



THE HISTORIOGRAPHY OF ACCOUNTING: DIPONEGORO [LEASE & TAX] ACCOUNTABILITY

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Abstract

This study aims to examine lease accounting and taxation in the Sultanate of Yogyakarta during the Diponegoro era, lessons acquired through conflicts over these occurrences, and their significance with lease accounting standards (PSAK 73). This qualitative research uses history books, e-journals, accounting standards, and videos about Sultanate of Yogyakarta. This study reveals that land leasing and taxation practices during the period lacked internal and external accountability. Some events in the Sultanate of Yogyakarta during that time are pertinent to current events reviewed using PSAK 73, such as the relationship between Zimbabwe and China and the experience of Indonesian tenant farmers. Accounting, tax, and agrarian policymakers need field research with enough samples to improve policy implementation.

Keywords: Diponegoro, Lease Accounting, Taxation, PSAK 73, Historiography

Abstrak

Penelitian ini bertujuan untuk mengkaji akuntansi sewa dan perpajakan di Kesultanan Yogyakarta pada masa Perang Jawa, pelajaran yang diperoleh melalui konflik atas kejadian-kejadian tersebut, dan signifikansinya dengan standar akuntansi sewa (PSAK 73). Penelitian kualitatif ini menggunakan data dari buku-buku sejarah, e-jurnal, PSAK, dan video tentang Kesultanan Yogyakarta. Hasil studi ini mengungkapkan bahwa praktik penyewaan tanah dan pajak cukai selama periode tersebut tidak memiliki akuntabilitas internal dan eksternal. Beberapa peristiwa di Kesultanan Yogyakarta pada masa itu berkaitan dengan peristiwa saat ini ketika dikaji menggunakan PSAK 73, seperti hubungan antara Zimbabwe dan Cina dan pengalaman petani penggarap di Indonesia. Para pembuat kebijakan akuntansi, pajak, dan pertanian membutuhkan penelitian lapangan dengan sampel yang cukup untuk memperbaiki implementasi kebijakan.

Kata Kunci : Diponegoro, Akuntansi Sewa, Perpajakan, PSAK 73, Historiografi.

INTRODUCTION

Land lease and gate taxation in the Sultanate of Yogyakarta during the Java War in the Diponegoro era are significant research topics because they contributed to racial disparities in welfare at the time. These issues provoked a protracted resistance from the community. The defeat of the Javanese resistance allowed the colonial government to take control of all of Java (Carey, 1986, 2019o). In addition, accounting-related research on the Sultanate of Yogyakarta during the Java War is still infrequently conducted in Indonesia, based on the findings of accounting historiography research. Prior works have discussed taxation during the Java War (Wahid, 2017) and the Ancient Mataram period (Lutfillah & Sukoharsono, 2013), alternative viewpoint on the practice of renting land in the Sultanate of Yogyakarta during the Java War (Carey, 2019f), and accountability with the historical context of the Java War (Lutfillah & Sukoharsono, 2013). However, no prior studies have examined land leases during that period from a perspective of accountability and none have demonstrated the relevance of the discussion of leases during the Java War period to the present. For example, Wahid's study (2017) shows that Raffles' land tax imposes a twofold burden on the populace. People had to pay taxes during the Raffles era as a rental fee for the land they worked on (Wahid, 2017). Carey (2019d) likewise outlined how the populace was required to hand over their harvests and provide services to Javanese officials. Farmers are required to report their exported goods in all scenarios and to pay taxes on the land they produce (Wahid, 2017). Yet, the tenants are Europeans rather than farmers.



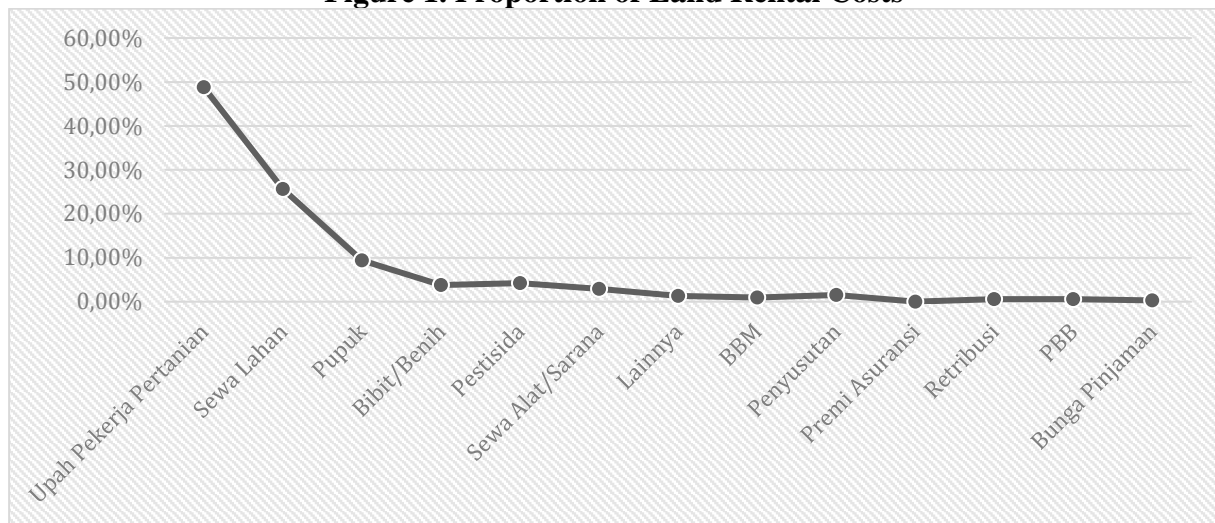
The authors conclude that accounting historiography research has been conducted by a number of scholars, but the number is still relatively small (Budiasih, 2015). Implementing the historiography method, Lutfillah and Sukoharsono (2013) studied the methods of taxes in the prehistoric Mataram period. The Yogyakarta Sultanate, from which Prince Diponegoro descended, was founded as a result of the Ancient Mataram Kingdom (Ningsih, 2021). In reference to Lutfillah and Sukoharsono (2013), taxation in the Ancient Mataram period was vertical, as evidenced by the King's transfer of authority to royal officials for the purpose of collecting taxes. The government has also distributed taxes for the purpose of running the kingdom in conformity with the laws in effect at the time. The authors' research will differ from some of the previous studies described in the text. Our research differs from previous research in its subject matter and discussion's focal point. One study (Lutfillah & Sukoharsono, 2013) focuses on the phenomena of taxation during the Ancient Mataram period, whereas the authors' research focuses on the practice of lease accounting during the Java War. Another (Wahid, 2017) focuses on the occurrence of tax dualism during the Java War, whereas our study examines the accountability of land leasing and taxing policies during that conflict. Although one researcher (Carey, 2019g, 2019o) has addressed the practice of renting and taxing during the Java War, our study focuses on the chronology of events rather than the accounting practice of land leasing. Accounting can convey meaning if it is inseparable from the construction of accounting in the past, organizational and social reality, and the culture of the community in which accounting is performed (Hopwood, 1987; Zaid, 2004).

In addition, it turns out that a significant number of farmers are still experiencing economic challenges due to the high cost of renting land, making this research even more crucial. According to the 2017 Rice Crops Business Cost Survey (BPS, 2017), the cost of renting land is the second greatest expense after labor pay (Figure 1). Despite the fact that wages are the largest cost in agriculture, the lifestyles of smallholders remain impoverished (BPS, 2017). This condition is due to the fact that the amount of effort smallholders put into farming other people's land is not proportional to the benefits they reap (Achmadi, 2018). Land rental costs are included in input costs. Consequently, if input costs rise, output prices will rise as well (Kementrian Perdagangan Republik Indonesia, 2014). The circumstance can undoubtedly affect the wellbeing of the Indonesian people (Laucereno, 2018). The problem of renting agricultural property, which influences people's well-being, is comparable to that of the Java War. The authors argue, based on the events, that the question of land rent accounting and taxes in the Yogyakarta Sultanate during the Java War is still relevant today, as agricultural land rent continues to pose problems for farmers.

This significance can be observed in the Raffles administration's practise of leasing land to Javanese farmers, which also caused farmers to have qualms due to the requirement to pay land taxes and the custom of servicing local landlords (Carey, 2019g). Throughout Nahuys' tenure as Yogya's Resident Regent, the issue persisted. Land that was leased to Europeans and Chinese at the time was royal property. However, smallholders had to pay the land tax (Carey, 2019g, 2019o). Farmers had to perform feudal services for Javanese officials in addition to paying taxes, which increased their burden (Carey, 2019g). More over, Carey (2019o) argues that the Nahuys-initiated practise of land leasing has harmed the office land's vertical taxation structure or the apanage system. Van der Capellen discontinued the practise of leasing the land in 1823 because it was thought to be against the interests of Javanese farmers and to have reduced the quality of their lives (Carey, 2019k). However, if a third party violates the terms of the lease, the landowner is obligated to compensate the renter under European and Chinese law (Carey, 2019k, 2019k). The payoff was significant enough to drain the Sultanate cash (Carey, 2019k).



Figure 1. Proportion of Land Rental Costs



Source: Researchers' Analysis (2021)

Based on the previously explained phenomena and research gaps, our research is conducted to gain: (1) *a general description of the background of the Java War and its relationship to the Sultanate of Yogyakarta*, (2) *a portrait of lease accounting and land taxation in the Sultanate of Yogyakarta during the Java War*, (3) *lessons learned that can be drawn from conflicts over land leases and taxation in the Yogyakarta Sultanate during the Java War based on the accountability framework*, and (4) *the relevance of land lease accounting practices in the Yogyakarta Sultanate during the Java War with PSAK 73*. To achieve those objectives, our study concentrates on historical occurrences in the Sultanate of Yogyakarta's region during the Java War, namely in the years 1812 to 1829, with the Sultanate of Yogyakarta serving as the unit of analysis. The land leasing practise that led to the Java War took place between 1816 and 1823. Furthermore, between 1812 and 1824, the problem of toll gate excise charges aroused racial issues and resulted in farmers' rebellion. The issue with Prince Diponegoro's budgetary management led to the defeat of his forces in 1829. We then review the phenomena related to land leasing and taxation in the Yogyakarta Sultanate during the Java War from the accountability perspective of Gray et al. (1996) as well as Bergsteiner and Avery (2010). The primary topics to be covered include the need to pay taxes on rented land, the duty to make amends, the question of setting tax rates, and the division of power between tax collectors and tax users. Meanwhile, using PSAK 73 as our lens, we examine land lease disputes between the years 1817 and 1823 and those occurring today. Because the writers' sources of knowledge are still scarce, constraints on both time and object have been set.

THEORETICAL FRAMEWORK

The Accountability Framework: Is It Limited to Legality Matters of The Financial Administration?

