

# THE EXOTISM OF ARTWORKS OF THE RATU KALINYAMAT 1551-1574 IN JEPARA REGENCY IN ACCOUNTING STUDY

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## ABSTRACT

This study aims to reveal the existence of accounting during the reign of Queen Kalinyamat Jepara. The method used is an archaeological approach. Field studies were done, such as observations on the research object site and interviews with residents still doing business in carving. The results show that accounting is a social, economic, and cultural process visible on existing sites, such as carvings that are very valuable in art. The role of the queen, who reigned for 30 years, shows that the existence of accounting can create a harmonious relationship between humans, art, and culture.

Keywords: Queen Kalinyamat Accounting; Artwork Exoticism; Accounting Studies; Arts and Culture

## ABSTRAK

Penelitian ini bertujuan mengungkap keberadaan akuntansi pada masa Ratu Kalinyamat Jepara. Metode yang digunakan kualitatif dengan pendekatan arkeologi. Studi lapangan dilakukan seperti observasi pada situs obyek penelitian serta wawancara pada penduduk yang masih meneruskan usaha di bidang seni ukir. Hasil penelitian menunjukkan bahwa akuntansi adalah proses sosial, ekonomi dan budaya yang terlihat pada situs-situs yang ada seperti ukiran yang sangat bernilai seni. Peran ratu yang berkuasa selama 30 tahun ini menunjukkan bahwa keberadaan akuntansi dapat menciptakan hubungan yang harmonis antara manusia, seni, dan budaya.

Kata Kunci : Akuntansi Ratu Kalinyamat; Eksotisme Karya Seni; Kajian Akuntansi; Seni dan Budaya  
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## INTRODUCTION

Accounting is part of science; science itself is formed or created by humans, as philosophy views it because humans want to think more deeply about the knowledge they have. In the past, the role of accounting was seen in the numbers it wrote down, but now accounting is not only seen from the side of counting and recording numbers. According to Gerdin, accounting procedures concerned with the mathematical dimension would ignore another dimension that could offer a more thorough grasp of accounting (Gerdin et al., 2014). So the phenomena of culture, economic system, political system, specific social systems, and even ethnicity, race, and religion are part of the accounting process, which has an essential portion in creating accounting (Napier, 2006). It can be said that accounting practice is no longer dominated by technicalities that produce written reports in the form of numbers and only talk about credit and debit transactions. It focuses on the influence of social life, community culture, political roles, and global, national, and even local economic forces.

Everyone will live in their time, and every age must have a person. Then the era will form a culture and be born according to its era. Likewise, the Kalinyamat period was known for its intelligence in leading the kingdom. The queen succeeded in making important history, one of which was an advanced civilization in the economy. The progress of the economy will affect other aspects, especially recording. The diversity of culture, social society, and politics affects the field of accounting activities and shapes accounting behavior. Accounting is used in more extensive community organizations as well as corporate organizations. According to Hooper & Kearins (2008), accounting plays a crucial role in the social life of the Maori clan, and even the presence of accounting can be observed in the Church of England's use of it for religious purposes (Laughlin, 1988). It makes sense because accounting there is a versatile product that satisfies accounting needs (Napier, 2006).

The study of the existence of accounting based on the past can be seen as accounting practices that have meaning for individuals, organizations, and society. History brings together the forces of the past, present, and future to provide knowledge and an awareness of modern accounting practice. Human activities demonstrate the presence of accounting, and historical frameworks assess accounting's impact on people, organizations, and society in the past, present, and future (Carnegie & Napier, 2012). Thus, it can provide an understanding of the scientific progress that accounting has made in the past, present, and future.

