

Spirituality-Based Accountability at Padepokan Eyang Djugo

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Abstract

In the management of religious organizations, the principles of accountability and trust from members of the organization play a very important role. However, there is a unique phenomenon from the religious organization of Padepokan Eyang Djugo, in which the principle of accountability used is not a conventional accountability principle that applies high control to every activity of the organization, but the basis of the management of the hermitage is belief in God and Grandmother Djugo. The two entities later transformed into a unifying Padepokan for decades.

Keywords

accountability; spirituality;
religious organization



I. Introduction

Accounting is a tool for accountability in the activities of a business unit or organization. At the same time, the accounting theory literature has stated that many of the highlighted shortcomings of accounting and related practices indicate a moral failure in accounting. McKernan and MacLulich (2004) reveal that there are many 'crises' in accounting that arise due to the lack of accounting regulations and demands for accountability of moral substance. The concept of accountability itself departs from the breadth of ethics and morals that shape, in the context of ways of thinking (Gallhofer & Haslam, 1993, 2003, 2004; Tinker, 2004).

The principle of accountability in religious villages is closely related to the spiritual side of the community. Javanese mysticism teaches various things which are then embraced by various Kejawen beliefs, including Jugo Village. One of the principles in question is the perfect voting, which means the unity of the movement of human effort towards perfection. This view concludes that God is the origin and purpose of all creation. Javanese mysticism boils down to Jumbuhing Kawula Gusti's understanding which is a lifestyle that includes the implementation of all forms of Javanese culture which means overcoming the material nature, crystallized and organized in various mystical schools.

Referring to the Javanese Jumbuhing Kawula Gusti principle, there is a philosophy that is closely related to the accountability principle, namely eling lan waspodo. The word "eling" means that humans need an attitude to be aware of who they really are, where they will be, or in which environment they live. "Waspodo" is interpreted that living people need an attitude to be vigilant (be careful of all conditions and situations around them), aiming to remind each other (Candra, 2013). This then has a relationship with the basic principle of accountability proposed by Triyuwono (2011) in Rubi (2011), that accountability cannot only be responsible to stakeholders who generally only require formal accountability such as financial statements or annual reports as the end of the accounting process. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

Along with the development of religious organizations, resulting in not only a mature social understanding of organizational practices and governance, but also accounting and accountability. Accounting and accountability are two things that are very important for the growth of religious institutions (Dobie, 2008b; Hong, 2014), and religious institutions are also central to the development of accounting (Ornatowski, 1996; Rothstein and Brom, 2013). Thus, those who seek to understand, expand and improve contemporary accounting through a better understanding of history, consider accounting inseparable from its religious, social and institutional context (Cordery, 2015). Therefore, this study aims to examine accounting and accountability according to research sources, timeframe and theoretical framework/theme, as well as according to belief and region, especially in Jugo Village, Kesamben. This research will provide two views about the contribution. First, it will provide theorization at the second level (ie differentiation theory) in relation to the proposed scheme. Furthermore, this article will distill this view through a conceptual framework similar to that used by Carmona and Ezzamel (2009), dividing the two contributions into “micro” and “macro” perspectives. The micro-study reflects on how accounting has influenced the functioning of religious organizations, and the macro-perspective analyzes how religious thought has influenced the business and social context. This research will provide two views about the contribution. First, it will provide theorization at the second level (ie differentiation theory) in relation to the proposed scheme. Furthermore, this article will distill this view through a conceptual framework similar to that used by Carmona and Ezzamel (2009), dividing the two contributions into “micro” and “macro” perspectives. The micro-study reflects on how accounting has influenced the functioning of religious organizations, and the macro-perspective analyzes how religious thought has influenced the business and social context.

In addition, an interesting phenomenon that is the focus of this research is related to kejawen beliefs which can be internalized not only in one small group. But up to one village and even exists outside the Jugo Village area. As if timeless, the Javanese culture of Padepokan Eyang Djugo can even continue to be passed down without any disputes or problems. In accordance with a survey conducted by Family Business Consulting (2009), it shows that 30% of family businesses can survive until the second generation, of which only 12% survive to the third generation, and only 3% can be operated by the fourth generation. However, currently Padepokan Eyang Djugo is in its 5th generation.

