

## Socio-cultural Approach to Accelerate UN SDGs Achievement in West Klampis Village of Madura Island

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### Abstract.

Nowadays socio-economic has new challenges. By recent global pandemic, poverty, and the migrant issues, United Nation (UN) established 17 set of indicators of the country's well-being called Sustainable Development Goals (SDGs). These components need to be reached by 2030 set by the UN. Indonesia, through their government institution has set 18 village SDGs to accommodate this. West Klampis as a maritime village has environmental potential based on their demographic. However, considering their background, the villagers need to be assisted since many of fishery resources has limited contributions of their own well-being. Furthermore, their Village-Owned Enterprise called Badan Usaha Milik Desa (BUMDES) Permata Bahari has lack of proper accounting recording and reporting. These conditions will obstruct the achievement of village SDGs. To address this, the community service team of Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya by using the cultural and environmental approach, lead the mapping process of West Klampis fishery potential and assisted the preparation of BUMDES Permata Bahari financial report. The mapping itself describes all fishery commodities along with the components such as packaging and labelling. What makes it interesting is the head of the team deliver it by using Maduranese local language. By this cultural approach, the participants listened carefully and followed up comprehensively. While the financial report assisted to the secretary of the entity and being upgraded using Microsoft (MS) Excel. This template effectively used for the upcoming period and finally fulfill the pillars of financial statement quality.

**Keywords:** SDGs; thematic mapping; financial reporting and cultural approach.

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### I. INTRODUCTION

Languages sometimes become the main barrier to explain concepts or ideas which reflected in social interaction [1]. Similar conditions occur in Madura, island of East Java. In West Klampis, at Bangkalan district, capital of Madura, residents are speaking Maduranese. It is very common to overheard social issue discussed in local language [2]. It is in line with the engagement of adaption and acculturation program in many countries [3]. West Klampis located in the very edge of Madura coastline. Based on their demography located in coastal area, the main resources are fisheries. Consist of fish, squid and shrimp made them become one of the most potential village [4]. However, this strength seems does not utilized well and reflected in the number of Developed Village Index (*Indeks Desa Membangun- IDM*) issued in 2019 by the Village Ministry of Indonesia. West Klampis index is 0,6541 which classified as under-developed area [5]. IDM itself is an index to measure village Sustainable Development Goals (SDGs) which was created to support the United Nation (UN)- SDGs. UN SDGs established to address global issues such as poverty, gender inequalities, climate change and such [6]. Theoretically natural resources of an area is an important variable for local economic growth and therefore it supports the institutional complementarity theory which become a basis for decentralization [7]. There are many benefits arise in decentralization. West Klampis in this case, have authority to utilize revenue from their resources.

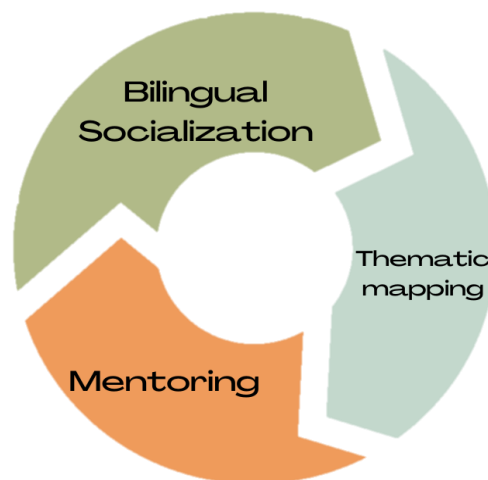
Thus, to fulfill this need, Village-Owned Enterprise (*Badan Usaha Milik Desa- BUMDes*) called Permata Bahari has established since 2020. Permata Bahari was prepared to manage village resources professionally. However, for a year BUMDes Permata Bahari has not prepared standardized financial statement yet. This leads to lack of accountability and will impact the role of BUMDes to promote the village economic growth comprehensively [8]. If such condition continues, it is possible a village with such

resources will not be able to contribute toward UN SDGs as a nation. As an external parties, community team of Indonesia Higher Education of Economic (*Sekolah Tinggi Ilmu Ekonomi Indonesia- STIESIA*) Surabaya, consider to use socio-cultural approach by mixing Madura language with the official Bahasa Indonesia. As an addition, mentoring process for BUMDes Permata Bahari staff to provide financial statement based on applied standard was implemented as well. This approach also counted as a new method in UN SDGs achievement acceleration in coastal area. The community service will have implications by accelerate village SDGs achievement and UN SDGs at last.

