

Social Accounting and Tax Accountability: An Interpretive Study of the Majapahit Empire

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Abstracts

The purpose of this paper is to provide evidence that accounting practices and tax accountability have been applied in the ancient kingdom. This paper uses a qualitative approach and interpretive study as a method. The data were collected through interviews with informants who are experienced in the history of the ancient kingdom, observations on the Majapahit kingdom site, and library research. The results prove that tax accountability during the Majapahit kingdom has been implemented and is by the king's policies. Besides that, social accounting practices during the Majapahit Empire had grown and developed as a result of economic and trade activities that experienced rapid growth. Besides that, the absolute king's power in regulating his people in all fields.

Keywords: *Social Accounting, Tax Accountability, Majapahit, economy, trade*

Abstraks

7 Tujuan dari makalah ini adalah untuk memberikan bukti adanya praktik akuntansi dan akuntabilitas pajak telah diterapkan pada masa kerajaan kuno. Makalah ini menggunakan pendekatan kualitatif dan studi interpretif sebagai metode. Data dikumpulkan melalui wawancara dengan informan yang berpengalaman dalam sejarah kerajaan kuno, observasi pada situs kerajaan Majapahit dan penelitian kepustakaan. Hasilnya membuktikan bahwa akuntabilitas pajak pada masa kerajaan Majapahit telah dilaksanakan dan sesuai dengan aturan kebijakan raja. Disamping itu juga, praktik akuntansi sosial masa kerajaan Majapahit telah tumbuh dan berkembang diakibatkan akibat aktivitas ekonomi dan perdagangan yang mengalami pertumbuhan pesat. Selain itu juga, kekuasaan raja yang absolut dalam mengatur rakyatnya di segala bidang, turut membantu perkembangan praktik akuntansi pada semua level aktivitas ekonomi dan perdagangan masyarakat Majapahit.

Kata Kunci : Akuntansi Sosial, Akuntabilitas Pajak, Majapahit, ekonomi, perdagangan

INTRODUCTION

The existence of the benefits and functions of accounting is very important in the movement of the wheels of business and finance, this shows that the discipline of accounting has a very vital role, especially in business and financial life. The existence of the discipline of accounting has a very flexible role to the needs of society which changes from time to time and must show and reflect the cultural, economic, legal, social, and political conditions of the society in which it operates in running its business. (Campbell & Hardiman, 1994). Thus the existence of accounting science must remain in a position that is technically and socially useful. In acknowledging its existence in its position for business needs in people's lives, the current science of accounting is a communication medium that describes past financial information. Likewise, with past events in accounting which are usually referred to as accounting history (Sukoharsono, 1998).

According to Sukoharsono (1998), Past events in accounting are usually referred to as accounting history; the current is the time where accounting is located; while future accounting times are called predictions. Therefore, the existence of accounting science can be said that accounting is in the social dimension, from the smallest thing, an individual to the largest, companies and countries. It starts from the past to the future. The existence of the practice of the discipline of accounting is influenced by the surrounding factors in business life (social, political, and economic) where accounting is carried out and goes through unique developments based on the economic, social, and political development of a particular country. Also, the emergence of accounting practices in Indonesia can be seen from the recording of every event (Sukoharsono & Gaffikin, 1993). This can be seen in the 13th to 16th centuries financial transactions such as tax records or other transactions written in the old Javanese language, both inscriptions, and ancient books.

Understanding social, political, and economic aspects is a matter of consideration of the value created in society as a determinant of accounting science. The values obtained provide an appreciation for the inherent characteristics of the accounting firm. This has led to the existence of the importance of local accounting, which is born and arises based on economic, social, and political conditions in a particular local area, certain time factors that form accounting changes in certain cases. (Potter, 2005).

In previous research, ⁶Sukoharsono & Gaffikin (1993) studied the emergence of accounting during the era of Dutch colonialism (in the early 17th century). This research concludes that the first developments of accounting practice in Indonesia emerged from the implementation of Dutch colonialism and accounting had an important role during the Dutch colonialism era about prices, costs, and benefits. Sukoharsono, (1998) researched the development of accounting during the transition from the Hindu period to the Islamic period. The entry of Islam to the archipelago not only influenced religious life, but also the influence of new knowledge such as introducing paper as a writing medium, Latin letters, Arabic numerals, and also, no less important, introducing coins as a means of payment exchange in conducting economic trading activities. (Andrianto, 2019)

In this case, in studying all knowledge related to history, of course, it cannot be separated from the human activities that it does, including in the field of accounting. This is inseparable from the fact that the history of accounting has become a disciplinary interest in the field of accounting which has certainly attracted interesting attention in studying and conducting studies on the journey of accounting from the past to the present. (Freedman, 1989.). The journey of studying the history of accounting studies has experienced significant developments.

