

CONSTRUCTION ACCOUNTABILITY KWANGKAY

Fibriyani Nur Khairin¹

Anjani Risa Pratiwi²

Sultan Syah³

ABSTRACT

This study aims to construct the form of practice and the meaning of accountability in traditional ceremonies. The study population was the Dayak tribe and the study sample was the Daya Banuaq Tribe who performed the kwangkay ceremony. This research uses qualitative methods with a case study approach on the Continent Dayak Tribe in East Kalimantan. The data collection technique uses the snowball method during 2020-2022. Data sources are obtained through observation, interviews, documents, and audio visuals. The results showed that through the traditional kwangkay ceremony there was a practice of returning favors to those who had died. The Kwangkay ceremony costs a lot so it must be held accountable both individually (between families) and groups of people (community). This form of accountability is needed to increase trust and acceptance between family and community which is divided into two dimensions, namely; spiritual accountability and physical accountability. This accountability prioritizes the principles of good governance as important findings in the implementation of this ceremony, including participation, transparency and responsiveness. This research contributes to the theory of action by involving aspects of cultural identity, symbolism, social solidarity, and behavioral regulation. Contributing to practice, the Kwangkay ceremony has an important role in maintaining the cultural heritage of the Dayak tribe, strengthening social ties, and contributing to the local economy.

Keyword: Accountability, spiritual, physical, good governance

ABSTRAK

Penelitian ini bertujuan adalah mengkonstruksi bentuk praktik dan makna akuntabilitas pada upacara adat *kwangkay*. Populasi penelitian yaitu suku Dayak dan sampel penelitian adalah Suku Daya Banuaq yang melakukan upacara adat *kwangkay*. Penelitian ini menggunakan adalah metode kualitatif dengan pendekatan studi kasus pada Suku Dayak Benuaq di Kalimantan Timur. Teknik pengumpulan data menggunakan metode *snowball* selama tahun 2020-2022. Sumber data diperoleh melalui observasi, interview, dokumen, dan audio visual. Hasil penelitian menunjukkan bahwa melalui upacara adat *kwangkay* terdapat praktek balas budi kepada pihak yang telah meninggal dunia. Upacara *kwangkay* membutuhkan banyak biaya sehingga harus dimintai pertanggungjawaban baik secara individu (antar keluarga) maupun sekelompok orang (masyarakat). Bentuk pertanggungjawaban ini diperlukan untuk meningkatkan kepercayaan dan penerimaan antara keluarga dan masyarakat yang terbagi menjadi dua dimensi, yaitu; akuntabilitas spiritual dan akuntabilitas fisik. Pertanggungjawaban tersebut mengedepankan prinsip *good governance* menjadi temuan penting dalam pelaksanaan upacara ini, diantaranya partisipasi, transparansi dan daya tanggap. Penelitian ini memberikan kontribusi terhadap teori tindakan dengan melibatkan aspek identitas budaya, simbolisme, solidaritas sosial, dan pengaturan perilaku. Kontribusi praktek, upacara *kwangkay* memiliki peran penting dalam mempertahankan warisan budaya suku Dayak, memperkuat ikatan sosial, dan memberikan kontribusi ekonomi lokal.

Kata Kunci: Akuntabilitas, spiritual, fisik, *good governance*

Introduction

The concept of accountability is not only morally and ethics important but also practically. In terms of practice, accountability is often associated with the control system within the company to ensure that each part can carry out its functions properly. However, accountability practices can also be found from environments that are not even in the form of companies / business entities. Such as the research of Siskawati *et al.* (2016) who conducted research with the object of houses of worship, namely mosques. The results of this study explain that honesty

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¹ First Author : Lecturer at Mulawarman University, Samarinda, Email : fibriyani.nur.khairin@feb.unmul.ac.id

² Second Author : Lecturer at Mulawarman University, Samarinda, Email : anjaniirisa@gmail.com

³ Correspondence Author : Lecturer at Trunojoyo Madura University, Bangkalan, Telp. 085255574809 Email : sultan.syah@trunojoyo.ac.id

to God is a form of accountability upheld by mosque administrators in creating prosperity between the community and the mosque. Furthermore, Paranoan and Totanan (2013) who conducted research on The Giri Natha Temple in Makassar, stated that the main source in accountability is the principle of sincerity and belief in God. Not only documents as the source of the data but the main bulwark of accountability is karma. This study has differences with previous studies. This research was carried out on the Banuaq Dayak Tribe which has unique and cultural richness.

