TO INTERPRET THE VALUES OF “BUNDO KANDUANG” IN THE INTERNAL CONTROL SYSTEM

Darti Djuharni, Made Sudarma, Unti Ludigdo, and Ali Djamhuri

Accounting Department, Faculty of Economics and Business, University of Brawijaya, Indonesia

Abstract
This study aims to find the meaning of value Bundo Kanduang in the internal control system. “Bundo Kanduang” is a nickname given to a woman who can be an example both in the family and in the community. As a role model, many values can be learned and passed on to future generations. Ethnomethodology was used in this study because the study focused on group activities that were routine. Data were collected through participatory observation and in-depth interviews, and then analyzed using indexicality and reflexivity based on Bundo Kanduang’s values. The findings of this study indicate that the internal control carried out in this business raises the value of "Raso jo pareso (Sense and Check)" that is using reason and conscience in action. Furthermore, everyone should apply the value of "malu jo sopan (shame and polite)" in carrying out activities, so he can control himself to do things that are less good.

Keywords: Internal Control, Bundo Kanduang's Values, Accounting Information Systems, Ethnomethodology.

INTRODUCTION
“Bundo Kanduang” means real mother (natural mother), but for the Minangkabau community. “Bundo Kanduang” is not just a call to a mother but the nickname given to a wise woman and can be an example for the family and the surrounding community. Some term Bundo Kanduang among others thing, the queen of Minangkabau kingdom, call for love to the mother, a group of women accompanying the penghulu in a traditional event, the name of the women's organization in the structure of the Village government (Jamil, 2016, p. 13).

A company will run effectively and efficiently if the internal control system is built and implemented properly. The internal control system is part of the accounting information system, so the discussion of internal control cannot be separated from the focus of the accounting information system (Romney & Steinbart, 2003). The link between them is like two sides of a coin because when the information system gets designed, at the same time, we have to figure out how to control the operation. Internal controls are designed to help secure company assets, prevent fraud, and avoid mistakes (Romney & Steinbart, 2003). Internal control is essential to do to get an idea of the performance is done (Tekala, Irianto, & Widya, 2016).

In large companies, control is done with the help of technology, because the owner of the company or top management cannot conduct direct supervision at all times. But in small and medium enterprises, the owner can exercise direct control at any time, although technology is also needed. In these conditions, excellent communication and interaction between individuals are required, because it can create a conducive working atmosphere.

Internal control is done by relying on technology, the focus is only on the material aspect, while the nonmaterial aspects get less attention. Attention to the non-material aspects generally appears in small and medium-sized companies that have not used the technology in their entirety.
Culture aspect according to Wardhani (2014) can support the success of a company because by paying attention to the existing culture, every individual in the organization feel appreciated to create a conducive working atmosphere and make the workers feel comfortable inside the company. Wardhani (2014) gives examples of big companies in the world such as Japanese, Korean and Chinese firms excel because the organizational culture built by the company is based on values that are firmly related to the local culture in which the company operates.

As with other countries in the world, Indonesia also has a very diverse local culture, and each has its own uniqueness. One of the local culture that concerns researchers is the Minangkabau culture. This election is based on the uniqueness of a kinship system based on mother lineage is known as the matrilineal system. The matrilineal system prevailing in Minangkabau culture places a woman (mother) in a high position. Mother is a figure who gives birth to the next generation, the mother who organizes and cares for the household, the mother educates and raises her children. The ideal mother who becomes an example in the household and society by Minangkabau people referred to as Bundo Kanduang (Jamil, 2015b, p. 17).

This study aims to find the meaning of value Bundo Kanduang in internal control system. The results of this study are expected to provide practical contributions for system analysts, system designers, and system users, and can be used as enrichment materials in the study of accounting information systems. The value obtained from this research is also expected to be a policy-making material by the government, especially the West Sumatera regional government in developing small and medium enterprises.

LITERATURE REVIEW

**Internal Control System**

Control is required by management for the company to run efficiently and efficiently. These activities are operationally consisting of forecasting for future events, preparation of plans, standard setting, and corrective action required (Rickards, Kong, & Ritsert, 2014). Internal control has three functions as a process of the activities carried out so that the desired goal can be achieved. The features in question are preventive control, detective control, and corrective control (Romney & Steinbart, 2003). One of the objectives of internal control is to maintain the security of the company's property. From this statement, it appears that the focus of attention from internal control is material, so the way it is used will lead to things that are material. For non-material activities, it is not the focus of attention, because it is not measurable. Non-material aspects that can be the focus of attention is the cultural aspect, which is the culture contained values that can be used as a tool for control.

