

## **The Realization of Value Behind Agricultural Accounting Concept Based on Subak (Reality of Balinese Transmigrant Ethnic)**

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**Abstract:** This research aims to find cultural values of agricultural accounting concept which implemented by people of Balinese transmigrant ethnic that accommodated at Subak organization in Bolaang Mongondow, North Sulawesi Province. This research was qualitative research interpretively by using ethnomethodology approach. Data collection was conducted through interview, observation and documentation. Analysis steps in this research were adjusted with the applied ethnomethodology approach, so that obtained data was analyzed through the steps as follow: data reduction, data display, indexicality, reflexivity and conclusion drawing. The research result showed that in the agricultural accounting concept based on Subak which implemented by people of Balinese transmigrant ethnic in Bolaang Mongondow there was togetherness, thankful and trust value.

**Key words:** Agricultural accounting, Subak, balinese transmigrants, togetherness, thankful, trust value

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### **INTRODUCTION**

This writing started from amazement feeling which perceived by the researcher during the conversation with Mr. SKY about agriculture living which implemented by people of Balinese transmigrant ethnic that stayed in Bolaang Mongondow. One interesting aspect from this case was although they (Balinese transmigrants) have been moved from their origin land (Bali) and been stayed in Bolaang Mongondow however, the Balinese culture of Subak system is still used and preserved till today.

All this time, the researcher understood that technology modernity of agriculture system leads to the view about farm living as a reality which “marginalizes” local wisdom cultural values. That reality presents an idealism and neoliberalism practice in agriculture activity. Farmer’s role as an important actor in determining and keeping food supply becomes isolated due to activities that heavily determined by today’s capitalist system. Simply, it can be stated that today’s farmers lost their autonomy as an actor who played role in giving economic contribution of Indonesia. Most of problems that suffered by farmers such as high number of poverty and farmer’s low knowledge (Leksono, 2009).

Moreover we may ever heard about many policies that can give bad impact to farmers, one of them is the action of pro-liberalism agriculture. That action, in the Act deregulation transparently stated to give space for multinational corporation in order to conduct agribusiness activities as with company’s owner will (Mulawarman, 2012). Basically, in the activity of agribusiness as the

whole farming or agriculture is affected by values, both quantitative and qualitative value. It can be stated that agriculture business absolutely needs financial capital which in the end will lead to the achievement of people welfare.

If we talk about farming or agriculture business, then surely it also talks about accounting. Why it should be accounting? Because farmers conduct agriculture business in order to earn profit. And if it talks about profit, then surely it talks about accounting. Accounting is not only owned by big companies, actually the farmers also related with accounting. Besides that, Mulawarman (2012) stated that accounting is important language for farmers, especially related to the information delivery and farmer’s account responsibility. This study looked at accounting practice which related to the man as accounting actor and also the influence factors, cultural values. Accounting is seen as a knowledge which related to the man as creator in certain cultural group, user and also corrector of accounting. In other words, accounting formed by its environment through very complex social interaction (Sylvia, 2014).

In farming or agriculture tradition, community of Balinese transmigrants uses tradition of Subak system till today, in which the system is full of local wisdom cultural values. These cultural values indicate that farmers have special habit in farming that they create to be implemented hereditary. They never “marginalized” togetherness value when today’s agriculture system is “poor” of local wisdom values and moves to more modern concept. It is different with today’s accounting which designed only as

“corporation hegemony trap” (Mayper *et al.*, 2005) and economic neoliberalism tool (Kim, 2004). For the researcher, the presence of this modernity accounting becomes “a slap” for the continuity of ecosystem and the existence of cultural values that built by Indonesian people and been exist for long time ago and been practiced continually.

This research, actually, wanted to reveal how Balinese people present cultural values to the agricultural accounting concept in the Subak tradition. In line with the research question, through cultures and rituals which presented by Balinese transmigrant community in agriculture, this research aims to find cultural values behind agricultural accounting concept which implemented by people of Balinese transmigrant ethnic that live at Subak organization in Bolaang Mongondow, North Sulawesi Province. Through accounting color based on cultural values of Balinese transmigrants, it is expected to enrich body of knowledge, especially accounting knowledge. In our frame and investigation to Bolaang Mongondow (one of district in North Sulawesi), farming or agriculture daily activity with Subak system became foundation in decision taking for this community, in preserving values that “successfully” live the people agriculture activity.