The main research question of this research is "How is accountability based on spirituality at Padepokan Eyang Djugo" While the mini research question is as follows:

- How are spirituality and accountability implemented in Grandparents Djugo Padepokan?
- What is the uniqueness of the implementation of accountability at Padepokan Eyang Djugo?
- How can this accountability adapt to the future challenges of the hermitage?

The purpose of this study is classified as explanatory research, because researchers are interested in knowing spirituality-based accountability at Padepokan Eyang Djugo and explaining the phenomena that are the questions of this research and identifying factors that influence the phenomena studied (Neuman, 2003, p. 31; Marshall, 2006, p. 34). This research is a basic research research, which is useful for increasing insight in social research related to cultural and cultural practicesaccountancyin a tourist village or religious area.

II. Research Method

The research entitled "Accountability based on spirituality at Padepokan Eyang Djugo" is a type of qualitative research with Constructivism-Interpretivism paradigm. This paradigm views that reality is the result of the construction or formation of humans themselves. Reality is dual, can be formed, and is a whole. Reality exists as a result of the formation of one's thinking ability. Knowledge created by humans is not permanent but continues to grow. Qualitative research is based on the constructivism paradigm which holds that knowledge is not only the result of experience with facts, but is also the result of the construction of the thought of the subject under study. Human recognition of social reality is centered on the subject and not on the object,

The aim of constructivism is to rely as much as possible on the views of the participants about a given situation. Often these subjective meanings are negotiated socially and historically. In other words, the variety of reality is built through interactions in social life and through historical and cultural norms that apply in the life of the individual. Researchers create inductively develop theories or patterns of meaning (Creswell, 2015).

The data collection method in this study used qualitative research. This research is qualitative using depth interview method (Neuman, 2003, p. 38; Rubin, et.al., 2008, p. 421). The data collection method used in this research is depth interview, in which this method contains a conversation with a specific purpose (Efferin, et.al., 2007:316). This method can be carried out not only between one interviewer and the respondent but can involve a group that has a larger capacity at the same time. In this study, the interview method used was Semi Structured Interview. Previously, researchers had prepared questions to explore data related to accountability and spirituality in Padepokan Eyang Djugo.

Sources of data from this study are people/actors who include caretakers of Padepokan Eyang Djugo, Abdi Dalem and the community. Determination of the subject of the resource person who has been determined for this research is based on the involvement of the resource person in Padepokan Eyang Djugo as described in table 1.

Table 1. Classification of Target Speakers

Position/ Position	Function	Subject
Locksmith	Actors who are directly the center of the management of Padepokan Eyang Djugo and direct descendants of the founders of Jugo Village	Mr. Wise
Abdi Dalem Jugo Village	Actors who are directly involved in various activities at Padepokan Eyang Djugo	Mr. Asep
		Mother Siti
Jugo Village Community	People around Padepokan Eyang Djugo	Mr. Good
		Mother of the Caliph

Source: Author, 2020

III. Result and Discussion

3.1 Implementation of Accountability and Spirituality in the Management of Padepokan

Spirituality in Padepokan Eyang Djugo is influenced by the growing environment, be it cultural, religious and social. Brumund argues that the original religion of the Javanese people is Polynesian religion which is animism or in other words worship of nature and ancestor worship, and believes in the existence of supernatural powers or magical powers in objects. In the Padepokan environment, Eyang Djugo can be said to be Kejawen Islam. Kejawen is interpreted as the principles of life behavior, systems of thought, which in turn shape the ethics, customs, culture, and characteristics of Javanese society. While Islam itself is a religion. In Kejawen culture, mysticism is a spiritual form that does not use the intellect, but relies on intuitiveness. In addition, the mystical world in Kejawen also recognizes the occult concept, namely teachings based on supernatural powers to serve the needs of human life. This mystical view persisted even after Islam entered Java and gave rise to the concept of Kejawen Islam. Islam and Kejawen actually have different paradigms, but in reality over time, both have experienced acculturation into Kejawen Islam, namely Muslim communities who carry out traditions that did not exist in previous Islamic traditions.

In this study, researchers found that spirituality in Padepokan Eyang Djugo was formed due to environmental, cultural and leadership factors. The environment in this case refers to people who still believe in the existence of supernatural things and support from the community itself. Culture refers to the customs and beliefs that are passed down from generation to generation such as salvation, alms of the earth etc. While the leader refers to the mover of the organization / hermitage. These three things will be interrelated with each other and form the spirituality of an organization.

