

# Accountability at Krama Adat

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**Abstract.** This study aims to understand the concept of accountability in the traditional Balinese Krama Adat organization in the village of Malakosa. Krama Adat is one of the traditional organizations in the Balinese community that has the authority to manage the customary fund. It is this authority that creates the obligation to account for the fund that it manages as a form of accountability to indigenous people. This study applied an interpretive approach to case studies. This study found that the concept of accountability of Krama Adat as "trust" is proof of substitution which, according to indigenous people, have value in excess of the evidence of the transaction. Indigenous people also trust the teachings of Karma Phala as a basis for accountability of the customary fund where good will be good and bad will be bad.

**Keywords:** *accountability, krama adat, trust*

## INTRODUCTION

Life of Balinese people is reflected in the life of the people who are unique and inseparable from customs and culture. Balinese people really uphold life in togetherness. Togetherness in living life for Balinese people is built in working together, mutual respect, and mutual trust. This culture is awakened in daily life through an organization called the Banjar. Banjar is a traditional Balinese community organization. This organization is almost similar to the RT (Rukun Tetangga: *Neighborhood Association*) or RW (Rukun Warga: *Community Association*) system that is in the midst of Modern Indonesian society.

One of the parts of the Banjar organization is the Krama Adat. Krama Adat is basically the same as an *event organizer* in modern society. Like the *event organizer*, customary manners are responsible for the success of traditional ceremonies. However, there are differences based on the objectives of the organization. Krama Adat is customary organizations that do not aim for profit, while the EO aims to gain profits. The similarity is that the two organizations are responsible for the success of the event. As the person in charge of the ceremony, the duties of the traditional chaplain are started from preparing the ceremony, conducting the ceremony, until the ceremony ends. This has created an obligation for administrators to account for the management of their funds as a form of accountability, as confirmed by [1] which states that the practice of accountability is very important for both profit and non-profit organizations.

Balinese people have many ceremonial activities both joy and sorrow. If one of the Adat members will carry out a joy or sorrow ceremony then the Krama custom

takes over as the executor of the ceremony. For example, when there is one member of the traditional courtroom suffering from grief, the Krama custom management will act as the organizing committee for the mourning ceremony. The Chairperson of the Krama Adat acts as a command for members of the Adat committee and traditional members. Here the uniqueness of the Balinese, the bereaved family will not be involved in any matters for the execution of the burial ceremony. Family members follow what has been determined by customary manners.

During the death ceremony, the indigenous and local people will visit the house of the bereaved family and bring *aban-aban* (gifts, usually in the form of money or basic necessities, for example, rice, noodles, oil, incense, sugar, coffee, etc.). The congregation or servant will not be accepted by the main bereaved family but will be accepted by the members of adat committee. The administrators of Krama Adat will record the receipts of the gifts (*Aban-aban*). The form of recording carried out by Krama Adat is very simple in nature, the records containing information of the name of the carrier *aban-aban*, the type carried and the quantity or amount carried. The record will later be handed over to the bereaved family as a form of responsibility (accountability) of the Adat committee. [2] Explains that accountability practices are very important to do as one of the elements of corporate governance to realize transparency, improve the quality of decisions that will be taken, and clarify responsibilities.

Based on preliminary research carried out on indigenous people in the village of Malakosa, forms of accountability (responsibility) of Krama Adat to families that hold traditional ceremonies have personal impression for the researchers. Families that hold ceremonies do not demand the Krama Adat committee to account the *aban-aban* by recording or proof of transactions as recognized in the General Applicable Accounting Principles (GAAP). The Krama Adat committee only offered simple evidence, only a simple note. However, the family can accept the model of interference that is given by the Krama adat and this is commonly done. This has intrigued the researchers to understand more deeply how the form of accountability of traditional customs applies to indigenous people and the local community, especially in Malakosa village, Parigi district, Central Sulawesi.