The results of these two studies are an introduction to each organization interpreting accountability in a different sense, but will still lead to the organizational goal that accountability is to God. It is also interesting to see that this practice of accountability is also present in a cultural perspective, according to (Paranoan, 2015) every culture has an accountability system that is expected to create certainty, order, and control but the nature of the accountability system will largely depend on the existing culture. In this study, it will be raised about one of the cultures owned by the Benuaq Dayak Tribe which also describes the practice of accountability in the implementation of its activities or rituals. According to Ulum and Sofyani (2016) accountability is a form of accountability for success or failure in carrying out the mission of the organization in order to achieve the goals that have been set. Meanwhile, according to J. B Gharthey in Mohamad *et al.* (2004) accountability is what, who, who belongs to whom, which and how in answering questions of a person, legal entity, or leader of an organization where it is obligatory to provide information on its performance and actions to the party who has the right to hold the accountable.

Accountability refers to the obligation and responsibility of a person or organization to explain and be accountable for the actions, decisions, and use of resources undertaken. Accountability includes transparency, integrity, and accountability in decision making and policy implementation. The answer contains an accountability that must be reported, explained, and presented to the party who has the right to know an action that has been committed. In other words, the matter is obliged to be explained for all its activities so that it can be known to be accountable to the public. There are two types of accountability according to Haryanto *et al.* (2007). *Vertical accountability*, accountability for the management of funds to those with higher authority, for example, accountability of the neighborhood association (chairman to the village), branch head to the head of the unit, local government to the central government, and so on. *Horizontal accountability*, accountability to the public or the wider community. Meanwhile, according to Mohamad *et al.* (2004) there are two types of accountability. *Dollar accountability*, which contains the source of income and expenditure of assets, as well as their use activities. *Operational accountability*, the responsibility of the manager to use all sources of property efficiently.

In the organization, the realization of accountability is the main goal. In order to realize this goal, the demand for accountability must emphasize more on horizontal accountability, not only vertical accountability. Then it is also necessary to create financial accountability (dollar accountability) and accountability operations (operational accountability) in order to describe how the organization is

performing. Good organizational performance will realize accountability which is one of the important aspects in creating good governance. Good Governance comes from the words good (good) and governance (government) which means good governance or good governance. Good governance aims to create an environment that enables good decision-making, manages resources efficiently, addresses corruption, and provides effective and responsive public services. Accountability is one of the important elements of good governance, because without adequate accountability, the government or organization is difficult to control and good decision making becomes difficult to achieve.

In the context of accountability and good governance, reasoned action theory can be applied to analyze and understand rational and transparent decision-making processes. Organizations can develop more open and accountable decision-making processes using reasoned action theory and consider relevant factors before taking action. Reasoned action theory can provide an understanding of the factors that influence individual participation in traditional ceremonies, including the adat *kwangkay* ceremony. Reasoned action theory can provide a conceptual basis for understanding factors that influence individual participation in customary ceremonies, such as individual attitudes and subjective norms. Subjective norms also play an important role in the participation in traditional ceremonies. If individuals feel that their family, friends, or community expects them to attend and participate in traditional ceremonies, this can increase their motivation to do so. In order to achieve good governance, accountability and reasoned action theory in traditional *kwangkay* ceremonies can be used as tools to ensure that organizational actions are based on rational consideration, clear values, and clear responsibilities.

There have been several previous studies that illustrate the accountability that there is acculturation in it. Sharon and Paranoan (2020) the results of this study state that the accountability of an organization must meet accountability for the Ammatoa Accountability Trilogy (TAA), which reflects on accountability for Tu Rie'a A'ra'na (obedience to God), accountability to humans (transparency), and accountability to the universe (protecting nature). These three forms of accountability must be interconnected and complementary in order to become a complete unity. There are many studies examining accountability, such as for non-government organization (Thalib, 2021) as a Form of Accountability for Marriage Costs. Research by Fitria and Syakura (2017); Khairin (2017); Khairin and Ulfah (2019); Kusumawardani *et al.* (2017); Randa (2018). The difference between previous research and current research is the entity learned, namely the Death Ceremony or *Kwangkay*, then in terms of moments, *kwangkay* is held for 49 days at the expense of buffalo. *Kwangkay* ceremony and this is what distinguishes this study from previous studies. This study aims to uncover the meaning and form of accountability practices for Kwangkay traditional ceremonies.

In order for the research objectives to be achieved, researchers use qualitative methods. Qualitative methods are research approaches that aim to understand phenomena in depth through interpretive analysis of unstructured data, such as interviews, observations, and document analysis. This approach allows researchers to explore and analyze data in detail, thus enabling the development of richer and more complex theories. In data processing, researchers use a case study

approach because it can be used in social research and behavioral science, and involves collecting data from various sources, such as interviews, observations, and document analysis. Qualitative methods and case studies complement each other and are often used together in research to produce a comprehensive understanding of a particular case and gain rich insight into the phenomenon under study. Thus, this research can contribute theory in shaping the meaning of accountability and supporting the implementation of accountability practices in government institutions, customary institutions, and communities.

