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ACCOUNTING PRACTICES DURING THE KINGDOM IN GORONTALO (XIV-XIX CENTURY A.D.)

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ABSTRACT

This paper aims to explore accounting practices during the kingdom in Gorontalo. This research is a qualitative research using ethnoarchaeology's method. Data was collected through documentation and interviews with academics who are experts in the fields of literature, culture, history, and the Chairperson of Gorontalo Custom. Data analysis, including: 1) data collection, 2) data condensation, 3) data display and 4) conclusion drawing. The results showed, in the age of the kingdom there were accounting practices in trading, determination of salaries of clerics, kings and royal officials, taxes and a fine system. There is also a hiyo system. Accounting practices during the kingdom in Gorontalo have implications for the theory and practice of sharia accounting and environmental accounting implemented today.

INTRODUCTION

Accounting could be more interesting to discuss if in-depth research on how accounting thoughts implemented in the past are brought up. The discussion becomes more intriguing since the traces serve as the forerunners to the recent and future development of accounting. As of now, research on the accounting history in Indonesia had been conducted by Sukoharsono and Lutfillah (2013) exploring the forms and roles of accounting during the glorious period of Singosari Kingdom (1222-1292) [24]. They described that the accounting practices had been a part of the socio-cultural life of people manifested in the use of letters, languages, numbers, tax mechanism calculation and market roles. In addition to this, the accounting thoughts of the 15th century to the 20th century were derived from a newly-developed idea of accounting [8], from its infancy stage to the maturity stage. Meanwhile, another research on the accounting history in Java during the Ancient Mataram Kingdom (8th-11th century AD) [24], showed that the accounting practices covered the activity of recording and reporting taxation as royal income. This activity indicates the value of a Javanese proverb *Sepi ing pamrih, Rame ing gawe* (Working hard

together without any tendencies as in return). Another research by Budiasih (2014) examined the phenomenon of tax accountability as one form of accounting practice (related to the taxation mechanism) in the era of Ancient Bali from the socio-cultural aspects between the ruler (the King) and his people [7].

Those research on the past history of accounting provided the fact that accounting history leave unexplored traces, while the research exploring the accounting history in Hulondalo (or Gorontalo) remain limited. A study with in-depth discussion on the accounting practices in the past has not been conducted. The research is beneficial since Gorontalo was the center of trade and advanced economic activities in that era. During the time, the tax administration are the evidences for the implementation of basic accounting practices in Gorontalo. Concerning this, one of the elders of Gorontalo, Mr. Abdul Wahab Lihu on August 15, 2018 stated that:

Dalam catatan sejarah, Gorontalo terbentuk kurang lebih 400 tahun lalu. Gorontalo menjadi pusat pendidikan dan perdagangan karena letaknya yang strategis menghadap Teluk Tomini (bagian selatan) dan Laut Sulawesi (bagian utara). Sebelum masa penjajahan daerah Gorontalo berbentuk kerajaan-kerajaan yang diatur menurut hukum adat ketatanegaraan dan tergabung dalam satu ikatan kekeluargaan yang disebut Pohala'a. Daerah Gorontalo ada lima pohala'a atau lima kerajaan, yaitu Pohala'a Gorontalo atau Hulondhalangi, Pohala'a Limboto atau Limutu, Pohala'a Suwawa, Pohala'a Boalemeo and Pohala'a Atinggola (personal communication, August 15, 2018).

[The historical records revealed that Gorontalo was established approximately 400 years ago. Gorontalo has been the center of education and trade due to its strategic position. It is bordered by Tomini Bay (the southern part) and Sulawesi Sea (the northern part). Prior to the colonialization era, Gorontalo had consisted of some kingdoms regulated under the customary law, and each of them belonged to one family bond called Pohala'a. There were 5 pohala'a or 5 kingdoms. Those are Pohala'a Gorontalo or Hulondhalangi, Pohala'a Limboto or Limutu, Pohala'a Suwawa, Pohala'a Boalemeo and Pohala'a Atinggola.]