## METHOD

An interpretive approach to case studies was used in this study in an effort to uncover the form of

accountability of Krama Adat (*traditional manners*). The object of this research was Indraprasta indigenous people in the village of Malakosa. The number of informants in this study was three people, namely, Mr. Edii as the head of the Krama Adat, Ms. Muktisari as a member of the Krama Adat, and Ms. Suci as an indigenous community.

Data collection was done through observation, in-depth interviews, and documentation. Triangulation was used in this study to maintain data validity and reliability [3]. The data obtained were then analyzed through three steps, they were: data reduction, data presentation, drawing conclusions and verification [7] to obtain the concept of accountability in traditional manners.

## RESULT

### "Trust" The Concept of Accountability Krama Adat

Balinese traditional organizations such as Krama Adat are a unifying forum for community activities [8]. Krama adat is one of the traditional organizations in every village where the Balinese people live. Krama adat itself can be said as an effort to empower the community in managing and managing the life issues of its members. Empowerment in question is one of which is managing members' finances when conducting a traditional ceremony, both the joy and grief ceremonies. Ms. Muktisari stated that:

*There must be an indigenous group, if there are Balinese, there must be a Krama Adat. The people here (in the village of Malakosa) are all obliged to become members of the Krama adat, but has a different group. The management will take turns so that everyone has a turn to be a member or main committee, so no one can avoid it.*

With a typical Balinese dialect, Muktisari revealed that even though Balinese people had left their hometown for a long time, they would maintain their customs wherever they were. For instance in Malakosa. Traditional Krama was formed as an effort to maintain their customs. Administrators of Krama adat are appointed by elders' adat member, and they are not allowed to refuse for any reason.

This was also emphasized by Mr. Edii, who was elected as a chairman of the current Krama adat. He said that during the election of the Krama adat committee he did not want to be appointed as chairman, but as an indigenous community he could not refuse the assignment so that inevitably, his likes or dislikes would carry out the mandate. Mr. Edii said:

*Well, what else I can do, I have been appointed so I cannot refuse if I can choose I do not want to, but it turns, and now is my turn.*

Next, the researcher asked, what were the duties of the Krama adat committee? According to Mr. Edii, the duties of the Krama adat committee are to become a kind of ceremonial committee and to manage the customary fund in any joy or sorrow ceremony for members who

have celebrations. Every adat member will hold a ceremony, so the traditional krama acts as an *event organizer* and is responsible for the success of the event. If one of the adat members experiences grief, without waiting for a command from the bereaved family, the Krama adat committee will directly take over as the grief committee without involving the bereaved family.

If one the member holds a ceremony both joy and sorrow, the other adat members will bring *aban-aban* or gifts that can be in the form of money, or basic necessities such as rice, sugar, oil, noodles, and others. This is the responsibility of the Krama adat committee to manage so that the ceremony can be conducted.

Then how does the Krama adat committee manage the fund? According to Mr. Edii, they will record every gift (*aba-aban*) of adat members into a notebook. A very simple notebook was shown to researchers by Muktisari. The book that looks a little outdated contained the recipient's notes and expenses, where in the acceptance column there was a column of default types such as money and also basic needs and in the expense column recorded costs of *aban-aban* during the ceremony.

To whom was the note made? According to Mr. Edii and Ms. Muktisari, the notes will later be handed over to the family who owns the ceremony as a form of accountability for the Krama adat committee. This very simple procedure is characteristic of Balinese in matters of accountability. Recording in questions is a very simple record model without proof of transactions such as notes or receipts. The administration of the records carried out by the Adat committee was as a form of their accountability to the family. This is confirmed by Mr. Edii and Muktisari as follows:

*We make a note if there any adat members bring the aban-aban, we take all notes of what they bring or the number of money they give, we will record everything and hand it over to the family after the ceremony (Mr. Edii)*

*Yes, all of the income and expenses must be recorded, because we must responsible for the family who has the ceremony and pass the notebook as the report. (Muktisari).*

If we look deeper into the statements of Mr. Edii and Muktisari above, the model of fund management and accountability seems very simple. How possible the very simple record be as a fund report and form of accountability.