Contemporary thinking models in accounting practice involving socio-historical accounting evidence have existed for a long time (Lutfillah & Sukoharsono, 2013). It can be studied through the combination of the world of accounting and the relics of the Kingdom of Jepara from a socio-cultural, political, and economic perspective (Rejeki, 2019). Socio-economic, cultural, and political interactions can be seen in commercial activities involving the international community at the port of Jepara. Kalinyamat has active trade transactions worldwide and is felt by residents (Hidayat, 2022). The trading activities of local communities during the Kalinyamat Kingdom (Jepara) until now can be used as material to understand the value of accountability and contribute ideas to the development of the accounting world in Indonesia. This study aims to reveal the existence of accounting during the reign of Queen Kalinyamat Jepara by interpreting the existence of accounting on the heritage of ornaments in Kalinyamat Jepara. Another dimension is analyzing trading activities from social, cultural, economic, and political aspects, which form accounting. The description of this discussion is consistent with the previous one, which said that accounting is not only

limited to business affairs but is also related to broad social affairs and has even existed for centuries.

## METHOD

This study is a component of a qualitative project that aims to explore and comprehend the complicated history of the subject without utilizing statistics as a tool for analysis (Creswell & Poth, 2016). Additional research techniques apply the archaeological approach's historical discipline. Archaeologists take advantage of the past's visual characteristics when studying reliefs to shed light on human life. Field studies were carried out to ensure that the relics of Ratu Kalimat still existed. Interviews were conducted to complement this research by interviewing people who still work in carving as their primary source of income. The Queen Kalinyamat's tomb in Jepara, as well as the mosque and the sacred burial ground, serve as the research site and the starting point for the hunt for Kalinyamat Kingdom artifacts.

Artifact data and document texts used, artifacts in the form of heritage buildings from the Royal Palace of Kalinyamat or Siti Inggil Kriyan are Queen Kalinyamat's throne to continue the leadership of her husband, Sultan Audience. Textual information or document text has historical importance, such as travelogues, literature, and inscription texts from local and global news. An interpretative model was used to analyze the data, with the following goals: (1) identifying data that has an accounting meaning for the existence of local trading activities in the Kalinyamat Kingdom; (2) the process of identifying similarities and differences in events and objects of the Kalinyamat Kingdom; and (3) maintaining harmony. Researchers' use of historical imagination in determining the significance of Alvesson (2022) and the existence of accounting for local and international commerce operations in Kalinyamat during the royal period has impressed them.

## RESULT AND DISCUSSION

### Is it true that accounting has existed since the ancient kingdom?

Accounting is frequently mentioned in material about Indonesian kingdoms that flourished for almost 2.5 centuries (1293–1525). Lutfillah (2021). The notion of tuna sitik bathi kins accounts for this activity in the pricing of commodities, similar to Majapahit with its "market" activity (losing money to get relatives). The king's position and market activities demonstrate how accounting may foster amicable relationships (Lutfillah, 2021; Lutfillah, 2014).

Lutfillah (2021) analyzed accounting during the "Singosari Kingdom" (1222–1992), taking into account how it affected social life, markets, letters, language, numbers, and the "tax calculation" process. In 2020, Nawangsari & Hanun (2020): The accounting techniques utilized during that time are represented by five accounting reports from the Kingdom of Singamandawa in "Bali" (989–1011). These reports cover the following five categories: assets, trade, assets, tax, and gifts. Udayana accounting is the name of the accounting report. In Indonesia, tax accounting has existed since Ancient Mataram (6th century AD) (Lutfillah & Sukoharsono, 2013). They state that the kingdom is responsible for the declaration and collection of taxes for the value of "rame ing gawe" and "sepi ing pamrih" (hard work). The ruling made by Sima mandates that accounting-related research be conducted in Old Javanese (Lutfillah, 2014). Sima's accounting is a way to establish prosperity and self-purity as a servant promised to the Lord of the Universe, according to the study's findings.

Research in the history of accounting has typically disregarded non-profit and religious organizations in favor of organizations with a profit-oriented mission (Bromley & Meyer, 2017). The double entry technique asserts that there is no essence or core to accounting and that there are no overarching rules that connect how accounting should appear from the front and the back. Accounting conversations are primarily held in private companies (Hayoun, 2018; Miller & Napier, 1993). The existence of accounting can change from time to time. It exceeded calculations due to differences in the glorious civilizations of its time, as accounting was recorded according to the civilizations developed at that time.