Mr. Abdul Wahab's statement was corroborated by Mrs. Rukmin Otaya (a Gorontalo Historian). at the Gorontalo Regency traditional house, she explained:

Mengenai ekonomi pada masa kerajaan saat itu terbilang maju. Hal ini terlihat dari adanya penerapan pajak pada waktu itu. Disamping perpajakan yang menjadi aktivitas ekonomi yang juga menjadi sumber utama pendapatan kerajaan, ada juga dari sektor peternakan, hasil danau dan usaha-usaha lainnya yang dapat dikelola oleh rakyat saat itu. (personal communications, August 9, 2018)

[The economy during the kingdom era was fairly advanced since the kingdoms had taxation system. This indicates a trace of an economic activity and served as the main source of royal income. In addition, livestock, lake products, and people-owned businesses also contributed to giving main incomes of the kingdoms.]

The explanation from Mr. Abdul Wahab Lihu and Mrs. Rukmin Otaya implies that a research to explore the implementation of accounting practices during the

kingdom era in Gorontalo is essential to carry out. The elaboration of existing accounting practices not only provides the insight on the past history of accounting but also conveys the accounting style in the past and its relevance in the present day.

The long history of accounting to reach its advanced practices is not impossible to explore since accounting provides many interesting aspects to study [15]. This opinion stems from the reality that accounting is inseparable from the business activities of companies and public sectors. It is also embedded in the socio-cultural life of people either as an individual or a group. The existing accounting practices do not stand alone, however they evolved from the fragments of past accounting practices.

Theoretical Framework

The Accounting Civilization in the World in Some Eras

The recent accounting practices have their roots from the double entry system introduced by Luca Pacioli (Father of Accounting). Various literature mentioned that experts agree that accounting as we know was originated in Italy. Luca Pacioli, an Italian monk, published a book entitled *Summa de Arithmetica Proportioni et Propotionalita* in 1494 [8, 22]. Historical evidences reveal that double entry bookkeeping was practiced in Florence before the 13th century. The most complete and oldest record on the double entry system was the accounts of Messari (treasurer) of Genoa in 1340. The records not only contained credit debit in bilateral form but also indicated that the balance recorded in the ledger in 1340 was the balance of 1339 [22].

Accounting with such a long history is widely used in various sciences. Research on the history of accounting provides a hint that accounting is not an autonomous science. However, it is associated with the application of various other sciences' theoretical perspectives, such as sociology, political and organizational theories, law and education [9]. Further, accounting is related to religion [44]. The roles of accounting do not consist of calculation and record of numbers or are mostly dominated by technical matters. The roles are greatly influenced by social, cultural and political controls as well as the economic strength [25] and computer science [12]. The accounting civilization in Babylonia during 2000-3000 BC demonstrated that accounting practices were influenced by political, social and cultural situation. The history of ancient Babylonian Empire revealed that the term 'trade' had been widely known. Sumer Kingdoms initially developed trade and economic markets based on Shekel commodity money. Accounting practices in Egypt in 1000-3000 BC were characterized by the enactment of the tax system [2], while in China, accounting was sustainably developed by the dynasty [3].

Past accounting practices were integrated with social and cultural aspects of the society [7, 24]. The prevailing rules in each place are different depending on their customs and cultures. A research by Lutfillah and Sukoharsono found the traces of accounting practices in Indonesia [24]. The study asserted that taxation mechanism during the Ancient Mataram Kingdom (8th-11th A.D.) has a vertical system. This government-set taxation implies that the absolute power lies on the hands of God, as the highest entity. The tax was allocated for the maintenance and preservation of sacred buildings. The existence of accounting on local trade activities during the Majapahit era (1293M-1478M) was found in market activities and became the inseparable part [25]. Accounting in the era of Singosari Kingdom in 1222 M to 1292 M was reflected in the social life of people, markets, letters, languages and numbers as well as the mechanism of

tax calculations [23]. Thus, the existence of accounting is reflected in the human activities during that time. The historical framework provides an evaluation of the effects of accounting for individuals, organizations and communities in the past, today and the future. The value of accounting is free, and it either is influenced by or influences the cultural values of society [25].

