

LOCAL WISDOM-BASED MANAGEMENT ANALYSIS: AN EXPLORATION OF THE OGOH-OGOHO PARADE IN KUTA TRADITIONAL VILLAGE

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Abstract. The purpose of this study was to determine the local wisdom values of the ogoh-ogoh parade tradition and management in the Kuta Traditional Village, Badung Regency, Bali Province. The research method was descriptive qualitative with ethnomethodology. Data collection techniques used literature, documentation, observation and in-depth interviews. Data analysis techniques, data presentation and drawing conclusions. The results of the study concluded that the value of local wisdom has the meaning of the value of obedience (manut lan mampu ngemargiang acara adat) manifested in planning, the value of mutual cooperation (ngayah) manifested in organizing and actuating, the value of honesty (karmapala and kayika) manifested in accountability (controlling). The implementation of Shaba Yowana HRD includes OCB and is in accordance with the composition of the management. Budget management does not have any misappropriation because it believes in karmaphala.

Keywords: Local Wisdom, Ogoh-ogoh, Human Resources, Budget Management, Karmaphala

1. Introduction

Bali is one of Indonesia's most famous islands, renowned for its stunning natural beauty and diverse and unique culture. This is why Balinese culture differs significantly from other regions in religious practices, closely linked to the lives of indigenous Balinese and Hindu adherents. Bali boasts a variety of unique traditions, including tooth-filing, cremation, and the Ogoh-Ogoh parade, which are typically held before Nyepi.

The existence of Ogoh-Ogoh is an important part of Balinese culture, rich in tradition and local wisdom. Ogoh-ogoh has been a part of Balinese culture, rooted in Hindu teachings since ancient times. Local wisdom is a social and cultural order in the form of norms, regulations, knowledge, and skills of the community in an area in an effort to fulfill the needs (life) together and has been passed down from generation to generation (Hidayati, 2017:40). Local wisdom is a social capital that has been developed in society to create order and balance between the social and cultural life of the community by preserving the natural resources around it.

At the celebration of the cultural festival of the Ogoh-Ogoh parade of Kuta Traditional Village, 13 Ogoh-Ogoh participated according to the number of Banjar. Featuring a number of dances, traditional Baleganjur gamelan, the selection of Jegeg Bungan Kuta Village (selection of the most beautiful princess of Kuta Traditional Village), held "Majelangu Market" where the village community gathers, the center of which is on Kuta Beach selling food, drinks and clothing, held the day after Nyepi. The Cultural Festival is an event to prove that the Kuta community still holds fast to its customs as a manifestation of its commitment to always maintain customs amidst the onslaught of modern culture that enters and is in line with the commitment of the Badung Regency Government to preserve customs, arts, culture and traditions. Every year the Kuta Traditional Village holds the Ogoh-Ogoh parade Cultural Arts Festival using the Budget Plan (RAB) funds from financial reports with actual cost calculations.

Management is a process of planning, organizing, directing, controlling and making decisions

for the management of an organization/company's resources to achieve effective, efficient and desired results. The management system of the Ogoh-Ogoh parade arts and culture festival in Kuta Traditional Village uses customary-based management to always maintain the preservation of the cultural nature in Bali, especially Kuta Traditional Village and is able to empower local communities in the economic, socio-cultural and environmental sustainability sectors. All related to unique management management based on customs and culture. Since the past, the Ogoh-Ogoh parade arts and culture festival has been held by Kuta Traditional Village, currently it is held by a Kuta Traditional level youth organization called Sabha Yowana, inaugurated based on a decree from the cultural service for a period of 3 (three) years.

Based on the background of the problem above, the researcher is very interested in describing the phenomena that occur from the data obtained and analyzing and studying more deeply what local wisdom exists in the Ogoh-Ogoh parade tradition and how management is managed in Kuta Traditional Village, Badung Regency, Bali Province to get an overview of "Local Wisdom-Based Management Analysis: Exploration of the Ogoh-Ogoh Parade in Kuta Traditional Village".

2. Literature Review

The word Ogoh-Ogoh appears (in the general dictionary of Indonesian, 1986), from the word ogah-ogah which means an ondel-ondel with various forms in a very scary way. In Balinese, Indah Sista Prabasari, I. W. (n.d.), Ogah-ogah means something that is shaken. Ogoh-Ogoh is a developing cultural art that emerged from taksu taken in the concept of the art of mulihnia ring sajeroning taksu, taksu mulihnia ring sajeroning ayu, Indah Sista Prabasari, I. W. (n.d.).

Local wisdom Gobyah (2003), a truth has become a long-standing tradition attached to a region, a combination of various values from God and traditional values already exist. Local wisdom is used as a life controller (Kamonthip & Kongprasertamorn, 2007:2) in everyday life in family relationships, fellow brothers, the wider environment, its scope is local knowledge, culture and intelligence so that local wisdom is known as local wisdom, local knowledge or local genius.

R. Wayne Mondy, et al. (1996), "Human Resource Management (HRM) is the utilization of individuals to achieve organizational objectives" HR is the utilization of a number of individuals to achieve all organizational goals. HR planning is a systematic process of assessing, reviewing HR needs to ensure that a number of employees are needed according to the skills requirements that have been determined and are available when needed (R. Wayne Mondy, et al: 1996). George R. Terry (2009: 9) "management is the same as process management distinguishing planning, organizing, motivating and supervising by utilizing science, art in order to complete previously determined goals. *Henry Fayol* (five) management functions: (1) Planning; (2) Organizing; (3) Commanding; (4) Coordinating; and; (5) Controlling. George R. Terry (2006:342) states that there are 4 (four) management functions: Planning, Organizing, Motivating and Controlling.