Italy has been the holder of the history of simple bookkeeping since Luca Pacioli wrote it; this development was marked by accounting as a responsibility in the XVI-XVII centuries. During this time, accounting reform was established and improved based on Roman Catholic dogma and absolute ideology. The measurement and distribution of economic resources to facilitate the establishment of hierarchies are different from what accounting becomes. However, it is recognized as the outcome of intricate politics and agreements made at the dawn of the modern era by several different entities (theological, religious, political, institutional, and social) (Lutfillah et al., 2015). The capital-centered accounting system Feger & Mermet (2017) and the profit-centered accounting system Picard (2016) differ in several aspects. The differences lie in the objectives, types of transactions recorded, account functions, year-end adjustments, and report content. Finance shows that accounting lived and developed following the conditions at that time.

Accounts are used to record the original elements of each transaction, namely assets and liabilities (Kurniawan T, 2020). This variation then causes an entry in the net asset account that explains changes in assets and liabilities in the form of gains or losses that change a company's net worth (Kurniawan T, 2020). All accounts in a capital-centered accounting system are bilateral because they can be debited and credited (Kurniawan T, 2020). Year-end adjustments are only necessary if the value of assets and liabilities at the end of the accounting period does not reflect the current replacement value (Sargiacomo et al., 2012). Although the system allows the preparation of an income statement, Assets are the essential component of financial statements because they provide details about each asset and liability along with its capital (Kurniawan T, 2020).

The integration of cost and financial accounting systems demonstrates the growth of management accounting in Portugal. Between 1745 and 1747, the Silk Factory Company (SFC) employed double-entry bookkeeping (Fleischman & McLean, 2020). Between 1745 and 1747, the Silk Factory Company (SFC) employed double-entry bookkeeping (Broadberry et al., 2018). Dynastic accounting in China is continually evolving (Broadberry et al., 2018). It was almost identical to single-entry bookkeeping beginning with the Zhou Dynasty (1100-771 BC), which used Sanzhufu accounting (a technique to balance the three pillars). Based on an examination of the use of accounting in several Indonesian and international kingdoms,

The conclusion is that the accounting phenomenon needs to be understood within the limited scope of the company-state and religious institutions, where the form of accounting also cannot be universalized. Likewise, Indonesia's past accounting has taken various forms from time to time.

### **Carving as the Cultural and Craft Center of the Kalinyamat Kingdom**

The Kalinyamat Kingdom has a proud history and is still the most significant source of income for the people of Jepara. The Kalinyamat Kingdom once existed at a

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point where this assessment point was led by a queen whom her husband and the audience abandoned. It is because the subordinates of Prince Arya Penangsang killed them due to the turmoil of the conflict at that time. Precisely in the 16th century (1551–1574), Queen Kalinyamat appeared with all her greatest strength to lead the kingdom and expand to Malacca to avoid the Portuguese (currently Jepara and Demak) (Supriyono, 2013). Although the queen's attacks failed to expel the Portuguese from the East Indies region three times, the Kalinyamat kingdom was respected by colonial forces because of its incomparable fleet strength. Besides that, it expanded its power outside Java, such as in West Kalimantan and Bawean Bawean (Achmad, 2020).

Queen Kalinyamat was successful in leading her kingdom, providing benefits marked by the economy's progress, as seen in the Kalinyamat Old Mantingan Mosque with carvings that are very beautiful, strong, and highly artistic valuable. The last time there was a replacement for the carvings of the Kalinyamat heritage was before. All the arts in the mosque, such as stylized motifs, are still produced mainly by the people of Jepara as their primary source of income; this carving art is consumed locally and internationally. As the following interview excerpt indicates:

*"geh, kulo sering nampi pesanan lokal kalian pesanan eksport (Yes, I often receive local orders as well as orders to be exported.)"*

With export activities of various kinds of carving production, the economy of the people of Jepara was able to develop rapidly, and even Jepara was not affected by the crisis that occurred in Indonesia in 1998 through the 2000s, following an interview with MSME actors in 2000 who are still involved in the export of various products. Craft:

*"During the Indonesian crisis of 1998, it was the people of Jepara Jaya and me because we continued to produce and export goods. From this export, we can buy many assets."*

This mosque ornament is visible from depicting animals through plant stylization, meaning that this ornament has existed since the transition from Hinduism to Islam (Pratiwia et al., 2017). It is further explained that this ornament comes from two Hindu-Buddhist cultures, west, and east. This beautiful carving shows us that the pre-Islamic culture was not immediately eliminated but instead appeared to prove that this mosque ornament has existed since its glory. The strong and brave queen is Kalinyamat.