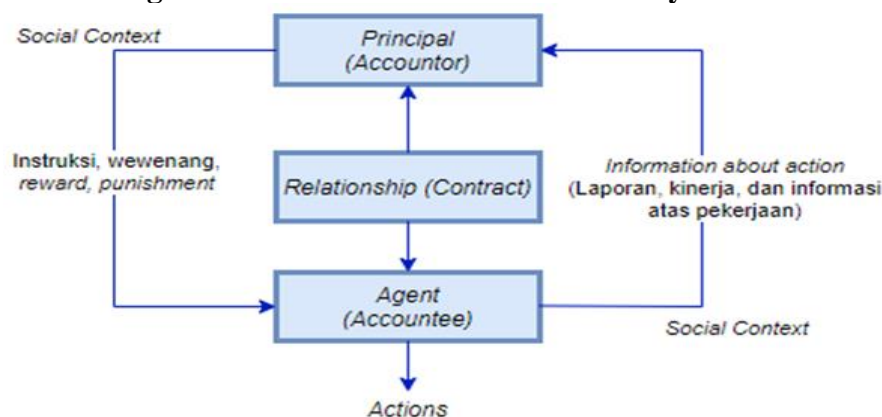
Modern time's definition of accountability includes justice and fairness (Bovens, 2007). According to Gray et al. (1997), the definition of accountability is the sharing of information between two parties, with the first party being responsible for providing the other party with an explanation or justification. The second party then has the right to respond to the first party's explanation (Gray et al., 1997; Kholmi, 2017). The accountability entails two duties: the duty to carry out the action and the duty to report the action (Gray et al., 1996). Principals and agents are the parties involved in accountability, according to Gray et al. (1987) as cited by Kholmi (2017). The agent is required to complete the accountability while the principal is required to obtain the accountability report (Gray et al., 1987; Kholmi, 2017). While the agent is in charge



of carrying out the acts, the principal delegated control over the resources to the agent (Gray et al., 1996). If the agent's conduct or the report are not sufficient, the principal has the power to question the agent, request reports from the agent, and impose sanctions (Kholmi, 2017; Oakerson, 1989; Raba, 2006). A person can be said to be accountable to their principle, in accordance with Fearon (1999) and Strøm (2000), if they are required to act on their principal's behalf and their principal rewards or penalises them for their actions in line with their authority.

Gray et al. (1996) used the Generalized Accountability Model (GAM), which is depicted in Figure 2, to visually portray the link between principle and agent. The idea of accountability frequently crosses over with the idea of responsibility (Bergsteiner & Avery, 2010). Additionally, Tetlock (1992) research findings, which claim that there is no accountability without responsibility, are in favor of this issue. Tetlock (1992) argues that accountability without responsibility will result in subpar accountability results. People frequently assume accountability risks when doing their duties, claim Bergsteiner and Avery (2010). The claim is visible in someone who is expected to be accountable; this expectation usually lead to a person performing his or her tasks to the best of their ability (Schlenker, 1997). Responsibility must be implemented in order for accountability to be realised, according to Cummings and Anton (1990) as well as Schlenker (1997).

Figure 2. The Generalized Accountability Model



Source: Gray et al. (1996)

In their study, Bergsteiner and Avery (2010) use the roles of accountor and accountee to clarify the concepts of accountability and responsibility. Based on Bergsteiner and Avery's (2010) proposition, the accountee is the party who is responsible for disclosing to the accountor the outcomes of his work since his activities have an impact on the outcomes attained by the entity. The accountee is viewed as an internal party from the entity's perspective, whereas the accountor is perceived as an external party (Bergsteiner & Avery, 2010). Additionally, the Integrative Responsibility and Accountability Model (IRAM) created by Bergsteiner and Avery (2010) defines the idea of accountability and responsibility. IRAM has two notions of accountability and six concepts of responsibility (Bergsteiner & Avery, 2010). There are several different types of responsibility: role/task responsibility, normative responsibility, moral responsibility, causal responsibility, judged responsibility, and felt responsibility (Bergsteiner & Avery, 2010). IRAM's definition of accountability includes both internal and external accountability (Bergsteiner & Avery, 2010).

Task responsibility is the selection of the entity's social roles from both an internal and external standpoint (Bergsteiner & Avery, 2010). This selection increases the obligation and accountability for delivering quality work performance. The need to abide by the laws and standards that are in force when doing activities and making decisions is referred to as normative responsibility (Bergsteiner & Avery, 2010). The attitudes, behaviours, and choices made by an institution that reflect that entity's values are referred to as that entity's moral



responsibility (Bergsteiner & Avery, 2010). The responsibility to explain how an organization may bring about a consequence is known as causal responsibility (Bergsteiner & Avery, 2010). Judged accountability is the obligation to take into account the effects of the agent's decisions (Bergsteiner & Avery, 2010). The extent and type of the agent's obligations to other parties will determine these repercussions. Felt responsibility happens when a contributor's actions result in a negative outcome, the accountee feels cognitively and emotionally responsible (Bergsteiner & Avery, 2010).

Different meanings are attached to the two accountability principles in IRAM. The process of evaluating the acts committed by other parties and applying accountability repercussions in the form of rewards and punishments is known as external accountability, and it is directly tied to the authority of the accountant (principal) in the external area (Bergsteiner & Avery, 2010). In the meantime, internal accountability is an internal concern of the accountee (agent), which involves internal assessment and its results (Bergsteiner & Avery, 2010). The idea of external and internal accountability is consistent with the definition of accountability offered by Chandler and Plano (1988), according to which accountability is a state in which people in positions of authority are constrained by external tools and internal standards.

Under discussion from the various theories of accountability as indicated in the preceding section, we employ the Generalized Accountability Model created by Gray et al. (1996) to ascertain the role and interaction between the persons engaged in the phenomena. These occurrences include Prince Diponegoro's fiscal policy, the leasing of land to Europeans by landowners, and the implementation of unfair toll gate excise fees. We employ the Bergsteiner and Avery's (2010) IRAM as a framework to investigate how accountability is applied to this phenomenon.

METHODS

The Historiography of Accounting as the Research Methodology

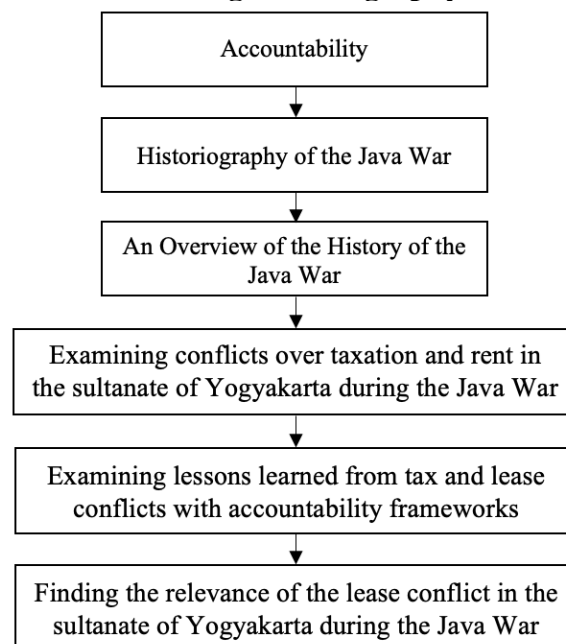
This research is qualitative and highlights a historiographical method in reviewing an accounting practice phenomenon. Historiography is the scientific study of the practice of historical science and has numerous applications, including the study of historical methodology and the evolution of history as an academic field (Irwanto & Alian, 2014). Historiography refers to specific aspects of history, such as accounting historiography, which describes the forms and roles of past accounting (Sukoharsono & Lutfillah, 2008). Reflecting on the accounting construction of life at the time can help to interpret past accounting practices. According to Daliman (2012), historiography is a technique of disseminating the findings of historical study that have been discovered, examined, and validated. Historiography is the result of various steps of research, including topic selection, heuristics, verification, and interpretation (Kuntowijoyo, 2013). Additionally, historiography is the culmination of research because it necessitates a critical evaluation of the author in order to develop a full article from research synthesis (Sjamsuddin, 2007). Examining a variety of data sources can help us understand the context of history (Lutfillah & Sukoharsono, 2013). Historical sources can be categorised as written or unwritten, according to (Kuntowijoyo, 2013). Written sources are any written materials that contain judgments, guidelines, or sentiments derived from earlier work (Lutfillah & Sukoharsono, 2013). Unwritten sources include objects like artefacts, structures, tools, or photographs. Historiography that varied from the theme's aspect is produced as a result of the expansion of the historical subjects studied.

The use of accounting science in history will unveil new research insights, which will then lead to new area of research novelties (Lutfillah & Sukoharsono, 2013). Moreover, Oldroyd (1999) as well as Sukoharsono and Lutfillah (2008) provide other explanations for the relationship between historiography and accounting. According to Oldroyd (1999), accounting



historiography is a paradigm that attempts to explain accounting and accounting changes in terms of accomplishing the objective of producing a profit through sound decision-making. On the other hand, Sukoharsono and Lutfillah (2008) define accounting historiography as a description of the shape and function of historical accounting that incorporates socio-cultural life, market roles, letters, language, numbers, and calculations. We analyse how accountability is applied to the practise of land rent and taxation during the Java War using the historiography approach. From descriptions of that era's socio-cultural life, information and data addressing the application of accountability to land rent and taxing practises during the Java War were gathered. The research's findings are disseminated in writing following the heuristic process (source collecting), source data verification, and interpretation (interpretation).

Figure 3. The Accounting Historiography Research Design



Source: Researchers Analysis (2021)

There are various references on rental accounting and taxation during the Java War. For this study, the authors downloaded data from history books, especially books by Carey (2019f), e-journals related to the Java War and the Sultanate of Yogyakarta in the XVIII-XIX centuries, and books on the history of Modern Indonesia by Ricklefs (2007), as well as a video review of the Babad Diponegoro made by a historian, Ki Roni Sodewo, on his youtube channel and other videos that invite Mr. Peter Brian Carey as the source person. To perform a review of the accountability aspect, the writers collect and analyze data from a number of e-journals that investigate the meaning of responsibility. The accountability framework that serves as the analytical foundation for this study is GAM by Gray et al. (1996) and IRAM by Bergsteiner and Avery (2010). Regarding its contemporary relevance to accounting, the author alludes to PSAK 73 and phenomena contemporary to the Sultanate of Yogyakarta throughout the eighteenth century. Our study investigates the accountability of rent and taxes practices during the Java War. For data collection, the author conducted scoping studies and interviews. The results of interviews and literature studies will be presented in the form of a narrative that is poured with the historiography method. The framework can be seen in Figure 3.

