

The Revealed Value and Meaning of Accountability: The Dayaknese Ceremony of Hindu Kaharingan Religion

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Abstract

This study aims to understand the value of the cost sacrifice and the meaning of accountability of the traditional ceremony of death, it's named Tiwah ceremony for the Dayak people who adhere to the Hindu Kaharingan religion. The cost of carrying out the Tiwah religious ritual is very expensive because of the large number of animals sacrificed, houses for laying bones for the deceased, and other equipment. This study uses an interpretive approach with ethnographic methods. The results of the study found the religious value of divinity, the value of solidarity, socio-economic values and the value of trust as the cost of sacrifice entrusted by the Dayak people who are Hindu Kaharingan. Apart from this, the Tiwah traditional ceremony found affection accountability, social accountability and physical accountability. This means that the Tiwah ceremony's accountability is not only to the community and the deceased but also to Rannying Hatalla Langit

Keywords: value of cost sacrifice, accountability, Tiwah ceremony, the Dayaknese

1. Introduction

Accounting studies using social analysis based on the interpretive paradigm are an attempt to bring accounting science closer to the reality of culture, religion and spirituality. Individuals and groups are seen as unique in their social life. Within an organization (group / individual) the existing capital is not only seen from the financial aspect but also from the social aspect. Social aspects that exist within the Dayak community are seen as valuable assets (intangible assets). Indonesia consists of 34 provinces and has 1,340 ethnic groups, each of which has various organizational characteristics based on its local wisdom (diversity of customs, ethnicity, culture and religion), which has unique ethical values and religious values. Every ethnic group that exists throughout the Indonesian homeland has different ancestors and cultures. Likewise, the customs, ancestors and culture of the Dayak tribe. Dayak is an indigenous tribe located in the Borneo Island. The Dayak ethnic culture in the Borneo Island has different rituals and customs and has its own characteristics. According to the book Panaturan Kaharingan Religion, for all followers of the Kaharingan Religion, if he dies or dies, then the Spirit must be delivered back to the Creator through the implementation of the Tiwah Ceremony. Tiwah ceremony is a customary event of the Central Kalimantan Dayak tribe. Tiwah is a ceremony carried out for the delivery of the bones of deceased people to the Sandung that has been made. Sandung is a small building in the form of a house made of ironwood which is made specifically for those who have passed away. The Tiwah ceremony for the Dayak Tribe is very sacred, at this Tiwah program before the bones of the deceased are intervened and put into place (sandung), there are many rituals, dances, gongs and other entertainment. Until finally the bones are put in place (Dey, 2012). Tiwah ceremony itself requires a very large fee when done because there are many things that must be prepared to perform this ceremony, namely a small house (sandung) for bones, paying leaders (Mantir) traditional ceremonies, buying animals to sacrifice, buying food, offering and for other ritual events. Food and meat of sacrificial animals is useful for entertaining guests and making offerings to be offered to ancestral spirits and spirits. To carry out the ceremony, it costs hundreds of millions of rupiah, for the Dayak Kaharingan people this is certainly a burden because they have to save for years and even owe to carry out the Tiwah ceremony. The Dayak community prepares this ceremony for months and its implementation lasts for seven days and seven nights (Hadiwijono, 1977). In order to save substantial costs in preparation for the Tiwah ceremony, the Dayak people who are Hindu Kaharingan people perform the ceremony together. Gelfand et al. (2004) view accountability as a perception that is responsible for actions or decisions, in accordance with interpersonal, social, and structural contingencies, all of which are embedded in certain socio-cultural contexts. From a cultural perspective, each culture has a system of accountability that is expected to create certainty, order and control, but the nature of the accountability system will depend on the culture. Individuals in different cultures are educated to understand the unique expectations that exist at different levels in the social system, the power of hope, and the consequences of deviations from these expectations. So, individuals not only develop hope for others, but they also develop expectations for other groups, organizations and communities. The Tiwah ceremony is a very important ceremony for Dayak people, especially those who adhere to the Hindu Kaharingan Religion because this is related to accountability with the community and their beliefs. The preparation and implementation of the old ceremony and the amount of expenses incurred by the family that will hold the ceremony will be important for the Dayak community to know the process of charging the fee because it is in line with the practices of accountability and transparency. This is intended as a form of accountability in increasing trust and acceptance between individuals in organizations and organizations with a wider community, namely the community.

