

THE IMPACT OF VALUE ADDED TAX ON MANUFACTURING PERFORMANCE IN ASEAN

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ABSTRACT

The low level of understanding of the teachings of Karma Yoga in most poor Hindu families will further perpetuate apathetic and pragmatic values, attitudes, and behaviors in their lives, thus causing a low work ethic that has implications for the lazy nature to work hard, unable to behave frugally, discipline, and tend to be consumptive, and increasingly perpetuating a culture of poverty in the family. Changes in the mindset of poor individuals or families that poverty can be changed by working hard is very necessary. Understanding in Hinduism believes that faith and devotion (sraddha and bhakti) to God will be felt in life if it is actually manifested in the form of work (karma) that is beneficial in life in the world. The teaching of Karma Yoga is a work ethic in life and is a guide for Hindus in order to meet their physical and spiritual needs in achieving their happiness in life. The teaching of Karma Yoga is a spiritual source of work ethic in Hinduism, which is characterized by full initiative, creativity, hard work, respect for time, harmonious cooperation, satya discourse, and ethical (economical) efficiency. The appreciation of the teachings of Karma Yoga by looking at work is an obligation and a commandment from God that must be carried out in a sincere and unconditional manner, it will surely enable poor families to improve their quality of life.

Keywords: Karma Yoga, Work Ethos, Life Quality.

INTRODUCTION

As the main actor in development, residents as an integral part of the overall development process is believed to be able to accelerate development goals because the population has a very close relationship with the intensity of development that occurs. However, a rapid increase in population without proper control will have implications for meeting basic needs they are, so that the limitations in their fulfillment will create problems of poverty and powerlessness, as well as a broad impact on other aspects of life.

Bali as part of the Indonesian state also faces the problem of poverty (Sri Budhi, 2013). Karangasem, Klungkung and Buleleng regencies are the three regencies with the highest percentage of poverty in Bali Province. Various poverty reduction programs carried out so far have shown seriousness in overcoming them, but the various policies cannot significantly reduce the number of poor people, but the fluctuation of poverty levels in the Province of Bali indicates that poverty reduction has not yet been fully implemented (Mega Putri and Yuliarmi, 2013; Margareni et al., 2016) and indicate that poverty alleviation programs have not been running effectively as expected (Marhaeni et al., 2014).

On the other hand, although the province of Bali has been supported by a number of districts with various potentials, the classic problem of poverty still leaves poor households in the area (Margareni et al., 2016). Poverty occurs when a household fails to reach a certain level of welfare and is measured based on household per capita expenditure to meet basic food and non-food needs using the Poverty Line (Garis Kemiskinan: GK), so a household is said to be a poor household if its income falls below the line poverty. In addition to being able to reduce the number of poor people, poverty-related policies must also be able to reduce the depth and severity of poverty (BPS, 2014; Wahyuningsih, 2014; Zebua et al., 2015; Purwantini and Rusastra, 2015; Nasution et al, 2018). Poverty Gap Index (Poverty Gap Index), is an average measure of the expenditure gap of each poor population against the GK. The higher the index value, the further the average population expenditure is from the poverty line. While the Poverty Severity Index (Poverty Severity Index) provides an overview of the distribution of spending among the poor. The higher the index value, the higher the disparity in expenditure among the poor is also reflected in the lower GK limit.

Culture of poverty seems to be one aspect of why most Indonesian people are still below the poverty line (Suartha, 2013). Poverty is related to the attitude of the poor themselves to get out of the cycle of poverty ((Nurkse, 1953; Oscar Lewis, 1988; Farkas, 1997; Ortigas, 2000; Kusnadi, 2004; Suryawati, 2005; Sonhaji, 2006; Satriawan, 2006; 2008; Markum, 2009; Surya, 2009; Murjana Yasa, 2008; Amidi in Mustika, 2013; Suartha, 2013 and Marhaeni et al., 2014) The attitudes to be taken by a poor household will influence their empowerment (Oscar Lewis, 1988).

According to Marhaeni et al. (2014) internal factors from non-physical resources such as motivation, determination, willingness, effort and hard work to get out of the shackles of poverty, become very important, and perhaps determination, will, hard work or motivation which would be more important factors than physical resources to get out of the shackles of poverty. The change in the perception of the poor that "poverty can be changed by working hard" according to Suartha (2013) shows a sense of confidence that they can get out of poverty, and do not quite believe that poverty is caused by destiny, as well as showing a strong enough desire to get out from poverty. Therefore the main way for households or individuals to escape poverty is to work hard (Smeru Field Report 2006; 2007; 2008; Joko Pitoyo and Arif Fahrudin, 2015; Sadly, 2017; and Sri Pajriah and Aan Suryana, 2018).