METHODS

Attempts to answer the research problems are conducted by applying a qualitative research. Qualitative research is a study which tries to understand the phenomenon of what the study subject experienced [31]. This research involves holistic method and relies on description using words and language in a natural and special context. It also applies various natural methods. The research method is ethnoarchaeology which incorporates the archeological and ethnographic data. The data were collected by the documentation techniques and interviews. The interviews involve some academics, experts in literature and culture, academics/historians, officers of Gorontalo Museum and the elderly of Gorontalo. During the research, the researcher collected the data from Museum of Heritage and Literature and Learning Theater in the library of Gorontalo State University. Data were the written sources of treaty among kings during the era of Gorontalo Kingdom. Since the primary data sources were inadequate, the researcher additionally collected secondary data such as the review on the historical events during the era of Gorontalo Kingdom.

This research applies some data analysis techniques such as the ethnoarchaeologist analysis to narrate and analyze the data. By using this analysis, the researcher emphasizes the role and significance of past accounting practices holistically. It means that the researcher will be able to show their relevance today. The data analysis comprises four steps including, data collection, data condensation, data display (data presentation), and conclusion drawing. Initially, the data were collected by observation, in-depth interviews, and documentation. Data condensation underlines the process of selecting the relevant data, focusing, simplifying, creating action data abstraction from the field, interviews, transcripts, various documents and field records. This results in valid and strong data. Then, the data were presented in a short description or by other means, before the researcher drew conclusions and verification – Drawing conclusions in qualitative research is a new step which has not been conducted before [40].

The identification of accounting practices during the era of kingdoms in Gorontalo through the process of analyzing historical records as written evidence is supposed to support the depiction of the socio-cultural phenomena. Moreover, this could be beneficial to reveal the significance of accounting implemented in the cultural perspective of Gorontalo society and highlight its relevance with recent development.

RESULT

The Periodization of the Age of Kingdom in Gorontalo

During the kingdom era in Gorontalo, the social pattern was divided into three periods, those were the national period, the eastern influence period and the western influence period [14]. The national period was marked by the early history of the kingdoms in Gorontalo. The formation of kingdoms in Gorontalo was different from that of the other kingdoms in the Indonesian archipelago [18].

Initially, there were five kingdoms in Gorontalo including Gorontalo, Limboto, Suwawa, Bolango and Atingola; these kingdoms were autonomous kingdoms. Those kingdoms belonged to a family bond called *Pohala'a*. There were five *Pohala'a*'s in Gorontalo, those are *Pohala'a* Gorontalo, *Pohala'a* Limboto, *Pohala'a* Suwawa, *Pohala'a* Bolango and *Pohala'a* Atinggola [14]. Since the family or fellowship association was established due to the effort of two great kingdoms, Gorontalo and Limboto, it was called U Duluwo. Since the alliance was an expansion of the five kingdoms in Gorontalo, it was called *U Duluwo Limo Lo Pahalaa*. The Gorontalo Kingdom was formed from 17 small communities called *linula*. Each *linula* leader (*Olongia*) was integrated into one kingdom (*Lipu Hulantalo*) under the reign of King Wadipalapa or Iahudu around 1385. The Kingdom had undergone political development as the King expanded his power to Tomini Bay. Limboto Kingdom was formed from 9 small communities (*linula*). *Olongia* Mainua from *linula* Lumehedaa had initiated the union of *linulas* into Limutu Kingdom [10].

The historical records show that the process of appointing someone as a king was conducted in a democratic system. In the system of the royal organization, *Olongia* Lo Lipu (Emperor of the Kingdom) was the supreme head of government in the kingdom, but he did not have absolute power [27]. The emperor was elected by *Bantayo Poboide* (People's Consultative Council), and he was subject to dismissal due to improper deed after being assessed by *Bantayo Poboide*. The peculiarity of the government system in Gorontalo indicates that the supreme power was *Bantayo Poboide* as the representation of the people's power. *Bantayo Poboide* applied deliberation and consensus in deciding certain matter for it required agreement and mutual responsibility on the decision. The system served as the excellent example of democracy in Indonesia [14].