Literature Review

The purpose of using literature in qualitative research is to place the results of previous research in the context of recently discovered results. However, this does not mean that the results of previous studies have been confirmed in depth. The use of relevant literature is common in qualitative research after data collection and analysis (Afiyanti, 2005). In fact, fanatical qualitative researchers argue that they should not use the existing literature until they have collected and analyzed data from the studies conducted. According to Streubert and Carpenter (2003) providing an explanation about aweld not using literature in the early stages of research is to protect the researcher in directing his participants about various things that have previously been known to the researcher. There are two types of qualitative research that use previous literature used to background studies that will be carried out and made before the study is carried out, namely ethnography and grounded theory (Strauss and Corbin, 1989). Thus, the use of literature before research is carried out, is not a step that must be done by qualitative researchers.

Action Theory

Action is one of the important concepts in the social sciences, and there are several theories related to the theory of action. In this study, the theory of social action leads to the object of study. Achmat (2010) explained that the theory put forward by Martin Fishbein and Icek Ajzen (1967) was named the Theory of Reasoned Action. In 1988, another thing was added to the existing reasoned action model and later named the Theory of Planned Behavior (TPB), to overcome the shortcomings of the theory. Theory of reasoned action (Ajzen, 1980) and the theory of designed action (Ajzen, 1991) is a popular theory that has been applied in various forms of action (Bidin, 2009). Social action theory highlights the role of social interaction and social context in shaping individual actions. Attitudes toward activity are related to the judgment made by individuals on whether the treatment is good or otherwise (Al and Saad, 2008).

This theory considers that human actions are influenced by social norms, cultural values, and interactions with others. According to Weber (1978) social actions can be classified into four basic types: Goal actions (*Zweckrational*), Value Actions (*Wertrational*), Affective Actions (*Affectual*), and Traditional Actions. Meanwhile, traditional ceremonies are a series of rituals or actions performed by a community or community group in a specific cultural context. Traditional ceremonies have an important role in maintaining cultural identity and strengthening social bonds between community members. When linking the theory

of reasoned action with traditional ceremonies, it can be said that this theory can provide an understanding of the factors that influence individual participation in traditional ceremonies. For example, an individual's attitude toward a traditional ceremony may influence their decision to engage in the ritual. If someone has a positive attitude towards traditional ceremonies, they are likely to be more likely to participate actively.

In addition, subjective norms also play an important role in the participation of traditional ceremonies. If individuals feel that their family, friends, or community expects them to attend and participate in traditional ceremonies, this can increase their motivation to do so. Thus, reasoned action theory can provide a conceptual basis for understanding factors that influence individual participation in customary ceremonies, such as individual attitudes and subjective norms. However, it is important to remember that the influence of this theory on indigenous ceremonies can vary depending on the specific cultural and social context.

Research Methods

This type of research is qualitative with a case study approach. According to Slamet (2019) qualitative research is an approach that intends to obtain a view of the reasons underlying the behavior, way of thinking, and lifestyle of the person under study. Case studies are one of the qualitative research procedures. The focus on this research is the case on real life in a contemporary context. According to Creswell (2014) Case studies are a qualitative approach where researchers carry out exploratory activities in real life in one case or various cases. The main goal is to develop a deep and intensive understanding of the case.

This research was conducted in Pentat Village, Jempang District, West Kutai. This location is the place where the Benuaq Dayak Tribe lives. Where the community is still thick with existing customs. Sekaran and Bougie (2017) states that information comes from the analysis of data obtained from the hands of first persons or data that has been made available. Types of data are divided into two, namely quantitative data (data in the form of numbers and obtained through structured questions) and qualitative data (data in the form of words resulting from interviews with informants, or through observation, or questions in the form of questionnaires, or information available on the internet). While the type of data used in this study is a type of qualitative data. The data collected through the resulting data is in the form of words and actions obtained through answers to questions in interviews. This study uses primary data sources to strengthen the results of the research conducted. The researcher directly plunges into the object of study compiling a list of questions, and conducting interviews directly with predetermined informants.

This study uses primary data sources to strengthen the results of the research conducted. The researcher directly plunges into the object of study compiling a list of questions, and conducting interviews directly with predetermined informants. Researchers use purposive sampling in determining research informants. The researcher has set criteria that have been adjusted to the focus of the study (which can be seen in Table 1), as for the criteria as follows :

- a. The informant is a native Urang (Banuaq Dayak person) or at least has a position in the village and resides at the research site
- b. Understand and carry out all the processes of the kwangkay ceremony.
- c. Mature, physically and spiritually healthy, and able to communicate in Dayak Banuaq and Indonesian language fluently
- d. Willing to be a research informant by participating in research

Table 1. Informants

No	Informant	Description
1.	Edison	Senior Officials or Heads of Pentat Village
2.	Irus	The family concerned
3.	Isna	The family concerned

Source : Researcher (2022)

To obtain valid data and information, researchers use 3 data collection methods, namely interviews, documentation, and audiovisual related to data source triangulation. In Bachri *et al.* (1986) source triangulation is to compare interview data that individuals say with other individuals or with existing documents or with observational results. 1) Interview, according to Sudaryono (2016) interview is a process of collecting data that is carried out directly by asking questions to informants. The interview was not conducted during the Kwangkay ceremony due to Covid-19 conditions from 2020 to 2022 during the time this study was conducted. The researcher asked questions based on unstructured interviews. Arikunto in Sudaryono (2016) stated that unstructured interviews are guidelines that contain an outline of the questions made to carry out the interview. These guidelines are not as detailed as structured interviews because they are more informal in nature and the views expressed are more broadly. Therefore, this type of interview is more suitable for case research.