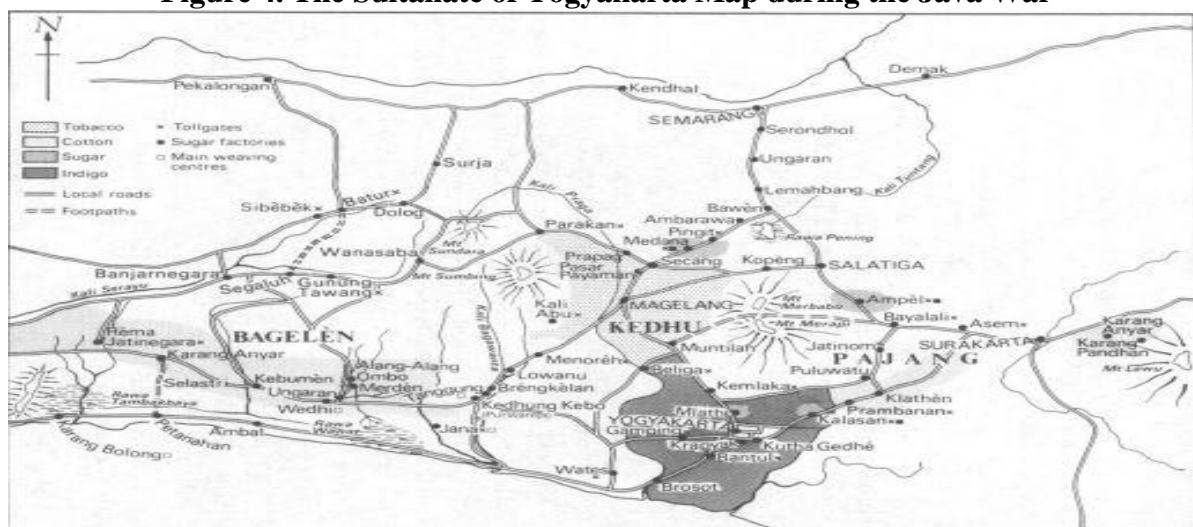


RESULT AND DISCUSSION

The Beginning: The Sultanate of Yogyakarta and The Java War

The Sultanate of Yogyakarta governed the southern portion of the island of Java (Raffles, 1817). The term Yogyakarta Sultanate, depicted in Figure 4, refers to the system of government in that location, while the Yogyakarta Palace refers to the palace of the Yogyakarta Sultanate (Kesultanan Yogyakarta, 2021). The Giyanti Agreement, which divided the Sultanate of Mataram into two halves, resulted in the establishment of the Sultanate of Yogyakarta (Kesultanan Yogyakarta, 2021). The Dutch intervention against the sovereignty of the Sultanate of Mataram gave birth to this pact (Sodewo, 2016a). Because of this agreement, the Dutch meddled heavily in Sultanate of Yogyakarta politics (Carey, 2019q; Sodewo, 2016a). The Sultanate of Yogyakarta's government's sovereignty could not be optimal due to Dutch interference in all Palace matters (Sodewo, 2016a). This condition caused numerous conflicts, necessitating the protection of the Palace's residents (Carey, 2019d).

Figure 4. The Sultanate of Yogyakarta Map during the Java War



Source: Carey (2019j)

The lack of welfare prompted anti-Dutch aristocrats and the general public to join forces in a rebellion against the Dutch (Carey, 2019j). The rebellion is commonly known as the Java War (Mahbub, 2015; Ricklefs, 2007). The Java War or *the Java Oorlog* was a conflict between the indigenous people of Java and the colonial army that took place in Central Java between 1825 and 1830. The Java War killed approximately 200,000 Javanese and destroyed a quarter of Java's agricultural land (Carey, 2019m). This was the first large-scale indigenous uprising in colonial Europe, killing approximately 8,000 soldiers and costing up to 20 million guilders (Carey, 2019m).

The majority of the literature that investigates the background of the Java War claims that the installation of stakes without authorization in Tegalrejo, the ancestral home of the Yogyakarta Palace family, was the cause of the Java War (Ahsan, 2017; Sodewo, 2016b). Under the direction of Smissaert, a Dutch resident who lived in Yogyakarta at the time, the colonial authority installed the stakes. The placement of the stakes is meant to link Yogyakarta with Magelang. However, in addition to destroying the Yogyakarta Palace's ancestral graveyard, the installation of stakes has also created problems for the villagers because it has restricted movement between the villages (Carey, 2019d). Additionally, before to placing the stakes, the colonial side did not personally get consent from Prince Diponegoro, a prominent member of the Tegalrejo community (Carey, 2019d). The eldest son of Sultan Hamengkubuwono III, who ruled the Yogyakarta Palace from 1749 to 1792, and the great-grandson of Sultan Hamengkubuwono I, who ruled the palace from 1812 to 1814, respectively, is Prince



Diponegoro (Carey, 2019l). This arrogant behaviour infuriated Prince Diponegoro even more (Sodewo, 2016b).

According to Carey (2019s), the colonial government's conduct was regarded as impolite and led to arguments between the people and the troops who planted stakes. Months went by during the fight. Prince Diponegoro instructed the peasants to use a spear in place of the stake in response to this issue (Carey, 2019d). The substitution of stakes with spears is thought to be a message to spark resistance (*casus belli*), according to material from the Yogyakarta Residency Archives Number 17 (Carey, 2019d). The Yogyakarta Palace is split into two sides when it comes to tackling the issues that involve the Netherlands (Carey, 2019s). Prince Diponegoro was the leader of the anti-Dutch camp, which was the first camp (Carey, 2019s). There is a camp on the opposing side that Patih Danurejo IV protects; this camp is a bastion that backs the Dutch East Indies Government (Carey, 2019s). The installation of stakes is regarded as a *casus-belli*, but Prince Diponegoro's movement against the Dutch was primarily motivated by concerns for the welfare of the populace (Carey, 2019m).

There were several conflicts triggered by accountability issues within the Yogyakarta Palace. These conflicts sparked the outbreak of the Java War and the defeat of Prince Diponegoro's troops in the Java War. As for some of the conflicts that the author will raise in this study: 1) conflicts related to land leasing in the territory of the Yogyakarta Palace; 2) conflicts related to excise gate tax; and 3) conflicts related to Prince Diponegoro's taxation policy.

The Conflicts: Land Leasing and Taxation Conundrums

The Yogyakarta Palace in the 19th century still adhered to the Hindhu Buddhist concept in terms of recognizing land ownership (Carey, 2019r). As a result, the King owned all land inside the royal dominion (Carey, 1986). This was comparable to the wealth ownership principle implemented by William I (Raba, 2006). However, the King also distributed land rights to Palace officials and the Palace family to meet their individual needs (Carey, 2019r). The rights allocated to the other parties were not full ownership rights but only in the form of rights in the nature of cultivated land or office land (appanage system) (Carey, 1986, 2019m). Consequently, the welfare of Palace officials depended on the generosity of the Palace Sultan (Carey, 1986). Officials of the palace who possess land rights reside in the vicinity of *negaraagung*, which is the seat of government for the Sultanate of Yogyakarta. (Carey, 2019r). The official lands were dispersed throughout the area of the Sultanate (Carey, 2019r). Typically, officials select a *bekel* to oversee the management of the official lands (Carey, 2019m). *Bekel* was in charge of collecting the land tax (*pajeg*) and other taxes, including *pacumpleng*, *kerigaji*, excise, and several irregular levies (Carey, 2019q).

In this study, the authors will concentrate on *pajeg*. Because *pajeg* was an essential fiscal policy at the time and established the foundation of political economic policy, it is the subject of the debate (Wahid, 2017). *Pajeg* itself is a tax on crops submitted in the form of raw materials (Carey, 1986). Farmers handed over *pajeg* as a form of 'gratitude' to the official landholder for being allowed to live and cultivate the official land (Carey, 2019m). The amount of *pajeg* paid is about one-third to one-half of the harvest (Wahid, 2017). The *bekel* was entitled to one-fifth of the taxes he collected from the tenant farmers (*sikep*), including *pajeg* (Carey, 2019m). In addition, the official land title holder and *bekel* had the right to community service from the *sikep* (Carey, 2019m, 2019q). The *sikep* group oversees the *numpang* group, who live in the *sikep*'s yard to do the *sikep*'s business (Carey, 2019d). Some landholders also appointed *demangs* to oversee ten to thirty *bekels*. This situation occurred because some officials felt that the system utilizing *bekel* was not strict enough, resulting in suboptimal tax collection (Carey, 2019m).



The Yogyakarta Palace began to recognize the practice of land leasing during the reign of Thomas Stanford Raffles, a Governor General, when the British ruled the archipelago in 1811–1816 (Wahid, 2017). Under Raffles' policy, Javanese farmers were tenants of agricultural land because all land in Java was claimed as British property (Bastin, 1954). Rent payments were made by handing over money or agricultural products to the British government (Wahid, 2017). This policy aimed to protect Javanese farmers from the feudal power of Javanese officials who required the submission of crops as well as community service (Carey, 2019g). Farmers who were free from feudal power were expected to increase their productivity (Carey, 2019g; Day, 1972). In addition to leasing to Javanese farmers, the British government also leased land to Europeans for vegetable farms and rural retreats (Hoadley, 2000; Van der Kemp, 1897). In the end, the policy benefited the British through taxes paid as land rent, as shown in Figure 5.

Figure 5. Accounting for Income and Expenditure in Land Leases

REVENUES		EXPENSES	
	Sp. drs.		Sp. drs.
Land rent	1,669	Monied salary to the deposed <i>Tumenggung</i> of Yogyakarta p.a.	480
Road duties, or <i>Bandars</i>	550	Salary to the above de- posed <i>Tumenggung</i> for the Post Establishment	72
Birds'-nests	1,000	Calculated rent of 8 <i>jungs</i> of land granted to the above deposed <i>Tumeng- gung</i> ¹⁷	48
From the sale of a chest of opium recently smuggled into Patjitan	3,000		
Deduct annual expenses	6,219 600		
Net revenue	5,619		600

Source: Carey (2019o)

After 1816, the land leasing policy was continued by the Dutch through the influence of Major Huibert Gerard Nahuys van Burgst, a Yogyakarta Resident (Carey, 2019o). In contrast to Raffles, Nahuys initiated the expansion of land leased to Europeans with the aim of increasing land tax revenue (Carey, 2019o). Initially, land leases to Europeans were severely restricted (Carey, 2019o). However, Nahuys managed to persuade Sultan Hamengkubuwono IV (reigned 1814–1822) to grant permission for land leasing (Carey, 2019o). With the authorization of leasing royal land, including office land, to Europeans, the paternalistic relationship between jabatan land rulers and demang, bekel, and sikep finally collapsed because jabatan landholders were no longer in direct contact with their tenant farmers (Carey, 2019o).

The Palace increasingly leased land to Europeans. This made Javanese peasants miserable because the land renters only took advantage of the farmland and left the tenant farmers with the burden of land tax (*pajeg*) that had to be paid to the Palace (Carey, 2019o). Governor-General Van der Capellen actually disapproved of Nahuys' initiation of land leasing (Carey, 2019k). Van der Capellen had asked Nahuys to report on the size and condition of the land he leased but Nahuys did not do so (Carey, 2019k). As a result, in 1823, Van der Capellen issued a decree ordering the return of land leased by foreigners to the original owners and the obligation to compensate for rent paid and unharvested plantation income (Carey, 2019k, 2019k; Wahid, 2017). The Palace of Yogyakarta was required to pay the indemnity directly from the Palace treasury when there were insufficient funds available (Carey, 2019k). Prince Diponegoro was asked to lead negotiations regarding the compensation fee (Carey, 2019l). However, the negotiations were unsuccessful because the amount of compensation demanded



by the tenants was still too large according to Prince Diponegoro's assessment, namely 26,000 Spanish Dollars (Carey, 2019l).