The ideal factor that is considered important in influencing human behavior is ethics. Ethics is defined as moral values and norms that become a guide for a person or society in regulating their behavior (Berten, 1999). Ethics is related to how norms encourage people to act or do work, while ethos is related to people's attitudes in accepting and implementing moral norms (Nadjib, 2013). Ethics will become ethos if the norms that are conceived have been lived up to and become the choice of a

person or society and influence behavior which then becomes the character of cultural attitudes (Abdullah, 1982). Therefore, ethos can also be placed as a moral aspect in a cultural entity (Geertz, 1973). Therefore, the low work ethic has become a character in the cultural entity of poverty itself.

To be able to get out of poverty requires changing attitudes and changing behavior, because the attitude of accepting the situation (resignation) is a mirror of poor families (Suartha, 2013). There is still a culture of poverty due to the values, attitudes and behaviors of the poor who are still apathetic and pragmatic in their lives, so they are lazy to work which in this case also comes from Hindu families. According to Manuaba et al. (2019) the low work ethic of poor Hindus can also be seen as the implication of the weak understanding and practice of Hinduism on the principles of *sraddha*, specifically "*Karma Phala*". Therefore according to Beyers (2014) that the contribution of unique religious contributions can be included in the debate about poverty. First, religion can direct human attention to what should be the main concern. Second, religion provides ethical fiber to the community so that it can respond to poverty appropriately. Third, it is the responsibility of religion to alleviate poverty. Religious teachings can solve the problems of economic backwardness, poverty, moral and ethical dilemmas (Sudjatmoko, 1984). Religious teachings are believed to be able to shape and influence the work ethics of its adherents. Therefore, the work ethic emerges from the inner impulses of humans and is formed through an understanding of religious teachings (Nadjib, 2013).

Religion plays an important role in encouraging a work ethic (Weber, 1987; Geertz, 1977; Lance Castle, 1982; Anaroga, 1992; Toto Tasmara, 1995; Collins, 1996; Gorda, 1996; Syed Anwar Husain, 2004; Ismail Ruslan, 2004; Sinamo, , 2005; Geren, 2011; Abu Bakar, 2012; M. Nadjib, 2013; McCleary, 2017 and Sadly, 2017). Work ethic is a basic attitude towards work which is a manifestation of the depth of religious understanding and appreciation that motivates a person to do the best in a job. In other words, work ethic is work spirit which influences a person's perspective on his work which is based on transcendent values or religious values that he adheres to (Weber, 1987). Therefore, one of the things that you want to look for as a source to find a work ethic is from religion. Because religion for its adherents is a value system that underlies all its life activities, work is an embodiment and realization of religious teachings (Musa Asyari, 2012). Weak religious awareness will affect the work ethic and tend to lead to sinful acts (Fitria, 2013).

In the Hindu view work is something that is very essential for human life. Karma Yoga is a type of yoga in Hinduism that is described in the book *Bhagawadgita*, containing Sri Krishna's discourse to Arjuna about Hindu philosophy about karma (deeds; obligations) and *phala* (results; fruit). Hinduism believes that *sraddha* will be felt in life if it is actually manifested in the form of work (karma) that is beneficial to life in the world (Anggraeni, 2018). Work is an obligation for everyone. One will not achieve happiness silently without work and will not achieve perfection and freedom by avoiding work (Gorda, 1996).

Hard work is a form of human awareness in carrying out *dharma* (responsibility) to achieve the highest happiness. Affirmed in the Vedic holy book, work is something important and valuable for human life:

"God only loves people who work hard, He hates people who are lazy. Those who are always aware of *dharma* attain ultimate happiness (*Atharwaveda*, XX,18.3)"

The teachings of Karma Yoga contain work concepts which are guidelines for Hindus in order to meet their physical and spiritual needs to achieve happiness. Gorda (1996) states Karma yoga is a spiritual source of work ethic in Hinduism. The work ethic is essential for the life of Hindus, because it does not only involve fulfilling the needs of worldly life but is also related to eternal happiness (*moksa*). The existence of a work ethic is something positive for improving the quality of life and influencing work behavior (Lubis, 2008). The higher one's work ethic, the higher the quality of one's life and the lower one's work ethic, the lower the quality of one's life (Sinamon, 1993). Karma Yoga basically is to act, or carry out obligations in one's life following *dharma* or responsibility, without feeling uncertain about the decision of a kind of sacrifice that is fixed to God, so how the level of understanding of the teachings of Karma Yoga can give effect to the work ethic and achievement of their quality of life.