Hanandita Veda Saphira, N. S. (n.d.). (2022): "Ogoh-Ogoh: An Indonesian Creative Local Wisdom Inspired By Hindu Philosophy As Ethno-Physics" The results of the analysis of the discussion of the concept of Ogoh-Ogoh cultural Physics show that there is an application of physics that is not realized by the Ogoh-Ogoh performers. Ogoh-Ogoh local wisdom can be used as a medium for learning physics to increase knowledge of science-physics (ethnic-physics) into more real scientific knowledge. Ni Made Purnami Sukaesih, S. K. (n.d.). (2020): "Local Wisdom Values of the Ogoh-Ogoh Tradition in Ruos Village, South Oku Regency as a Source of Historical Learning at Pasraman Widya Dharma" Ogoh-Ogoh tradition is a religious

ritual activity carried out every year by the Balinese people, especially in Ruos Village as a series of Nyepi celebrations, the important meaning of eliminating evil spirits (negative) in Ruos Village is made of giant statues resembling the nature of Bhuta Kala carried out the day before Nyepi, Making Ogoh-Ogoh is still manual, utilizing nature such as bamboo, wood, rattan, rice straw and palm fiber. The local wisdom value of Ogoh-Ogoh can be used as a source of historical learning at Pasraman Widya Dharma, Ruos Village, the historical value of local wisdom of Ogoh-Ogoh such as religious/spiritual values, social values and values of religious tolerance, family/unity values, cultural arts values and moral values. Ami Febriyani Putri, O. R. (n.d.). (2023): Local Wisdom Lexicon in the Ogoh-Ogoh Tradition in BR. Ambengan Village, South Denpasar (Ethnolinguistic Study). The Ogoh-Ogoh parade is held before Nyepi, the creation of Ogoh-Ogoh as a visual and ritual representation of fighting evil and creating balance. A number of lexicons were found in the Ogoh-Ogoh padare, namely Bhuta Kala, which comes from 2 words Bhu (the power of the universe) and Kala (time is immeasurable and cannot be denied).

Atmajaya, I. K. (n.d.). (2018): "Human Resource Development Model Based on Local Wisdom Tri Kaya Parishuda in Dealing with Globalization" Human resource development improves technical competence, theoretical competence, conceptual competence, and personal attitudes of humans according to the needs of professions and positions through education. Education based on local wisdom can be used as a medium to preserve the potential of each region, the relationship between results and implications theoretically and practically, for school management, the HR development model with local wisdom appropriately and correctly in education is how to practice Hinduism in community life. S, S. S. (n.d.). (2020): "Human Resource Management in Bugis Culture", HR development in the era of the Industrial Revolution 4.0, local wisdom values help develop HR. Bugis language culture shows the importance of HR, various expressions of Bugis language culture recorded in Mappalette Bola show that HR has been carried out since Bugis language including local wisdom resulting from ancestral culture, Bugis language tribe local understanding is contained in it. Saifudin Zuhri, M. H. (n.d.). (2018): "Human Resource Management Based on Local Wisdom; Ethnographic Study of Cembengan Tradition at Madukismo Sugar Factory, Yogyakarta", Local wisdom-based traditions have a positive contribution to the maintenance of human resources at Madukismo sugar factory. Workers and the community around the factory interpret it not just as a mystical ritual, but it has a function (meaning) of articulating ritual values in the concept of safety, peace, motivation, solidarity and harmony of the community around the factory and the natural environment.

3. Methodology

A research method is a way of collecting and processing data to produce data that can solve a research problem. Based on the research subject of a community's culture, researchers assume that qualitative methods are considered more appropriate as a methodology. Qualitative methods are used in research on the conditions of natural objects, where researchers as the main key instrument must be equipped with a rich and sharp perspective. Data collection techniques are carried out using data triangulation (combination), a procedure capable of producing descriptive data, both verbal and written data from observed behavior and the person themselves. Qualitative research requires more guidance in the development of substantive theories based on the data and focuses on a retrospective approach to data on previous events that have occurred.

Ethnomethodology is a method of social inquiry, studying social phenomena, most of the methods used by members of social groups to study practical methods of common sense

reasoning in order to create and maintain social order in everyday life actions (Anthony J. Liddicoat, 2020). Ethnomethodology as a field of sociology, studies the resources, practices, procedures used by members of society to produce, mutually recognize objects, events, actions that can be understood. Ethnomethodology was developed by Harold Garfinkel with the aim of researching the order of organizing, social action in certain situations, revealing common sense methods and practical reasoning.

The core of the ethnomethodological approach to social inquiry; Features (1) Ideas; methods are used by members to construct their daily activities (accountability, the purpose, the purpose of the method must be observable, reportable, understandable in the implementation of social action). The main idea of accountability; (a) social action is regular; (b) the regularity of social action is public (observable); (c) the behavior of participants in interaction is oriented towards this regularity; (d) the regularity of social action is rational, and; (e) the rationality of social action can be explained. Features (2) Focus attention on the methods of the object members of their interest; how the participants themselves as members of the social collective, make sense of the behavior they do. Features (3) Indexality; social action is local, related to time and situational, indexical expressions are expressions that depend on the context of the circumstances in which they are used in order to have interpretable meaning.

Garfinkel (1967) in fact all expressions and actions need to be understood as indexical in the context of use that influences meaning. Indexical is a matter of members of society need to engage in social action, they must use resources in some abstract and context-free things for example words, gestures, actions to achieve order in certain things located in local situations and contexts.