This is marked by a new approach used by accounting scientists in assessing historical knowledge of accounting. This new approach is to study and use social science studies to be used in assessing accounting history.

The Majapahit Kingdom is one of the great empires that ever existed and experienced its heyday in the archipelago, Indonesia. The Majapahit Kingdom was established after the collapse of the Kediri kingdom led by its king, Jayakatwang, where Jayakatwang was the leader of the rebellion against the destruction of the Singasari kingdom led by King Kertanegara, where he was the father of the founder of the Majapahit Kingdom, Raden Wijaya. The reign of the Majapahit kingdom lasted between 1293 AD to 1520 AD (Wojowasito, 1953). The Majapahit Kingdom has experienced a golden age, namely, during the reign of King Hayamwuruk with a royal commander named Gajah Mada, namely from 1350 AD to 1389 AD. At that time during the era of the kingdoms in the archipelago, the pattern of accounting records was widely identified from economic activities and trade carried out by the people. The kingdom set the rules for the amount of tax or tribute collected from the regions under its control, whether taxes in the form of tribute for crops or tribute in the form of money. Of course, the royal decision in determining the amount of tax or tribute collected from subordinate areas is certainly not a trivial matter.

This research will focus on examining past studies, where it is to explore how the relationship between social accounting and tax accountability worked and grew during the Majapahit Empire based on studies of interpretive approaches.

RESEARCH METHOD

The research used in this research is a type of qualitative research that uses interpretive studies through an ethnographic approach. The ethnographic approach is a qualitative design in which researchers describe and interpret the same pattern of values, behavior, beliefs, and language of a group with the same culture. (Moelong, 2010). In reviewing historical evidence of accounting during the kingdom era, ethnographic data is needed to further deepen understanding of past culture, both from primary data and secondary data.

Determining the context in this research is not intended to obtain data representations that aim to generalize findings, but to produce a broad and in-depth description of the relationship between accounting history and power in the golden era of the Majapahit kingdom and historical records as written evidence that can support the description of this phenomenon. as well as past traces left in the present on the linked site (Sjamsuddin & Nursam, 2007).

All data studied in this research are primary data and secondary data. For primary data, researchers went into the field to be a village, trowulan sub-district, where according to the local community's opinion, Bejjong village is the birthplace of the Majapahit kingdom and many relics of Majapahit are found, therefore this being village often gets the nickname "Majapahit village". Meanwhile, secondary data is derived from literature studies where data is obtained by reading books, journals, and/or other references to find theories that are relevant to research problems. (Moelong, 2010).

To produce an unclear picture of social accounting in the Majapahit golden era, techniques are needed in data collection. The data collection techniques used in this research were in-depth interviews and participant observation. The informants used in this study

consisted of ancient historians (Bp. Slamet Purwanto) and Mojokerto historians (Bp. Agus Jayanti).

Table 1: Details of data collection

No.	Information	Position	Place name	Time	Result / justification
1	Deep interview	Ancient Historian	Bp. Slamet Purwanto	4 hours/week for 1 month	Source of Records of trade and economic transactions
		Ancient historian	Mr. Agus Jayanti	2 hours/week for 1 month	<ul style="list-style-type: none"> History of the birth of Majapahit The names of kings in Majapahit and inscriptions
2	Observation	Village Elders	Bejjong Village	4 hours/day for 1 day	The history of Trowulan as the center of the Majapahit kingdom
		Village Elder	Bejjong Village	4 hours/day for 1 day	The use of inscriptions as proof of recording and coins as a means of payment

Source: Compiled by the author

In-depth interviews were conducted with ancient historians who certainly knew and understood very well the form of the relics of the Majapahit site with the various social lives of the ancient Javanese people during the Majapahit golden era. In-depth interviews were also conducted with his expertise in reading ancient Javanese inscriptions from ancient historians. Tracing past cultural traces was carried out by conducting in-depth interviews with local village communities to obtain ethnographic data. This data is to obtain traces of the culture of the people during the golden era of Majapahit, which is remaining and carried over to this day.