## II. METHODS

A fieldwork community service which specified on certain issue would be expected to gain comprehensive understanding about the main issue, methods and solutions [9]. Maduranese have endured many challenges and many of them originated from small family and developed become an entire community and expanded into strong self-confidence and bonding among themselves. Therefore, they have been judged and labeled as rebellious and stubborn community [10]. Considering this condition, it is believable to approach them using particular approach, such as language which has been a very important tool to define them. If community service implemented using entirely Bahasa Indonesia, it becomes ineffective, since to advance cross-cultural advocacy in traditional community recommended to use their locals [2]. By considering these circumstances, the current community service activity started by socialization phase using bilingual method in Bahasa Indonesia mixed with Maduranese local language. To give prominent understanding to a certain community, long and heavy-text narrative documents would not be an option. A technique is commonly used to give deep understanding of a topic.

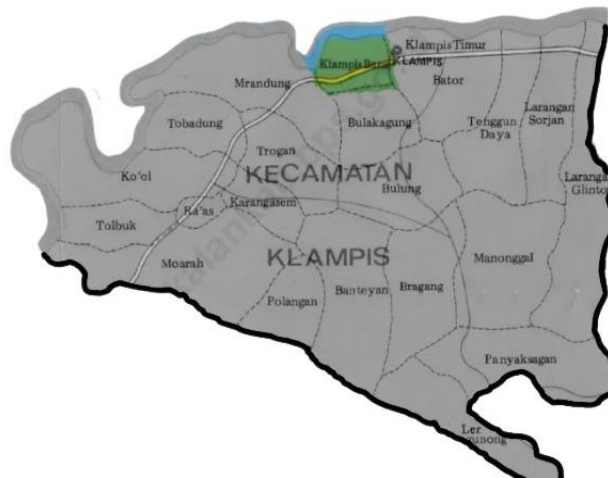
Within thematic mapping build by specific software, several research presents density, relations and a comprehensive elaboration of a topic [11]. Though this kind of analysis commonly brought in a research activity, this kind of data presentation can be implemented in community service to build deep understanding for the targeted community. In West Klampis special case, the team would prepare the thematic mapping using the existing processed fisheries products to adjust the limited time of the activity and proceed it in bilingual same as before. BUMDes Permata Bahari of West Klampis actually has a manual financial report which explicitly does not comply with SME accounting standard in Indonesia. While in reality, as business entities in Indonesia, SMEs of West Klampis should comply with the standard. Considering the existing condition, community service team could deliver the knowledge to the staff by using mentoring method since it is effectively used in many countries [12]. Team members who specialized in financial accounting would prepare the formulated excel first to make the mentoring process easier. Moreover, the usage of formulas in excel will overcome the lackness of financial competency in BUMDes since automatization is proven effective to prepare financial statements recently in SME [13].



**Fig 1.** Three Phases of West Klampis Community Service

### III. LITERATURE REVIEW

West Klampis is located in coastal area of Madura Island and has several borders which related with their nature demographic such as Madura strait in the north side of the village and other coastal villages in south, west and their east side.



**Fig 2.** West Klampis Area and The Borders

Since identified as a coastal area, there are many fisheries commodities which can be used as an income resource. As an additional, the villagers' main income comes from the sea. However, recently, there is a climate change impact which becomes the main threat for them [14]. When it goes continuously, coastal village as West Klampis could not rely entirely on their fisheries commodities to develop the villages welfare. To minimize the dependency, there is should be an income diversification by developing into another version which can give economic value-added [15]. Therefore with the same natural resources, villagers of West Klampis would receive additional benefit. Unfortunately, there are still lack of capacity to understand it well. From UN point of view, welfare can be used as a tool to upgrade the quality of human life [16]. By using the citizen welfare, one nation could decide the best education, the best living area, and many other alternatives needed to lead them into the best life. However UN experts realized the best versions of welfare could not be prepared in just a day. It needs contribution from many countries and continuously implemented overtime [17]. Built by these perspectives, UN formulated UN-SDGs to achieve the highest quality of a nation. Therefore 17 indexes of UN-SDGs should become goals of every nation in the world as a guidance to develop their citizen.



**Fig 3.** UN-SDGs

By using the same spirit, Indonesia develop welfare goals of their own called Village SDGs refers to the Regulation of the Ministry of Village, Development of Disadvantaged Regions, and Transmigration of Republic of Indonesia Number 13 of 2020. Using IDM as a rating reference to measure Village SDGs achievement, West Klampis apparently still on the long way to go to achieve their villagers life quality entirely.



**Fig 4.** Village SDGs

Based on the institutional complementarity theory, specified district will have a chance to develop their own welfare by using their natural resources [7]. West Klampis officials have already implemented this theory by having BUMDes Permata Bahari as the main asset to manage their fisheries commodities. However, since Maduranese community has a strong bonding [10], the officials employed their closest relatives and colleagues only. Such condition is actually can be overcome by implementing a good governance in the system. Practically, the financial report itself prepared manually and contained high risk of human error.