DISCUSSION

Life Quality of Poor Family

According to Robert Chambers (1987), the core of the problem of poverty lies in what he calls the Deprivation Trap. According to Chambers, the poverty trap consists of five elements, namely poverty itself, physical weakness, isolation / isolation, vulnerability; and helplessness. These five elements of poverty trap are interrelated and become traps that are truly deadly to the lives of the poor. That is a contributing factor why poor households always lack in fulfilling basic living needs, such as food, clothing, housing, health, and proper education for their children.

In general poverty is defined as a condition of income inability to meet basic needs and other needs that can guarantee the fulfillment of quality of life standards (Jacobus et al, 2018). The concept of welfare is inseparable from the quality of life of the people (Widyastuti, 2012). Quality of life is a variety of human experiences, one of which is related to overall well-being. Welfare according to Behnke and Macdermid (2004) is defined as the quality of life which consists of various aspects, both economic, social, and psychological. According to the World Health Organization (1996), quality of life is an individual's perception of an individual's position in life according to the cultural context and value system adopted, where the individual lives and his relationship with expectations, goals, standards set and attention from individuals. Problems that cover the quality of life are very broad and complex, including problems of physical conditions, psychological conditions, social relationships, relationships with the environment.

Felce and Perry (1995) group the aspects of quality of life that most often appear into five major groups of aspects of quality of life namely physical wellbeing aspects (consisting of aspects of health, fitness, physical security, and mobility), material wellbeing, (consisting from aspects of income, environmental quality, privacy, ownership, food, transportation, living environment, security and stability), social wellbeing (consisting of interpersonal relationships and community involvement), development and activity, emotional wellbeing (consisting from affect or mood, satisfaction or fulfillment of needs, self-confidence, religion, and status / honor). Whereas BPS (2017) to facilitate the interpretation of changes in the level of welfare as a reference in efforts to improve the quality of life, assesses according to eight areas, including: (a) population, (b) health and nutrition, (c) education, (d) employment, (e) levels and patterns of consumption, (f) housing and the environment, (g) poverty, and (h) other social conditions.

Religion, Work Ethos and Life Quality

Religion for its adherents is a value system that underlies all its life activities, so work is an embodiment and realization of religious teachings. Religion plays an important role in encouraging a work ethic (Weber, 1987; Geertz, 1977; Lance Castle, 1982; Anaroga, 1992; Toto Tasmara, 1995; Collins, 1996; Gorda, 1996; Syed Anwar Husain, 2004; Ismail Ruslan, 2004; Sinamo, , 2005; Geren, 2011; Abu Bakar, 2012; M. Nadjib, 2013; McCleary, 2017 and Sadly, 2017).

Max Weber (1987) states that there is a link between the development of a society with a self-attitude towards the meaning of work, by exemplifying the Calvinist principle that hard work is a must for every human being to achieve prosperity or spiritual happiness. Hard work is a spiritual calling to achieve the perfection of life. The consequences of this view are not only working hard, living frugally and simply, but also being able to make themselves as entrepreneurs. The situation brought blessings on economic life. Geertz (1977) in his research on the work ethics of students in one of the small towns of East Java stated that the students had a high work ethic, as workers who were very devout in their worship and were active in the activities of modern social organizations. Devout attitude in worship has a profound influence on the nature of entrepreneurship, which is being honest, disciplined, frugal and hardworking. Likewise, Lance Castles's research (1982) by taking a case in the kretek cigarette industry in Kudus and Nakamura's research (1983) in Kota Gede, Yogyakarta showed that the rich people in the area were students who were allied with modern socio-religious organizations, they had an ethos work high, save money, stay away from consumer behavior and hard workers.

One's spirituality cannot be separated from the influence of religious factors (Taylor, 1997. The results of qualitative research conducted by Grine, Fares, and Meguellati (2015) about spirituality and entrepreneurs tell that entrepreneurs who practice religious activities and spirituality are able to improve their happiness and quality of life More specific things were found by Sherman, Randall, and Kauanui (2015) that entrepreneurs who have spirituality values in their business and practicing religious activities regularly will get happiness, health, pleasure, productivity and better stress resistance. health, pleasure, productivity, and stress resistance are some of the factors that emerge in the antecedent factors of quality of life (Sirgy, 2012). Henny Mahmudah's research (2015) on the work ethic of scavengers in improving the quality of life in Tikung Lamongan sub-district states that pengimpleme controlling the work ethic of individual Muslims, most of whom have a high work ethic, can increase their income so that their quality of life can improve. While the research of Khusna et al. (2019) on the poverty of fishermen in Grajagan Village, Purwoharjo Subdistrict, Banyuwangi Regency, describes how the spirituality of the community's religion encourages the growth of a work ethic in poverty alleviation of fishermen.