Participant observation can be used as a data collection technique to obtain an in-depth picture of the phenomenon under study by participating in activities in the field. As well as conducting observation activities on matters related to this research both in the form of photos and other data (Marshall & Rossman, 2014).

Documentation data, results of in-depth interviews, participant observation must be explained contextually to make it easier to interpret the data. The data is then analyzed in-depth to obtain a clear understanding and interpretation of the data. Because the research data used is a type of qualitative approach to obtain a comprehensive understanding of the study, interpreting the data phenomena found in interpretive studies is carried out. (Moelong, 2010).

An overview of the previous research methods used in designing this research is as in the research design in table 1. The research method uses interpretive studies with an ethnographic approach as a knife of analysis in interpreting data related to social accounting in the Majapahit golden age.

RESULTS AND DISCUSSION

The phenomenon in revealing past studies related to accounting records in the Majapahit golden age can be studied and traced from the discovery of inscriptions issued in the Majapahit golden age which reveal how the social and economic life that occurred in the Majapahit golden age was related to the emergence of accounting. This is because the inscription is one of the historical evidence that can be used to reveal all events related to the life of the ancient Javanese people during the Majapahit golden era and since the inscriptions were made. (Muljana, 2005).

Tax Accountability

Discussing past life related to accounting studies during the royal period, which is most often associated with social society, is tax or tribute. In the past, taxes were the largest source of income for the kingdom (Rosyindia et al., 2014). In its implementation, a clear and orderly tax collection mechanism is needed so that the purpose of tax collection by the kingdom is carried out regularly and can be used for royal expenditure and to finance royal spending and the welfare of the royal community so that it can be maximally achieved. In carrying out the collection of taxes or tribute, it is carried out by the mechanism and policy rules stipulated by the King (Sukoharsono & Lutfillah, 2008).

The mechanisms and rules for tax collection policies have been regulated in such a way as to how much tax or tribute must be paid from the public to the King. This does not only concern the percentage of tax or tribute collection, but it also covers the limits of tax exemption and tax collectors and the collection system. In doing when the time of collection is based on when a subordinate area experiences the harvest period of the natural wealth contained in the subordinate area of the kingdom so that sometimes in depositing the tax collection from one area to another the time varies. (Andrianto, 2019) On the other hand, this also causes the amount of tax levied depending on the type of tax and the limitation on the imposition of taxes on a certain area or certain activities that are exempt from paying taxes imposed by the kingdom and its tax collection system from the people until it is accepted by the king. (Rosyindia et al., 2014).

The tax collection mechanism and rules in tax collection during the Majapahit kingdom are described in the inscriptions Biluluk I (1366 AD), Biluluk 2 (1393M), and Biluluk 3 (1395M). This is consistent with the interview with Bp. Slamet Purwanto as an ancient historian:

"This inscription has three types, namely Biluluk I (1366 AD), Biluluk II (1393 AD), and Biluluk III (1395 AD) which all have different year numeric outputs. As the name suggests, this inscription is found in Bluluk Regency, Lamongan Regency, East Java. The contents of the Biluluk I inscription in the Biluluk III inscription are the same, which contains the rights and powers given to Bluluk and Tanggulan villages. In addition, this inscription also talks about the production and production of salt in coastal areas and sources of saltwater. This also explains the tax system, so strict rules, and standards are needed. "

According to Bp. Slamet Purwanto stated that the Biluluk inscription is a cultural heritage of the glorious civilization of the Majapahit kingdom in the Lamongan area, where the birth of the Biluluk I, II, and III inscriptions has a different period. This inscription means the king exempts all customs tax levies in the form of natural products and other results from the economic activities of the people under the kingdom.