2. RESEARCH METHOD

This study uses qualitative methods with interpretive paradigms so that data collection is done by direct observation in the field, in-depth interviews with informants and documentation. The ethnographic approach was used in this study. According to Spradley (1997), ethnographic method is the right method for understanding a view of life from the point of view of the indigenous population, its relationship to life, and to get a view of the world. Ethnography is an embryo of anthropology which in the first stage of its development in ethnography is an approach in research methods that aims to examine an object related to the culture of a community or social society by describing the way they think, live, behave and the like as they are (Muhajir 2007). In line with Muhajir's opinion, Spradley (1997) states that ethnography is an activity describing a culture where the main goal is to understand a view of life from the perspective of the indigenous people. According to Harris and Johnson (2000), ethnography is "a portrait of people" which is a written description of certain cultural habits, beliefs, and behaviors based on information gathered through field research. The research location is in the city of Palangkaraya, Central Kalimantan province, precisely in the Hindu Kaharingan Hall. The reason for choosing the location of the study is because it is often held the holding of traditional ceremonies of death which until now still exist and are often carried out by Dayak people, especially those who are Hindu Kaharingan. It is said that the ceremony known as the Tiwah Ceremony requires a huge cost so that to be able to carry out the ceremony the Kaharingan Dayak community must save for a long time. Before carrying out data collection, first the researcher will conduct an interview with the designated informant by going directly to where the informant is located. In this study, the informants selected by the researchers were Dayak cultural leaders, adat Mantir, Chairmen of the Hindu Kaharingan Religious Council, and one family that had carried out the traditional Tiwah ceremony. After conducting structured and in-depth interviews, the researcher will continue to make direct observations on the direction of the informants who have been interviewed before. Observations made by researchers are the preparation processes of the family that will hold Tiwah ceremonies, either the financial reporting process carried out by the committee or the preparation process for the ceremony. Researchers will come directly to the secretariat of the organization of the Tiwah traditional ritual ceremonies and the house of one of the families who are preparing for the Tiwah ceremony. After making direct observations of the Dayak community's preparation process in the Tiwah ceremony, researchers will search the data by means of documentation, namely by doing a photo of the process of the Tiwah ceremony, seeing and reading proposals for activities from the implementation of the Tiwah ceremony, books on Tiwah ceremonies, regulations regarding customary law, traditional ceremonies or rituals carried out by Dayak people who adhere to the Hindu Kaharingan religion.

3. RESULT AND DISCUSSION

3.1 Government Regulation on Ceremonies by Dayak Communities with Hindu Kaharingan Religion

The Tiwah ceremony is one of the ceremonies that is very often held by the Hindu Kaharingan. Dayak community and always attracts the attention of local and foreign tourists. In one year, the Hindu Kaharingan Dayak community can hold Tiwah ceremonies 1-2 times and send more than one hundred deceased in one ceremony. Based on the results of interviews with the Head of the Central Kalimantan Hindu Kaharingan Religion Regional Assembly located in the city of Palangka Raya, the ceremonies that are always carried out by Dayak people who are Hindu Kaharingan do not have rules governing the implementation of the ceremonies. Kaharingan religion was the first religion of the Dayak community before the entry of other religions. Kaharingan religion is a religion that does not have a beginning or no one carries the Kaharingan religion. According to the belief of the Dayak people who are Hindu Kaharingan, Kaharingan religion has existed since humans were born or since humans lived. This religion began to integrate into Hinduism because Indonesia only recognized five religions. So as to protect and keep Kaharingan religion going to continue to exist, the Dayak people who are Kaharingan people must seek legal umbrella so that Kaharingan religion can be recognized.

3.2 Value of the Cost of Sacrifice and the Meaning of the Tiwah Ceremony for Dayak Communities with Hindu Kaharingan Religion

The Dayak people who are Hindu Kaharingan before carrying out the Tiwah ceremony always hold deliberations first to design how the Tiwah ceremony can be carried out properly, orderly and safely. The Tiwah ceremony is carried out as a result of the death of the family so that it creates a taboo / prohibition or what they call the Pali, where the consequences of this death can only be released through the final death ceremony, namely the Tiwah ceremony. Tiwah's ceremony contains the meaning of happiness and honor for the family if it has carried out the Tiwah ceremony for families who have passed away. There are many costs that they get from the amount of the costs they incur and are contained in the Tiwah ceremony. These values are very inherent in the life of the Dayak community, the religious values of Godhead, the value of mutual cooperation, solidarity and socio-economic values. Where in the religious value of the Godhead can be seen from how this Tiwah ceremony means that the ceremony is the final level in the life of the Dayak people who are Hindu Kaharingan. Then in the value of

solidarity, mutual cooperation is how the family and the ceremony committee can anticipate the enormous costs of implementing Tiwah so that the Tiwah ceremony can be carried out by the family. While the socio-economic value of the Tiwah ceremony can be a tourism object in Central Kalimantan and can bring local and foreign tourists to see how the beauty of the Tiwah ceremony takes place. However, different values can be seen from the perspective of families who have held Tiwah ceremonies. the family handed over all the money they had kept and they kept for years so they could carry out the Tiwah ceremony and the money was all given to the ceremony committee to be managed because there is a trust value in the family so they are sure and believe the ceremony committee can manage the money properly so that there is no feeling of suspicion to the ceremony committee from the family. They believed that the love they felt could also be felt by the ceremony committee so that for them it was very unlikely that the ceremony committee who was also their own family would dare to abuse their authority over the funds that had been given by the family.