## MATERIALS AND METHODS

This research was in qualitative research domain to understand the meaning of social and humanity problem, either to the number of individu or community (Creswell, 2010). Creswell (2007) argued that early step in a qualitative research process goes from philosophical assumption to the world view and through theoretical lens to the procedures in studying and understanding social and humanity problems. More specifically, this research saw accounting practice as a knowledge related to the man as accounting actor. Chua (1986) stated that accounting knowledge resulted by people, for people and about people also for their social and physical environment. Mulya *et al.* (2016) mentioned that accounting definition related to the occurred sociocultural living.

Accounting reality that explored in this research was accounting touch around farmer’s life which implemented by Balinese transmigrants in Bolaang Mongondow. The researcher tried to explore cultural values which contained in Subak system that implemented by Balinese transmigrants in Bolaang Mongondow, so that it would create agricultural accounting concept based on Subak system. Rahayu and Yudi (2015) stated that accounting appears as creation of local culture in which

Table 1: Research informant

Name initial	Explanation
INS	Leader of Subak organization
STM	Leader of Parisade Hindu Dharma Indonesia/Subak member
KLK	District leader of dumoga utara and Subak member
SKY	Village leader of South Mopuya 2 and Subak member
DWD	Agriculture counselor and Subak member

accounting develops. Accounting exploration, practice, concept and meaning based on local culture are very important in order to keep the accounting existence, uniqueness and richness in Indonesia (Rahayu and Yudi, 2015).

**Analysis instrument:** This research aims to present agricultural accounting concept which contained in the reality of Balinese transmigrants that live at Subak organization in Bolaang Mongondow. To answer the research objective, then the researcher itself who became the instrument. Meanwhile, the analysis unit in this research was agricultural accounting based on Subak system which implemented by farmers of Balinese transmigrants in Bolaang Mongondow.

**Data:** Data collection was conducted through interview and observation thus data in this research was interview and observation result. Main informant in this research was farmers of Balinese transmigrants that included into Subak organization and considered to have competence in giving answers to the research objective. The list of informant in this research showed in the Table 1 as follow.

## RESULTS AND DISCUSSION

**Tri Hita Karana as foundation of Subak tradition:** The existence of Tri Hita Karana spirits as Holy book of Balinese custom society can’t be ignored to be strongly rooted in the life of Balinese Hindu people. Tri Hita Karana philosophy is actualization from religion where majority of Balinese people are Hindu. Dweldo (2009) and Lestari *et al.* (2015) stated that Tri Hita Karana concept consists of universal values which express balance and harmonic relationship patterns that show true happiness can be achieved by harmony in those three dimensions. In terminology, Tri Hita Karana came from Sansekerta language which consists of Tri+Hita+Karana words and means three things cause the prosperous and happiness. However, rasically, Tri Hita Karana contains the definition of three harmonic relationships. Those three dimensions are one unity and related each other. Teh three elements of Tri Hita Karana as follow:

- Harmony to the God as creator of universe and all that in them
- Harmony to the Bhuwana or universe and all that in them
- Harmony to the fellow being. The realization from those three elements of Tri Hita Karana realized in Tri Mandala concept as follow
- Parahyangan (God)
- Palemahan (environment)
- Pawongan (man)

Even Tri Hita Karana philosophy not only hold in high esteem and applied by Hindu people who stay in Bali but Balinese Hindu people who stay outside Bali still apply and keep Tri Hita Karana concept in running their life. And, it is also included the establishment of Subak organization. One interesting thing is such what's been mentioned by Lestari *et al.* (2015) that noble values of Subak make UNESCO (United Nations Educational, Scientific and Cultural Organization) establish Subak as World Heritage (WBD-Warisan Budaya Dunia) that need to be kept and preserved.

Foundation of tradition custom that implemented in this Subak organization absolutely full of cultural values which is ancestor's inheritance and its reality. Those cultural values of ancestor inheritance are still preserved till today; one of them is described in Subak system. It is in line with what's been mentioned by Randa that if culture and custom are actualization from a religion, then those culture and custom will still be exist, however, culture and custom which not came from actualization of religion then those culture and custom will slowly be extinct or destroyed and transformed to the new creation. The integration of Tri Hita Karana and Subak system is suitable with the statement of Mr. SKY in his beautiful residence about 3.05 pm of Central Indonesian Time as follow:

"In Subak system, there is certain laws which established jointly related to Tri Hita Karana, then it is special for Balinese community, yeah there is a mix with other religious members (while thinking) but they are in the implementation of Tri Hita Karana only need to adjust and not to be forced. It is because in Subak there is pure (Balinese temple) that pure Bedugul becomes center of context in implementing Tri Hita Karana for farmer groups. Thus, for example, in certain days of irrigation then it must be conducted with certain prays, in e... (while thinking) in certain disaster in pest we agree to conduct joint pray in pure for all groups. In the post-harvest period, we do irrigation and pray before doing irrigation, we pick the water up (while moving his hands as if it helps to affirm the statement). And when the water gate opened to

irrigate rice fields, we pick it up by praying (saying in the high pitch). All have ritual (while smiling) that's the implementation of Tri Hita Karana. We are not only controlling pest, we are not only applying agriculture technology (saying in the high pitch) but we also apply Tri Hita Karana concepts. For example, we can't do anything to control rats, however because we have Tri Hita Karana concept which must be related with the environment then the rats can't be our enemy, so that we pray asking to the Creator in order to control the rats not to destroy the rice fields (there is emphasizing on intonation while saying the Creator)...(silent for a while) The rats, actually, if we observe them, they don't eat, they don't hungry (there is emphasizing on intonation), they just destroy because when they destroy the rice plants then stem not broken, they take off the rice and throw on the floor. Thus, we pray here, doing religious approach".

What's been stated by Mr. SKY also gives explanation about the large influence of Tri Hita Karana concept for Balinese transmigrants, although, they have stayed in Bolaang Mongondow for a long time. Subak has its own rules in running farming or agriculture activities and the researcher regarded that the prevailed rules and norms in Subak organization which implemented in South Mopuya Bolaang Mongondow District was very interesting and unique in the middle of today's modern era where all activities conducted by man and sometimes it already forget about custom and culture that inherited by the ancestors because they perceive that it is meaningless and has no relevance with this modern living.

#### **The realization of togetherness value in diversity:**

Diversity in seeing and learning a community basically can be obtained through reality to that community. A community in society can be seen from many aspects including the owned regulations or spiritual system. The argument describes that to understand a society and the owned cultures, it can be based upon problems that came and perceived by that society. The complicated life difficulty that suffered by people in a community usually will be solved by using approaches or certain ways that already became tradition and culture on their own.

This tradition, actually is a strategy in the existence of a community to the activities that they conducted. And it is the same for what is occurred in the community of Balinese transmigrants to the farming activity that already became unique tradition in the middle of this modern era. Tradition that run by Subak members have already conducted hereditary for a long time ago. It is mentioned by many informants as follow:

“To buy the seeds, it is collected from rice in the rice barn, then milled and sold then paid to the members (while moving hands as if it helps in explaining about seeds supply tradition for Subak members). Thus, the money held by Subak leader previously and then Subak leader distributes to the members that adjusted to the number of Subak members to buy seeds. All is done in mutual way, there is always togetherness (using slightly flat voice)” (DWD).

That existence of togetherness also tries to be explained by Mr. SKY, Village Leader of South Mopuya 2 and Subak member as follow: “Here, when the upper area gains water then the lower area will also gain the water (using high pitch), if the water is not enough for a group then automatically it will be hold, unmanaged, in order to not make such a jealousy feeling. That’s Subak organization where it is not allowed that only the land processors who gain the water (using high pitch)” (SKY).

Togetherness values will always exist not only in seeds giving process to the harvest time, however, this togetherness also exists in very difficult condition for the continuity of their agriculture land processing. Subak members show to the world that egoism value is not allowed to defeat togetherness value in earning profit. That profit is not for personal goal but that profit must be owned jointly.

One characteristic that owned by this community and becomes the difference between other communities is prevailed rules and norms as Subak member. Tradition that run jointly in the middle of diversity which attached to themselves made as everlasting pride. That is make it looks unique in the middle of diversity variety. Togetherness value is still hold due to they believe that the diversity should not change the life concept to put togetherness principles to the front as one strategy in solving problem to problem in this life. Togetherness value realized in profit manifestation (profit of harvest production) to help fellow being.

For the researcher, one interesting thing was that tradition which runs by community of Balinese transmigrants, although in the plain view it seen as very complex tradition due to all activities contains in the ritual and custom that must be complied by Subak members, however for them this tradition already became habit and they don’t feel any burden. Custom and tradition also diversity in Subak organization, indeed is beautiful thing in life.

**Thankful as value realization behind harmonic accountability in Subak:** There are many definitions about accountability. Bovens (2010) stated that

accountability can be understood as value order. That value order means as normative concept contains set of standard to evaluate behavior from the actor who manages organization. The researcher found harmonic value in agricultural accounting practice, especially to the accountability inside Subak organization in Bolaang Mongondow.