The most effective control by Eferin (2016, p. 73) is the control that comes from within everyone, deriving from ethical values that have been embedded from childhood, and formed from the family and community environment. Because since childhood a person has been educated with good values, then those benefits will be a sensor for him if he finds things that are less good. So hopefully these values can be a fort so that someone does not behave negatively. The influence of environment and culture is influential in shaping one's behavior in the future. The fortress that has been installed for self-control could have collapsed due to certain conditions. So in running the business required a control system that can help companies achieve their goals.

The results of experimental studies conducted by Barra (2010) shows more fraud committed by employees when there is no control compared to employees who work with a good control system. This indicates that internal control needs to be done, to minimize fraud or manipulation by employees.
Culture and Accounting Information Systems (AIS)

Research on information systems has been done by many researchers before, but most of the results of the investigation put forward the benefits of information technology in the study. This is conveyed because information technology is needed to assist workers in completing tasks to be faster, accurate, and valid (Avison & Myers, 1995; Claver, Llopis, Gonzalez, & Gasco, 2001; Ghasemi, Shafeieipour, Aslani, & Barvayeh, 2011; Romney & Steinbart, 2003). In addition to information technology, some researchers also relate it to organizational culture, because culture significantly influences the design of information systems (Harvey, 1997; Indrajit, 2002).

Linking the organizational culture to the information system is something very reasonable because of the information system accordingly Whitten, Bentley, and Dittman (2001) contains the meaning of organizing people, data, processes, and information technology that interact in supporting and solving the problems of an organization. The built information system has customs, rules, or norms and is known as an organizational culture. Claver et al. (2001) state corporate culture is a collection of values, symbols, and rituals performed jointly by members of an organization, and describes a thing done together to solve internal and external problems of the company.

The culture of the researcher's attention in this research is a local culture where the company does its activity. This local culture will significantly color the company's operations and can help the company's success. It is as submitted by Wardhani (2014) many of the world's great companies are successful because they pay attention to the local culture. One of the local customs in the territory of the Republic of Indonesia is the Minangkabau. This perception is a considerable influence in business activities, especially those run in West Sumatra. This culture is embraced not only by the people in the realm of Minangkabau, but also implemented by Minangkabau people in overseas (Elfindri, Ayunda, & Saputra, 2010, p. 34). Logically, if Minangkabau culture is still applied by the people in the overseas, of course, the people in the area of origin will be stronger to run it in everyday life including in running the business. Therefore, to illustrate how the people run Minangkabau culture, here I demonstrate briefly about Minangkabau culture, as the basis for conducting SIA study.

"Minangkabau" culture

The uniqueness of "Minangkabau" culture compared with other cultures in Indonesia, among others are: (1) lies in the system in familial relations, that is matrilineal system that is looking at family relationship based on maternal lineage; (2) "Nagari (village)" which is the lowest system of government in "Minangkabau", and is a system of government established by custom, and has the same laws, cultures and customs; (3) the dynamics of politics, also indicate the influence of customary values in the leadership system; (4) a wandering culture that contains a philosophical value "where the earth is rested, where the sky is upheld" which means we must be able to adjust where ever we are, this is also an appreciation of local values; and (5) natural metaphors that serve as a source of inspiration as well as a view of life (Yulika, 2012, pp. 7-11).

"Minangkabau" traditional highly uphold the dignity of women (Jamil, 2015b, p. 14). This statement is not only because of the matrilineal system used but because women are given a special place in the custom to take in a broader stance. Minangkabau women's gait, not only in the household but also in the community. An ideal woman who can be an example in the family as well as in society is called "Bundo Kanduang." Bundo Kanduang means a real mother, in whom radiant characteristic of hospitality, shade, and piety, so that she will be a role model for family and society (Jamil, 2015b, p. 12).