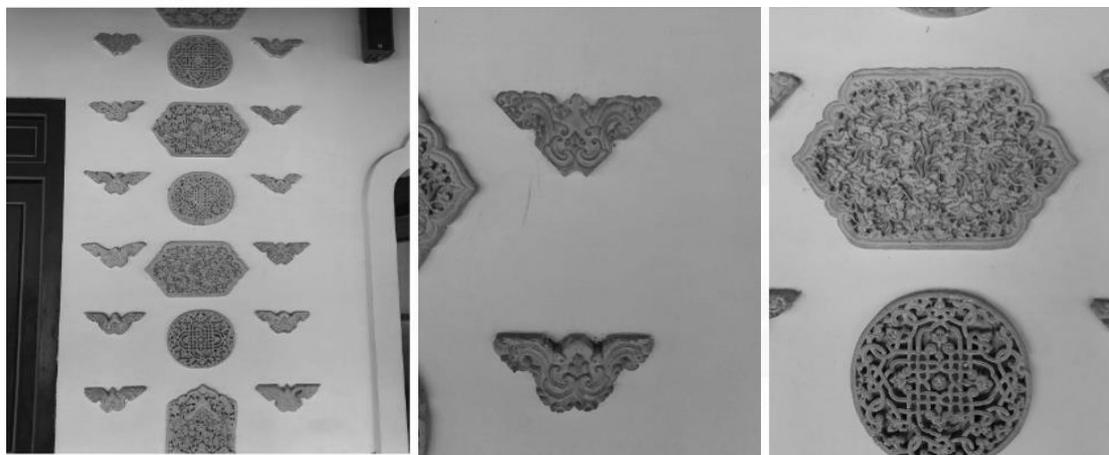


Figure 1. Various motifs on the walls of the Mantingan Mosque

The people of Jepara then develop this beautiful art culture to this day. It means that the craft centers still clearly visible in Jepara can undoubtedly start with the results of the development of arts and crafts that generate income for the community. The heritage of Ratu Kalinyamat in Jepara Regency is a carving art center consisting of various kinds of specialties, such as sculpture carving centers, unique wood carvings, table and chair furniture, relief carving centers, and office furniture centers. According to the tastes of craftsmen in each house, these centers still maintain this art as a high-value craft as a "source of income," where income has formed transactions. It is where accounting forms records, as evidence that the beauty of art has contributed to shaping accounting. (Djasuli, 2017) argues that accounting is interpreted as the final report recording and colors all aspects of the scientific process of the report's formation. For example, in recording cost accounting in furniture manufacture, the costs incurred cannot be separated from the company's policy in achieving sales targets and market share. Of course, the company will consider foreign market share with a more accurate cost to produce a higher-quality product.



**Figure 2. The carved ceiling that is still firmly attached to the Mantingan mosque**

Gebyok Kudus is one of the works of art made during Queen Kalinyamat (Pratiwia et al., 2017). Gebyok Kudus are carved walls made with holes and translucent, also called "krawangan," with intricate and intense constructions so that the walls have added aesthetic value and look more beautiful. Traditional house artisans usually make Gebyok Kudus. This gebyok carving is still developing and in great demand by the people of Jepara and abroad. Even though it is called the holy gebyok, this gebyok is produced by artisans in Jepara. Likewise, the carved ceiling that still exists and is attached to the Mantingan mosque, the burial area of the Queen Kalinyamat and the Sultan of the Audience now, has become the symbol of the advancement of Jepara carvings. This carving center has brought Jepara to a stable economic position during crises such as the 1998 and 2008 crises 2008 (Utaminingsih, 2016).