One of accountability practices which implemented by Subak members in Bolaang Mongondow is many activities as agricultural management that conducted routinely by members and recorded in many registries such what’s been stated by Mr. DWD as follow: “The registries are awig-awig book, when to irrigating water, planting, spraying and so on (while moving hands to affirm the statement) and also Subak regulation book, Subak member book and village map

Meanwhile, the announcement of accountability to the set of activities in Subak conducted in plenary meeting which conducted routinely as what’s been mentioned as follow: “Report accountability through plenary meeting is conducted for the longest as once a month or once in two weeks” (DWD).

Then, the accountability announced to the Subak members. It was said by Mr. DWD as follow: “Subak is made as autonomy in a community, however all rules are related to the people welfare. The management has responsibility to the members”.

Skarina dan Sriwinarti argued that actually, the large accountability theme comes from accounting metamorphosis and practice. Accountability understanding is not enough to use only from financial accountability side. Philosophically, in accounting, accountability more emphasized on “value” that printed in the financial report, however, in nonprofit organization (Church), accountability is only limited to the spiritual “value” which realized through sincerity and thankfulness in giving something (Silvia and Ansar, 2011).

Other value that exist in the agricultural accounting of accountability is thankful value. Tri Hita Karana concept that be a hand of life for community of Balinese transmigrants in Subak organization directs the accountability for management actor of Subak organization not only to the human (management and Subak members) but also accountability to God such what’s been stated by Mr. KKK as follow: “Rice plants in the certain age have ritual, started from rice plants that turn to be yellow have ritual and till it becomes money has ritual (pitch emphasizing on “till it becomes money”). People will think that it is difficult but for us, due to it is been heredity then it is not difficult (while smiling)”.

In the Subak organization structure, it has management with their own task and function. Subak organization surely has its own rules and tradition custom

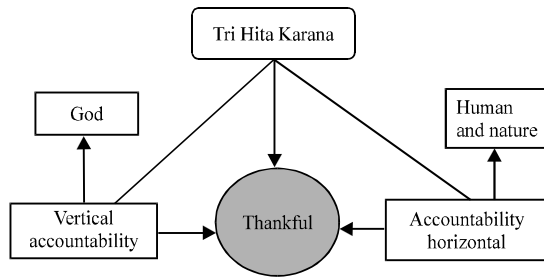


Fig. 1: Harmonic accountability in Subak

which always complied by Subak members. Any activities that conducted in this organization based upon rules that been established in Subak organization.

Accountability concept in Subak organization as in the Fig. 1, basically comes from Tri Hita Karana philosophy in which the existence is always hold in high esteem. Tri Hita Karana philosophy for Balinese Hindu people teaches them about life principles that must be complied to achieve everlasting happiness. Happiness which not only based on material happiness but also mental and spiritual happiness and not only able to define through limitation for the amount of money calculation or profit earning which merely material. Accountability dedication to God realized in ceremonial ritual activities, when it is started to plant to the harvest time. Besides that, accountability also includes about financial management transparency to the members of organization. This type of accountability basically is expression of thankful to God and fellow being as mandate giver to do service in realizing welfare jointly.

**Trust value in capital funding:** Observing further to the agricultural accounting pattern at Subak society of Balinese ethnic in Bolaang Mongondow directed the researcher to find other value inside of it. Agricultural accounting practice which consisted in Subak organization such what's been mentioned previously, indeed describes unique pattern and created from Tri Hita Karana philosophy, started from agricultural land management, financial management to the harvest management, when to start rice seedling to the harvest time, all of these are conducted through discussion process. All activities that conducted in this organization colored by many ceremonial traditions that run heredity.

The existence of reality showed that all transactions chronologically recorded in the note of registries to be accounted to God (vertical accountability) and to Subak members also to the whole universe (horizontal accountability). Vertical accountability realized in ceremonial tradition and horizontal accountability

realized in plenary meeting with all Subak members that conducted routinely every once in two weeks or for the longest is every once a month such what's been mentioned previously. Basically, personification of accountability in Subak expressed through universe symbols that realized to God symbols. In slightly different aspect about capital funding concept of Subak members, the researcher found trust value. Related to that case, Mr. KLK explained as follow: "Here, the farmers don't wanna be in complex situation, if they want money then there should be money eventually (using high pitch). If they go to bank then it will be difficult, it is difficult to only get loan for 50 million rupiah and should use certificate. If they go to the 'boss', for example said 'We need 50 million rupiah' then the 'Boss' will say just come in the money is ready and it is occurred here. What's been usual here is if the farmer doesn't want to pay the money then the 'Boss' will say let it go, it is his/her luck but if he/she wants to loan anymore then he/she will get nothing, thus the social punishment is very high here. So that they have no choice, how about tomorrow we need only 10 thousands rupiah and no one give us, what should we do then. Thus, it is a culture, also if it is explored to the theology. Partnership system will be success if both parties comply and obey the rule, if it is not, then it will be unsuccessful, one of them will run away. The one who run away will be expelled from community, directly will be in difficult situation. Yeah that's what happened in the middle of society life (people in Bolaang Mongondow), then as what I've said "Religious noble values must be cultured in order to make our life better" (KLK).