In this study the researchers also found that spirituality is the basis of accountability. Accountability can arise due to the responsibility and authority attached to a person. And accountability can be said to be good if the accountability meets the standards or minimum values that can be measured. Usually measuring success is through numbers, such as referring to a predetermined budget, or KPI / key performance index. However, in Eyang Djugo's hermitage, accountability based on spirituality is not the same as in companies that measure using numbers. There are several things that can measure the success of accountability at the Eyang Djugo hermitage, including: being able to gain the trust of the surrounding community in managing and becoming a leader.

Finally, the researcher also concludes that spirituality is an individual conscious experience in an effort to respect the existence of the universe, which is associated with the highest power in this life (transcendent), such as God, immortality, the peak of the highest truth, and noble values. If it is associated with accountability, which means that someone has the ability to provide accountability for the mandate given by Him. Accountability based on spirituality will be a more valuable accountability. Because in the process, there are elements of spirituality that are not realized to be part of every individual based on heredity, family, culture, religion, and other environmental phenomena are factors that support the development of spirituality.

At Grandmother Djugo's hermitage, what Abdi Dalem led by Juru Kunci has the same goal, which is to serve Grandmother Djugo. Serving is not meant to simply give up one's self to remain in the hermitage, but to continue to carry out activities such as making a living, participating in social activities, respecting each other's creations. Accountability for the mandate given is that the servant has an accountability to the Juru Kunci, while the

Juru Kunci has a direct responsibility to Grandmother Djugo with the principle of 'serving' which is believed by each individual. Belief in the noble values that are believed to be which until now still remain as a reference that is passed on to the next generation.

3.2 The Uniqueness of the Implementation of Accountability at the Eyang Djugo Padepokan

The implementation of accountability at Padepokan Eyang Djugo is unique. During the observation and interview process, the researcher did not find any detailed written documents related to activities at Padepokan Eyang Djugo. The only documents that the researchers found were photos of the activities posted in several places. So related to this, it will be difficult to prove the principle of accountability, especially in the use of funds and the details of the implementation of various activities.

The impact of the absence of written data related to activities at Padepokan Eyang Djugo has an impact on the accountability/responsibility of the caretaker to Padepokan members. The locksmith cannot provide written data to its members. In addition, all matters relating to the management of the Padepokan must be based on the members' trust in the Key Interpreter as the financial manager of the Padepokan. However, based on observations and interviews conducted by researchers, there is an interesting point regarding this gap. That: "spirituality will obscure logic".

It is logically impossible for members of a company or organization to believe related to the activities of the company or organization just by "talking" from their superiors without data and evidence. Moreover, all Padepokan funds are managed by the Locksmith himself without being noticed by Padepokan members. As illustrated by Dr. Ketut Sendra, QRGP – member of the steering board of ICoPI (Institute of Compliance Professional Indonesia) that the accountability process for the sales director is carried out formally in a joint year-end meeting of the company's board of commissioners and directors. The same thing should also happen in Padepokan Eyang Djugo as a form of accountability for the caretaker to the Padepokan members. However, the form of accountability as discussed by Dr. Ketut Sendra was not found at Padepokan Eyang Djugo.

Even though it has a negative connotation, this has become a phenomenon that has occurred in Padepokan Eyang Djugo. It is the spirituality of the community and Padepokan members that makes this not a problem. In this case, the community and members of Padepokan believe that Arif is an extension of Grandmother Djugo, so it is impossible for Arif to commit fraud. Arif also conveyed the same thing that all funds obtained as well as all activities carried out by Padepokan, will all be submitted to Grandmother Djugo and he will not take advantage.

The community, Padepokan members and Arif believe that Grandmother Djugo lives in another realm and watches over Padepokan. This is reflected in a true story that happened several years ago which was witnessed by the village community and members of the Padepokan itself. Through this story, the community and members of Padepokan have more faith in Grandmother Djugo and the creator.

So related to this, the researcher can conclude that what has united the community and Padepokan members for decades is not through perfect management, rewards given or other worldly things. But there is another entity which later becomes a shared belief and in this case is the belief in Grandmother Djugo and the creator.