As the financial manager of the Yogyakarta Palace, Prince Diponegoro did not agree to the compensation amount. Ratu Ageng (Hamengkubuwono III's consort) ordered Patih Danurejo IV to accept the amount of compensation in order to maintain good relations with the Dutch government (Carey, 2019l). The payment of the compensation required the approval of Prince Diponegoro as the sultan's guardian because at that time Sultan Hamengkubuwono V was still a child while Hamengkubuwono IV had passed away (Carey, 2019l). Therefore, Ratu Ageng tricked Prince Diponegoro by forcing him to put a wet stamp on the letter of indemnity without being given the opportunity to read the letter first (Carey, 2019l). As a result of these events, Prince Diponegoro felt disappointed and distanced himself from the Royal family as recorded by De Klerck, the prince's bodyguard when he sailed into exile (Carey, 2019l):

"As the Sultan's guardian, there was always nothing for me to do. Usually, we were informed about the money that was put into the Sultan's treasury because I had to put my stamp on it. But we never knew anything about the money spent [...] and only the predetermined portion for payments within the Palace was left to Wironegoro. When I was outside the Palace, I heard that there was no more money in the treasury, [...] everything important was decided without our presence."

The Sultanate of Yogyakarta once faced a conflict that intersected with race. The conflict was triggered by extortion under the guise of a tax levied by one race against another. Such tax that plunged the indigenous people into poverty was the excise gate tax (Carey, 2019e). According to the customs of the Sultanate of Yogyakarta at the time, excise gates were stopping and lodging places for people traveling through the main highways of the Palace and the coast of Java in the XVII–XVIII centuries (Nagtegaal, 1996). Excise tax at that time was a levy collected from visitors to the stopping places (Carey, 2019e). The levy was intended to be a reward for the excise gate guards for guarding the merchandise of visitors at night (Carey, 2019e). The levy was imposed on merchandise from the royal territory and goods imported from the north coast region (Carey, 2019e). Most of the excise gates in the Yogyakarta Sultanate were controlled by the Chinese (Carey, 2019e). The Chinese monopoly control of the excise gates began when the British intimidated Sultan Hamengkubuwono II to hand over the management of the excise gates through an agreement on August 1, 1812 (Kesultanan Yogyakarta, 2018). Then in 1813, the British ordered Sultan Hamengkubuwono III to appoint a Chinese Kapitan, Tan Ji Sing, as an official of the excise gate office (Carey, 2019n).

At that time, the right to collect taxes at the excise gate was transferable through the sale of rights (Carey, 2019e). As a result, many ethnic Chinese groups bought the right to collect taxes from Capitan China because Capitan China had the authority to regulate the excise gates (Carey, 2019e). Gradually, the number of excise gates increased because of the rangkah—smaller excise gates located on rural roads (Carey, 2019e). Therefore, it is not surprising that excise revenues increased exponentially in the period 1812–1824 (Carey, 2019e). In theory, the collection of the excise refers to the rules set by the colonial government (Carey, 2019e). The full tariff was levied on certain goods when passing through an excise gate and then only had to pay a two-cent pin per horse load when passing through a rangkah (Carey, 2019e). However, if only one additional excise gate (rangkah) is passed through, only half of the full excise rate is payable (Carey, 2019e).

The specific goods referred to in the regulation were the main merchandise from the palace to be exported to the north coast, such as rice, cotton, manufactured goods, tobacco, peanut oil, and indigo; goods imported from the north coast, such as iron, gambier, ginger, candles, frankincense, spices, silk, poppy, and foreign fabrics; and goods of artistic value such as finely woven cloth (Carey, 2019e). Although the excise tariff was set by the colonial



government, the amount of the excise tariff depended on the Chinese who leased the excise collection rights (Carey, 2019a). According to the regulation, the amount of excise tax for Chinese merchants was three times the amount of excise tax for indigenous people (Carey, 2019e). However, in practice, Chinese merchants paid less than natives because of racial discrimination by the excise gatekeepers (Carey, 2019e).

In addition to the discrimination issue, there were several other conflicts that occurred in the monopolization of the excise gates by ethnic Chinese. The first is the issue of the sale of excise collection rights at a main excise gate and an auxiliary gate (*rangkah*) being sold to two different parties (Carey, 2019e). This causes passersby to pay more excise tax because each owner of the collection right demands payment of the full rate (Carey, 2019e). Normally, however, passers-by only paid two cents per horse load when crossing the *rangkah* (Carey, 2019e). If the Javanese took an alternative route that did not pass through the excise gate, the spies of the excise gate would confiscate the Javanese's luggage (Carey, 2019b). Javanese officials turned a blind eye to this incident because they were given bribes not to report the extortion committed against Javanese when crossing the excise gate (Carey, 2019a).

Another problem was the increase in the price of rice in Yogyakarta by around 40% due to the large amount of excise tax that traders had to pay (Carey, 2019b). At that time, the price of rice became a marker of political discontent (Carey, 2019b). This was due to Yogyakarta's high dependence on rice imports (Carey, 1984). The frustration of the natives caused by extortion at the customs gate resulted in repercussions for the Chinese tax collectors (Carey, 1986). Excessive collection of excise taxes paralyzed trade and triggered a crisis (Carey, 1986). Javanese farmers and merchants collaborated with bandits to burn down the excise gates (Carey, 2019g). The situation worsened when the Java War broke out, and all the excise gates around the Yogyakarta Palace were burned down (Carey, 1986, 2019b).

The sovereignty of the Sultanate of Yogyakarta in the 19th century is questionable. The people of the Yogyakarta Sultanate experienced a lot of misery due to the powerlessness of the Palace against the Dutch East Indies (Carey, 2019d). This condition spurred the people to rebel (Carey, 2019h). This rebellion is often called the Java War (Sodewo, 2016b). The war in the Sultanate of Yogyakarta lasted for a long time, from 1825 to 1830 (Carey, 1976). During this period, the costs required were not small. At the beginning of the war, Prince Diponegoro was able to fulfill the needs of the soldiers through fundraising from the nobles who supported him (Carey, 2019j). However, as time went on, the need for funding increased, so Prince Diponegoro began to organize his funding needs (Carey, 2019c). The collection of land tax and market tax was carried out in areas that had been conquered by the prince, including Kota Gede, Into-Into Village, and Geger Village (Carey, 2019c).

Because of his experience in the affairs of the Yogyakarta Sultanate, Prince Diponegoro had separated the tasks between those assigned to fight and those assigned to manage taxes (Carey, 2019c). The separation was done so that the two affairs would not be neglected (Carey, 2019c). For tax management, Prince Diponegoro chose people from among the senior palace *priyayi* (Carey, 2019c). This selection was due to their background in serving the Sultan with similar duties and positions before the outbreak of the Java War (Carey, 2019c). Meanwhile, those assigned to lead the war were those with a brave character (Carey, 2019c). One of Prince Diponegoro's chosen warlords was Sentot Alibasah (Carey, 2019c). Sentot Alibasah joined the prince's army when he was 17 years old (Carey, 2019c; Setiawan, 2020). Sentot's courage and war strategy were feared by the Dutch (Carey, 2019c; Sodewo, 2018). By 1828, Sentot had become the main strategist of the army's campaigns (Carey, 2019c).

By the end of 1828, Prince Diponegoro was under pressure as his troops were getting smaller (Carey, 2019c). At this crucial time, Sentot Alibasah asked Prince Diponegoro for permission to be allowed to lead the entire army and be authorized to collect taxes directly



(Carey, 2019c). Prince Diponegoro doubted Sentot's request because the prince knew Sentot's wasteful character (Carey, 2019c; Sodewo, 2018). In addition, the prince was also worried that the people would no longer support his struggle because they felt oppressed by the heavy tax burden (Carey, 2019c). The prince's concern is expressed in the Manado version of Babad Diponegoro IV:116, XXXV (Dhandanggula) 46 (Carey, 2019c), namely

"if people who hold swords are also allowed to hold money, what then? Wouldn't that be negligent?"

Before deciding on the matter, Prince Diponegoro conferred with his advisors (Carey, 2019c). They convinced him to give Sentot permission to prevent the jamming of soldiers' needs on the battlefield (Carey, 2019c). Finally, Prince Diponegoro agreed to Sentot's request (Carey, 2019c). Prince Diponegoro's concerns were evident in the defeat his troops suffered on January 8, 1829 (Setiawan, 2020). his happened because the Dutch had built a new fort to strengthen their troops but Sentot realized this too late because he was busy with tax collection matters as in the Manado version of Babad Diponegoro IV: 119-120, XXXV in (Carey, 2019c):

"The colonial government had just built a fort in Nanggulan. Colonial troops arrived and started construction. However, Raden Sentot Alibasah did not act immediately because he was busy with financial matters and leading the soldiers."

In addition to the heavy defeat suffered by Prince Diponegoro, Sentot's dual function also led to the loss of people's trust in Prince Diponegoro (Carey, 2019c). This was caused by Sentot's men collecting more taxes than the prince's stipulations and the influence of Dutch propaganda on the villagers (Carey, 2019c). The deep desire for a decent livelihood made the villagers tempted by Dutch persuasion (Carey, 2019c). The impact of Sentot's dual function was the breakdown of the bond of trust and cooperation between the prince and the villagers (Carey, 2019c).

The Lessons-Learned: Accountability is Important!