Nadjib (2013) in his research on religion, ethics and work ethic in the economic activities of the Javanese fishing community stated that Javanese fishermen still carry out religious practices inherited from ancestors such as sea alms rituals, offerings and witchcraft. However, fishermen who are included in this group of poor people, on average have a high work ethic, but the loosening of understanding of the religious values and ethical order adopted by the community to shape the nature and character of fishermen tends to be pessimistic, extravagant and extravagant and emphasizes that religion has not been able to encourage society to behave frugally, discipline, avoid consumptive behavior, because of the loose understanding of religion. Sadly (2017) in his research stated that not applying the teachings of Islam to the maximum in the fishing community of Bagan Kuala village caused the work ethic of the fishing community to be low. The work ethic in Islamic teachings is only understood as terminating an obligation. There is no attempt to increase liability as a motivation for the work ethic of fishing communities so that the creation of a high work ethic of fishing communities. To improve the welfare of the fishing communities of Bagan Kuala village, it must be maintained the implementation of a work ethic based on time addiction, sincere intentions, commitment (determination and belief), not giving up easily, istiqomah, self-confidence, having self-esteem, tough and unyielding , oriented to productivity, enriching the network of hospitality. Whereas the implementation of a work ethic based on frugality and efficiency, honesty, hard work, diligence and creativity, responsibility (work as a mandate, a desire to be independent) must be increased.

Karma Yoga as a Spiritual Source of Work Ethos on Hindu

Understanding of Hinduism is not just a set of ideal, abstract, magical and mysterious values, but also a practical, actual and grounded values. The concept in Hinduism states that work is dharma or it can be said that work is an obligation for both men and women (Marhaeni, 2008). Based on the Vedic holy libraries, work is very fundamental and central in the system of Hindu religious teachings, so it is necessary to grasp the meaning and nature as deep as the work values are according to the Vedas. According to Gorda (1996) there are a number of Hindu doctrines which were revealed to have originated from Bhagawadgita about the meaning and work rights:

Bhagawadgita, III.4:

"Without work a person will not achieve freedom, nor will he reach perfection because of avoiding work activities"

Bhagawadgita, III.5:

"Although for a moment there is also no one not to work, because every human being is made helpless by natural law, which forces him to act"

Bhagawadgita, III.6:

"Work as determined because doing better than not doing, and even the body will not be successfully maintained without working"

Related to this, only through work (karma) can human beings achieve their life goals and essence, namely *jadaddita* and *moksa*. As long as humans live in this world, they cannot avoid work. Thinking (*manacika*), speaking (*wacika*), and doing physically (*kayika*) are work. Humans without work, daily life is not possible, especially for interests outside of themselves such as the interests of society, the state, humanity, and to God. Only through human work can life be better in the future. A person will not achieve happiness by being quiet without work and will not reach perfection by avoiding work. Therefore God ordered humans to "work as determined".

God's orders have a deep meaning about work, namely (1) work is the order (order) of God, the law must be implemented; (2) human existence lies in its work; (3) in Hinduism the division of labor in human life is very important and essential; (4) man must be disciplined and diligent in working at a predetermined position and man must be sure that the work position will deliver himself to happiness in the world and in the hereafter.

The description of the meaning and nature of work mentioned above shows that work is a form of human existence. That is, humans exist because of work, and work only forms human identity. Therefore, humans must work in accordance with their expertise and functions in life in this world. Productive work in the sense of work is beneficial to human life in relation to God, with others and beneficial to the preservation of the natural surroundings. As stated above, that work is the command of God (God's command) automatically implies that humans are not justified in doing work carelessly, carelessly, indifferently, arbitrarily without regard for others, abuse of power, and the like. Humans who work like that, are human beings who behave inferior to the meaning of God's decree and this indirectly means that their actions can be interpreted more deeply, that such a human being can be said to demean God.