3.3 Accountability Adaptation to Future Challenges

To answer the last research question, "How can this accountability adapt to the future challenges of the hermitage?" The author has made the following conclusions.

All the values that are embedded in Padepokan Eyang Djugo as described above are a form of adaptation of the practice of accountability in facing future challenges. All of these embedded values are passed down from generation to generation to the next generation. So that what is the basis of the hermitage will always regenerate from time to time and in the future it will become a specialty of Grandmother Djugo's Padepokan.

Internally (HR), Padepokan Eyang Djugo already has the fundamentals in order to be able to face future challenges. However, the problem is how Padepokan can continue to maintain its existence in the midst of changing times that are increasingly fast. Based on data from BPS (2021), Indonesia's population is dominated by the age of 20 to 24 years. Of course, this age is a potential age (target market) which will shift the previous generation. In addition, based on data from BPS (2020) internet users in Indonesia have reached 78.18% (an increase of 18.83% from the previous year) and every year this number will certainly continue to increase.

Referring to the population data of Indonesia's population and internet users, it can be concluded that introducing Padepokan Eyang Djugo to the younger generation through electronic media (internet) is the main strategy to be able to face future challenges. However, the problem with the object of this research is the strategy of the hermitage in facing future challenges. So far, Padepokan has continued to strengthen HR aspects and the introduction of Padepokan to the wider community has only been done by word of mouth (WOM) and media coverage. So far, Padepokan Eyang Djugo does not have a social media account/website/other electronic device to carry out introduction activities more broadly, more massively and independently.

Based on the cases described above, the researcher has a different view. Grandfather Djugo's Padepokan in the future will still have an existence, especially for tourists/pilgrims who already have a close relationship with Padepokan. However, if we draw a longer timeline, then Padepokan Eyang Djugo is currently in trouble. This is because Padepokan Eyang Djugo does not yet have a marketing strategy/program that is able to bind the younger generation who have realistic, logical thinking and want something instant.

The younger generation is closely related to the generation that has high intellectual intelligence but low emotional and spiritual intelligence. PResearchers found an interesting thing about the relationship between intellectual, emotional and spiritual intelligence. In a long span of time and history, humans have greatly honored the ability of the brain and reasoning power (IQ) (Sihombing, 2019). The ability to think is considered *prima donna*, even claimed as a "god". Everything that is supernatural or belief will be scientifically proven. For example, is it true that humans came from Adam and Eve not through a long evolutionary process from primates? Or is it true that during the time of Noah there was a tsunami that was able to drown the earth and cause the 6th mass extinction? And so forth.

The consequences of scientifically everything and in this case associated with IQ will result in the potential of other human beings being considered inferior and even marginalized. Such a mindset and perspective has given birth to educated humans with intelligent brains, but their attitudes, behavior, and life patterns are in stark contrast to their intellectual abilities. Many people are academically intelligent, but fail in their work and social life. They have a split personality so that there is no integration between the brain and the heart.

This phenomenon has made experts aware that a person's success is not only determined by the ability of the brain and thinking power alone, but is more determined by emotional intelligence and spiritual intelligence (Sihombing, 2019). Education is a major concern in advancing human life from generation to generation. In this context, education functions as a medium in the transfer of knowledge and transfer of culture from the first

generation to the next. In line with this phenomenon, education is the foundation of even the demands of society's progress across ages.

Spirituality and emotional-based education is felt to be very necessary to be inherited, one of which is what Padepokan Eyang Djugo did, considering that basically humans have the potential to live physically and mentally healthy, besides having the potential to develop. Education based on emotional and spirituality is a development of existing potentials so that we are closer to God and more aware of their responsibilities as the bearers of the caliph's mandate and mission.

Based on the literature from Tanutjaja (2002) we can conclude that pilgrims and servants from Padepokan Eyang Djugo can be said to have high spiritual values where Tanutjaja makes the benchmarks for a person's spiritual level into 5, among others: one's involvement in spiritual activities, one's involvement in various social services, the appearance of supernatural phenomena through his life, the appearance of a lifestyle that distances himself from "worldly" activities and the use of religious attributes.

IV. Conclusion

Spirituality in Padepokan Eyang Djugo was formed due to environmental, cultural and leadership factors. The environment in this case refers to people who still believe in the existence of supernatural things and support from the community itself. Culture refers to the customs and beliefs that are passed down from generation to generation such as salvation, alms of the earth etc. While the leader refers to the mover of the organization / hermitage. These three things will be interrelated with each other and form the spirituality of an organization.