The history witnessed the long conflict between Limboto Kingdom and Gorontalo Kingdom that sparked since the 14th century. The conflict led Gorontalo to a period known as the era of eastern interference [14]. During this era, the kingdoms in joined either Ternate Kingdom or Gowa Kingdom. It was marked by the alliance formed by Limboto and Ternate Kingdom, ruled by Sultan Ternate, Baabullah Daud Syah (1570-1583). The arrival of Ternate troops to offer aids was the manifestation of the early hegemony of Ternate over Gorontalo [18]. In the Battle of Talaga, the Gorontalo troops were successfully defeated by the Limboto and Ternate troops. Gorontalo's defeat over the alliance of Limboto and Ternate caused a deep sorrow to the royal members of Gorontalo. Thus, due to agreement reached by the nobles and rulers, Gorontalo Kingdom asked for alliance to Gowa Kingdom (one of the biggest kingdom in eastern Indonesia). In 1627, Gorontalo kingdom which was ruled by I Manngarangi Daeng Manrabbia, Sultan Alauddin sent his expedition to Gorontalo. With the help of Gowa, Gorontalo declared a war and defeated Limboto Kingdom, which was unable to seek for help to Ternate. Limboto Kingdom has no other choices but to make peace with Gorontalo Kingdom. In this peace treaty, both kingdoms declared to end the war and live in peace and harmony; Ternate was ruled over Gorontalo from 1565 to 1677 [19]. On January 1, 1677, Ternate handed its authority over Gorontalo to VOC (Vereenigde Oost Indische Campagnie). VOC was a Dutch trade alliance existing in Indonesia from the mid 17th century to the beginning of the 19th century.

The interventions of the indigenous rulers from other areas were marked by the existence of VOC in Gorontalo. As a trading company, VOC sought to gain

maximum profit from Indonesian archipelago, including Gorontalo. At this time, Gorontalo was under obligation to hand over gold to VOC. On August 16 to December 23, 1677, after his visit as the VOC governor to Ternate, Robertus Padtbrugge visited Gorontalo and signed a treaty with the kings of Gorontalo Kingdom and Limboto Kingdom. This treaty regulated political and economical rights of VOC. In the economic aspect, Gorontalo and Limboto had to deliver tribute consisting of forestry products and handicrafts which were previously handed over to Ternate. The agreement was later renewed and legalized in Ternate due to the instruction of the VOC officer in the headquarter, Governor General Joan Maetsyker on March 25, 1678. This was the first treaty between Gorontalo-Limboto and VOC. The agreement included the price of goods given as tributes to VOC. In addition, Gorontalo and Limboto must set the prices of spices under the instruction of VOC. A further development was the political turnover of the VOC administration to the Dutch East Indies government in the transition of the 18th century until the 19th century. It happened since VOC was bankrupt due to various factors such as bookkeeping fraud, corruption, officer's low capability, monopoly systems, and its culture system. Those led to the moral deterioration of the rulers and the sufferings of the inhabitants. All royal authorities in Gorontalo were abolished formally by the Dutch East Indies government in 1889. Then, the Dutch colonial officially ruled since 17 April 1889 [5].

The Accounting Civilization during the Kingdom Era in Gorontalo

The kingdoms in Gorontalo existed through the development of its governance system. It began from the *linulas* (small community) led by *Olingias*, and it evolved into a kingdom under the leadership of a king. These kingdoms developed through a rare democratic life never existed in other kingdoms in Indonesia. Further, they formed an alliance (union) among the five kingdoms based on a family bond known as *Limo lo Pohala*. All these characteristics served as the narration and history in the national period. Royal authorities in every kingdom in Gorontalo largely depended on the tributes, people's taxes and sanctions or fines.