Reflection qualitative research methods and ethnomethodological studies discuss the issue of "generality", referring to the tendency to generalize the results of community analysis to other groups and situations to a more general level than the actual research situation covered. The danger is warned (Ten Have: p. 173), one can lose control of the existing data, ultimately doing something that is not in line with true ethnomethodology. Ethnomethodology uses intensive examination to understand, describe the procedures of social life without any generalization in mind. Ethnomethodology should not be seen as an attempt to replace formal analytical knowledge of its application, but rather as an addition, complement, even refinement (Ten Have: p. 179).

Among the various types of qualitative research; (1) phenomenology; (2) grounded theory; (3) ethnography; (4) case study; (5) ethnomethodology; and; (6) narrative. Researchers prefer ethnomethodology as the research method. In qualitative research sampling is usually called "social situation", the social situation in it contains 3 (three) important elements; (1) place; (2) actors; and (3) activity. Qualitative research samples are not called respondents but are called sources or participants or informants and friends.

4. Result And Discussion

Human Resource Management

Human resource management plays a crucial role in environmental sustainability. Management is a process using scientific and artistic methods to implement the functions of planning, organizing, directing, and controlling the activities of a group of people equipped with various resources or production factors to achieve predetermined goals effectively and efficiently (Wright et al., 2001). An organization requires qualified people in the right fields, places, and times (Cowling & Mayler, 2013) to achieve these goals.

Human resources are inseparable from local wisdom values, which are believed to be local geniuses and a means of filtering negative influences and globalization. Various local wisdom values are believed in by the Hindu community of Kuta Traditional Village and are implemented within them. Human resource development does not refer to modern contemporary human resources, but rather to human resources based on local wisdom values. Where "kayika" means holy actions/behaviors/righteous behavior, good attitudes should be carried out to create harmonious relationships among fellow human beings within an organization.

The implementation of human resource management for the Ogoh-Ogoh parade exploration started from the Banjar level youth group who volunteered to ask for donations from the Banjar community, collaborated with artists/architects and Banjar traditional leaders to discuss the Ogoh-Ogoh theme. On the eve of Nyepi celebration, they paraded the Ogoh-Ogoh around the village together. Sabha Yowana volunteered without pay to organize the field implementation starting from planning, the Ogoh-Ogoh parade concept, stage preparation, trophy purchases, consumption, invitations, and others until completion in order to welcome the Nyepi celebration. This strongly supports the theory of OCB (Organizational Citizenship Behavior), voluntary behavior of employees/organizational members outside their main duties to achieve organizational goals. This behavior can increase the productivity of organizational members, save resources, improve the stability of organizational performance and improve the organization's ability to adapt to the environment. The fulfilled factors indicate the behavior of individuals from Sabha Yowana and the Kuta Traditional Village community: (1) helping behavior, (2) sportsmanship, (3) individual initiative, (4) civil policy, (5) organizational commitment, (6) compliance, and; (7) personal development.

Overall OCB indicators indicate individual behavior in the management of Sabha Yowana management is planning traditional ceremonies and Ogoh-Ogoh parade together, voluntarily without any ulterior motives and even joyfully to welcome the Nyepi celebration. Sabha Yowana, Sekaa Taruna and the community gotong royong, work together in organizing and during the implementation (actuating) of the Ogoh-Ogoh parade. As a form of accountability of Sabha Yowana (controlling) is very important in organizational commitment as well as a form of compliance and individual initiative voluntarily together carried out without ulterior motives for the achievement of organizational goals, namely for the implementation of the Ogoh-Ogoh parade to run lively and the Nyepi celebration to run well.

Budget Management Management

Budget management is the process of estimating income/assets and future expenditures. Budgets are used as a tool for planning, controlling, and making management decisions. They can serve as a benchmark for an organization/company's work to achieve its goals. Budgeting must be well-organized, clear, and detailed so that the organization/company can exercise effective control by preparing it in a partial and comprehensive manner.

In the budget planning of the Ogoh-Ogoh parade arts and culture festival in Kuta Traditional Village, the person in charge is the Kuta Traditional Village Head. Field implementers such as the concept of the Ogoh-Ogoh parade event, stage preparation, provision of trophies, consumption and others are Shaba Yowana. Kuta Traditional Village collects donations from entrepreneurs in the Traditional Village environment and then distributes them to each banjar and Shaba Yowana. Shaba Yowana is a special youth organization at the Kuta Traditional Village level which is the field implementer of the Ogoh-Ogoh parade arts and culture festival from 2023 to 2026. Its office is the same as the Kuta Traditional Village at the LPD Building on Jalan Singosari no. 64 Kuta, Kuta District, Badung Regency, Bali Province.

The implementation of the Ogoh-Ogoh parade arts and cultural festival before Nyepi requires a significant budget. The entire cost comes from donations from entrepreneurs in the Kuta Traditional Village, motivational funds from the Badung Regional Government, the youth group asking for donations from Banjar residents, entrepreneurs around the banjar, and from t-shirt sales. The entire budget is used as it is available at the time, recorded in the RAB (Expenditure Budget Plan) to ensure the implementation of the lively and successful Ogoh-Ogoh parade, which only occurs once a year to welcome Nyepi.

In this case, the researcher found that the Ogoh-Ogoh parade budget, organizers and those responsible for budget management adhered firmly and believed that there was no corruption of very large funds from donations from entrepreneurs and the community because they believed in Karmaphala; (1) Sancita Karmaphala; karma from past actions still remains in the present life; (2) Prarabdha Karmaphala; instant karma of good/bad actions at that time will be rewarded in the present life, and; (3) Kriyamana Karmaphala; good/bad actions at this time will be rewarded in the future life.