#### IV. RESULT AND DISCUSSION

In term to build an intermediary link between West Klampis village development and UN-SDGs achievement which reflected in IDM indexes, community service team of STIESIA Surabaya, implementing a community service which started from socialization by the head of the team, Prof. Dr. Nur Fadrijh Asyik, S.E., M.Si., Ak., CA. In this phase, the team leader introduced team members, program duration and outputs given. At first, this phase went one-way discussion only. Other team member, Dr. Khuzaini who first broke the silence by throwing jokes in Maduranese local language. Suddenly they responded quickly. Using the approach made, the discussion went intensively, proven by the response given. Participants from SME owners brought their products and explained the compositions, logo meaning and the history of the production itself. From the socialization phase, other team members took notes and use it as a useful resource to prepare thematic mapping of West Klampis commodities.



**Fig 5.** Socialization Phase

Considering this situation, team of STIESIA Surabaya community service decide to prepare thematic mapping of West Klampis natural fisheries commodities with their derivative products using bilingual method. A natural fresh catch fish commonly processed into smoked fish. This processed product has a lot of demand in the local market. Based on the easiness production this product has become the most popular one among SMEs in West Klampis. Besides smoked fish, fresh fish can be processed into fish paste, chilli with dried fish, shredded-meat of fish and fish stock or dashi. The first two products have already been produced lately with simple packaging. However, others were barely known by participants. Moreover, dashi can be made by process the waste comes from other fish production. A fresh shrimp is another natural commodity in West Klampis. Several well-known products from shrimp are shrimp paste, shrimp crackers and by using

waste from shrimp production SMEs could produce shrimp dried stock. The last one is a fresh squid. West Klampis SMEs commonly turn it into frozen ready-to-eat squid ring. Examples above have not covered all the possible processed products which can be made to add value from West Klampis fisheries commodities. These come from discussion earlier when socialization phase held before.



Fig 6. Thematic Mapping of West Klampis Fisheries Commodities

After set the thematic mapping, 3 days ahead, other members which specialized in statistic programming and accounting implemented mentoring process. Under assistance of these two, BUMDes Permata Bahari staff received knowledge regarding financial statement preparation in line with Indonesian Financial Accounting Standard (*Standar Akuntansi Keuangan-SAK*) for SME. Based on the standard, required SME financial statements are Profit Loss Statement and Balance Sheet. In term of tax reporting, only these two reported in their tax report. During the day, team members of community service mentoring the staff and explain the concept and to transform manual financial report into systemized financial statement. Previously, using Microsoft Excel, team member which specialized in statistic programming has prepared certain formula to ease financial statement preparation process.

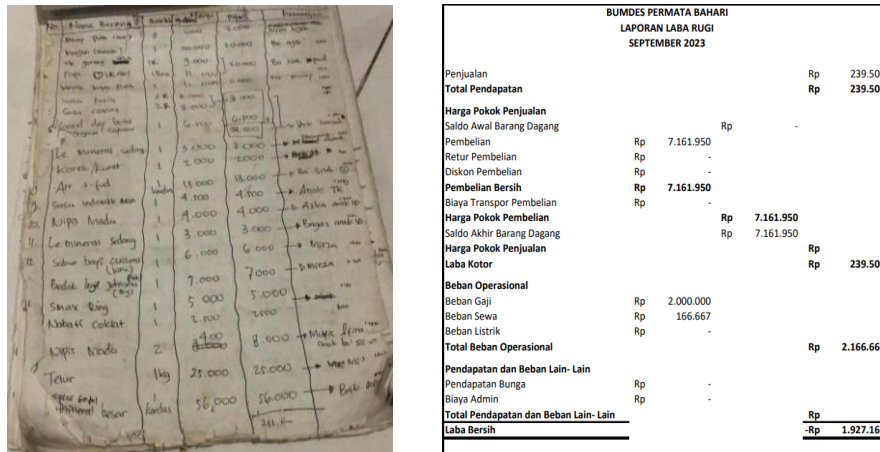


Fig 8. Transformation Process from Manual into Systemized Financial Report

Based on community service implemented in West Klampis, the economic growth can be enhanced. Align with this situation, IDM would be escalated into a better indexes and accelerate village SDGs achievement and UN-SDGs achievement at last. 2 outputs of community service activity can be translated into Village SDGs and UN version as well. Below are presented the harmony among these 3 variables.

Table 1. Comm. Service Output and Its Contribution to SDGs Achievement

| Community Service Output                                    | Village SDGs  | UN-SDGs  |
|---|---|--|
| Thematic mapping of fisheries commodities                   | No. 1 A village without poverty<br>No. 8 A growing economic | No. 1 Zero poverty<br>No. 8 Decent work and economic growth<br>No. 12 Responsible consumption and production |
| Financial report transformation from manual into systemized | No. 18 A dynamic village entity and adaptive culture        |  |

## V. CONCLUSION

At the end, based on the community service outputs, SME owners of West Klampis received additional knowledge regarding the processed products of their fisheries commodities. Eventually this will assist West Klampis to have a more effective achievement of village SDGs and UN-SDGs as well. This situation will be reflected into IDM and comprehensively due to outputs from community service activity implemented by STIESIA Surabaya.

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