The geographical location of Gorontalo, which is located in the northern part of Sulawesi Island, ranges from Sulawesi Sea to the south (Tomini Bay). It is a port city with fertile soil producing a variety of plantation, agriculture, forestry and gold mining products. Its natural condition is ideal to be a center of marine port and attract indigenous traders (Ternate and Bugis) and foreign merchants (Europe, China and Arab) to visit Gorontalo [10]. Its strategic location encourages the international trade ties. *Olongias* welcomed all traders from various nations and religions as long as they were willing to pay tributes to *olongias* and followed the custom and customary laws in Gorontalo. At that time, there was a rule related to trading activities, in which *olongias* gave privileges to all merchants to implement free trade [18]. The alliances of these five kingdoms in Gorontalo with Ternate and Gowa, as a result of civil war between Gorontalo and Limboto, also fostered trade and barter. The kings of Gorontalo must pay tributes to Ternate and Gowa. Furthermore, during the era of Western Interference, VOC ruled over Gorontalo, and the government of the Dutch East Indies required the Kings in Gorontalo to give tribute in the form of forestry products and handicraft. The trading process, the mechanism of tributes, including the rules, taxes and sanctions/fines existing in the three eras of Gorontalo kingdoms, were complex. Therefore, they required a record or bookkeeping and report for all of their economic activities.

Accounting during the National Period

Tributes served as one of sources from which a kingdom gained its income. In the national period, when King Polamulo ruled Gorontalo, the *Ulea Lo Lipu* (the nobles who ruled in the small areas) had strong position. They ruled in four areas of Gorontalo, such as Hunginaa, Lupoyo, Humintie or Bilinggata, and Wahu. In this era, the Ulea lo Lipu had the absolute freedom and power over certain areas. The king of Gorontalo never interfered their authority. Nevertheless, the king required them to deliver the tributes comprising agriculture, marine, and forest products, on a regular basis and in a certain amount. In addition to coffee, other forest commodities, such as rattan and cotton particularly, were the mainstay of the people of Gorontalo which also contributed to the prosperity of people's life. One of the historical evidences indicates that the enactment of giving tributes in the national period was regulated in the treaty signed by Gorontalo and Limboto. The excerpt of this treaty was taken from the manuscript of Peace treaty called *U Duluwo Limo Lo Pohala'a*. It reads:

Bismillahirrahmaanirrahiim.....

Dan seperkara lagi perjanjian, jikalau raja Gorontalo dengan raja Limboto menyuruh pada rakyat Limboto dengan raja Gorontalo minta upetinya atau barang yang disuruh atau anak raja-raja atau *wulea lolipu* atau orang besar-besar maka *hubay-hubaya* jangan minta lebihkan melebihi atau mengurang hingga yang disuruhkan itu engkau minta jikalau ada yang diberinya jangan dikurang dilebihkan; jikalau mengurangi atau melebihi didenda [4].

[*Bismillahirrahmaanirrahiim.....*

and this is another agreement, if the kings of Gorontalo and Limboto told the people of Limboto, or if the king of Gorontalo asked for tribute or the required goods, or if the sons of the kings or *Wulea Lolipu* or the royal officers, asked for tribute, the *hubaya* should not give more than or less than the amount having been agreed. If you give more than or less than those amount, you will be fined.]

The manuscript of peace treaty of *U Duluwo Limo Lo Pohala'a* above highlighted the obligation to give tribute to *ulea lo lipu*. Fines would be imposed on those who did not follow the rules. The process of tribute and and fines payment was the economic transaction. It implied the necessity of a record to ensure the process of collecting tribute and calculating fines.

In addition to the process of tribute payment and fines calculation, honesty was the basic element for the tribute collectors. They must uphold the values of honesty, equality in law and government. Another important matter should be disclosed was that all transactions (including the articles in the treaty among the kings in Gorontalo) began with *bismillahirrahmanirrahim* (In the Name of Allah, the Most Beneficent, the Most Merciful). It indicated the characteristics in the life pattern of the people who upheld the values of *Syara'* (Islamic teachings) which rooted from Quran. In maintaining harmony, peace and balance, the society life had five basic principles called *U Duluwo Limo lo Pohala'a or Panca Askaratama* [4]. These five principles were *Dupoto* (Wind), *Tulu* (Fire), *Taluhu* (Water), *Huta* (Land) and *Rasa or Budi* (Moral). The implementation of these basic philosophies in life followed the teachings of Islam. The society culture of *U Duluwo Limo Lo Pohala'a* emerged from the traditional philosophy based on the nature as it had taught the society the principles of harmony, peace and balance in organizing the life and ruling the society life. The characteristics of the political-cultural unity rooted from

Islamic civilization were the manifestations of *Syara* as the customary principle. It had the basic principle from the Qur'an. *Wulea lo Lipu Bilinggata*, the official who had the responsibility of security, peace and finance had to possess the characteristic of *kaadirun* (powerful).