One of the informants in this study was Ms. Suci. She ever became a treasurer of Krama Adat and the one who owned ceremony at the same time.

*Previously, she was a treasurer in Krama adat, she also ever also carried out ceremonies, all of which were managed by the Karama adat committee. If there were people carrying money, rice, noodles or oil, we recorded how much were they, and how*

*much we spent, then we gave all the notes to the family after the ceremony, because we have trusted each other.*

The forms of simply reports without evidence or notes or receipts are based on mutual trust among indigenous people. As stated by Ibu Muktisari, she was given with full of trust in managing finances and reporting the adat fund to indigenous members. So what she reported as the Krama adat committee would be accepted and fully believed. This trust value is also strongly influenced by the ability of Krama adat in carrying out the mandate, as affirmed by [6] that accountability is the ability to give answers to higher authorities for the actions of a person or group of people towards the wider community in an organization.

Trust is basically our belief in others built by honesty. Balinese people based on their social situation and context that highly uphold customs and traditions uphold the value of mutual trust for the sustainability of life and indigenous organizations. In the context of accountability of Krama adat committee towards the members who carry out ceremonies, simple records are sufficient evidence without attaching proof of transactions such as notes or receipts (Mr. Edi, Ms. Muktisari, and Ms. Suci). According to [5] trust can emerge in the task-oriented professional field and is intended to achieve personal goals related to social or emotional interactions and focus on the relationship itself.

The value of trust in a mandate is very high [10] [11]. Administrators of the Krama adat and indigenous members have unwritten commitments and promises as a great belief in the living and caring for life. It is not important to proof the transaction in the form of a note or receipt (substantial things beyond a form). The indigenous community has the belief that the management of the Krama adat has carried out their duties in accordance with religious teachings. As stated by Mr. Edi that he is afraid of God Hyang Widhi, "our actions, although not seen by humans but will be seen by God, as well as managing the adat fund, we will not dare to misuse every cents for something else other than the adat ceremony, especially before implementing our duty that has been appointed with the way of Hindu. "Ibu Muktisari emphasized that when the committee of Krama adat was appointed, their responsibility was not only to humans but also to God.

Furthermore, according to the three informants in this study, the most important of all that has been described above is the Balinese belief in the teachings of Karma Phala, where each action will bring results. Every good or bad deed will be recorded by Ida Sang Hyang Widhi Wasa as the basis for giving merit to all humanity without exception [9]. According to Mr. Edi, we can feel safe and free to do things that are contrary to the teachings of Dharma and religion because they feel that no one else is watching, but keep in mind that God sees each of our actions without exception. If someone does a good deed, they will get goodness and if someone does bad deed, they will get a bad thing. Mr. Edi, Ms.

Muktisari, Ms. Suci and other indigenous people believe that living in truth is the essence that will lead someone to glory in the world and in *Moksa* (afterlife), if we commit fraud in managing finances then we will get the results that are worth the Lord. [4] Affirms that the practice of accountability not only touches the relationship between humans, but also must touch the spiritual dimension. This reflects the balance of relations between humans and humans, humans and nature, and humans with God [12].

#### CONCLUSION

The concept of accountability practiced in the Indraprasta Krama Adat organization in Malakosa Village is as a "belief" of the teachings of Karma Phala. The model of accounting records based on General Applicable Accounting Principles (GAAP) is not practiced in Krama Adat Indraprasta Malakosa Village, Balinggi sub-district, Parigi Moutong Regency. Accounting practice is done by very simple records. Proof of transactions where in absolute conventional accounting as a condition to be recognized in the recording, the proof of transaction is not an obligation. For indigenous people, trust is a substitute for proof of transactions that have values more than just proof of transactions. They believe that every action will get the consequences that good will get good thing and bad will get bad thing.

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