Moreover, Mr. DWD stated about interest that must be returned by farmers as follow: "To the loan of partner (Boss) after harvest time it will be covered by the interest of 2 to the 3%. All this time the bureaucracy is easier" (DWD).

Then, indexicality in the statement of Mr. KLK and also affirmed by Mr. DWD described reality of Subak people in which the researcher found a partnership pattern between Subak members and capital owner (Subak people call it as 'Enterpriser Boss'). It has been general secret that Subak members (not only Subak members) want to add capital to their agriculture business and usually they choose to do transaction with this "Enterpriser Boss". One factor that rooted this case is commitment between farmer and 'Enterpriser Boss'. This partnership relation has occurred since long time ago and continually. Although the interest is almost 2 to 3%, however it is not dimmed the farmers to lend their selection in partnership with "Boss". One factor is trust relationship among them (farmer and Boss).

Accounting becomes tools for farmers to explore their resources so that it can result useful information for the related parties which leads to maximum profit addition (Mulawarman, 2012) that will results in individual welfare achievement (capital owner). This perspective comes from capitalism that attached to modern accounting. Modern accounting (based on self-interest) is tools that only used to develop system and let the rich men explore poor people with the goal to achieve personal wealth without caring the environment, thus it creates high economic development. It absolutely makes greedy, materialistic and individualist well developed in society. It is in line with the statement of Triyuwono (2012) that modern accounting heavily related to the capitalism which consists of materialistic, egoistic and secular value. In addition, modern accounting also can't be escaped from atheistic value (Triyuwono, 2012). Whether or not about the realization, it leads to injustice condition by men in many living aspects, including natural environment "destroying" such what's happened recently. Subak as traditional institution that becomes pride of Balinese people is the difference from modern agricultural accounting which put individualist, secular and atheistic values to the front. With the all owned uniqueness, Subak can be stated to have potential in supporting state development also played role in environmental preservation and state's local wisdom cultural values. Next, in the following section will be presented cultural values behind agricultural accounting concept in Subak.

Accountability in Subak actually describes about the existence of thankful which expresses accountability to all accounting activities in managing agriculture. It is in line with what's been explained by Seminar (2015) that obviously cultural values manifested to various living levels. Ability in internalizing cultural values in business practice needs unconditional commitment to more humanist business goal. It is absolutely break the thought where business management model which rooted and as if it is "forgetting God" in the business activities due to it is trapped by its single goal which is profit.

Trust is an approach that used by a society to result an expectation. Further, Cadilhon *et al.* (2005) stated that trust can create natural reality in social world as a practice that occurred in a society and played role in the creation of relationship.

## CONCLUSION

This research saw accounting as a knowledge which always develops continually to be adapted with socio-economic environment where it is exist. Accounting

reality that explored in this research was accounting touch around farmer's life which implemented by Balinese transmigrants in Bolaang Mongondow. Accounting which appeared as the creation of local culture of Balinese transmigrants showed existence from tradition custom and also culture which always hold in high esteem to run the life. People of Balinese transmigrants never left tradition that created heredity and never felt is as burden, even the tradition that they must comply with gives happiness in the implementation.

Agricultural accounting concept which exists around Balinese transmigrants that included into Subak organization actually comes from its basic philosophy which is Tri Hita Karana. The realization of Tri Hita Karana is spirits that creates tradition custom in the living of Balinese transmigrants at Subak organization to do agriculture activities. Tri Hita Karana realized in the personification as follow: Parahyangan which is a concept that teaches about harmony between men and God; Palemahan which is realization of harmony between fellow being and natural environment; and Pawongan which is realization of relationship harmony between men to other men. That holy book directs community which included in Subak organization not to make accounting activity in agriculture living only to pursuit material benefit. However, agricultural accounting concept which implemented in the life made as "holy opportunities" to reach the true happiness which is happiness that can't be measured by material things. The true happiness is happiness includes mental and spiritual happiness.

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