In addition, researchers found a correlation between budget management and human resource management in the Kuta Traditional Village, particularly the Sabha Yowana, where religious practices and human resources are highly valued. These two factors are inseparable; without contributions from Kuta entrepreneurs and the surrounding community, the Ogoh-Ogoh parade would not have been successful. With the strong cooperation between the Sabha Yowana, Sekaa Taruna, and the Kuta Traditional Village community, the Ogoh-Ogoh parade was successfully implemented.

Exploring Local Wisdom

Compliance: Carrying out the Procession of the Ceremony Series Before the Ogoh-Ogoh Parade

Traditional ceremonies are usually called activity systems, series and actions arranged through customs or laws that have been in effect in society and are connected to various events that always occur in society and have been carried out in each region for generations and independently. In PERDA Number 1 of 2019 concerning Regulations for the Implementation of Cultural Attractions approved by the Regional Representative Council of Bali Province and the Governor of Bali, it is stated in Chapter I "general provisions" article 1 paragraph 7 "Customary Villages / Pakraman Villages" customary law community units in Bali Province have a unity of tradition, manners of social interaction of Hindu communities from generation to generation in the bonds of Kahyangan Tiga / Kahyangan Desa have certain territories and their own assets have the right to manage their own households. Article 13 of customs "codes of conduct that are eternally patterned and passed down from generation to generation as an inheritance so that their integration with the behavioral patterns of society". Article 15 "Balinese cultural heritage is the result of the process of Balinese civilization in the form of material and intangible with various beliefs and Universal values imbued with Hinduism".

In Chapter II "Cultural Attractions" part two article 6 paragraph 1 there are several types of cultural attractions: (a) art; (b) customs; (c) religious ceremony procedures; (d) culinary; (e) cultural heritage; (f) museums, and; (g) tourist villages. Part three "cultural attraction actors" article 7 cultural attraction actors include: (a) individuals; (b) organizations/art groups/studios/communities; (c) business entities, or; (d) Pakraman Village/Traditional Village.

From the results of research with several informants according to interviews with Kelihan, treasurer and member of Sabha Yowana and Sekaa Taruna :

Researcher: Bli, do traditional ceremonies have to be performed before the Ogoh-ogoh parade approaching Nyepi?

Treasurer : That's right, sis, traditional ceremonies must be carried out by all Hindus in the village Kuta customs before Nyepi celebration

Researcher: Is there a sentence that states that the implementation of the ceremony customs must be carried out before the Ogoh-Ogoh parade before Nyepi?

Treasurer : Just a moment, I'll ask Kelihan who knows better

Complaint : "Manut Lan is Worthy of Celebrating Traditional Ceremonies"

Treasurer : The sentence from the Kelihan states "Obedient & Obedient in Carrying Out Traditional Ceremonies"

From the interview excerpts, the researcher can conclude that there are the words "compliance and obedience in carrying out traditional ceremonies". The researcher found that the local wisdom value of "compliance" has been identified in the implementation of a series of ceremonies before the Nyepi celebration. In addition, the researcher found that there are already binding rules in PERDA Number 1 of 2019 concerning Regulations for the Implementation of Cultural Attractions and procedures for religious ceremonies approved by the Regional Representative Council of Bali Province and the Governor of Bali. So it is certain that they must be carried out according to applicable regulations and the researcher has found the value of "compliance" in carrying out traditional ceremonies and cultural attractions because the actors of the cultural attractions in question have an obligation to maintain and preserve the values of Hinduism and Balinese culture contained in cultural attractions.

Mutual Cooperation (Ngayah): Preparing for the Ogoh-Ogoh Parade

In addition to the local wisdom value of "obedience," there is the local wisdom value of "mutual cooperation" in preparing the Ogoh-Ogoh parade. In this case, the researcher conducted an interview with the treasurer of Kuta Traditional Village :

Researcher: Bli, who is involved in the implementation of the ogoh-ogoh parade?

Treasurer: The community and all Sabha Yowana and Sekaa Taruna organizations involved in the implementation of the ogoh-ogoh parade

Researcher: Do all those involved need to be paid?

Treasurer: No, ma'am, from the community or the Sabha Yowana and Sekaa organizations The cadets all work together to help each other voluntarily.

Researcher: What is the context of mutual cooperation in the ogoh-ogoh parade and traditional ceremonies?

Treasurer: Mutual cooperation is carried out voluntarily in the implementation of the Ogoh Ogoh parade and in the context of traditional ceremonies is serving tends to ngayah

From the interview excerpt above, the researcher concludes that in the context of mutual cooperation, in fact, in the Ogoh-Ogoh parade, they work together to have a sense of togetherness, mutual assistance and mutual cooperation when making the Ogoh-Ogoh statue, done together voluntarily without payment and even enthusiastically to welcome the Nyepi celebration without regard to social status. The context of mutual cooperation in the implementation of traditional ceremonies from the process of making banten and carrying out rituals is carried out regardless of social status, position or caste and wealth because all are more "devoted" to Sang Hyang Widhi (God Almighty) called "Ngayah" so that their goals are achieved together and work together even very enthusiastically, sincerely and care for others so that they can be applied to future generations. From all these processes, the value of local wisdom "gotong royong" has been identified, namely "ngayah" in the implementation of

traditional ritual ceremonies until mutual cooperation in making Ogoh-Ogoh and even to the Ogoh-Ogoh parade.

