects influence the decision-making of an organization. The company forms a culture that responds to elements of kindness as a medium that helps instill the values built in the company.

The four dimensions/conceptual models of spirituality and accountability of Bharatayudha-based SPM include:

1. The first dimension is spirit or Mana. Humans have all their uniqueness and have many advantages over other living beings. One of them is an interesting skill in the brain, even when people study situations that help them make decisions.
2. The dimension of the soul or Ziwatman is the most important and fundamental part of the personality in the process of human evolution. According to psychology, psychology is defined as a dimension that allows people to see, feel, understand, express and love better.
3. The physical dimension or Kalebara represents the fulfillment of human physical needs. This may be related to the wishes of the person who needs complete control. In Hinduism, the human body is a form of microcosm, and the universe or universe is the cosmos. The universe is called "Bwana" in Hinduism and means world. Man must be able to take care of himself and love his fellow human beings. It is one form of loving God. Therefore, man needs to take care of himself by meeting his needs and making him healthy.
4. The dimension of the environment or universe (Universe), along with the other four dimensions, is the only external factor. This dimension can be created by someone, or someone has to adapt to the existing situation. The environment itself may also be related to nature. If the human position is considered a regulatory body, then humans must be able to create a better environment, but in other conditions, humans must be able to adapt to existing conditions in order to survive.

5. Dimension of spirituality or Adiyatma. Spiritism is invisible to the eye, but it can be achieved through the spiritual experiences that people experience.

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**Evaluation of the processes of the management control system**

1. Strategic planning

   Strategic planning should be the benchmark for running an organization. Strategic planning/programming at the Muara Angke Fish Auction Place (TPI), North Jakarta As a marine fish auction and processing company in a very competitive environment, the Muara Angke Fish Auction Place (TPI), North Jakarta requires a good marketing strategy. The technical rules for the marketing strategy implemented by the Fish Auction Place (TPI) Muara Angke, North Jakarta begin with planning, formulation, implementation and evaluation. From this strategy, companies can obtain marketing strategies that are right on target, effective and efficient. According to researchers, the strategic planning carried out by the management of the Fish Auction Place (TPI) Muara Angke, North Jakarta is strong with the full participation of top management and employees in middle management and bottom management.

2. Budgeting

   At the Muara Angke Fish Auction Place (TPI), North Jakarta, the budget for each project is made individually based on the project you are working on. Budgeting is based on the calculations of technical experts and the experience of the same work in previous periods. The material cost budget is the cost of material consumption.
calculated on the basis of the material consumption standard per unit of work multiplied by the unit price of the material.

3. Installation and measurement.

Fish Auction Place (TPI) Muara Angke, North Jakarta currently has a customer-centered service mission. The customer perspective includes three indicators: service and work quality, customer satisfaction, and market share. Quality of service and work is second only to cost-effectiveness.

4. Evaluation and extrapolation

During the evaluation phase, the field manager is assisted daily by Foreman, who predicts the results of the project team’s performance in the field and looks for solutions in case of failures or problems. For example, if there is a deviation from the implementation in the field, it means that an assembly error or material error occurred as planned. In addition, because of the discussion during the evaluation that day, we quickly found out what the error or error was and immediately looked for alternative solutions.

Based on the results of interviews conducted by researchers with the Head of Muara Angke port, North Jakarta, it was stated that if the Fish Auction Place (TPI) Muara Angke, North Jakarta always spreads a culture of love, everyone in the company will feel peace and a comfortable work environment will be created (Mahat, 2022). Incorporating the value of compassion into all company decisions and controls creates a peaceful environment. Everyone gives kindness in all words and actions, and has an attitude of mutual help, comfortable communication, a free attitude of hatred and elbows, which makes things easier at work. On the other hand, compassion as an organization can be realized not only in the form of a corporate image but also in the form of CSR (Corporate Social Responsibility) with a sincere and noble purpose. According to one of the employees of the Right Fish Auction Muara Angke CSR activity, “We also hope that this advanced fishing village can create temporary jobs that can provide additional income for the community in the fishing village through labor-intensive activities,” (Taufik, 2022).

If SPM can be made according to Tat Tvam Asi values, it can be ascertained that a harmonious work environment will be created. Conflicts of interest between stakeholders will also disappear if there are interrelated interactions, for example between stockholders, management, workforce, and other related parties. Failure in one part of the error can be said to be a complete failure. This value can make each individual feel to encourage and support each other so that no individual or group is left behind. Assuming everyone is equal, and treating each individual, both superiors and subordinates, using the same conditions, if the organization can be made in such a way, productivity and happiness will be obvious.

After humans have mastered the five dimensions, they (the management of the Fish Auction Place (TPI) Muara Angke, North Jakarta) must make decisions based on existing spiritual values. The five elements of spirituality above are aspects that need to be incorporated into organizational values as guidelines for creating a comfortable work environment. Each individual is given the freedom to act according to the Dharma or not, and the ultimate responsibility is returned to God. When people do good, good will come back to them. On the other hand, when people commit crimes, bad things come back to them in the form of divine punishment. In the Balatayuda-based conceptual model, the supreme ruler is God, and all humans are accountable to God through existing leaders. One of the activities carried out by the manager of the Muara Angke Fish Auction Place, North Jakarta, “KKP invites various partners to support the provision or repair of public facilities/infrastructure in fishing villages to improve their functions. As well as raising awareness and increasing the participation of advanced communities in structuring the fishing village area.
CONCLUSION

God is responsible for all human actions, good and evil. Like the vanity value, it works as a Dharma fulfillment with full devotion, making people act more honestly, show compassion for others, approach God, fully recognize all choices made, and recognize others themselves. Make people more noble. The Bharatayuda SPM model is an ideal form that can overcome the MSS problems of the Muara Angke Fish Auction Place (TPI) management team, North Jakarta, such as the lack of modern human spirituality. Incorporate irrational factors that can truly influence talent management to guide the entire organization. The implementation of this MSS can be a bit complicated if it is not supported by all stakeholders by unifying the vision and mission of the Muara Angke Fish Auction Place (TPI), North Jakarta. Everyone should be able to control themselves and act according to good values. Culture needs to be nurtured and shaped so that aspects of spirituality are firmly embedded in the organization from the start. The stronger the spiritual values, the better the management of the Muara Angke Fish Auction Place (TPI), North Jakarta will run. When properly implemented, it can educate people who have empathy and integrity in all their work and bring happiness to the management of the Muara Angke Fish Auction Center (TPI), North Jakarta. This creates a spiritual organization that balances employees and other stakeholders.

The limitations faced by researchers in conducting their research are related to the Baratayuda-based management and control system. The researcher only uses the Indian version of the Mahabharata and Baratayuda literature, and the literary sources are limited. Also, because the discourse and analysis of the subject is a book, it is difficult to interpret the meaning of each part of the story related to the business management system. Researchers need to be careful in interpreting the values contained in the story.

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