Accounting in the Age of Eastern Interference

King Eyato had recorded the history in the information and administration of *U Dulawo Limo Lo Pohala'a* community through the manuscript of *U Dulawo Limo Lo Pohala'a Treaty*. The manuscript consisted of 17 chapters and one article concerning the oath during the signing of the manuscript which was carried out on 12 Sha'baan 1084 (26 November 1673). All the decisions from Royal Council, *Bantayo Poboide's* trial decision, court judgment, orders and decisions of security parties, and others were always recorded in written manuscripts. King Eyato had pioneered enculturation in paperwork by using Latin Arabic spelling in the life of *U Dulawo Limo Lo Pohala'a*. The use of paperwork in Gorontalo was displayed in the ancient manuscript, one of which was the ancient manuscript of Gorontalo king's warning letter. It comprises various things handwritten by the clerk. These letters were written in Dutch, Arabic *Pegon* (local languages written in Arabic letters), Indonesian Language, and Gorontalo language.

The trade relations also flourished, in which merchants from various nations and religions were welcomed as long as they were willing to pay tributes to *olongias* and obey customary law in Gorontalo. To achieve its goal, VOC forced *olongias* to sign contracts or agreements to acquire the privilege of monopolizing the gold business commodity. In short, Gorontalo was required to hand over the mandatory gold tributes to VOC [18]. The free trade applied to the eastern interference period implied that the Royal Government in Gorontalo had organized the bookkeeping practices on their trade transactions.

Accounting in the Age of Western Interference

In the age of Western Interference, economic activities were characterized by the enactment of individual tax for all communities and the allocation of salary depending on the region [14]. One of the informants explains an interesting fact as follows:

“Hal yang menarik meskipun agak loncat sedikit dari praktik pajak pada zaman kerajaan adalah ada juga akuntansi yang mengatur tentang hak-hak berkekuasaan di zaman kerajaan. Misalnya imam itu berapa mestinya, toko adat berapa. Maksud saya adalah pada waktu itu telah ada kalkulasi sejak awal. Juga bisa dilihat di zaman kolonial bagaimana barang dihitung, bagaimana produksi perikanan kita. Dan sebenarnya praktik akuntansi itu mewakili periode modern yaitu pada kolonial ada. Ada juga pajak yang berbasis Kawasan misalnya tentang pajak produksi itik berapa. Misalnya untuk burung Maleo dulu, karena tidak semua produksi telurnya bisa diambil”. (BA, personal communication)

[Although it had nothing to do with tax during in the age of kingdoms, one interesting fact was that accounting regulated the authority power, for example, the regulation on the number of religious leaders and the number of customary shops. My point is that calculation had existed during that period. It also happened in the colonial period especially on how goods were counted and how fishery products were calculated. The accounting practices during the colonial period resembled the recent accounting practices. There were also tax-

based regions, for example to calculate tax imposed on poultry, such as Maleo bird, as not all avian eggs can be used for certain purpose.]

During this period, the salary was familiar in the life of royal people, since the religious leader received certain amount of money known as *sadaqah*. The calculation for the religious leader's salary was not documented in a written record, and it was just recorded during the colonial period. The written consequence existed in the collective memory of the people in Gorontalo. The informant added that the *sadaqah* given to a religious leader was greatly influenced by two aspects. Those are: 1) It had been legitimated during the colonial period signified by the authorities of Kodi; and 2) The influence of the Islamic teachings and the customs of Gorontalo people.

Additionally, there was area-based tax which was annually imposed, assessed by Gulden, the Dutch currency. It was a tax on seawater fisheries. The royal rulers set that the tax was *f* 15.000, *f* 0.01 to *f* 0.2 per day for each fisherman. In addition to government income of *f* 5 for each family per year, various other taxes such as stamp tax, auction tax and fines were also imposed. The source of government income was also collected from Hiyo, a tax system imposed for the use of forestry products, based on the Law of the Forest Protection Act which was regulated for Manado [35].