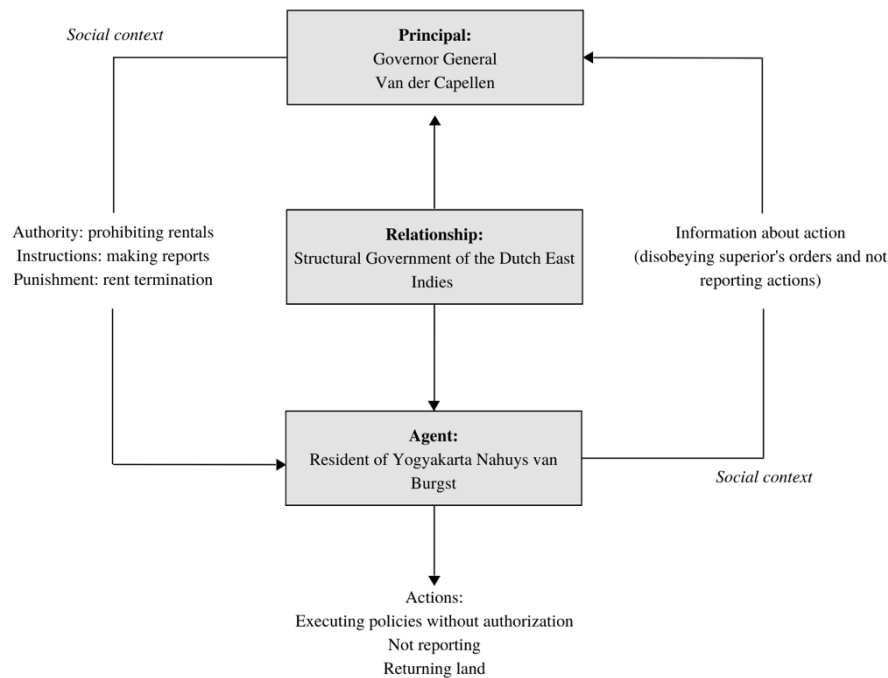
Land leasing in the Sultanate of Yogyakarta has contributed to many conflicts since its inception during the Raffles administration (Wahid, 2017). However, land leasing was preserved by the Dutch colonial administration (Carey, 2019o). This is evidenced by the actions of colonial government officials who expanded the area of leased land for the benefit of their people (Carey, 2019o). The main problem in the leasing of land that occurred in the Sultanate of Yogyakarta in the 19th century was the issue of pajeg and the difference of interest between Resident Nahuys and the Governor General of the Dutch East Indies, Van der Capellen (Carey, 2019k). The land lease issue in the Sultanate of Yogyakarta began when Nahuys persuaded the Sultan to lease royal land to him (Carey, 2019o). Nahuys argued that leasing the land would improve the welfare of the Sultanate (Carey, 2019o). On the other hand, Governor Van der Capellen opposed Nahuys' opinion, according to him, the land lease system would only torment Javanese farmers as land cultivators (Carey, 2019o). They were burdened with taxes that had to be paid to the palace and were deprived of their crops by Europeans who were land tenants (Carey, 2019o, 2019k).

However, Nahuys continued with the lease regardless of Van der Capellen's objections (Carey, 2019o). In fact, when Van der Capellen asked Nahuys to report on matters related to the land lease, Nahuys did not do so (Carey, 2019k). When viewed Generalized Accountability Model (Figure 6), Nahuys, who had the position of Resident of Yogyakarta, acted as an accountee or agent. It should be noted that the accountee (agent) is the party obliged to obey instructions and report the results of his actions to the accountor (principal) (Gray et al., 1987). Van der Capellen acts as an accountor or principal, which is the party that gives instructions and is entitled to receive reports on the implementation of these instructions (Gray et al., 1996; Oakerson, 1989). Nahuys' actions in leasing land in the Yogyakarta Sultanate are not in accordance with the principle of accountability (Gray et al., 1996). The *"information about*



action" section on the right side of Figure 6 indicates the form of accountability violations committed by Nahuys. Resident Nahuys committed two accountability violations related to his relationship with Governor General Van der Capellen. First, Resident Nahuys continued to implement the policy of leasing land within the Palace without the approval of the Governor General, who was his superior in the hierarchy of the Dutch East Indies government. Secondly, Nahuys did not report to Van der Capellen as Governor General on the land leasing policy. Nahuys' policy of imposing a land leasing program without the approval of the Governor-General caused losses in the future due to the decree issued by Van der Capellen to stop land leasing (Carey, 2019k).

Figure 6. The Generalized Accountability Analysis of Nahuys and Capellen Policy



Source: Researchers Analysis (2021)

According to IRAM, Governor-General Van der Capellen serves as an accountor because Van der Capellen has external accountability, namely the act of evaluating Nahuys' policies. Resident Nahuys acted as an accountee because he had to accept the consequences of the Governor-General's decree banning land leases and returning the leased land to its owners. Nahuys, who held the position of Resident of Yogyakarta, took the initiative to persuade the Sultan to allow land leasing under the pretext of improving the welfare of the population (Carey, 2019o). However, Nahuys did not seek approval from the Governor General of the Dutch East Indies, who was his direct superior in the hierarchical structure of the colonial government (Carey, 2019k). From the principal's perspective, Van der Capellen did not approve of Nahuys' policy (Carey, 2019o). However, Van der Capellen only learned of Nahuys' policy after 1819, even though Nahuys' initiative on land rent had started in 1816. In this case, there was a breach of accountability that caused asymmetric information.

Van der Capellen did not agree with Nahuys' policy because he believed that the main role of the governor in the economy was to protect the welfare of the local population (Carey, 2019k). Capellen's view is in accordance with the definition of Normative Responsibility, which refers to the command to comply with applicable rules and norms when taking actions and making decisions. However, Nahuys' policy had already been implemented, as a Governor General of the Dutch East Indies, Capellen requested a report from Nahuys regarding the land lease initiated by the Resident (Carey, 2019k). Despite being ordered to make a report to the



Governor-General, Resident Nahuys still did not report the land leasing that he did (Carey, 2019k). This contradicts moral responsibility, which refers to individual attitudes and behaviors that reflect the entity's values. The absence of a report from Nahuys made Van der Capellen even more convinced to stop the land lease policy. Before issuing the policy, Van der Capellen visited the land leasing locations first to evaluate Nahuys' policy (Carey, 2019k). Van der Capellen witnessed for himself that the oppression of Javanese farmers on land leased to Europeans was very demeaning to tenant farmers (Carey, 2019k).

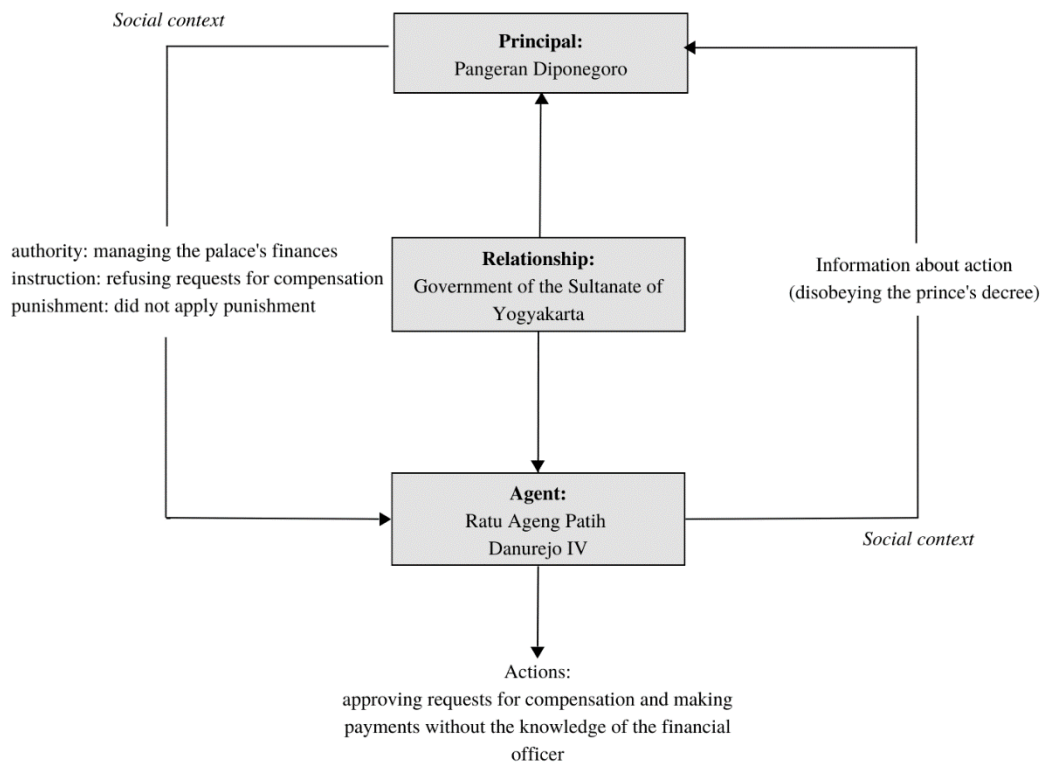
Van der Capellen's evaluation is in accordance with the definition of Judged Responsibility, which is responsibility related to a sense of responsibility towards other entities. Van der Capellen believed that the welfare of the people of the Dutch East Indies was his responsibility as he was the governor of the land (Carey, 2019k). In contrast, the authors did not find information that Nahuys reflected on the policies he had taken given his role as an agent. In terms of IRAM, Nahuys did not show the presence of felt responsibility or the emotional side of an agent when his actions have consequences. This is reinforced by Nahuys' attitude of demanding large compensation for the land he rented (Carey, 2019l). Faced with the fact that many people were suffering due to the land leasing policy, Van der Capellen issued a decree prohibiting land leasing (Carey, 2019k). Although Van der Capellen's decision was opposed by many parties, the decree was still passed. According to the definition of external accountability, Van der Capellen's action reflected an accountable response by implementing a consequence in the form of a land return sanction. As an agent, Nahuys carried out the consequences set by his superiors by handing back the land he had leased (Carey, 2019k). In this case, Nahuys has applied self-accountability in the form of accepting the consequences of his actions, namely returning the leased land whose crops have not yet been harvested.

In addition to ordering the tenants (Europeans) to return the land to the Palace, Van der Capellen stipulated the obligation of compensation to be paid by the Palace to the tenants for the plantation products that had not been harvested at the time of the handover (Carey, 2019k). The compensation was stipulated to be paid from the palace treasury since Yogya society at that time still adhered to the ancient system of 'land belongs to the King' (Carey, 1986). However, the compensation requested by the tenants was too large and the Palace treasury was insufficient to cover all the obligations (Carey, 2019k). To overcome this condition, Prince Diponegoro, who was the Sultan's trustee in finance, was trusted by the Palace to lead negotiations with the tenants, one of whom was Nahuys (Carey, 2019l). Before negotiating, Prince Diponegoro inspected the location of the land that was asked for compensation (Carey, 2019l). Based on the results of the valuation conducted by the prince, he only agreed to pay compensation of 800 Spanish Dollars while Nahuys requested 26,000 Spanish Dollars (Carey, 2019l). Prince Diponegoro refused to pay the compensation to Nahuys (Carey, 2019l). However, Ratu Ageng and Patih Danurejo IV insisted on handing over the compensation money to Nahuys (Carey, 2019l). The delivery of the compensation money was done without the knowledge of Prince Diponegoro (Carey, 2019l).

From the perspective of the Generalized Accountability Model (Gray et al., 1996), the event was a violation of accountability. In this case, Prince Diponegoro acted as a principal because he had control over the Palace treasury due to his position as a financial administrator. Meanwhile, Ratu Ageng and Patih Danurejo IV acted as agents because they were only responsible for implementing Prince Diponegoro's decision as the financial administrator. In this event, Ratu Ageng and Patih Danurejo IV committed two violations, namely disobeying Prince Diponegoro's decision as the leader of the negotiations as well as the financial administrator of the Palace and taking an action without the prince's knowledge. The actions of Patih Danurejo IV and Ratu Ageng and their relationship with Prince Diponegoro are explained visually in Figure 7 below.