This is also illustrated by the contents of the Biluluk III inscription which contains:

"Talampakanira bhattara rajanatha, talampakanira bhattara nantadewi, talampakanira bhattara naridewi, talampakanira bhattara paramecwara pamotan, named talampakanira raden horse, talampakanira bhattara narapati at¹ma talampakanira raden mananai, talampakanira saragen mananao, talampakanira saragen, , tirip, mwan¹inghai wahuta, saprakara ning mangilala drwya haji ring dangu, micra paramicra, wuluwulu prakara, pangurang, kring, padem, manimpaki, paranakan, limus galuh, mangrinci, manguryyangilala, machete, sungka¹ durga, pangaruhan, spurs, watu tajem , breadfruit, halu warak, rakasang, ramanang, pininglai, ka¹nggaran, tapahaji, erhaji malandang, ica, lebleb, pakalangkang, pakalingking, kutak, tangkil, trpan, Salyut, watu walang, unclean, paniga, sikpan, rumban, wilang thani, wiji kawah, tingkes, awi, tuha trade, tuha nambi or medicine man, ¹ha gambler or gambler, tuha nunjeman, gosali interpreter, braid, mangrumbai, manggunjai, du kasirat, amijilaken wuryya ning kikir, mamuk, mamungpang, ludan, tutan, ... "

Where according to Bp. Slamet Purwanto the inscription has the following translation:

²
 "Sri paduka bhattara Rajanata, Sri Paduka Bhattara Anantadewi, Sri Paduka Bhattara Anaridewi, Sri Paduka Bhattara Parameswara Pamotan named Raden Kudamerta, Sri Paduka Bhattara Narapati named Raden Mano, Raden Iso, the king of Saratanganugrahaeni is no longer authorized to grant private land. Katrini, Pangkur, Tawan, Tirip, as well as Pinghai and Wahuta, as well as the customs tax collectors of the king's money from a long time ago such as micra paramicra, all kinds of wetu feathers such as panguran, kring padem, manimpaki, paranakan [mixed descent], gold pande, ¹mangrinci or the author of kidung, manguryangilala or author in the palace, parang¹ sungka, durga, pangaruhan, taji, watu tajem, breadfruit, halu warak, rakasang, ramanang, pinir¹ai, katanggaran, tapahaji, erhaji malandang, ica, lebleb, pakalangkang, pakalingking, kutak, tangkil, trpan, salyut, watu walang, pamanikan, paniga, sikpan, rumban, wilang thani, wiji crater, tingkes, awi, tuha trade, tuha nambi or medicine man, tuha gambler or gambler, tuha nunjeman, gosali, jalir, mangrumbai, manggunjai, du kasirat, amijilaken wuryya ning kikir, mamuk, mamungpang, ludan, tutan, ... "

According to the results of an interview with Bp. Slamet Purwanto, regions that are exempt from paying taxes are areas where the ministers as the king's assistants come from the area. Therefore, during the time of the Majapahit kingdom, it had enormous authority in determining the area of origin of the minister to be exempt from paying taxes to the kingdom. The king makes decisions regarding an area or village where the existence of land is protected by the kingdom and is freed in all forms of tax collection. The king gave the freedom not to pay taxes for a region or village because of an important task that the region was carrying.

Figure 1. Biluluk Inscription



Taxes are collected from the community in the villages by the tax officer in charge of their domicile. The collected tax payments were then deposited by the tax officer through royal officials who had been given the mandate by the King. The tax collection mechanism had been established by the King at that time so as not to be a burden to the vassal people. Regarding the rules and policies in the tax collection system at that time, it was evident that at that time it was quite clear in the regulations and mechanisms for collecting the timing of tax payments, the amount of tax, and the exemption from tax imposition. So it can be interpreted that the administration and calculation of taxes that have been carried out by the Majapahit kingdom is the basis of the accounting mechanism that was already known during the Majapahit empire was quite good and orderly.

Money as a means of exchange for trade in the Majapahit Kingdom

During the Majapahit kingdom, economic and trade activities were growing rapidly. This is indicated by the increasing number of trade cooperation established by the Majapahit kingdom with foreign nations and Majapahit colonies outside Java. This results in the existence of money as a means of exchange for trading and buying and selling activities, in which the existence of money is needed because money is a practical means of exchange for goods, easy to carry, durable and can be used as needed (Results of an interview with Mr. Agus Jayadi).