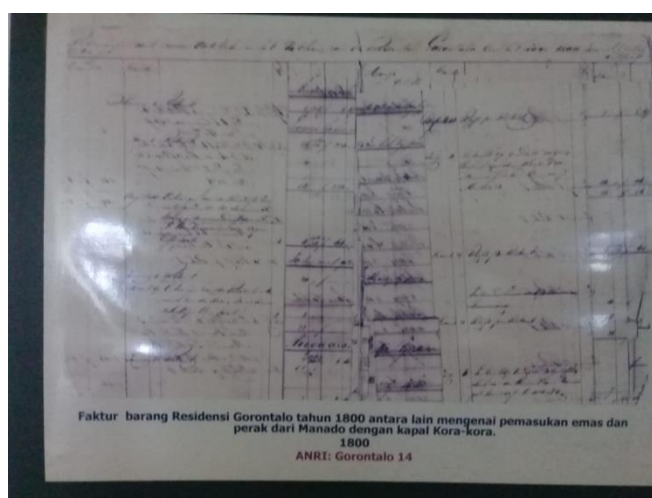
When King of Bone ruled the kingdom of Suwawa, he had established a sufficient local conservation system. This includes the limitation on the use of eggs of Maleo (a rare and endemic bird of Gorontalo) for trade by local people. It was worth 12-15 cents, and the area for acquiring the eggs had been limited by the royal government. The law regulated that only a very few people could see the eggs in the market. This shows that the social and environmental responsibility had been imposed despite its simple activities. The form of environmental accounting practice was the responsibility to pay Hiyo for anyone who made a use of the products for personal benefit. This rule, explicitly, was actually the basis of the Government's responsibility for maintaining the sustainability of natural resources for the benefit of the stakeholders, the future generation [18]. This implied that in the era of the kingdom in Gorontalo, the ideas of the government's distribution of social and environmental responsibilities had existed. They were embodied in the government's regulation concerning the use of natural resources. Certainly, compared to the reality in modern times, these activities are relevant to today's CSR (Corporate Social Responsibility), an implementation of social and environmental responsibility. CSR is one key to success for the organization's sustainable business world. It helps increase income and supports disadvantaged communities [36]. In addition to being able to continuously improve their business, organizations upholding commitment on CSR highly will improve the performance of their employees [1].

During the colonial period, they determined the salary for religious leaders. Their income was *f* 5 for marriage; *f* 3 for circumcision, and *f* 1 to *f* 720 for funeral (depending on social status and wealth of the deceased). In addition, in this period, accounting was used to regulate the rights of power. Although *Limo Lo Pohalaa* was ruled by the Dutch government, there was a deal that all domestic matters became the responsibility of the leaders of the native people. In 1864, the income for the leaders such as the king or *Olongias* was set. It was forty rice *Panimpang* from each district per year for the half of the market tax, fish tax from Lake Limuto, a tenth of rice and corn planted by the society, and other levies such as coconut and palm trees, cotton, sugarcane, caladium, and

livestock. A *Jogugu/Hohuhu* (Assistant/Deputy King) were paid with forty rice *Panimpang* from every district per year. A *Marsaby* or *Olea Lo Lipu* (a district leader) received forty rice *Panimpang* each year per district [35].

The effort to search for Gorontalo archive inventory began from the Jakarta National Archives, and it was sent to Gorontalo State University. These archives provide information on the implementation of the documents of various financial and non-financial transactions in the kingdoms. These archives were arranged from 1810 to 1865. Other archives obtained from the Dutch East Indies government in Gorontalo and stored in the National Archives of the Republic of Indonesia. The archives were sent to Landsarchief when J.A. van der Chijs became Landsarchivaris. The inventory arranged by Van der Chijs in 1882 recorded Gorontalo archives from 1757 to 1795. It mentioned that these archives contained letters and treaties sent from Ternate. However, he had not registered the archives since the 1800s. In addition, the inventory was no longer appropriate with those in the National Archives.