**Figure 3. Cemetery area and Mantingan Mosque**

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### **Kalinyamat Kingdom Income Tax and Excise**

Taxes are one source of royal income. Crops and trading were subject to taxes (tributes). Trade taxes impact the queen's capacity as a monarch to oversee trade and offer favorable conditions. The facility is a port that is so famous that it has become an international port for transportation. Then it became a trading center (Pindari & Mambo, 1997; Sofiana, 2017).

The port located in Jepara Regency is very famous, as well as being a maritime center. Jepara certainly comes with the strength of its warships, where Jepara can expand its power to Bawean Sumatra and even expel the "Portuguese" invaders. With her power, Queen Kalinyamat did not waste the presence of traders from inside and outside the country to collect taxes and excises to finance her kingdom (Supriyono, 2013). The port functions as a place for surplus agricultural products from other areas, such as the Hinterland, which are then marketed to other areas. Thus, this port is part of the economic center and a power source between regions and surrounding cities (Rejeki, 2019). In addition, the port is also used as a transit for domestic and international trade. The queen also collects excise duty for every ship that transits in Jepara. Taxes (tributes) collected from inter-island trade in collaboration with maritime kingdoms such as Johor, Aceh, Banten, and Maluku made Jepara glorious then. In addition, the queen also collects excise duty on the entry and exit of goods internationally, such as trade with Malacca (Rejeki, 2019).

The taxes collected by Queen Kalinyamat made the Kalinyamat Kingdom a time of prosperity and gold. In the mid-16th century, Jepara's trade with overseas areas became increasingly bustling. According to Portuguese news, the Queen of Jepara was an important figure on the North Coast of Central and West Java since the mid-16th century. Under Ratu Kalinyamat, Jepara's development strategy is more directed at strengthening the trade and naval sectors. These two fields developed well thanks to cooperation with several maritime kingdoms such as Johor, Aceh, Banten, and Maluku. Because of this cooperation, the Kalimat Kingdom is in a position to prosper.

With her power and abundant wealth, this intelligent queen built a mighty naval fleet to protect her maritime kingdom. The strength of the fleet prepared by Ratu Kalimat was not in vain because it protected her kingdom and expanded her power to the Johor, Aceh, Banten, Cirebon areas, and nearby areas such as Demak. Trade taxes serve as a guarantee from royal officials to traders ((Lutfillah & Sukoharsono, 2013). Taxes will impact the kingdom's social and political stability and economic stability. Activities aimed at collecting taxes helped establish a stable social structure between the monarchy and its citizens. Tax payments to the kingdom demonstrate the allegiance of those who can attest to the existence of governmental authority (Munawar, 2020). However, the kingdom has the right to apply a restrictive trade policy to protect domestic traders from free competition due to a large number of imported goods, especially goods in the form of staple foods, which are exempt from taxes (Antonio Zotti, 2021).

### **The Existence of Accounting in Local Trading Activities in the Kalinyamat Era**

The royal civilization in Indonesia is undeniable. The Hindu-Buddhist kingdom and the heyday of Islam in the archipelago are inseparable. The advancement of the kingdom in the Majapahit era, which was able to unite the archipelago, signaled that the economy at that time was progressing. Of course, the economy's progress is marked by the advancement of science, and accounting is part of science formed by humans and exists according to their civilization. The kingdom has had values

throughout history and is indispensable today. (Lutfillah, 2021) found that accounting is not just a simple calculation but is related to phenomena that affect the human mindset. The construction of the temples of the ancient Egyptian Empire shows that accounting is a part of the sacred, which is associated with economic institutions and spiritual meanings (Marcos González, 2022). It can be explained that asset values are part of the accounting process; they influence and shape the cultural values of society. It can be said that accounting records every pulse of life, starting with the past, present, and future, including the period of the Kalinyamat Kingdom in Jepara. The Kalinyamat Kingdom is a Jaya kingdom that was in the hands of the queen's power for approximately 30 years in the 16th century (1551-1574). The progress of civilization that occurred in the days of the kingdom's founding included a trading system seen in trading activities. The progress of the civilization of the Kalinyamat Kingdom is depicted in ornaments that are still real in the researcher's view.