" In conducting trading activities, the Majapahit kingdom had its own money, namely Gobog money, in the form of a coin with a hole in the middle made of a mixture of silver, lead, tin, and copper. In some ways they carry out trading activities, in addition to the go bog money, the people of Majapahit also use Uang Kepeng from various dynasties that have ruled the Majapahit kingdom "

From the results of the interview above, it shows that the Majapahit kingdom already had its own money following the development of the ruling royal dynasty at that time. However, the initial use of money came from Chinese traders. In its development, the Majapahit kingdom then made its own go bog money with smaller sizes and different designs.

This is following the results of an interview with Bp. Agus Jayadi said

" In Wang Ta-Yuan's notes, a Chinese trader, Javanese export commodities at that time were dominated by pepper, salt, cloth, and parrot. Meanwhile, the imported commodities are pearls, gold, silver, silk, ceramics and iron goods "

One thing that should be known is that in the Majapahit golden period the use of gold and silver coins was not often mentioned in royal inscriptions and manuscripts, but it was replaced by the use of gobo money which was made of a mixture of silver, lead, tin, and copper.

According to the results of an interview with Bp. Agus Jayadi said that there is an opinion from the belief of the Javanese people, many of which are descended from the Majapahit kingdom, that goes bog money is a metal coin with magical shapes and designs, which can be used as a complement to cultural and religious ceremonial offerings or requirements. Even today, go bog money is believed to be a talisman to repel reinforcements that are installed on the main pillars of the roof of houses, or planted under the house teacher's Soko. Even though it is in the form of coins, go bog money does not have a nominal value. Therefore, go bog coins are not money that functions as a means of payment, so they are not used as a medium of exchange. Even today, go bog money is used as coins to complement traditional ceremonies in Bali. including Ngaben.

Figure 2. Majapahit currency: Gobog money



The reason for the use of foreign coins or coins is more widely used by the Majapahit people in carrying out economic activities. This proves that the economic activities of the Majapahit people are experiencing rapid development and can be said to be prosperous. Two factors cause this. First, some areas are very suitable for rice farming activities, namely in the Brantas river valley and Bengawan Solo in the lowlands of East Java. Second, there are ports on the North Coast of Java (Pantura) which play an important role in the economic progress of Majapahit. The port is a gathering place for spices imported from Maluku (Results of Interview with Mr. Agus Jayadi).

In addition to the go bog currency in East Java, there are many Chinese coins. The many discoveries of Chinese coins found in each district in East Java indicate that there is an acculturation of trade and economic activities between the Majapahit people and Chinese traders. This is by the interview Bp. Agus Jayanti:

"The discovery of objects that are closely related to currency such as Chinese currency, local currency, weights, currency printing and savings piggy bank, is evidence of the dense economic and trade activity at that time. Studies on Chinese currency in Trowulan until at the conclusion that the currency as a medium of exchange circulating in the city of Majapahit originated from several eras. "

There is a very close relationship in carrying out both economic and trade activities between the Majapahit people and Chinese traders. When entering into trade transactions with residents, foreign traders from India and China mostly used currencies brought from their respective countries. As a result, many foreign currencies from various countries circulate in the Indonesian Archipelago. These trade relations gradually inspired residents or royal rulers in Java to make their currency. From what is described above, it can be assumed that the people of Majapahit and Chinese traders have applied accounting records for economic and trade activities with the currencies of their respective countries as a measuring tool for recording these activities.

Figure 3 Chinese coins



Social Accounting Practices in the Majapahit Period

In viewing and examining the existence of a paradigm of accounting science, accounting is not only viewed from one point of view but also views as a complex social, economic and political phenomenon that is interwoven with the concept of knowledge. The concept of knowledge is seen and believed to be a power that can shape and influence a person's behavior in their social life. In the end, this power shapes and influences behavior so that this will become a significant force in shaping the concept of accounting practices in the community. Likewise, the life of the Majapahit people formed an accounting concept by basing the accounting concept on economic and trade activities which were increasingly rapid at that time.

For Javanese people, especially those who own and adhere to mystical science, it is considered as mystical elements on this earth that are very powerful, which accommodate cosmic power. (Wojowasito, 1953). A king who can exercise his rights and obligations in a balanced manner will receive high praise from his people. So high was the praise, that the king could be described as an ordinary human with such high powers.