As according to Anggraeni (2018), there are values contained in the Teachings of Karma Yoga according to the Book of Bhagawadgita as moral values (ethics) in life, service values, educational values, values of *yadnya*, values of professionalism, as follows: (1) moral values or ethics in life educate everyone to always act in accordance with applicable rules, in accordance with religious norms, order that applies in the community so that later a harmonious life will be achieved between fellow human beings and the creation of quality work in accordance with religious teachings carried out unconditionally Personally, not distinguishing specific events or forms with the motive to perform the obligation to the highest, (2) the value of service is where everyone should work always based on service to Brahman so that they are free from the bondage of work that delivers that person to the person eternal happiness, merging *atman* with Brahman, (3) The value of education is the value of education that teaches everyone to always work, because by working humans can improve their quality of life, can achieve enlightenment in life and later after death, and work in accordance with their talents and profession in achieving work performance. By working, the person lives prosperously, lives happily, the person can support himself and his family, which delivers humans to achieve freedom and perfection of life and not avoid work activities, but avoids the desire to obtain the reward of work, (4) The value of *yajna* is a value that reminds everyone in the process of life is always done through work with the principle of offerings in accordance with the attitudes and behavior of God in creating the universe and its contents with offerings (*yajna*). Through these offerings, humans will achieve all their desires, both welfare and happiness and preservation of nature (*jagadhita*) and eternal happiness, freedom *atman* from the process of reincarnation (*moksa*). Whereas socially, offerings (*yajna*) can be interpreted as moral strength to shape human awareness about life with an atmosphere of harmony, unity of life, and enthusiasm for the benefit of others. (5). The value of professionalism in which every person in life has a job assignment that has been determined in accordance with their talents and choices since childhood. If someone wants to succeed in the journey of life (career) whether it concerns personal interests, family, community, country or humanity, that person must work according to your duties and obligations based on responsibility and professionalism based on truth.

Humans who have and live a work ethic based on the spirit of sacrifice (*yadnya*) and view work as a command of God (the commandment of *Ida* the God *Waça*) that will be able to overcome the various problems and challenges of life in the world, especially in life covered by the atmosphere of globalization. and liberalization.

In the Hindu view work is something that is essential for human life and is an obligation for all people. One will not achieve happiness silently without work and will not achieve perfection and freedom by avoiding work (Gorda, 1996). In the holy book of the Vedas also found that the values of the work ethic of Hindus include: creativity, hard work without knowing despair, respect for time, harmonious cooperation, *satya* discourse, ethical efficiency and full of initiative (Gorda, 1966; Gunawan, 2011), described as follows: (a) Creativity is a way of maintaining survival in an atmosphere of competition and full of change through continuous innovation; (b) Hard work is a human effort to improve the quality of humanity and shape human identity without tireless and hopeless; (c) Appreciate time means to use the time as well as possible in order to truly bring benefits to human life and do not delay work based on *dharma*; (d) Harmonious cooperation is to help others who face difficulties or be overtaken by adversity in achieving their stated goals; (e) *satya* discourse is a promise whose laws must be obeyed by decisions that have been

taken in life based on honesty; (f) ethical efficiency (saving) is a view of the pattern of the use of income (artha) not solely for the sake of satisfying daily needs, but also for religious purposes and possessing funds; (g) full of initiative is a person who prioritizes proactive rather than reactive in facing various challenges and problems of their life.

CONCLUSION

Religion can play a role in overcoming poverty. Some views mention that poverty originates from a weak work ethic, lack of entrepreneurial ethics or because of a culture not accustomed to hard work. Religion is able to become a moral awareness that motivates the community to implement the character of hard work in everyday life patterns. The concept of life according to Hinduism is not only to get a proper place in the hereafter when one dies, but also for worldly welfare so that the perfection of life will be realized. Religion is not only an ethical and spiritual act, but also in an effort to provide material needs, especially for the poor.

There will be no poverty problem for those who are actively working. The poor work ethic of the poor is closely related to weak beliefs and an understanding of practical and actual values in productive work in accordance with the teachings of Karma Yoga. The teachings of Karma Yoga emphasize that without work (karma) nothing will get, so that it will cause poverty, where the necessities of life may not be fulfilled. Basically, the teachings of Karma Yoga have taught awareness that work is an obligation and the nature of all humans. Karma Yoga provides direction on how humans should live the meaning and nature of work in life. Karma Yoga is a source of work ethic spirituality. The Hindu view of the work ethic is believed to be a guideline and norms for behaving and behaving in working to achieve the perfection of life characterized by creativity, hard work without knowing despair, respect for time, cooperation and harmony, satya discourse, ethical efficiency and full initiative. Humans who have and live the work ethic and view work as God's command will be able to face the various problems and challenges of life in the world, including the problem of poverty.

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