2) Documentation, which is a data collection technique by looking at or recording documents archived by the village. Through the documentation method, researchers dig up data in the form of financial records used, profiles of people involved, schedules of activities, documentary photos, and others. 3) Audio-visual, that is, data collection through sound (audio) and image (visual) components. Through audiovisual researchers can see and hear the series of events that have occurred.

The data analysis technique used in this study is a case study. The following are the steps for developing case study research according to Creswell (2014) 1). Before conducting research, the researcher must determine whether the case study approach is appropriate to review the research problem; 2) Researchers need to study the case, the case may involve an individual, group, program, an event, or an activity. A case type is a single case on a research site or a case that focuses on only one problem; 3) Data collection through information sources such as observations, interviews, documents, and audiovisual materials. So in this study, the source of information that becomes research data consists of interviews, documentation, and audiovisual results; 4) The next stage of data analysis. So here are the steps taken by researchers in analyzing data. First, do a transcript of the interview or copy the results of the interview into a written record. Second, create coding stages on

interview transcripts, starting from open coding, axial coding, and selective coding; 5) At the final interpretation stage, the researcher reveals the meaning found in the case, the researcher also carries out interpretation by juxtaposing previous theories and research related to governance accountability.

Result and Discussion

Result

Dayak Tribe of Banuaq

The Benuaq Dayak tribe is one of the Dayak tribes that inhabit the interior of the province of East Kalimantan, Indonesia. They are one of the largest Dayak tribes in East Kalimantan and have traditionally depended on agriculture, hunting, and gathering forest products. Dayak Benuaq is one of the Dayak sub-tribes consisting of several groups concentrated along the Mahakam river, especially in West Kutai Regency, Kutai Kartanegara, and Berau Regency. The Dayak Benuaq tribe has a rich and unique culture and has a strong belief system towards nature spirits and their ancestors. The language used by the Benuaq Dayak Tribe is the Benuaq Dayak language, which belongs to the Dayak language family. However, with the expanding influence of Indonesian, many members of the Benuaq Dayak tribe also mastered Indonesian as their second language.

Traditionally, the Dayak Benuaq tribe lived in longhouses (traditional houses) made of wood. Their society consists of several families living in the same house. They have a complex kinship system and have an organized social structure. Agriculture is the main livelihood of the Dayak Benuaq Tribe. They grow rice, corn, cassava, and various kinds of fruits. In addition, they also raise livestock such as pigs, chickens, and quails. Hunting and gathering of forest products such as rattan, resin, timber, and wild honey are also an important part of their traditional life. In addition to economic activities, the Dayak Benuaq Tribe has various traditional ceremonies and rituals that are carried out in daily life.

These ceremonies involve unique traditional music, dance, and singing. Some important ceremonies in Dayak Benuaq culture include Gawai Antu (death ceremony), Gawai Kenyalang (traditional ceremony), and Gawai Tatau (tattoo ceremony). However, the changing times and the influence of modernization have had an impact on the traditional life of the Dayak Benuaq Tribe. Many tribal members are turning to jobs in the non-agricultural sector, such as in the industrial sector or the service sector. Despite this, they still maintain and nurture their culture and traditions with pride.

***Kwangkay* as The Highlight of Gawai Antu**

The Dayak tribe of Banuaq has rich beliefs and culture. They have an animist belief system, in which they believe in the existence of spirits in the universe and perform various ceremonies and rituals to obtain protection and blessings from these spirits. One of the famous rituals of the Dayak Tribe of Banuaq is the *kwangkay* ceremony. The *kwangkay* ritual which is the last ritual and is believed to be the highest level in the death ceremony of the Dayak Benuaq tribe. *Kwangkay* comes from the word *ke* which means to do / carry out and *angkey* which means a body / corpse that is no longer lifeless (Hamdani, 2017). *Kwangkay*

is a process of carrying out the traditional death activities of the Dayak Benuaq tribe who move the bones from the previous cemetery and brought to the traditional house to jointly hold a ritua activityl (Adriansyah *et al.*, 2017) with the greatest sacrifice and respect (Emanuel, 2013).