---

18 Minangkabau is a name of ethnic in Indonesia
Relevance of Minangkabau Culture in the Study of AIS

Minangkabau culture was originally orally disseminated containing many phrases full of allegories, satire, and parables (Navis, 1986, p. 129). Some of the phrases that have to do with the study of SIA include: “hiduik bajaso, mati bapusako” (meritorious life, dead gave inheritance). This proverb leads the Minangkabau people always to be able to do something useful for others. Besides, Minangkabau people are required to always work hard to leave something for the offspring children. If associated with the proverb above the SIA is very relevant, because is built in order to be utilized by the next generation. Or in other words, the hard work that has been done by previous generations will be utilized by the next generations. The saying goes to the person who is going to wonder “Dimana bumi dipijak di situ langit dijunjung” (where the earth is on foot, there the sky is upheld, meaning that wherever we live, must always be able to adjust to the surrounding environment. This advice makes the Minangkabau people easy to adapt wherever they are, and there has never been a dispute between Minangkabau people in the rantau with the surrounding community (Munir, 2013).

The saying related to the adaptation of Minangkabau people is very relevant to the AIS design that involves people from outside the company. People from outside the organization should pay attention to customs, rules, and local organizational culture in building an AIS. However, many of them use the knowledge and experience in previous companies and implement it in the business regardless of local culture. As a result information systems that have been designed often cannot be implemented, because system designers do not pay attention to local culture (Brinkman & Brinkman, 2005; Hussain & Hafeez, 2008; Khalfan & Gough, 2002). Yet as with human activity, in general, the design of information systems are also influenced by cultural factors (Harvey, 1997).

Another thing that exists in the “Minangkabau” culture associated with the AIS is the time management. This is illustrated by the proverb “Duduak marauik ranjau, tagak maninjau jarah” (while sitting is used sharpen the mine, while standing is used to look around). The point is not to waste time, while relaxing doing something useful. This advice is highly relevant when it comes to system design and implementation. Because the system is like a spinning wheel, where an activity is done based on established procedures. If there are parties who do not do their work according to the time set, then surely the next job will be neglected. Likewise, with a system designer, discipline over time is highly demanded, because designing systems is a big project and involves various parties. So if there is one job that is not in accordance with the time set will mean to hinder the next job, and this means the cost incurred will be greater.

The view of nature is the main inspiration of the Minangkabau society because nature has a deep meaning, not just a place of birth, life, and death but also as a view of life as revealed in the following proverb “Alam takambang jadi guru” (Nature unfold as a teacher). This is one of the teachings delivered from one generation to the next so that all people learn from the creation of Allah SWT and make it as a teacher (Nusyirwan, 2011, p. 10). That is why many Minangkabau philosophies are based on the provisions of nature and are expressed through the proverb (Navis, 1986, p. 89). In other words, the metaphor of kind serve as a source of inspiration and at the same time a view of life for the Minangkabau people. (Yuika, 2012, pp. 11-13). In these proverbial AIS can also be used to show that around us many things can be studied, especially in building AIS, all the resources of the universe can be used as study materials.

METHODOLOGY

The use of ethnomethodology in this study refers to what Garfinkel (1967, p. vii) says that an activity can be expressed through order and standard so that the results can be shown regardless of whether the existing practice is following the standard or not. Also, as stated by Audifax (2008, p. 275) ethnmethodology is an effort, step, and knowledge that apply to the
society through the process of construction and identification based on reality and actions that are common sense. Ethnomethodology explores the methods used by individuals to interpret and carry out daily activities, communicating, reasoning, and making decisions. His analysis of common beliefs and behaviors is a key element of all socially regulated behavior (Coulon, 2008). The use of ethnomethodology in this study is deemed to be appropriate as defined by Garfinkel (1967) that is, "Ethnomethodological studies analyze everyday activities as members' methods for making those same activities visibly-rational-and-reportable-for-all-practical-purposes, i.e., “accountable,” as organizations of commonplace everyday activities (Garfinkel, 1967, p. vii”).

Kamayanti (2016, pp. 133-134) highlighting three things as a keyword from the notion of ethnomethodology namely, first everyday activities that is, the study using ethnomethodology is a routine of an activity; second members method that ethnomethodology studies are more focused on group activities, not individuals; and third visibly rational and reportable for all practical purposes, meaning this study to find answers why an activity is done. From this statement, it can be concluded that the use of ethnomethodology in this study is appropriate, because the activities of SIA and internal control describes the routine activities undertaken by a company, and addressed to a group of people who are in the community and will be known why the activity is done.