Spirituality in Padepokan Eyang Djugo is the basis of accountability. Accountability can arise due to the responsibility and authority attached to a person. And accountability can be said to be good if the accountability meets the standards or minimum values that can be measured. Usually measuring success is through numbers, such as referring to a predetermined budget, or KPI / key performance index. However, at the Eyang Djugo hermitage, accountability based on spirituality is not the same as in companies that measure using numbers. There are several things that can measure the success of accountability at the Eyang Djugo hermitage, including: being able to gain the trust of the surrounding community in managing and becoming a leader.

Spirituality is basically an individual conscious experience in an effort to respect the existence of the universe. It is associated with the highest powers in this life (heredity) such as God, immortality, the pinnacle of supreme truth, and noble values. If it is associated with accountability, someone has the ability to provide accountability for the mandate given by Him. Accountability based on spirituality will be a more valuable accountability. Because in the process, there are elements of spirituality that are not realized to be part of every individual based on heredity, family, culture, religion, and other environmental phenomena which are supporting factors for the development of spirituality.

However, if we talk about the development of spirituality, there is an interesting thing that has been revealed in this study that spirituality will obscure logic. For example, it is logically impossible for members of a company or organization to believe related to the activities of the company or organization just by "talking" from their superiors without data and evidence. Moreover, all Padepokan funds are managed by the Locksmith himself without being noticed by Padepokan members. As illustrated by Dr. Ketut Sendra, QRGF – member of the steering board of ICoPI (Institute of Compliance Professional Indonesia) that the accountability process for the sales director is carried out formally in a joint year-

end meeting of the company's board of commissioners and directors. The same thing should also happen in Padepokan Eyang Djugo as a form of accountability for the caretaker to the Padepokan members. However, the form of accountability as discussed by Dr. Ketut Sendra was not found at Padepokan Eyang Djugo. Because the hermitage members believe that the Juru Kunci is an extension of Grandmother Djugo.

Trust in Grandmother Djugo has played a very important role in uniting the community and Padepokan members for decades. Researchers realize that what unites them is not due to perfect management, rewards given or other worldly things. But there is another entity which later becomes a shared belief and in this case is the belief in Grandmother Djugo and the creator.

Spirituality and emotional based education are felt to be very necessary to be inherited, one of which is what Padepokan Eyang Djugo did. Education based on emotional and spirituality is a development of existing potentials so that we are closer to God and more aware of their responsibilities as the bearers of the caliph's mandate and mission.

But regarding educationBased on spirituality and emotion, there is an interesting thing that researchers have succeeded in revealing and this is related to the future of Padepokan.Karang Taruna members have the largest number of members compared to other positions. This is due to the need for the position. The positions of the Farmer Groups and PKK women have a mutually agreed number. The basis for determining the number of Farmer Group members is based on the availability of agricultural land they manage, while the number of PKK women is based on the number of wives of each administrator. Unlike the case with Karang Taruna members, there is no limit on that position. According to the researcher, actually the steps taken by Juru Kunci not to limit the number of Karang Taruna members and to invite young people to join were a very precise and clever decision. This can create and foster a sense of ownership of Padepokan Eyang Djugo to the younger generation (Karang Taruna). Thus, regeneration will always exist and the value of Padepokan can be maintained through its young generation.

Through the efforts that have been made by Padepokan, researchers believe that Padepokan Eyang Djugo in the future will still have an existence, especially for tourists/pilgrims who already have a close relationship with Padepokan. However, if we draw a longer timeline, then Padepokan Eyang Djugo is currently in trouble. This is because Padepokan Eyang Djugo does not yet have a marketing strategy/program that is able to bind the younger generation who have realistic, logical thinking and want something instant.

The researcher realizes that carrying out this research starting from the stage of determining the journal, the object of research, raising the problems that occur, observing, interviewing and pouring it into written form is not easy. It is very possible that there are shortcomings in carrying out the process, therefore hope for further research is clearer, and more in-depth in conducting exploration, interpretation, contextualization, so that the important values produced can be better and deeper. It is hoped that future research can develop this research by not only looking at the essence of accountability and spirituality, but can be related to different contexts.

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