Kwangkay which is still maintained is also a way for the Benuaq Dayak tribe to maintain the tradition of giving back (laziness) to their parents or ancestors and the tradition of mutual cooperation between others. The unity of the series of events which includes mantras (wara) performed by traditional shamans (pengwara), dances and mystical chanting music, is also strengthened by several conditions and offerings. Chicken becomes an absolute necessity at this ceremony. At the very least, the family has to pay tens or hundreds of millions of rupiah to complete this series of ritual events. The purpose of carrying out the traditional *kwangkay* ceremony is a form of repaying the services of those left behind to people who have died. The ritual ceremony carried out by the Banuaq Dayak has three levels since a new person is said to have died. This level corresponds to the level of heaven (lamut) contained in the teachings of the *Jurikng Olo* and *Danah Olo* beliefs in the mythology of the Banuaq Dayak tribe.

The *Kwangkay* is a ceremony to deliver the spirit of the deceased to the spirit realm, that is, back to the final resting place called tenangkai (heaven). The unity of the series of *kwangkay* ceremony process has an important part, namely mantras by wara, dances, and glandular music, gongs and drums which are strengthened by several conditions such as hall and offerings. In practice, offerings in the form of offerings and livestock, namely buffaloes, pigs, and chickens, are absolute requirements in this ceremony (it costs a expensive). The mantra chanted at the *kwangkay* ceremony has many meanings such as telling their journey to deliver spirits to the spirit realm, ordinances, guidance, communication patterns to the spirits, and belief in ancestral spirits. The implementation of the *kwangkay* traditional ceremony is carried out in the traditional house. Therefore, to obtain comprehensive and in-depth data, researchers conducted research in Pentat Village, Jempang District, West Kutai.

In this location, the community still often carries out the implementation of the *kwangkay* ceremony so that the data obtained in fulfilling the purpose of this study can be more detailed. *Kwangkay* is the death ceremony of the Dayak Benuaq tribe in East Kalimantan. According to the Dayak Benuaq people, the deceased needs to be sent back to the last resting place called Tenangkai. This is the responsibility of the surviving child or family as his final offering. Here are some citations of meaning from informants. According to Irus, the expression of the meaning of returning favor is:

"Actually, the kwangkay ceremony is a form of returning favors to the spirits of the deceased as parents, as children, yes, that ceremony is what we can make to return the favor to the person we have died"

Through the explanation above, reflecting on all the sacrifices of parents during their lifetime to support their children and then these services that their children will reciprocate when they are dead. In repaying the services of their parents, children and relatives also sacrifice everything, both property, things, and

energy. The form of recompense is in the form of feeding the spirits or spirits of the dead and sacrificing animals such as chickens, pigs, and buffaloes. Then at its last stage it repatriates the spirits to the last resting place called *Tenang kai* or heaven. This is the relationship between man and spirit so as to create accountability as described in Table 2.

Table 2. Spiritual Accountability

Theme	Category
Returning favor of the dead	Fringe Benefits
Returning the favor of parents, feeding the dead	Fringe Benefits
Repay the services of the dead at the expense of chickens, pig, and buffaloes	Fringe Benefits
Repatriating spirits to <i>Tenang kai</i>	Fringe Benefits

Source : Researcher (2022)

The results of this study are in line with research conducted by Hamdani (2017) where the content and context of the mantra's history is mandatory for the ritual feeding of spirits (*mopoy*) is divided as follows :

- Day 1 *Waratunaang* (ritual opening), the handler narrates the origin Fire and incense
- Day 2 The handler narrates the origin of the *danthana* sky (land)
- Day 3 The handler narrates the origin of rice
- Day 4 Narrating the origin of chickens
- Day 5 Narrating the origin of pigs
- Day 6 Narrating the origin of selimaat (the box where the bones are)
- Day 7 *Mulain Gerangkaw* (dancing spirits), the history of the origin of celibacy, bamboo, and blocks, and domaq (musical instruments).
- Day 8 Narrating the origin of rattan and *pemala* (spirit food).
- Day 9 Narrating the origin of *lamin* (traditional house)
- Day 10 Narrating the origin of water
- Day 11 Narrating the origin of *tempuutn mate* (death), and *teluyatn* (ironwood).
- Day 12 Narrates the origin of *lou/lamin* (pangjang house), *pulut* (glutinous rice), and *sensiwo uluq* (fruits).
- Day 13 Narrating the origin of spirit food
- Day 14 Narrating *biyowo bentolaatn* (origin of plants)
- Day 15 Narrating the origin of *kwangkay*
- Day 16 Narrates the origin of the doctrine of mutual service
- Day 17 Narrating the origin of offerings
- Day 18 Narrating the origin of buffalo sacrifices, review *arikngb* (tribute to the spirits).
- Day 19 *Mantra* (wara) *encooi talit pakat seleeu* (invitation of liau spirit and kelelungan)
- Day 20 *Mantra* (wara) *entookng liaau seleeu* (pick up the spirits).
- Day 21 *Ukaai solaai* (peak buffalo killing event), wara (mantra) *encooi liaau* (escorting spirits to their final rest)