The research was conducted on Embroidery craft business of Hj.Rosma located on Bukittinggi, West Sumatera. The analysis was used by using Bundo Kanduang values. Analysis is done by making the indexicality and reflexivity which is a stage that must be done by an ethnomethodology. From indexicality and reflexivity then combined with Bundo Kanduang values, so that will be found the meaning of internal control in accordance with this research topic. Data were collected through participant observation and in-depth interviews, as well as from existing documents. The data obtained in the form of words, actions, documents, situations, and conditions, as well as events, observed.

Researchers participate actively in business by following all the activities that exist in the company by living and gathering with the owners and student who live there. Thus all activities ranging from waking up in the morning until sleeping again at night into observations and experienced researchers. The process of collecting data is done spinning from observation, participation, interview, back again. Interviews were conducted with stakeholders: manager, Maker embroidery, staff, the village chief, and traditional institution.

RESULT AND DISCUSSION

Raso, pareso, malu jo sopan (Sense, check, shame, and polite), are the four things that exist in the Minangkabau culture. These four things must be implemented in everyday life, including Bundokanduang. Of the four things, combined with the nature and dignity of Bundokanduang, be the value is used in corporate activities, especially in the conduct of internal control.

Raso meaning sense. Sense are things that out of one's conscience and can be used in taking a decision. The sense of use in communication and interaction, if there is a mistake made by a person in the business, does not necessarily were given sanctions, but the relevant invited to discuss first and heard the reason why make mistakes. A Bundokanduang is the protector of the family, as a mother, she will protect her children from danger. So also if the children make mistakes then as a mother will reprimand and indicate which should be done and which should not be.

Pareso, meaning check. Examine it carefully in accordance with the applicable provisions. If someone makes a mistake, it is not directly punished, but investigated first according to the correct groove. In terms of internal control, the company's leader will first
To Interpret The Value of “Bundo Kanduang”.

examine what really happened, why it happened, and what the consequences of the incident took place.

Taste and check are the desired essential value in the minangkabau culture, and are a blend of heart and mind. Minangkabau saying "sense carried up, check brought down". Meaning if there is a feeling in the heart that is less pleased, do not immediately triggered orally or embodied in action. But it must be checked logically first. If on the basis of consideration it is considered appropriate then may be expressed verbally. Likewise with the term “check brought down”, meaning someone must be selective in using his mind when he saw something. What arises in the mind should not necessarily be triggered by an action, but must be felt first, digested with the heart, should be spoken or not (Jamil, 2015a, pp. 165-167).

Shame, is part of the sense that makes a person has a high moral Shame is a spiritual value, the value of a soul capable of giving birth to moral teachings, and the teachings of virtues. The existence of embarrassment in a person will give birth to good morals; shame can put a person in nobility harkat and dignity of a person. Because shame is also a part of faith.

A Bundokanduang must have shame. This means that she will hide the nakedness of so it will not be the lips of people. Besides, he must also have the shame when doing actions that are less praiseworthy or that violate the rules.

Polite is the embodiment of shame, which gives birth to a commendable attitude and behavior. Thus he is known as a civilized, cultured, and good moral. Meaningful maintaining the appearance, keeping speech, and guarding against the disgraceful nature, not violating the rules that have been established, and not performing acts that violate the law.

The internal control system that runs on this business is familial. The value of Bundokanduang used in these circumstances is "Raso"(sense) where a Bundokanduang as family protector will use his feelings in action. If any mistakes are made by the student or employee, then she will rebuke and point out their mistakes, and advise that mistakes should not be repeated. How to rebuke is the same as a mother who rebuked her son who did wrong. Thus which rebuked does not heartache, but will realize his mistake.

Furthermore, trust is the attitude taken by leaders and owners of the company in providing duties and responsibilities to its employees. To the sales employees are authorized to make a decision on the price due to the offer from the buyer, also receive the money from the buyer, and leave it to the owner of the company. If the owner of the company is not in place, then the money received from the guest (the term used by the company for the buyer) is directly inserted into the desk drawer of the workplace of the company owner. Then, this employee will write down the amount received on a piece of paper provided on the table.

From these conditions appear to show up various questions in the minds of researchers, what if the money received from the buyer is not put into the drawer, what if received is not the same as the deposited or written. And when the researcher asks the owner of the company the answer is: ".....ambo taulah ba'a karakter pegawai ambo, inyo lah lamo basamo jo kami" (I know the character of my employees, they have been with us long). From this statement, it appears that the company owners strongly really trust his employees so, that he is not worried that his employees will cheat because their honesty has been tested. From the description, it appears that the Bundokanduang values are taught to their employees can be implemented well.