Figure 7. The Generalized Accountability Analysis of Land Lease Policy



Source: Researchers Analysis (2021)

When viewed using IRAM, Prince Diponegoro is positioned as an accountant (principal). This is because Prince Diponegoro has control over the Palace treasury and has the authority to evaluate agent actions. Meanwhile, Ratu Ageng and Patih Danurejo IV acted as accountee (agent) because they did not have direct control over the treasury. Based on IRAM, Prince Diponegoro has fulfilled his role/task responsibility through his initiative to conduct a valuation to the location of the leased land before making a decision. In this case, Patih Danurejo IV and Ratu Ageng had not shown their role/task responsibility. Furthermore, Prince Diponegoro made a decision in the form of rejecting the nominal compensation requested by Nahuys because the value was too large and the Palace's treasury was insufficient (Carey, 2019). The prince bargained for compensation at a lower figure (Carey, 2019). At this stage, Prince Diponegoro showed a good Normative Responsibility, namely adherence to norms and rules in making decisions. Adherence to the rules lies in the prince's intention to continue paying compensation according to the Governor General's decree even though the Palace's treasury was in crisis.

In contrast, Patih Danurejo IV did not show good moral responsibility because he opposed the negotiations conducted by Prince Diponegoro. He agreed to the amount proposed by Nahuys even though it was too large (Carey, 2019). He did this on Ratu Ageng's orders in order to maintain relations with the Netherlands (Carey, 2019). Later, Patih Danurejo IV and Ratu Ageng tricked Prince Diponegoro so that they could disburse the Palace's treasury (Carey, 2019). The impact of Ratu Ageng's and Patih Danurejo IV's actions was that the Palace's treasury was depleted and the payment of compensation for other tenants was delayed (Carey, 2019). However, Patih Danurejo IV and Ratu Ageng did not show any felt responsibility, which is the emotional side of the agent when his actions cause a consequence. Knowing that he had been cheated, Prince Diponegoro felt disappointed because he could not account for the palace treasury, which should have been his duty (Carey, 2019). In this case, Prince Diponegoro did not show judged responsibility, which is a form of responsibility in the form of



considering the consequences of the actions taken by the agent. This happened because Prince Diponegoro decided to stay away from the Palace family since he was tricked by Ratu Ageng.

Prince Diponegoro still fought for the honor of the Palace even though he still felt disappointed (Carey, 2019p). Through a letter, Prince Diponegoro warned the Keraton family for their negligence (Carey, 2019p). In this action, Prince Diponegoro has applied external accountability, which evaluates agents to account for their authority (Chandler & Plano, 1988). However, this did not receive a good reception from the Palace, especially Ratu Ageng. Ratu Ageng asked Prince Diponegoro to obey the Dutch so as not to add to the problem (Carey, 2019p). Seeing Ratu Ageng's response, the authors conclude that Ratu Ageng as an agent did not carry out internal accountability, namely carrying out the evaluation results from the principal with ethics and responsibility as the definition of internal accountability according to (Chandler & Plano, 1988).

The Sultanate of Yogyakarta once had a complicated problem with the excise gate tax (Carey, 2019c). The excise gate tax was a levy collected from visitors to the resting places on the main roads of the Palace (Carey, 2019e; Nagtegaal, 1996). Initially, the excise gate and its taxes were under the authority of the Palace until the British intimidated the Sultan into handing over the management of the excise gate and appointed Capitan China (an ethnic Chinese community leader) as the official of the excise gate office (Carey, 2019n). The privileged position of the ethnic Chinese in the excise gate office continued until the Dutch recaptured the Palace from the British (Carey, 2019b). Over time, the number of excise gates in the sovereign territory of the Sultanate of Yogyakarta increased, not only on the main roads, but also in rural areas (*rangkah*) (Carey, 2019e). The collection of the excise gate tax was authorized by the colonials to Capitan China (Carey, 2019n, 2019b). Furthermore, Capitan China also sold the right to collect the excise tax to ethnic Chinese merchants (Carey, 2019e).

The excise gate tax rate was set by the colonial government (Carey, 2019e). Capitan China as the official of the excise gate office reported the excise revenue to the colonial government (Carey, 2019n). Although there were rules for tax collection, the implementation in the field could not go well. Many intrigues occurred in the collection of the excise gate tax. These ranged from the problem of selling excise collection rights to two different parties to the problem of racial discrimination in terms of the amount of levies to be paid (Carey, 2019e). To examine the issue of excise gate tax in the Sultanate of Yogyakarta, the authors will use the Generalized Accountability Model (Gray et al., 1996) and the IRAM Bergsteiner & Avery, 2010). The Generalized Accountability Model is used to determine the roles of the parties involved from an accountability perspective. The IRAM is used to examine where the blame lies in the excise gate tax conflict from an accountability perspective.

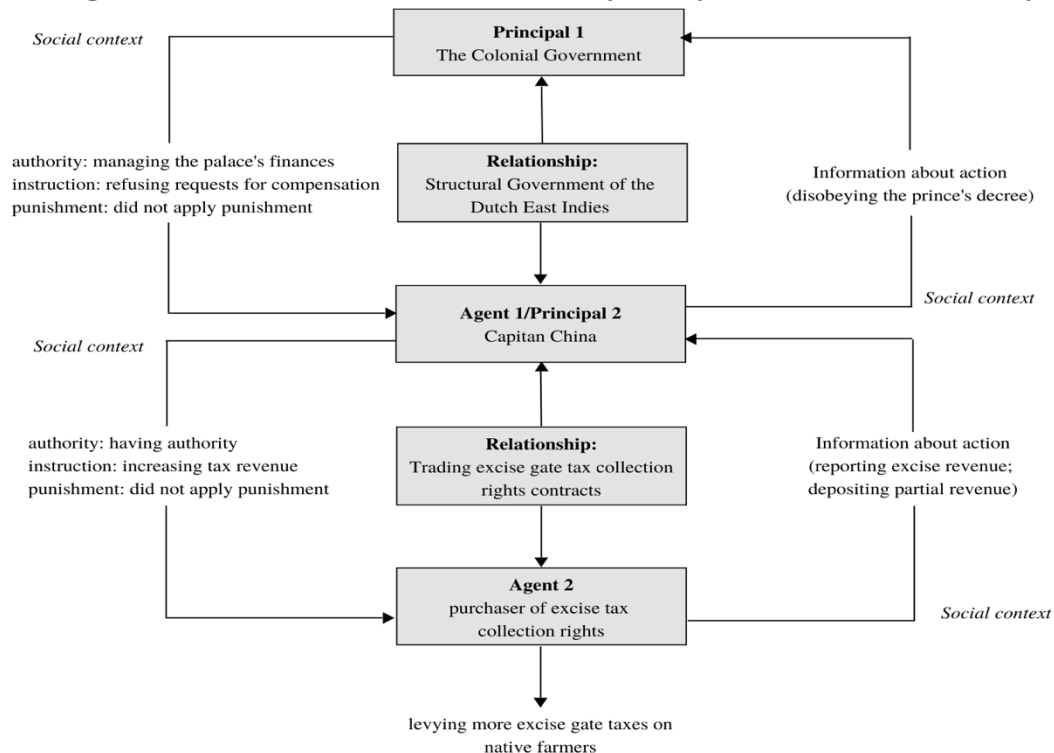
In the excise gate tax issue, the colonial government's position was as the principal because they authorized the authority and resources of the excise gate tax to Capitan China. This is in accordance with the definition of principal (Gray et al., 1996), namely the principal is the party that authorizes control over its resources to the agent. Capitan China and the purchaser of tax collection rights or the tenant of the excise gate occupy the position of agent. Capitan China's obligation as an official of the excise gate office meant that he had to report excise gate tax revenues to the colonial government (Carey, 2019a; Gray et al., 1996). The levy purchaser was also accountable to the colonial government through Capitan China (Carey, 2019e).

As agents with power over, the levy buyers and Capitan China have committed several accountability violations. The first violation is that the levy buyers did not apply fairness and reasonableness in collecting the excise gate tax (Bovens, 2007). In addition, Capitan China and the levy buyers did not account for the act of selling the levy rights of one excise gate to two different people, causing a double tax burden for the people (Carey, 2019e). A visual



explanation of the relationship between the colonial government, Capitan China, and the levy buyers and indigenous farmers is provided in Figure 8.

Figure 8. The Generalized Accountability Analysis of Excise Gate Policy



Source: Researchers Analysis (2021)

Based on Bergsteiner and Avery's IRAM, the colonial government had a role/task responsibility position as accountant (principal) because the colonial government assigned Capitan China to manage and report the excise revenue. Meanwhile, Capitan China and the buyers of the excise gate tax collection rights had the role/task responsibility of accountee (agent) because they had to report the excise gate revenue to the colonial government. As principal, the colonial government had the initiative to authorize the management of the excise gate to Capitan China. As agent 1, this was welcomed by Capitan China as well as a positive reaction from Chinese merchants as agent 2 who bought the tax collection rights of the excise gate. The sale of excise gate tax collection rights was made between Capitan China and Chinese merchants with the obligation to report excise gate tax revenues to the colonial government (Carey, 2019b). The colonial government wanted higher revenue from the excise gate (Carey, 2019b). This led Capitan China to encourage the purchaser of the levying rights to deposit more excise gate tax (Carey, 2019e). Capitan China responded by increasing the number of small excise gates (rangkah) on the rural roads of the Yogyakarta Sultanate (Carey, 2019e). Subsequently, the right owner resold his levying rights to another person so that two different parties had the right to collect taxes from visitors to the excise gates (Carey, 2019e).

In addition, the owner of the excise gate tax collection right levied a larger tax on Javanese farmers or merchants who passed through the excise gate (Carey, 2019e). The ethnic Chinese who passed through were allowed to pay voluntarily (Carey, 2019e). These actions caused economic difficulties for Javanese farmers and merchants (Carey, 2019e). The estuary of the levies' policy was the high price of rice in the palace (Carey, 2019b). Based on the explanation above, the colonial government and Capitan China as well as the levy owners have violated normative responsibility and moral responsibility. The colonial government as the principal has violated normative responsibility because it ignored the rules regarding the rate



of excise gate tax that they themselves had set to reap more tax revenue. They did this by asking Capitan China to provide more tax revenue (Carey, 2019e). The violation of moral responsibility by the Chinese Capitan and the tax collector was done through arbitrary decisions against native farmers and merchants who passed through the excise gates. The increase in the number of excise gates and tax collectors meant that farmers had to pay more excise taxes (Carey, 2019e). The situation was exacerbated by the issue of discrimination, where the taxes paid by the indigenous people of the Yogyakarta Sultanate were greater than those paid by the ethnic Chinese (Carey, 2019e).