In addition to the mandatory mantras mentioned above to be recited during the spirit feeding ritual, there are other mantras intended as guardian communication to convey the purpose, purpose, and message of the *kwangkay*

holder's family. Kelenta music is performed when the Ngerangkaw dance procession begins on the seventh day. Ngerangkaw dance is performed on a journey carrying spirits that are believed to reach heaven. The spirits were brought to the mountain as a shelter for the spirits, namely *lamut* and *tenangkai*. This nerangkaw dance was performed by 14 people consisting of 7 men and 7 women. This dance is performed around the selimat box and the king's stone awir (roof above *selimat*) seven times and the direction of rotation is counterclockwise. Also the flexibility of music that helps the dancer's gestures to create dance movements.

Kwangkay is a special activity of the community in carrying out the traditional rituals of death and must be held accountable both individually (between families) and a group of people (community). This form of accountability is needed to increase trust and acceptance between families and communities. The relationship between Accountability, Society, and *Kwangkay* can be described as figure 1.

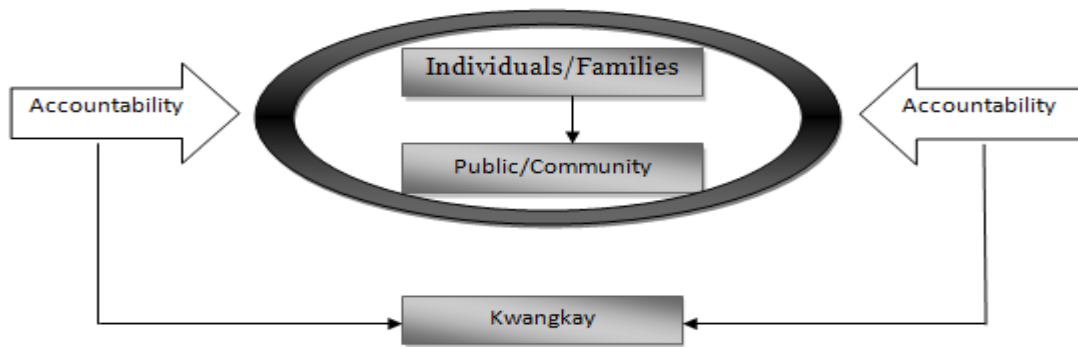


Figure 1. Model of Human Relations with Liyau (spirit)

Source : Researcher (2022)

In his book, Mardiasmo (2009) mentions that accountability is an accountability to the public for all activities that have been carried out. So, accountability is an obligation in providing accountability, presenting, reporting, conveying, and disclosing every activity is the responsibility itself. Meanwhile, according to Ulum and Sofyani (2016) accountability is a form of accountability for success and even failure in carrying out the mission to achieve the goals that have been set. When understanding the form of accountability practice of the *Kwangkay* Traditional Ceremony, the initial dimension that becomes a finding is the sacrifice dimension. From the beginning to the end of the series of rituals of the *Kwangkay* Traditional Ceremony, it has always prioritized sacrifice in its spiritually nuanced reality.

Spiritual accountability places fringe benefits as the main principle, this is the main focus in the implementation of the *Kwangkay* ritual series. Fringe benefits becomes an abstract spiritual accountability where fringe benefits is performed for the spirit of the deceased. The reciprocity is shaped, delivering the spirit to its final stopover called *tenangkai* (heaven). The Dayak Benuaq tribal community makes this a form of accountability for the *kwangkay* traditional ceremony where the child's sincerity to his parents or parents to his children in repaying the services,

favors, and kindness of the "Dead one" or spirit while still alive. Spiritual accountability is also in the form of sacrifice and ups and downs. Feeding "The dead" with the *sentangih* ritual makes the last devotion of "The Life" as a form of sacrifice and *kwangkay* becomes the unifying place of the family where joys and sorrows are created during the *kwangkay* ritual.

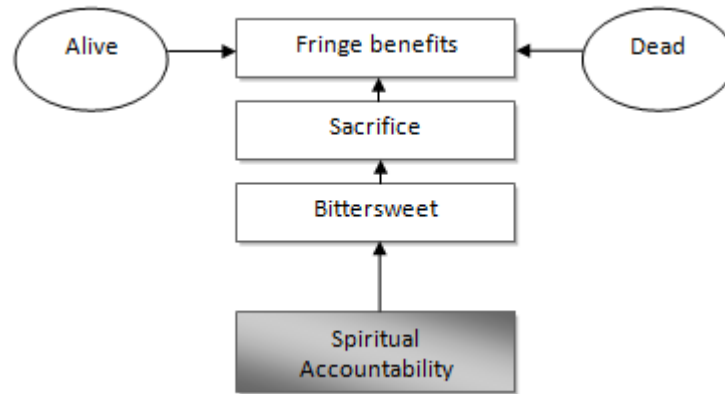


Figure 2. The Model of Spiritual Accountability : Human with *Liyau* (spirit)
 Source : Researcher (2022)