In Regional Regulation Number 1 of 2019 concerning Regulations on the Implementation of Cultural Attractions, Chapter VI "The Role of the Community and Desa Pakraman/Traditional Villages" Article 21 paragraph 1 states that the community can play an active role in every cultural attraction activity. Paragraph 2 "active role" means: (a) reporting cultural attractions that do not comply with the values of Balinese art, traditions, and culture to the Provincial Government and/or Regency/City Government, and; (b) protecting, developing, and utilizing cultural attractions. Article 22 "Desa Pakraman/Traditional Villages and/or other traditional institutions can play an active role in fostering and supervising cultural attractions in their area". Chapter VII "Cooperation" Article 23 paragraph 1 in the context of organizing cultural attractions, the Provincial Government can collaborate. Paragraph 2 "cooperation" means that it can be carried out with: (a) other regions; (b) districts/cities, and/or; (c) third parties. Point 3 explains that the cooperation referred to in paragraph 1 is carried out in accordance with the provisions of laws and regulations.

From the explanation above, Regional Regulation No. 1 of 2019 concerning the Regulations for the Implementation of Cultural Attractions clearly demonstrates the binding rules for cooperation and mutual assistance in cultural attractions. Therefore, the researcher concluded and found the value of "gotong royong" in the collaboration between the community and PERDA No. 1 of 2019.

Honesty: Understanding Karmaphala (Karma)

Hindu religious beliefs are based on the concept of Panca Sradha, which are 5 (five) basic beliefs. One of them is the concept of karmaphala, meaning the results of actions during life. Karmaphala is divided into 3 (three) types based on when it occurs. Karmaphala consists of 2 (two) words, "karma" meaning action and "phala" meaning result. Karmaphala is the law of cause and effect in Hindu teachings, meaning that the results obtained by humans are the fruit of actions taken. Karma means that good/bad actions or deeds result in future results, and phala is the fruit of retribution. Good karma will have an impact on good phala and bad karma will have an impact on bad phala. Types of karmaphala include: (a) Sancita Karmaphala; actions in the past life are still received in the present life; (b) Prarabdha Karmaphala; current actions are received now, and; (c) Kriyamana Karmaphala; current actions will be received in the future life.

In explaining the three karmaphala above, the researcher asked one of the research informants again, as in the following excerpt:

Researcher: Bli, is it true that the people of Kuta Traditional Village believe in Karmaphala?

Treasurer : That's right, mbaee, "karmaphala" is a teaching in Balinese Hinduism and all of The Hindu community of Kuta Traditional Village believes in the existence of Karmaphala (karma)

Researcher: Is it true that there are 3 types of karmaphala, namely past karma received now, Actions now are accepted now and actions now will be rewarded in the next life?

Treasurer : Yes

Researcher: Regarding donations from entrepreneurs or the community in Kuta Traditional Village, Are Shaba Yowana and Kuta Traditional Village honest in managing finances and is there no corruption?

Treasurer: That's right, sis, all donations from entrepreneurs in the Kuta Traditional Village area, as well as motivational funds from the Badung Regional Government coordinated by the Kuta Traditional Village for The implementation of the Ogoh-Ogoh parade is

handled by Shaba Yowana and all expenses and income is recorded in the RAB report in a transparent manner

From the excerpt of questions and answers between the researcher and informant above, the researcher can conclude that karma (karma) exists in every human action, especially among Hindus in the Kuta Traditional Village. This has identified the local wisdom value of "honesty" in managing finances due to the fear of karma (karma). In Regional Regulation Number 1 of 2019 concerning the Regulations for the Implementation of Cultural Attractions, Chapter IX "Funding" Article 26, funding for tourism and cultural attractions comes from: (a) the Provincial Revenue and Expenditure Budget, and; (b) other legitimate and non-binding sources of income. Chapter XII "Criminal Provisions" Article 1, any cultural attraction actor who violates the provisions will be punished with imprisonment for a maximum of 3 (three) months or a maximum fine of Rp. 25,000,000 (twenty-five million rupiah). Meanwhile, Article 2 explains that the fines referred to will go to the regional treasury.

From the explanation above, the researcher found that there are already binding regulations and provisions from the local government stated in PERDA Number 1 of 2019 concerning Regulations for the Implementation of Cultural Attractions, namely in the articles and verses that the researcher has explained must be obeyed by all Balinese people, especially the Kuta Traditional Village, in addition to the belief in karmaphala (karma). This is closely related to the implementation of the budget for the Ogoh-Ogoh parade arts and culture festival in the Kuta Traditional Village ahead of the Nyepi celebration. The organizer, the person in charge of budget management, firmly believes there is no corruption and misappropriation of very large funds from donations from entrepreneurs and the surrounding community because they believe in karmaphala. The budget funds are used for 1 (one) year before the Nyepi celebration, have been well organized and recorded according to income and expenditure. This has been found and identified as having the value of local wisdom "karmaphala" (karma). Where this value has become part of the daily life of the Kuta Traditional Village community from generation to generation. So that in the management of budget management there are practices of interconnectedness with the values of local wisdom.

DISCUSSION

Compliance: Participation of the Kuta Traditional Village Community in the Implementation of a Series of Ceremonies Before the Ogoh-Ogoh Parade.