The cost of sacrifice made can be seen in the following table:

Table 1 The Value of Cost Sacrifice

The Value of Cost Sacrifice	The Meaning of Value of Cost Sacrifice
Divine Religious Value	The end of life ceremony for Dayak people
Solidarity Value	Get around the huge costs
Social Economi Value	Being a tourism object in Central Kalimantan
Trust Value	Love between family

3.3 The Meaning of Accountability Traditional Ceremony of Tiwah The Dayak Community in Hindu Kaharingan

When understanding the concept of accountability in the Tiwah traditional religious ritual, the first thing that can be taken is the meaning of love for Ranying Hatalla Langit and for the families who have died. The responsibility held by the Hindu Kaharingan community to the deceased family caused the Dayak community not to care about how much they spent. Since the preparation of the ceremony until the ceremony was held, the symbol of affection was felt very well by the family who organized it to tourists who watched the process of the ceremony. In the accountability of adat organizations namely in terms of affection, the Dayak community considers that Ranying Hatalla Langit is the main principal in life, it is he who is the main focus of this Tiwah ceremony. Accountability of affection can also be interpreted as a form of affection and loyalty of the Dayak community to God and also to the deceased by going through a series of processes in the Hindu Kaharingan ritual especially in the Tiwah ceremony. In the last two years the new government has subsidized the Tiwah ceremony to help families who cannot afford to carry out Tiwah ceremonies and ease the burden on families who will give their families. However, this assistance is only received by a small part of the family because giving their family is a personal responsibility so that the family feels that they must sacrifice. By holding the Tiwah Bulk, the cost they have to spend is not as much as if the Tiwah holds a special family and with the help of the government the costs will be lower again.

In addition to affection accountability, the level of accountability they mean is social accountability that has a relationship with mental aspects. Mental is an action from someone who encourages other actions to do more. Families who send their families will have pride or pride in other families. Social accountability can be defined as the ability to maintain and maintain self-esteem and dignity through participation for the realization of brotherhood, fellowship and cooperation in the ceremonial environment. From the results of interviews conducted with Adat Mantir, it can be found that the Dayak people interpret social accountability as a form of their accountability to the family they love and as a place to show their identity in it. The more expensive and the greater the sacrificial animals they give during the ceremony, the higher the social status that the family has. So that it creates competition between families, competition in terms of large and expensive sacrificial animals. This is not a bad thing because they want to give the best to their loved ones. The last level of accountability that can be interpreted from the Tiwah traditional ceremony is physical accountability. Physical accountability is defined as the ability to report and account for the mandate that has been received and can be entrusted both in recording and memory. Physical accountability is certainly inseparable from the accountability of compassion and social accountability discussed earlier. Where in the recording, the committee organization is responsible for recording the Ranying Hatalla Langit. The recording is in the form of activity proposals and funding proposals for organizing Tiwah religious ritual ceremonies and is only shown to Adat Mantir and to families participating in this Tiwah ceremony. Although the recording form of the Tiwah ceremony is still simple, the information needed by the custom Mantir has been fulfilled due to the recording. Besides recording there is also a memory. The Dayak community uses memory to be the basis for accountability. The way to use this memory is the initial recording of the Dayak people who are Hindu Kaharingan in the Tiwah traditional ceremony, both in remembering the amount of funds given by the family, the price of sacrifice, the cost of ceremonial preparation and even the whole series of Tiwah ceremonies. difficult to write and read. This method is still used today and is always used by Dayak people who adhere to the Hindu Kaharingan religion.

4. SUMMARY

From the data that has been analyzed and discussed earlier, it can be concluded that the Dayak people who are Hindu Kaharingan people take the value of the costs they incur, namely the religious value of God, the value of solidarity, socioeconomic values, and the value of trust. These values are what they plant in their environment so that no matter how much they have to pay, they do not feel burdened at all because the price they receive is greater than the cost they incur, namely happiness and calmness and relief because they have delivered their deceased family through the last ceremony in life, the Tiwah ceremony. The Dayak people who are Hindu Kaharingan people strongly believe and do not have any suspicion or fear when they have to submit all the funds that have been tube for years to the organizational committee, they assume that the committee will not have the heart or dare to misuse funds from various families. The meaning of accountability taken from the Tiwah ritual ceremony is affection, social and physical accountability where from these three forms of accountability synergize to form the accountability concept of Tiwah traditional ceremonies. In the accountability of adat organizations namely in terms of affection, the Dayak community considers that Ranying Hatalla Langit is the main principal in life, it is he who is the main focus of this Tiwah ceremony. Accountability of affection can also be interpreted as a form of affection and loyalty of the Dayak community to God and also to the deceased by going through a series of processes in the Hindu Kaharingan ritual especially in the Tiwah ceremony. Then there is social accountability, accountability can be defined as the ability to maintain and maintain self-esteem and dignity through participation in the holding of Tiwah traditional ceremonies for the realization of brotherhood, fellowship and cooperation in the ceremonial environment. The last level of accountability is physical accountability which is defined as the ability to report and account for the mandate that has been received and can be entrusted both in recording and memory. The three levels of accountability found in this study are interrelated. This gives the meaning that what has been entrusted must be physically accountable in order to maintain social relations between the Dayak people who are Hindu Kaharingan who are based on love for *Rannyng Hatalla Langit* and the beloved deceased. And the last accountability found is religious accountability that leads to the value of honesty, that is what has been mandated must be accountable to God Almighty

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