This form of spiritual accountability is stated in figure 2 based on the model, spiritual accountability is defined as the last form of devotion of the child, parent, family (the living one) by being practiced to *Liyao* (the dead). After seeing the sacrifices that the family has made in declaring their accountability, the second level of accountability for the Kwangkay Traditional Ceremony is Accountability: Relationships between human beings that concern physical aspects. Physical Accountability is assessed in the way in which they report their accountability as concrete evidence. The Kwangkay traditional ceremony is an event that requires a lot of money, in one event the cost needed can cost one hundred to two hundred million rupiah. The family will always strive to meet all the necessary needs. In meeting these needs apart from their own funds, the family also gets a source of income through assistance from the government, donations made by people around and coke money earned from gambling. As Isna said in the interview :

"they have personal capital, make it specially provided, then if the outside assistance is from the local government... from the regent"

Isna also added:

"continue to help his help from coke, take coke hold a game like card gambling it na kayak the dice are tongkok ya from there. Aaa was invited, the outsider was invited to produce it earlier for the help of the fund from the coke. Every night even day and night hold that gambling, gambling is dice, cards, ee cockfighting aa so a lot of cockfighting also can take coke also from there for those who win it"

In the interview Irus also said :

"also we will later get donations from the other side of the family, they help, It is also in the form of if they bring rice, bring sugar"

In addition, Irus also said:

"in that event we threw away all suspicions, we believed all because we kasi money they bought sometimes bring notes this is the thing I bought"

Isna said the source of funds obtained will be used to purchase all the necessities that are mandatory in the implementation of the ceremony such as buffalo, pigs, chickens and wages for the Handlers and other workers. Irus also said that the income is also used to meet daily needs such as the consumption of the ceremonial committee and cover up if there is a shortage.

Discussion

Based on the interview above, researchers saw that the efforts made by the family to raise funds and the trust that the family gave in financial management and ceremonial activities made accountability realization. Table 3 show the example accountability of financial amangement on ceremonial activities.

Table 3. Physical Accountability

Inclusion	Total	Expense	Total
Donations from Citizens	IDR 27,405,000	1 Buffalo	Rp.30.000.000
Donations from other Parties (Government)	IDR 30,000,000	7 Pigs	Rp.21.000.000
Family Self-Help	Rp.66.845.000	10 Chickens	RP.750.000.000
		1 Blontang	Rp.5.000.000
		Grave Making Costs	Rp.20.000.000
		Cost of Making Celimate	Rp.2.500.000
		Other Fittings Costs	Rp.10.000.000
		Consumption Costs	Rp.25.000.000
		Lalus (Wages Of The Handler)	Rp.25.000.000
		Other – Other	Rp.5.000.000
Sum	RP124.250.000		RP144.250.000

Source : Researcher (2022)

Income and expenses are part of dollar accountability, which is information that contains income and expenditure of current assets, as well as their use. Meanwhile, recording and trust are part of operational accountability, which is the responsibility in operating the use of all sources of property appropriately. Figure 3 show the part of accountability on ceremonial activities. Table 3 describes the form of financial records recorded by the fund section and the treasurer of the *kwangkay* traditional ceremony. The form of recording and managing the funds will then be presented at the time of the ceremony, namely *Nagoy*, the stage where all the amounts of income and expenditure that have been used will be announced. This report will be listened to by the entire family and the existing committee and will be carried out three times a day, once a week, and when the ceremony has been completed. This can be seen in the following :

As Isna said in the interview:

"later when it's D-day, it's the slaughter of the buffalo, it's like the speech from the committee starting the first time who has a job, there is someone who represents aa continue the committee continues to run out of its traditional head that our work is the peak aa starting from how many months we spent so many months... it was explained that there was a note so all the guests were invited from the government like the sub-district office was present at the invite to watch so we knew that we were spending so much money."

Irus also says as follows :

"that's right there is a Lurant that before it was opened there was a name for Nagoy, the spirits that were held and others – otherwise usually the one who became Nagoy was the head of the custom, the village head, the head of the event committee) there we slipped the expense report to buy this buy a lot of hundreds of thousands but not every day also later three days or once a week".