The archives consisted of 18 books under several classification, including sent letters, received letters, reports, cash memorial, *respectboek*, cash account, *pakhuis boek*, lists of ships, lists of slaves' name, *ppassenboek*, publications, dagregister, journal, *grootboek*, legends and chronicles. The archives also consisted of 14 volumes of cash memorial of resident's assistant, comprising important financial records about incomes and expenditure of the commodity, *zegel*, incomes from the resident of Ternate, wessel, *cash bouwen*, opium sales, fabrics sales, gift, retired officers, prisoners and imprisonment costs, and tax. These documents were original, however some of the writings were unreadable. Other documents related to cash memorial were clearly explained in the archives inventory Book of Gorontalo dated from 1821 to 1839. Meanwhile, the archive of cash account consisted of 4 volumes which recorded the transaction from 1819 to 1841. The document contained the cash account in Gorontalo made by the Resident of Manado in 1841, and it included income and expenditure for Gorontalo, taxes, trade, government fee, general police, and retired military, The document was the original document. Meanwhile, in 1800 the government of Gorontalo also had recorded its financial transactions into Gorontalo Residential 'invoice.



Picture 1. Invoice of Gold and Silver Received from Manado

Source: National Archives of the Republic of Indonesia

In addition to the invoices, a contract agreement between King Muhijuddin Muhammad Jair Iskandar and the government of the Dutch East Indies on gold mining and coffee production was discovered in 1819. Its wax stamp seal was a proof for the treaty validity. The letter from the King of Gorontalo, Muhammad Hasanuddin Iskandar Panglima Syah to GJ Willem Arnold Alting, stated that the king of Gorontalo asked the Dutch whether the clothes from Netherland could be exchanged with gold produced by Gorontalo. After Ternate handed over the authority, Gorontalo had to admit the rights and role of VOC as a new ruler. On March 25, 1678, the treaty concerning the economic agreement was signed by Padtbrugge and the Kings of Gorontalo and Limboto. It stated that Gorontalo must pay tributes by forestry products and handicrafts previously given to Ternate. The tribute deposited to VOC had more types and amount, and the Kings of Limboto and Gorontalo were obliged to maintain the price of spices in accordance with the instructions from VOC.

Accounting practices in the age of western interference were found in the forms of letters/business contracts, financial records, financial statements and even the invoice. In other words, those became the crucial evidences of accounting activities at that time.

DISCUSSION AND CONCLUSION

The development of the kingdoms in Gorontalo divided into three periods shows similarities in basic accounting practices, such as trade, tributes, taxes, and sanctions/fines. All these activities certainly require a good record as the proof on economic transactions as well as a medium for accountability at that time. An interesting finding in this study is that accounting had been used in determining salary or income for the scholars (religious leaders), the kings and other government officials. The use of accounting was the policy from the authorities. Salary of the religious leaders was calculated based on their rules in Islam (the majority people of Gorontalo are Moslems). Thus, it showed that an accounting practice was determined from the policy of the rulers and aimed to honor and preserve cultural and religious activities of the people of Gorontalo uphold the culture and teachings of Islam. Meanwhile, the calculation of the incomes for the kings and other government officials was considered as a political means to maintain their power. Another important finding is the accounting practice to determine tax imposed on people who used the products of forest called *Hiyo*. Further, the government set the restriction for the search of the eggs of Maleo. It shows the responsibility on social and environmental aspects to preserve the forest ecosystem and the existence of Maleo as the endangered species.

Another uniqueness of this research findings is the excerpt of the manuscript *U Duluwo Limo Lo Pohala'a*. This peace treaty provides an overview of cultural existence based on Islamic values. The people adapted these values during the national period demanding the people to have noble behaviors (honesty and fairness) in the interactions with other human beings, particularly in collecting tributes and taxes. These gave the positive effects on the accounting practices as it will be beneficial if the practices were supported by the noble behaviors. The accounting practice in the age of kingdoms in Gorontalo shows the correlation of accounting history to other sciences, such as political science, sociology, environment, culture and religion.

This research limitations highlight particularly on the use of primary data. The evidences and remnants of the kingdoms of Gorontalo in the three periods are

so limited as the references for the elaborate accounting practices. The significance of royal accounting is largely derived from the references from historians and academics, as well as existing historical documents.

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