The goal of Hinduism is to achieve spiritual happiness and physical well-being. In the literature review of the Vedas it is called "Mokshartham Jagathitaya Ca Iti Dharma" meaning Religion or Dharma is for the sake of achieving Moksa (spiritual happiness) while jagathita means achieving the freedom of the soul towards worldly happiness. In order to achieve this, Hinduism further elaborates 3 (three) basic frameworks: (1) Tatwa; philosophy, teachings, knowledge sourced from the Vedas (sruti and smriti) where the Vedas consist of 6 (six) bodies or Sad Wedangga namely Siksha (phonetics and phonology/code), Chanda (rhythm), Wyakarana (grammar), Nirukta (etymology), Jyotisa (astrology), and Kalpa (science of religious ceremonies); (2) Ethics (Susila); good and beautiful and harmonious while "sila" means behavior, procedures/conduct where good human behavior will result in a reciprocal relationship in harmony and harmony between fellow humans and with the universe and with God (Tri Hita Kirana), and; (3) Ceremonies (rituals); Hindu religious activities in the form of rituals consist of 5 (five) ceremonies with Panca Yadnya: (1) Dewa Yadnya (ceremonies for the holy days of Tilem, Purnama and Galungan), (2) Rsi Yadnya (wedding ceremonies, Diksa etc.),

(3) Pitra Yadnya (cremation/death ceremonies), (4) Manusia Yadnya (tooth-filing ceremonies, otonan, pewiwahan/marriage, etc.), and; (5) Bhuta Yadnya (ceremonies for meracu, mesegeh).

When welcoming Nyepi Day, the people of Kuta Traditional Village must carry out several stages of the traditional ceremony procession before the Ogoh-Ogoh parade: (a) The Melasti or Mekiis Ceremony has several objectives as self-cleansing from nature, motivating people, eliminating bad traits, preserving nature and asking for strength carried out 2 (two) or 3 (three) days before the Nyepi Day celebration; (b) The Tawur Kesanga Ceremony is carried out one day before Nyepi to maintain the balance of nature and humans from the disturbance of Butha Kala, and; (c) The Pangrupukan Ceremony; expelling Bhuta Kala in the home environment, yard and surrounding areas. Talking about ceremonies, of course there are those called yantra and mantra (i.e. offerings/prayers/banten).

Community participation in the implementation of a series of traditional ceremonial processions before the Ogoh-Ogoh parade as a form of religion and belief in the existence of God is believed by all Hindu communities in the Kuta Traditional Village. A series of traditional ceremonial processions must be carried out before the Ogoh-Ogoh parade celebration before Nyepi. The people of Kuta Traditional Village must obey and comply with the traditional ceremony "manut lan mampu ngemargiang acara adat". From the various stages of the series of traditional ceremonies that must be carried out before the Ogoh-Ogoh parade celebration before Nyepi, the people of Kuta Traditional Village have identified the existence of the local wisdom value of "obedience".

Mutual Cooperation: Community Participation and Youth Organization Sabha Yowana in Kuta Traditional Village

In Hinduism, mutual cooperation is embodied in the concept of Manyama Braya and the Ngayah tradition. Manyama Braya is practiced in daily life, and Ngayah is a Balinese tradition that has existed since ancient times. Ngayah, a Balinese social activity, is carried out through sincere and wholehearted mutual cooperation, regardless of educational background, occupation, or social status. Through mutual cooperation, communities can foster a sense of mutual assistance, volunteerism, mutual support, and a sense of family.

Ngayah is a social obligation of the Kuta Traditional Village community as a form of implementing the teachings of karma marga carried out through mutual cooperation with a sincere heart. Etymologically "ngayah" comes from the words "ayah, ayahan, pengayah, and ngayahang" (interrelated between one and another in a unity). The ngayah tradition is aimed at a vertical relationship with God (ngayah in a holy place/temple). Ngayah is the concept of mutual cooperation which is one of the local wisdoms in the Kuta Traditional Village in building togetherness and strengthening the unity of the Hindu community. Almost every time all activities are oriented towards increasing empathy and tolerance of the Hindu community of Kuta Traditional Village based on the concept of Tri Hita Kirana consisting of Parahyangan, Pawongan and Palemahan. Parahyangan is a harmonious relationship between fellow humans, Pawongan is a harmonious relationship between humans and Palemahan is a harmonious relationship with the environment.

Likewise, the community, Sekaa Taruna and Sabha Yowana in Kuta Traditional Village carry out voluntary mutual cooperation without any reward very enthusiastically in making Ogoh-Ogoh 1 (one) to 2 (two) months before the Nyepi celebration until the implementation of the series of traditional ceremonies of the Melasti or Mekiis ceremony and the Pangrupukan ceremony until the Ogoh-Ogoh parade ends. The values of mutual cooperation, helping each other selflessly and enthusiastically in general and as a whole describe the personality of a community in its environment, where these values are able to show to what extent the

relationship between one individual and another is woven in a community member and these social values can be seen very clearly in community activities, namely in the form of mutual cooperation values, even participating in activities in deliberations, loyalty in carrying out their respective roles and others.

By having a sense of togetherness and mutual assistance and mutual cooperation during the creation of the Ogoh-Ogoh statue, starting from the process of making banten to the implementation of the ritual, it is done regardless of social status, position or caste and wealth in order to achieve a common goal. Everyone works together and is very enthusiastic and sincerely cares for others so that it can be applied to future generations. From this explanation, the local wisdom value of mutual cooperation, namely "Ngayah", has been revealed. Where this has become part of the daily life of the Kuta Traditional Village community and is passed down from generation to generation.