Based on Negarakertagama, that Majapahit power was so high and wide it was exercised during the time of King Hayamwuruk. King Hayamwuruk became a very significant force in shaping governance in the Majapahit Kingdom and its colonies. This governance is of course closely related to its implementation in the economic, social, and cultural fields. In the economic field, the growing economic activity of the Majapahit people, of course, has made

King Hayamwuruk's policy of collecting taxes based on the results obtained. During the time of King Hayamwuruk, accounting practices were increasingly prominent when the King issued policies in collecting taxes or tribute in his colonies. (Kawuryan, 2006).

This is by what was conveyed by Bp. Slamet Purwanto in his interview:

" In the Negarakertagama book, there is an inscription that says that at the time of King Hayamwuruk ordered officials and priests to collect tribute from his colony. Every certain season a tribute tax is offered. Encouraged by the desire to increase welfare. Bujangga and Mantri are ordered to collect tribute "

From what has been delivered by Bp. Slamet Purwanto above, implies that the king did not wait for his envoy to collect the tax and tribute to be presented to the king. Every payment of tribute or tax, the King sent emissaries of Bujangga and Mantri to collect tribute or taxes. The tax money that had been withdrawn from these colonies was used by the king to maintain the general welfare and social welfare of the Majapahit people.

Of all the king's policies relating to the general welfare, this resulted in economic and trade activities during the reign of King Hayamwuruk so experiencing rapid and significant developments. And as a result of these two activities, accounting practices are also growing and developing. Economics and trade are the most important basic foundations for the existence of accounting science which is a function of the business itself. As part of the business and economy that is shaped and carried out by the culture of society, accounting grows and develops in a society that also changes over time(Sofyan, 2012).

As a result of the development of economic activities and trade in the Majapahit kingdom during the reign of King Hayamwuruk, the Majapahit kingdom became increasingly famous and victorious throughout the archipelago and foreign countries. So this made traders from foreign nations including Indians, Chinese, and Khmer people flock to Java to carry out economic and trade transactions. As a result of the arrival of foreign traders, the imposition of special taxes is imposed on foreigners, especially those who live semi-permanently in Java and do work other than international trade (Result of an interview with Bp. Slamet Purwanto).

With such great power, King Hayamwuruk regulated all the activities of his people, including economic and trade activities. In this case, the practice of accounting in the Majapahit kingdom experienced a golden age so that it allowed the Majapahit people to carry out a mechanism of social activity by the power of King Hayamwuruk. (Rosyindia et al., 2014). As stated above, that the policy of King Hayamwuruk in collecting taxes and fines was not a trivial matter in royal administrative governance, but it proved that this policy was the basis of accounting practice in the Majapahit kingdom. On the other hand, the operational mechanism for collecting taxes on the colonies of the Majapahit kingdom also shows the existence and implementation of the rules and policies of King Hayamwuruk which shows a form of royal administrative accountability.

CONCLUSIONS

The mechanisms and rules for tax collection policies have been regulated in such a way as to how much tax or tribute must be paid from the people of Majapahit to the King. This does not only concern the percentage of tax or tribute collection, but it also covers the limits of tax exemption and tax collector officers and the collection system.

During the Majapahit kingdom, economic and trade activities were growing rapidly. This is marked by the increasing number of trade cooperation forged by the Majapahit kingdom with foreign nations and Majapahit colonies outside Java. This results in the existence of money as a means of exchange for buying and selling trading activities, where the existence of money is needed because money is a practical means of exchange for goods, easy to carry, durable and can be used as needed. During the time of the Majapahit kingdom, it had its own money, namely which is named Gobog Money.

The concept of knowledge is seen and believed to be a power that can shape and influence a person's behavior in their social life. In the end, this power shapes and influences behavior so that this will become a significant force in shaping the concept of accounting practice in the community. Likewise, the life of the Majapahit people formed an accounting concept by basing the accounting concept on economic and trade activities that were increasingly rapid at that time, so that this became the basis of accounting practice in the Majapahit Kingdom.

In future research, the author suggests conducting research related to accounting practices when the Islamic empire was established and developed after the collapse of the Majapahit kingdom as a Hindu kingdom in the archipelago. The research above shows that there is a relationship between power and the existence of accounting in an era. This also shows how accounting can grow and develop in line with the ideology of a country running and being. The results of this study imply that accounting grows and is born not only from social culture, but accounting grows and is born also influenced by the power of a country.

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