Bundokanduang values that arise because there are some things as the originator, namely: (1) this business was pioneered by a woman that is Hj. Rosma. She was born and big in the area; (2) the nature and dignity of Bundokanduang has been attached to this business pioneer and implemented in daily activities including business activities; (3) therefore, this business has been crowned as Bundokanduang in its environment.

The nature of bundokanduang this is the basis of internal control in this company. a Bundokanduang in Minangkabau society should have commendable attributes that can be an
example. First, bundokanduang must have a loving and protective nature, it is as the findings in the field that all activities that occur in this place of business is very felt kinship. Second, in running the business there is no term idle or wasted time in vain. She upbringing and apply high discipline, and thorough, so cultivated no complaints from customers. He examines carefully what the students and her employees are doing. If anything is wrong, it must be repeated until it is true. Quality is the main target in the implementation of activities.

Activities on embroidery business is starting from the procurement of raw materials and goods sold, the production process generated by students who are studying and employees, as well as sales activities. Internal control for those activities are done with familial system trust and honesty which are should by the employees. In production activities, control is done by checking the quality of embroidery produced by the students and employees. This quality appears on the cleanliness, neatness, and embroidered forms that are produced. While at the sales activities of honesty shown by employees and trust given by the leader is the key. From this description, it appears that there are values which brought by a Bundokanduang in running and developing the business. They are values of kinship, trustworthiness, and honesty.

Internal control as described earlier is intended to secure company property, reduce errors, and avoid fraud or manipulation. Bundokandanduang values used in the activities of internal control on this business are summarized in the following table 1 (Appendix A).

CONCLUSION

Bundokanduang's values revealed in this study consist of two main things namely first "raso jo pareso" (sense and check) where the two things are interpreted that if there is something less favorable for the leadership, then it is indirect communicated orally, but should be thought first. After knowing the problem and after going through a mature thought, then was delivered then a decision was delivered. In implementing internal control it is seen in attitudes and behavior of leaders in interacting with employees and students. They are considered as part of the family, so the handling of the problems that occur is also done in kinship. If there are mistakes made by employees, it is not directly sanctioned but sought the first cause, then they will be shown how should be done.

The second value that appears is a shame and polite. Employees and students who are learning are always required to show proper attitude and well-dressed so that guests who come would feel comfortable and happy. This attitude helps the leadership in controlling the company because they have been tested to have an honest nature so that full trust given by the leadership to employees in carrying out their activities. This is evident in sales activities, where company employees are authorized to decide on a discount when a guest bargains the price of the item being sold. In addition, the employee is also trusted to receive money from the guests and submitting it to the manager/owner of the company.

Acknowledgment

We would like to thank the Directorate of Research and Community Service, Directorate General for Research and Development, Ministry of Research, Technology and Higher Education for the doctoral dissertation grant. We also thank for giving me an opportunity to attend the Workshop and Clinic of Quality Improvement Research Results Research Capacity Program.
To Interpret The Value of “Bundo Kanduang”.....

REFERENCES


### APPENDIX A

**To Interpret The Value of “Bundo Kanduang”.....**

**Table-1 Bundo Kanduang’s Values in Internal Control**

<table>
<thead>
<tr>
<th>Bundo Kanduang’s Values</th>
<th>The character &amp; dignity of Bundo Kanduang</th>
<th>The interpretation of Bundo Kanduang in Internal control</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sense and Check</td>
<td>Protector, patient, and Compassion. clever / Have enough knowledge</td>
<td>A mother will always protect and take care of her children. And she will be used as a place to ask when children encounter difficulties or problems. So, in this company to achieve the goal is done by embracing all employees and students like the family itself. Thus, if a is survived a problem will be discussed together. And if there is a mistake, it is not directly sanctioned but will be checked first why the problem has happened.</td>
</tr>
<tr>
<td>shame and polite</td>
<td>Maintaining dignity as a woman, Having praiseworthy behavior, cultured, and good morals</td>
<td>Company employees are educated always to be honest and have a sense of shame when making mistakes. This affects the work done; they can keep their dignity in front of the guests/customers. Guests/customers who visit this place of business would feel happy and comfortable because the behaviors of employees are very good, polite, and commendable. In the sales activities of corporate leaders do not feel worried that the employees would commit acts of cheating or data manipulation because there is a mutual trust between them.</td>
</tr>
</tbody>
</table>