Honesty: A Form of Community Responsibility and the Sabha Yowana Youth Organization in Kuta Traditional Village

Responsibility is a Hindu teaching, there are 2 (two) types, namely vertical responsibility describing a person's obligations to the Creator (Ida Sang Hyang Widhi Wasa) and horizontal responsibility, responsibility to other creatures and other humans (Tatwam Asi). In carrying out responsibility, a strong foundation is needed, namely the Hindu religious belief of Panca Sradha, which is manifested in: (a) The Law of Karma (teaches that every action will change for good/bad); (b) Dharma Negara (responsibility to defend, fill independence); (c) Loyalty (must instill loyalty in oneself in carrying out obligations and responsibilities); (d) The role of the head of the family (must provide a good example, ensure that family members carry out their obligations), and; (e) The role of the Brahmin caste (responsible for maintaining religious rituals, conveying religious teachings and managing temples).

The form of responsibility of the Kuta Traditional Village community in the implementation of the Ogoh-Ogoh parade, the community and the youth group formed a youth organization Sabha Yowana representing yowana from each Banjar of Kuta Traditional Village, approved by the Head of the Badung Regency Cultural Service on April 27, 2023, Decree Number: 846 of 2023. Sabha Yowana is a legislative organization with a line of coordination between the Prajuru (leader) of Kuta Traditional Village and the Kelihan (chairman) of Sekaa Taruna in the Kuta Traditional Village area, inaugurated by the Kuta Traditional Village Bendesa with a term of office of 3 (three) years one period. The duties and obligations of Shaba Yowana: (a) Maintaining and protecting the yowana of Kuta Traditional Village from various threats to the existence, dignity, welfare, tranquility and peace of the yowana; (b) Protecting, protecting and being a container for the aspirations of the yowana in expressing ideas, concepts and suggestions in the development of youth organizations in Kuta Traditional Village; and (c) Mediating and acting as an extension between the Bendesa of Kuta Traditional Village and the Kelihan Sekaa Taruna as well as the youth groups within the Kuta Traditional Village. Sabha Yowana has an important role in the implementation of the Ogoh-Ogoh parade arts and culture festival in Kuta Traditional Village, from planning to field implementation. The duties and responsibilities of Sabha Yowana ensure that the Ogoh-Ogoh parade runs smoothly, successfully, safely and conducively.

In managing human resources management, Sabha Yowana administrators are utilized and Sekaa Taruna is involved. Sabha Yowana human resources management is not a modern contemporary management, but refers to human resources based on local wisdom values. All are based on the principle of "kayika" holy/righteous actions/behaviors, good attitudes, so it is

best to behave well in order to create harmonious relationships within an organization between fellow human beings. The management of Sabha Yowana human resources management in Kuta Traditional Village has been revealed that there is a local wisdom value of "honesty" which is based on the principles of "kayika" and "karmaphala".

Management of the budget management of the Ogoh-Ogoh parade arts and culture festival of Kuta Traditional Village, Kelihan (chairman) of Sabha Yowana is responsible to Bendesa Adat Kuta. The administrators and members of Sabha Yowana are responsible for budget management and believe that there is no corruption and misappropriation of very large funds from donations from entrepreneurs of Kuta Traditional Village or donations from the surrounding community and uphold the local wisdom values of "honesty" namely "kayika" and "karmaphala (karma)". From the explanation of budget management, it has been revealed that there are local wisdom values of "honesty" namely "kayika" and "karmaphala (karma)". This has become part of the daily life of the Kuta Traditional Village community and has been passed down from generation to generation. All budget funds have been well organized and recorded accordingly.

Indexicality of Honesty in the Accountability of the Sabha Yowana Youth Organization of Kuta Traditional Village

The honest view of Hinduism is loyalty, truth is embodied in Panca Satya consisting of 5 (five) types of satya: (1) Satya Wacana (loyalty and honesty in words, words spoken must be true, not exaggerated/not reduced); (2) Satya Hredaya (loyalty and honesty towards conscience, Hindus must follow the voice of good and true conscience); (3) Satya Laksana (loyalty and honesty in actions must be carried out with full responsibility); (4) Satya Mitra (loyalty to friends must be accompanied and supported in good circumstances, joy and sorrow), and; (5) Satya Samaya (loyalty and honesty towards promises is a debt and words are a reflection of a person's personality). The value of honesty in Hindu Law is seen from the teachings of "Tri Kaya Pari Sudha" (think good, say good and do good). Satya is considered important because without it the universe and reality will be destroyed and cannot function. Truth and honesty are considered as respect for Sang Hyang Widi. The Kuta Traditional Village community, particularly the Sabha Yowana, share a shared Hindu philosophy of honest communication, always telling the truth, and avoiding lies and deception, which can harm others. They are fully accountable for their actions and words, both to humans and to Ida Sang Hyang Widhi (God Almighty).

In the context of Sabha Yowana's accountability to the Kuta Traditional Village Head with "musyawarah" is a form of internalization of the local wisdom values of honesty and openness of Sabha Yowana to the Kuta Traditional Village Head. This form of honesty indexicality in accountability is not found in other Traditional Villages, especially outside Bali. The value of honesty is afraid of "karmaphala" and "kayika" which means doing or behaving holy/righteously and behaving well so as to create harmonious relationships between fellow humans in an organization adds to the value of local wisdom in Kuta Traditional Village.

In addition to the value of obedience that has been internalized in the implementation of the procession of the ceremony leading up to the Nyepi celebration and the value of local wisdom of mutual cooperation that has been internalized in the implementation of the Ogoh-Ogoh parade arts and culture festival and in the process of making Ogoh-Ogoh in the Kuta Traditional Village, there is a value of honesty that has been internalized in the accountability of the RAB. So there are 3 (three) indexicalities of local wisdom in the implementation of the Ogoh-Ogoh parade arts and culture festival at the Sabha Yowana of the Kuta Traditional Village.