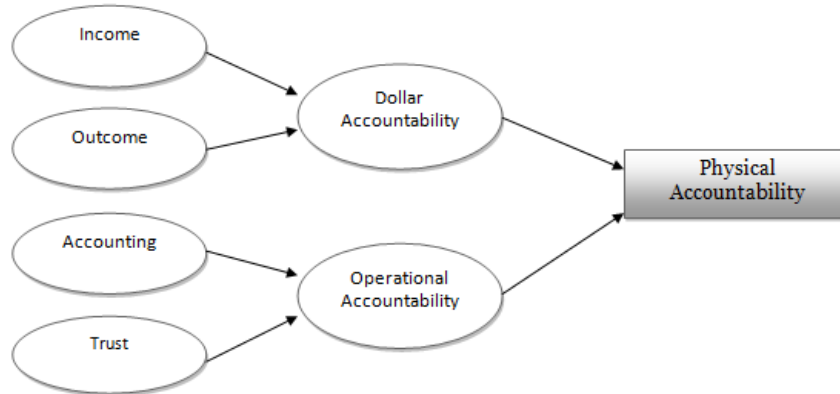


Figure 3. Physical Accountability : Human relations

Source : Researcher (2022)

Trust is a method used by the Benuaq tribal community as a basis for recording their responsibilities. Where they always apply trust so that they can carry out all activities properly and correctly. Participation is also very much needed in the implementation of the *kwangkay* traditional ceremony because this large event requires the energy of many people, where not only families can participate but the role of village officials is also very much needed. Edison as the top brass of the village of Pentat said:

"the peak event of cutting buffalo is not easy, it requires a large organization, yes there is a committee structure and so on, continue to ritualize the process of the event tu from the beginning to the end it will follow all the events, the point is the stages – the stages of it then require the energy of the crowd"

Edison also said that in addition to helping in the form of donations, the government also helps in the form of administration. This can be presented in the figure 4.

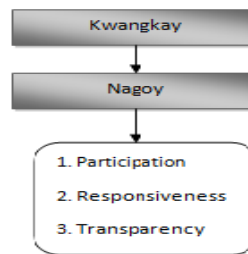


Figure 4. Forms of Accountability Practice : Nagoy

Source : Researcher (2022)

Based on the interview above, the researcher saw that *nagoy* is a form of accountability practice for the *kwangkay* traditional ceremony and there are also several governance principles that support the realization of accountability as depicted in figure 4. First, participation, participation is the main characteristic in the formation of good governance. Second, responsiveness, so that the event can be carried out properly the response from the authorized institutions is also very necessary, seeing from the results of the interview the government is very cooperative in providing administrative assistance where this is also a form of adultery for the implementation of the *kwangkay* traditional ceremony. Third, there is transparency (transparancy) in the sense of openness to the income and expenses made so as to create trust between the family and the ceremonial committee.

In the traditional ceremony, *kwangkay* also applied several principles of governance, namely Participation, applied by receiving assistance from indigenous institutions and communities. This approach is very effective in building synergies between indigenous institutions and communities in order to continue to participate directly or indirectly. Responsive, in this case relates to the involvement of the role of the government in granting event licensing. The services provided by the government in supporting the event are very fast and responsive so that the community gives a positive outlook. Transparency, built on the basis of freedom of obtaining information. Transparency relating to the public interest should be obtainable for those in need. *Nagoy* or the report on all income, expenses, and their use is an example of the application of transparency and a form of accountability practice in the traditional ceremony of Kwangkay. *Nagoy* is carried out once every 3 days or once every 7 days. This is because *kwangkay* is carried out by many people from families to traditional institutions so that all forms of information related to *kwangkay* must be known by everyone who plays a role.

Conclusion

The results of the study reveal the meaning and form of the accountability practice of the *Kwangkay* Traditional Ceremony which is divided into two dimensions. First, spiritual accountability, accountability given by the living to the dead by sending the spirit or spirit to the final resting place (*tenangkai*) as a form of final devotion. Second, *physical accountability*, the effort to fulfill all the needs of the ceremony becomes accountability for the family. In meeting these needs, not only do they spend their own money, the family also gets donations from people around them. All funds obtained and issued will always be recorded and announced

during the *Nagoy* ceremony stage. This stage makes the trust between fellow families and the committee stronger. In addition to accountability practices, several supportive governance principles were also found, including participation, transparency, and responsiveness. Where all of this synergizes and supports the management of the *Kwangkay* Traditional Ceremony.

Limitation

A limitation of this study is that during the data collection and analysis, researchers had difficulty obtaining understanding and understanding of the use of terms in the Banuaq Dayak language spoken in the manner. This makes researchers need time and help from people who understand the Banuaq Dayak language. In addition, the Covid-19 pandemic limited the implementation of *kwangkay*. Therefore, the completion time of research takes quite a long time.

Suggestion

Based on the above limitations, future research pays attention to the time and conditions of the pandemic in conducting research and uses guides who understand the Banuaq Dayak language. Further research is expected to develop spiritual accountability and physical accountability, good governance in Dayak culture and culture in Indonesia.

Implication

This research has implications for the application of action theory by involving aspects of cultural identity, symbolism, social solidarity, and behavior regulation. Upacara Kwangkay provides benefits and important roles in maintaining the cultural heritage of the Dayak tribe, strengthening social ties, and contributing to the local economy, as well as strengthening the role of accountability within the community. This certainly provides benefits for tourism activists, economic actors, and invites investors to invest in the area.

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