The description above also explains causal responsibility in this conflict. Causal responsibility is a responsibility that explains how an entity causes a consequence to occur. The actions taken by the colonial government and ethnic Chinese caused the price of basic commodities in the Sultanate of Yogyakarta to increase, and trade was paralyzed (Carey, 2019b). As a result, the financial sustainability of the Sultanate of Yogyakarta was disrupted, and the welfare of the people was at stake. In response to the impacts that occurred, Van der Capellen as Governor General of the Dutch East Indies made a survey to evaluate the urgency of the existence of an excise gate tax in the Sultanate of Yogyakarta (Carey, 2019b). In this case, Van der Capellen had represented the colonial government to exercise judged responsibility, which is responsibility related to the level and nature of an entity's responsibility to other entities. His responsibility for the actions of the Capitan China and the Chinese merchants who owned the levying rights (agents) as well as his responsibility to the community was evidenced through the organization of the survey. The results of this survey stated that the excise gate tax should be abolished (Carey, 2019b).

However, the colonial government did not implement the suggestions from the survey because they did not want to lose the large revenue from the excise gate (Carey, 2019b; Ricklefs, 2007). Table 1 shows that excise gate revenues tended to increase every year before the Java War. This shows the absence of an accountable response from the colonial government. As a principal with external accountability, the colonial government should have implemented the recommendations of the survey results as a form of implementing the consequences of the evaluation process carried out on the agent's actions. Capitan China and rights buyers did not reflect or show felt responsibility for their actions (Carey, 2019b). Instead, they pressured non-compliant Javanese farmers and merchants by confiscating the natives' belongings (Carey, 2019e). Their internal accountability (self accountability) was limited to carrying out the colonial government's request to increase excise tax revenue without any internal evaluation.

Table 1. Excise Gate Tax Revenue in Yogyakarta during 1808-1825

Year	Total Excise Revenue (in Indische Gulden currency)
1808	231.148
1814	124.361
1815—1816	147.818
1817	158.159
1818	185.520
1819	362.508
1820	301.994
1821	402.600
1822	406.200
1823	435.240
1824	419.920
1825	393.537

Source: Researchers Analysis (2021)



The autonomy of the Yogyakarta Sultanate in the 19th century was often compromised by interference from the Dutch East Indies government (Carey, 2019n). The colonial influence was so strong that many Palace officials mortgaged their integrity for personal prosperity (Carey, 2014). This led to divisions within the Royal family. There were those who were pro the Dutch and those who were against the Dutch as Carey (Carey, 2016), a historical researcher, said in his speech at the TEDx Talk event,

"And this reflects a society that is split down the middle, or pro, or con. So, there's causality which splits the community, there's no middle way. You're for the Dutch, for your opinion, for the new revolution that brought this energy or you're against."

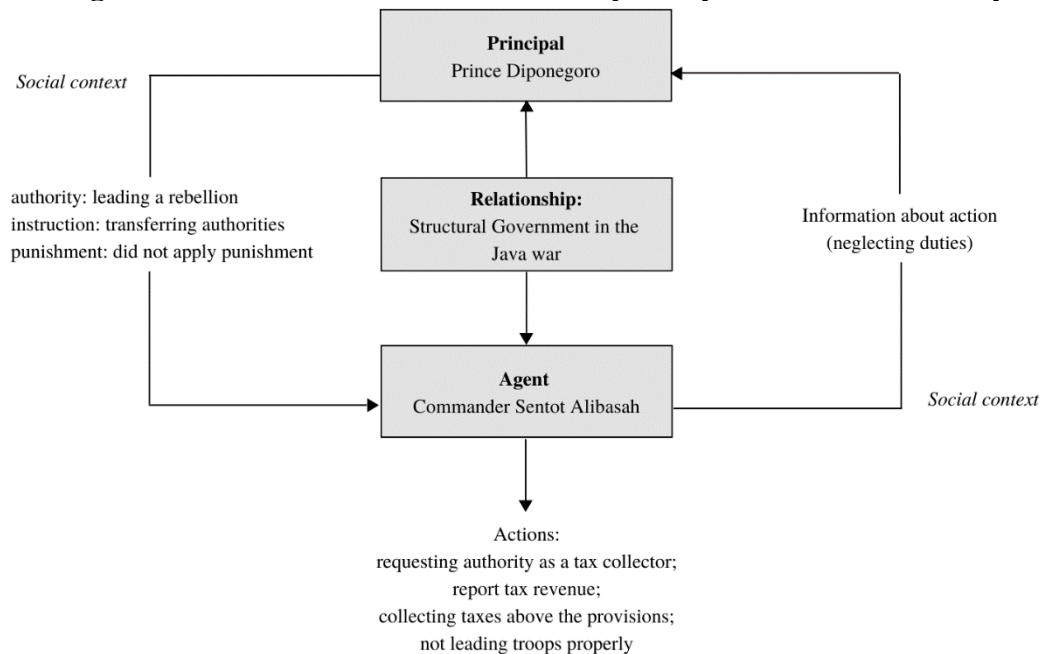
In this chaotic condition, the Sultanate of Yogyakarta had a figure who still wanted to maintain the honor of the Palace and the welfare of the people. This figure was Prince Diponegoro. Prince Diponegoro had decided to eradicate Dutch influence through warfare (Carey, 2019h). He gathered strength from his followers and nobles of the Palace who were anti-Dutch. The Sultanate of Yogyakarta did not give its support to Prince Diponegoro's resistance because the Patih Keraton at that time was a person who supported the Dutch (Carey, 2019l). Therefore, to finance his struggle, Prince Diponegoro collected taxes from the villages he had conquered (Carey, 2018). The amount of tax levied by Diponegoro was much lighter than that levied by the Dutch (Carey, 2018). This made Prince Diponegoro receive a lot of support from the people (Carey, 2018). Among Prince Diponegoro's supporters, senior palace officials were chosen by the prince as tax managers because they had experience in managing taxes in the Sultanate of Yogyakarta (Carey, 2018). Meanwhile, the prince chose the mightiest of men to become warlords. The warlords would later become tax users because they needed funds to finance the logistics of war.

The separation of duties was carried out by the prince so that no business would be neglected. However, one day, Diponegoro's proud warlord, Sentot Alibasah, asked for the authority to collect taxes while leading all troops on the battlefield. In response to this request, Prince Diponegoro was worried that Sentot would become unfocused in leading the soldiers. Ki Roni Sodewo mimicked Prince Diponegoro's words in his chronicle, *"nek yo nyekel sword yo nyekel arto, opo tan kapiran?"* However, Prince Diponegoro still authorized Sentot to collect taxes on the grounds of management efficiency after discussions with his advisors (Carey, 2019c). What the prince feared for Sentot happened in a short time (Carey, 2019c). Sentot was so busy with taxation that he did not have time to take care of the troops and strategize, Ki Roni recounts *"it was finally proven true that Sentot was more occupied with financial administration than waging war . . . Sentot's busy schedule became an opportunity for the Dutch."* The situation caused Diponegoro's troops to suffer many defeats. Before he could overcome the situation, Sentot Alibasah had surrendered to the Dutch.

From the perspective Generalized Accountability Model (Gray et al., 1996), the principal in this case was Prince Diponegoro. The granting of authority to collect taxes and the right to obtain reports on tax revenues made Prince Diponegoro act as a principal. Sentot Alibasah, who received authority from Prince Diponegoro and was obliged to be accountable for his actions and report to the prince, acted as an agent. Based on the explanation of the duties of principal and agent (Gray et al., 1996), Sentot's actions and Prince Diponegoro's decision are inexcusable. Sentot, who occupies the position of agent, has made two mistakes, namely asking for a position that causes dualism of functions and not taking responsibility for his actions. Meanwhile, Prince Diponegoro violates accountability due to the lack of segregation of duties between taxpayers and collectors. The segregation of duties is something that must be done to prevent errors in accounting matters (Imoniana et al., 2013). The relationship between Sentot and Prince Diponegoro and the implications of their actions are explained visually in Figure 9.



Figure 9. The Generalized Accountability Analysis of Taxation Policy



Source: Researchers Analysis (2021)

When viewed through the perspective of IRAM, Prince Diponegoro has a role/task responsibility as an accountor (principal) because he authorized Sentot to collect taxes and has the right to receive reports on its implementation. Meanwhile, Sentot Alibasah has a role/task responsibility as an accountee (agent) because he took the initiative to ask for authority from Prince Diponegoro as the leader of the resistance movement. In the context of moral responsibility, Sentot as an agent did not show a good attitude of responsibility. As a warlord, Sentot should not have asked for authority that made him neglect his main task, which was to lead the troops. As a principal, Prince Diponegoro has not succeeded in showing good normative responsibility. Previously, Prince Diponegoro had separated the functions between military and taxation duties and understood that the unification of duties between troop leaders and tax collectors would lead to negligence in one of these functions. However, Prince Diponegoro still gave the authority to Sentot on the grounds of management efficiency. This violated normative responsibility because his decision was not in accordance with the rules of separation of duties that he had previously implemented.

As a result of his time spent collecting taxes, Sentot Alibasah was unable to manage his troops properly. This is evident from reports that Sentot's men collected taxes above the set rate (Carey, 2019c). The high tax burden caused by Sentot's negligence caused Prince Diponegoro to lose the support of the people (Carey, 2019c). This was exacerbated by the frequent defeats suffered by the troops after the granting of authority to Sentot. These impacts demanded causal responsibility from Prince Diponegoro and Sentot even though they had no intention of causing this confrontation. After assessing his terrible judgment, Prince Diponegoro recognized that the best way to earn the people's devotion was with a compassionate disposition (Carey, 2019c). Prince Diponegoro continued to battle despite having lost the confidence of the Yogyakarta Sultanate's populace because he believed it was his duty to ensure their welfare (Carey, 2019i). The resistance of Prince Diponegoro ceased when he was captured by colonial forces and deported to Manado.

The authors find no evidence that Prince Diponegoro imposed sanctions in the form of revocation of authority from Sentot. According to research conducted by Ricklefs (Ricklefs, 2007), this may have been triggered by Sentot, who surrendered to the Dutch after suffering



numerous defeats. The author believes, based on this evidence, that Sentot's attitude does not indicate the existence of felt responsibility, which is the emotional aspect of the agent's responsibility for his actions' consequences. In this case, Sentot did not reflect on his fatal actions. The authors' conclusion is supported by the information that Sentot received a fixed salary from the Dutch as a soldier with the rank of lieutenant colonel (Ricklefs, 2007). In this instance, Prince Diponegoro has exercised external accountability in the form of assessing his judgments that led to system disarray and maintaining a commitment to working for the welfare of the people even without the assistance of warlords. Meanwhile, Sentot's internal accountability was confined to reporting tax collections to Prince Diponegoro. Sentot Alibasah did not appropriately exercise the granted authority. In addition, he failed to perform an internal examination (reflection) and refused to accept the punishments imposed by the prince for his failure to fulfill his responsibilities.