Reflectiveness of Local Wisdom Values

In this study, it has been successfully identified that various local wisdom values have been internalized in the management process in the form of planning when planning the form of compliance in carrying out ceremonial activities (manut lan mampu ngemargiang acara adat) before Nyepi and the implementation of the Ogoh-Ogoh parade in the cultural arts festival which has been held by the Kuta Traditional Village since the past, now held by Sabha Yowana. During organizing, mobilizing and implementing (actuating) it has been internalized in the local wisdom value of mutual cooperation (ngayah) and the local wisdom value of honesty (karmaphala and kayika) has been internalized in the management process, namely the form of accountability for the acquisition of donation funds (controlling).

The value of local wisdom of obedience is manifested in the planning of traditional ceremonial activities that must be carried out before Nyepi, namely the Melasti or Mekiis ceremony which aims to purify all furnishings and the Pangrupukan ceremony which aims to offer Butha Kala to maintain the balance between the universe or the human self from the disturbance of Bhuta Kala. Planning in the implementation of the Ogoh-Ogoh parade cultural festival has long been held by the Kuta Traditional Village but since 1 (one) year ago it has been held by Shaba Yowana.

The local wisdom value of mutual cooperation (ngayah) is realized in the implementation of organizing during the execution, mobilization and implementation (actuating) of the Ogoh-Ogoh parade as well as the daily activities of the community and Sabha Yowana working together to attract donations from entrepreneurs and the community around Banjar with an uncertain donation value, and t-shirt sales, the community helps buy Ogoh-Ogoh t-shirts. In the context of "ngayah" (a traditional ceremony), the preparation of banten is carried out as a form of voluntary devotion to Sang Hyang Widhi. Within the context of local wisdom values, mutual cooperation, from the process of making to carrying out the Ogoh-Ogoh parade, is carried out together by Sekaa Taruna, Sabha Yowana, and the Kuta Traditional Village community through organizing.

The local wisdom values of honesty (karmaphala and kayika) are realized through accountability (controlling) in the form of financial reports and budget plans to the Kuta Traditional Village Head in a transparent manner. The Sabha Yowana Kelihan is obliged to submit an accountability report on the performance of the Sabha Yowana organization in order to maintain, nurture, protect, accommodate the ideas and thoughts of the Yowana, mediate and act as an extension between the Kuta Traditional Village Head and the Sekaa Taruna Kelihan.

4. Conclusion

Based on the description and discussion above, the researcher concludes that the management of human resources and budget management in the perspective of local wisdom values of the Ogoh-Ogoh parade before the Nyepi celebration in Kuta Traditional Village still adheres to and is based on religious practices, namely the teachings of Balinese Hinduism.

The application of HR management in the Sabha Yowana youth organization in the implementation of the Ogoh-Ogoh parade cultural arts festival, members/administrators have duties and responsibilities according to the decree of the Badung Cultural Service approved by the Kuta Traditional Village Head, together voluntarily organizing the implementation in the field. This behavior supports the theory of OCB (Organizational Citizenship Behavior) voluntary behavior outside their main duties to help Shaba Yowana in achieving organizational goals.

The implementation of Sabha Yowana budget management adheres firmly and believes that there is no corruption of the very large budget funds from donations from entrepreneurs and the community because they believe that Kayika means holy deeds/behavior/right behavior and Karmaphala, namely; (1) Sancita Karmaphala; (2) Prarabdha Karmaphala, and; (3) Kriyamana Karmaphala.

In the context of the Ogoh-Ogoh parade and Sabha Yowana, local wisdom values in the management process are internalized through the local wisdom of compliance, internalized through planning. The local wisdom of mutual cooperation (ngayah) is internalized through implementation (actuating) and execution, or mobilizing and organizing. The local wisdom of honesty (karmaphala and kayika) is internalized through accountability (controlling) for the budget (RAB).

The local wisdom value of obedience (manut lan mampu ngemargiang ceremonial adat) is manifested in planning when planning ceremonial activities before Nyepi, namely the Melasti or Mekiis ceremony and planning the Ogoh-Ogoh parade. Previously held by the Kuta Traditional Village, now held by Sabha Yowana. The local wisdom value of mutual cooperation (ngayah) is manifested in organizing and during the implementation (actuating) of execution and is implemented during the implementation, making Ogoh-Ogoh and during traditional ceremonial activities from the preparation of banten due to the cooperation of community activities and Sabha Yowana. Therefore, mutual cooperation (ngayah) must be maintained amidst modernization. The local wisdom value of honesty (karmaphala and kayika) is manifested in accountability (controlling) in the form of a transparent RAB financial report to the Bendesa Adat Kuta. Kelihan Sabha Yowana is obliged to submit an accountability report on the performance of the Sabha Yowana youth organization.

This research has found various kinds of local wisdom and successfully identified, among others, the local wisdom value of obedience (manut lan mampu ngemargiang acara adat), the local wisdom value of mutual cooperation (ngayah), and the local wisdom value of honesty (karmaphala and kayika) which have colored the lives of the people of Kuta Traditional Village and internalized in the implementation of the Ogoh-Ogoh parade. The researcher's suggestion is that in the future there will be more in-depth research on the value of local wisdom, human resource management and budget management of the Ogoh-Ogoh parade in Kuta Traditional Village because Sabha Yowana was only established in 2023 and inaugurated for a 3 (three) year term.

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