The glory of the Kalinyamat Kingdom can be seen in the unique and organized state administration system and the nuances of socio-political life, culture, customs, literature, and religion. Many merchants from other kingdoms enlivened the trade in Kalinyamat Jepara, such as traders from Malacca, Aceh, Banten, Demak, Semarang, Bali, Tegal, Makasar, Banjarmasin, Gresik, and Tuban (Rochman, 2015). Kalinyamat or Jepara ports are historical evidence of international trade transactions. Ratu Kalinyamat also collects excise duty for every ship transacting at the Port of Jepara (Supriyono, 2015). The tax proceeds from the primary food trade (rice) and the excise duty obtained made Jepara a prosperous, wealthy kingdom, able to support the life cycle of the kingdom against its allies (Rochman, 2015; Supriyono, 2015).

Taxes and excise, which were collected by the kingdom, were used by Queen Kalinyamat to build a powerful naval force-based war fleet to protect her kingdom, which was patterned like a maritime area (Supriyono, 2015). As a kingdom with maritime power with an Islamic pattern, Queen Kalinyamat is highly respected by friends and other Islamic kingdoms. The strength of the Jepara Kingdom's naval combat fleet is well-known among the natives of "Nusantara." Many other kingdoms asked for services in the form of the help of the Jepara navy to protect their countries. Thus the Kalinyamat Kingdom showed physical strength, such as through war, and non-physical strength, such as through international trade.

Support for the Queen Kalinyamat era's trading activities can produce various social and cultural practices. Social and cultural practices guide the birth of a diversity of social sciences in various contexts, one of which is accounting (Bowleg et al., 2017). Thus, accounting has a unique role not only in the economic field but also in the social and social fields. In addition, accounting is not an economic monopoly related to technicalities but related to policy ideas. The queen's policies in building civilization were implemented to release the people from economic difficulties. In the realm of accounting knowledge, it cannot be separated from philosophy, where accounting unites knowledge that is abstract and concrete, objective and subjective, between science and philosophy, and articulative and authentic (Apollo, 2021). This paradigm is part of a critical paradigm that tries to fight against the positivism paradigm. The positivism paradigm has dominated accounting regularity in the form of standards. The standards are forced to be accepted by anyone in any condition, regardless of culture, belief, or the diversity of society. In practice, social management cannot be separated from the relationship between agency policies and the environment, whether the social environment within the company, the company's environment, or the surrounding environment. Thus, the accounting system is part of the accounting dialectic with the community, which can take the form of environmentally friendly

policies and be presented in reliable and relevant financial reports. Of course, the era of the queen of sentences in accounting records went on as science developed at that time.

The value of harmony is harmony in all aspects of life involving physical and psychological aspects without pressure and coercion in their social interactions. This manifestation can be seen in each market's awareness of its role in social life. The queen, as ruler, provides policies for implementing international trade with ports as transit and the collection of excise duties on trade within the kingdom and trade with other areas outside the kingdom's control. It even protects the kingdom that needs help from the Kalimat kingdom from the threat of the Portuguese invaders.

## CONCLUSION

The existence of an international port clearly illustrates the existence of accounting for international trading activities in Jepara during the Kalinyamat Kingdom. The area has security in transactions and became the center of the economy during the golden age of Queen Kalinyamat. In addition, the port is used as a control tool to determine the community's economic condition. The port can show the types of goods traded, and Queen Kalinyamat's success in building a fleet-based power shows that the existence of accounting is related to international-class trading activities during the queen's time and creates an alignment of market values. This research can still be expanded considering the legacy of the queen is there, which will convince the reader that accounting was present in every era.

Further research can examine past accounting with an interpretive paradigm, which is then drawn to a critical paradigm of applicable standards. So far, accounting education has been full of positivist paradigms whose listeners become creatures of capitalism and become human beings whose economy is far from religious and spiritual teachings.

This research implies that humans appreciate the formation of existing art or beauty. Ultimately, this beauty will contribute in the future in the form of expertise in carving that provides income. Art can be understood as a way of looking at the facts of life, including accounting.

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