The Relevance: The Diponegoro [Lease & Tax] Accounting vs PSAK 73

In the 19th century, the Palace encountered compensation issues due to the termination of land leases. Land leasing at that time was initiated by Nahuys Van Burgst, the Resident of Yogyakarta, who petitioned the King for permission to lease royal land to him (Carey, 2019o). After land leasing had been used for some time, the Governor General of the Dutch East Indies, Van der Capellen, issued a regulation forbidding the practice on the grounds that it made farmers miserable (Carey, 2019k). In addition to forbidding land leasing, Governor-General Van der Capellen demanded that the Palace compensate tenants for unharvested crops and unfinished structures on leased ground (Carey, 2019k). Very substantial compensation was demanded by the tenants of the Palace (Carey, 2019l). Prince Diponegoro therefore bargained with the tenants to reduce the amount of compensation (Carey, 2019l). The negotiations, however, were unproductive. The palace continued to pay the amount sought by the tenant despite experiencing financial difficulties as a result (Carey, 2019k, 2019l). In this part, the authors argue that land leasing at the period was a practice between the Sultanate of Yogyakarta and Europeans and not between individuals. The authors' perspective is founded on the concept of land ownership at the time. In the early 19th century, the Sultanate of Yogyakarta still adhered to the appanage system, which gave the King sovereignty over all property within his domain (Carey, 1986). In addition, remuneration had to be paid from the Palace's treasury, not the officials' personal treasuries (Carey, 2019k). This material reinforces the impression that the lease was between the Sultanate of Yogyakarta and Europeans.

Land leasing in the Sultanate of Yogyakarta in the 19th century matched the criteria for a lease according to PSAK 73 (Ikatan Akuntan Indonesia, 2017). This can be attributed to two factors. First, the land lease of the Sultanate of Yogyakarta in the 19th century had a term of more than a year (Carey, 2019o) which states that the land lease began in 1817 and concluded in 1823 (Carey, 2019o, 2019k). The value of the underlying asset (land) is high. IFRS 16 stipulates that the value of the underlying asset must exceed \$5,000 (PwC, 2016). The territory leased by Europeans was vast, and the income from land rentals could provide Palace officials in lavishness for many years (Carey, 2019o). This data supports the assertion that the value of leased land in the Sultanate of Yogyakarta exceeds the minimal basic asset limit. In the land leasing dispute in the Sultanate of Yogyakarta at the beginning of the 19th century, Europeans had the role of lessee, while the King and Palace officials held the position of lessor. The land lease in the Sultanate of Yogyakarta began when the Yogyakarta resident requested to lease the Sultan's land. At that time, the Europeans initiated the lease termination, although the Sultanate of Yogyakarta was responsible for damages (Carey, 2019l; Ricklefs, 2007). Regarding the subject of compensation for terminated leases, if the tenant can cancel the lease, the tenant is responsible for any losses linked with the termination (Ikatan Akuntan Indonesia, 2017). The conditions that existed in the Sultanate of Yogyakarta at the beginning of the 19th century ran



counter to the assertion made in the PSAK. As the lessor, the Sultanate of Yogyakarta was responsible for compensating the Europeans who rented the land for their losses (Carey, 2019k). In this instance, expense recognition is transferred from the Dutch or lessee to the Sultanate of Yogyakarta or lessor.

The Sultanate of Yogyakarta is not responsible for the Europeans' losses according to Bovens' (2007) concept of accountability, which is justice. Colonialism characterized the relationship between the Sultanate of Yogyakarta and the Dutch East Indies administration at the time. Therefore, even though the Netherlands was the lessee, colonization caused the Netherlands to assume the role of principal, with control over the Palace as its agent. This relationship made the administrators of the Sultanate of Yogyakarta willing to shoulder most of the Dutch's losses. Conditions like those encountered by the Sultanate of Yogyakarta in 1823 can exist in the present day. This assertion is based on the numerous concerns surrounding foreign economic interference in the modern period (Gera, 2014). Zimbabwe's dependence on Chinese assistance is a contemporary illustration of a predicament comparable to that of the Yogyakarta Sultanate in the 19th century (Rakhman, 2020). China has a greater potential to influence the economy of Zimbabwe because of Zimbabwe's inability to pay its debts (Rakhman, 2020). PSAK 73, which is an adoption of IFRS 16, cannot be used optimally under this situation.

The Sultanate of Yogyakarta in the 1800s had implemented a fiscal policy in the form of taxes to finance its government (Wahid, 2017). At that time, there were four types of taxes in the Sultanate of Yogyakarta, namely pajeg, pacumpleng, kerigaji, and irregular taxes (Carey, 2019q). Of all the taxes, pajeg was the most crucial for the Sultanate's economy (Wahid, 2017). Prior to European intervention, the Yogyakarta Sultanate applied the appanage system in their agrarian policy. In the appanage system, pajeg was paid by sikep (farmers) to the landholders (Carey, 1986). Pajeg was paid as a form of devotion to the landholders because the farmers had been allowed to cultivate the land and harvest the produce (Carey, 2019r) in the form of raw materials and amounted to about one-third to one-half of the harvest (Wahid, 2017). In 1816, the appanage system changed slightly due to the leasing of land to Europeans. Landholders were no longer in direct contact with the tax collectors (bekel). This was because the management of the land had passed into European hands. Many landholders leased out their land because they were tempted by the high rental income and the freedom from busy land management (Carey, 2019o).

Despite the high income from land leasing, the landholders still demanded pajeg (Carey, 2019o). Meanwhile, the Europeans took the harvest from the leased land but did not pay pajeg for the harvest (Carey, 2019o). The burden of pajeg was eventually shifted to the farmers, who in fact received little labor from the Europeans (Carey, 2019o). When associated with the requirements of a lease according to PSAK 73 (Ikatan Akuntan Indonesia, 2017), the land lease has met the requirements for recognition as a lease. First, there is a clearly identified asset, namely land and the lessee also has control over the leased land. Second, the lease period was more than twelve months because Nahuys started the lease in 1817 and ended in 1823 (Carey, 2019k, 2019o). In addition, the value of the land was above the minimum threshold of 5,000 USD (Carey, 2019o; PwC, 2016). This is supported by the information that the leased land had a very large area and the leasing of the land allowed Palace officials to live in luxury (Carey, 2019o).

The Indonesian Institute of Accountants (Ikatan Akuntan Indonesia, 2017) does not explicitly regulate the payment of land tax. However, taxes on leased property are an executory cost, which is an expense that is generally attached to asset ownership (Kieso, 2018). The payment of the executory cost depends on the lease structure, whether gross lease or net lease (Kieso, 2018). In a gross lease, the lease payment to the lessor already includes all payments



related to the lease contract (Kieso, 2018). In contrast, the executory cost in a net lease must be paid by the lessee directly to a third party or lessor (Kieso, 2018). Based on this information, property tax in a lease contract is paid by the lessor if the lease is a gross lease or paid by the lessee if the lease is a net lease. The authors do not have sufficient data to define whether the Palace's land lease in the 19th century was classified as a net lease or gross lease. The land tax (pajeg) at that time should not have been charged to the tenant farmers because the farmers were neither lessees nor lessors.

In the issue of pajeg on leased land in the Sultanate of Yogyakarta in the 19th century, there were two parties who had authority as principal over the farmers. First, the King and Palace officials who had a principal-agent relationship with the farmers due to the appanage system. Second, the Europeans who had a relationship with the farmers due to the existence of work contracts with the farmers. Both parties acting as principals had their own demands on the farmers as agents. This condition caused farmers to be oppressed because they had to account for their work to two different parties. Problems similar to the pajeg conflict of the Yogyakarta Sultanate in the 19th century still exist in modern times. This statement is supported by information stating that tenant farmers are required to pay Land and Building Tax (PBB) (News Writer, 2017). The tax burden on tenant farmers has been regulated by Government Regulation No.40 of 1996 Article 12 paragraph 1 letter a (Fadhilah, 2019). The regulation explicitly states that the tax is borne by the party that owns the Cultivation Rights Title (HGU). The facts in the field state that not all tenant farmers have HGU (beritasatu.com, 2019). There are farmers who only work on the land and then get results in the form of wages or crop shares from the owner farmer (Adjani, 2018; Marsudi, 2011). If the executory cost (property tax in the form of PBB) is charged to the tenant farmers in these conditions, it will only add to the difficulties for tenant farmers so that the application of PSAK 73 is not ideal.

CONCLUSION

The results of this study reveal some interesting findings that answer the research problem. First, the Java War was triggered by several issues concerning the welfare of the people, namely land rent and excise taxes. Second, the problem in the land lease contract occurred because the Resident of Yogyakarta made the contract without the approval of the Governor General of the Dutch East Indies. Meanwhile, taxation problems occurred due to the different tariffs charged to people crossing the excise gates. Third, in the land lease issue, the Resident of Yogyakarta (agent) did not show the application of internal accountability to the Governor General (principal). Patih Danurejo IV and Ratu Ageng as agents also did not implement internal accountability to Prince Diponegoro (principal). Fourth, in the issue of excise gate tax, the colonial government as principal did not have external accountability because it violated the policy it had made itself by allowing the collection of large excise taxes. Capitan China and the levy buyers (agents) did not apply internal accountability perfectly because they did not collect taxes according to the predetermined rates. Fifth, on the issue of taxation policy during the Java War, Prince Diponegoro as the principal has carried out external accountability through his efforts to continue the resistance despite logistical limitations.

Although the period of the Java War occurred in the 19th century, there are some events in the Sultanate of Yogyakarta during that time are relevant to current events to be reviewed with PSAK 73. First, the relationship between the Sultanate of Yogyakarta and the Europeans at that time was colonization, resulting in many interventions in the Sultanate's policies. This led to leases that were canceled due to the actions of the lessee (Europeans), the losses had to be borne by the lessor (Sultanate of Yogyakarta). A similar relationship was experienced by Zimbabwe and China. Although not a colonial relationship, China can intervene in Zimbabwe's economic policies because Zimbabwe is financially dependent on China. Under these



conditions, there is a chance that PSAK 73 or IFRS 16 cannot be applied ideally. Second, the impact of European colonization in the Sultanate of Yogyakarta was also felt by tenant farmers. Executory costs that should have been charged to the lessor or lessee were instead charged to the tenant farmers. Similar conditions were also experienced by several tenant farmers in Indonesia. Minimal information causes sharecroppers to be burdened with executory costs. This condition can be a red flag for policy makers that there are irregularities in the application of regulations.

Future researchers can conduct more comprehensive research on the period before and after the Java War to enrich accounting historiography research in Indonesia. In addition, researchers can compare accounting practices in the Sultanate of Yogyakarta which was under Dutch intervention with accounting practices in the Kingdom of Thai which had full sovereignty in the 19th century. The research will increase the knowledge of researchers and readers about the influence of a country's sovereignty on the quality of accounting policies. Policy makers regarding accounting, taxation, and agrarian can conduct field research with adequate samples before deciding on a policy. Quality research is expected to be able to minimize the gaps in deviations from the policies decided so that policy objectives can be achieved. Policy makers from different agencies are expected to increase cooperation to create an integrated database so that the policies implemented can be more effective.

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