



Accountability of *Mantaa Duku'* in the Toraja Community

Natalia Paranoan*, Erna Pasanda, Mira Labi Bandhaso, Anthon Paranoan, Carolus Askikarno Palalangan

Universitas Kristen Indonesia Paulus, Jl. Perintis Kemerdekaan No.Km.13, Daya, Kec. Tamalanrea, Kota Makassar, Sulawesi Selatan, Indonesia

*natalia_paranoan@ukipaulus.ac.id

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Abstract

The purpose of this study is to reveal the meaning of accountability in the procession of *Mantaa Duku'* (distribution of buffalo meat) during the *Rambu Solo* ceremony (funeral ceremony) in Toraja, Indonesia. This research employs qualitative methods with an interpretive paradigm. Data collection was conducted through observation, in-depth interviews, and documentation involving seven informants. The researcher was directly involved in the daily activities of the informants to obtain valid data. The data was analyzed using the Miles and Huberman method and Ethnography methods to uncover the meaning of accountability in the *Mantaa Duku'* procession. The results of this study indicate that the accountability of *Mantaa Duku'* activities in the Toraja community is centered on upholding the values of transparency, fairness, and responsibility. These values are integral to the community's social and cultural fabric, ensuring that the distribution of buffalo meat is conducted in a manner that reflects communal trust and ethical standards. The findings highlight the importance of cultural practices in shaping the understanding of accountability and demonstrate how traditional ceremonies can embody principles of good governance. This study contributes to the broader discourse on accountability by providing insights from a culturally specific context, emphasizing the role of traditional values in contemporary practices.

Keywords: accountability; *Mantaa Duku'*; *Rambu Solo*; funeral ceremony; Toraja community

INTRODUCTION

Accountability for every organization, both private and non-Governmental public organizations, is highly expected because each

organization has a relationship with internal and external parties of the organization. Gray et al. (2006) said that accountability is a community or group right within the community

that arises because of the relationship between the organization and the community. On the other hand, accountability is an organization's rights and obligations, but in practice in Non-Government Organizations (NGOs), it is still very weak (Brown 2010).

Accountability is essential to do special attention to accountability for management in community organizations. That is important given the many types of custom processions in traditional community organizations related to various systems and structures determined and regulated by the custom council.

Accountability and transparency are closely related to each other because without transparency, and there is no accountability. Conversely, transparency will not be beneficial without being equipped with accountability (Park, 2011). The Government of Indonesia also regulates information that must be provided and announced is information relating to public bodies, public bodies and information regarding financial statements. So far, accountability studies have been applied more to the government and business sectors (Iyoha and Oyerinde 2010, Asenova and Beck 2010).

There has not been much research that links accountability in

cultural contexts, especially Toraja culture. Research into the concept of Meat Distribution (*mantaa duku*) as a traditional ritual at funerals in Toraja culture has never been carried out before. In Toraja culture, the activity of meat distribution during cultural ceremonies is a very important activity. This distribution must be carried out precisely and accurately because it can cause conflict within the family and community if an error occurs in the distribution of meat. Therefore, there is a special person who is given the responsibility of sharing it. The distribution of body parts of sacrificial animals is intended for certain people. Therefore, this research focuses on the accountability of meat distribution in Toraja culture.

Accounting includes accountability, as part of social science in its development is strongly influenced by its users' social environment and behavioral aspects. Accounting develops along with social, cultural, economic, and political developments. Accounting will provide benefits if it matches the accounting environment's people (Chariri, 2009; Paranoan 2021; Paranoan and Totanan, 2018).

Culture is "design for living" (lifestyle) and something that makes life worth living. Culture is human nature, and everything that is "man-

made" is culture. Toraja culture is one of the many cultures in Indonesia that is interesting to study in terms of accounting. One interesting element to study is the procession of the distribution of meat or *Mantaa Duku'*. *Mantaa Duku'* is a procession for distributing meat (raw buffalo meat) to the community in the *Rambu Solo* ceremony. Since a long time ago, in *Aluk Todolo* (ancestral religion adopted by the Toraja people before the entry of Christianity and Islam in Toraja), there was a ritual of dividing meat on certain celebrations, namely *Rambu Tuka* ceremony (happiness event) and *Rambu Solo* (funerals) ceremony. For adherents of *Aluk Todolo* (Toraja ancestral religion), *Mantaa Duku'* has a religious aspect, namely worshipping gods and social aspects, namely sharing property, sharing life, sharing the spirit, togetherness, communitarian solidarity and family unity.

In *Mantaa Duku'* procession occurs in the courtyard where the ceremony is held and is carried out in sequence based on social status, the role of a person in society and age as a benchmark. For this reason, the task of the divider is cumbersome. Therefore, some people are specifically given the authority to carry out these tasks to avoid misdivisions.

The *Mantaa Duku'* ceremony, a legacy of *Aluk Todolo*, is still held today by most of the Toraja community even though there are fewer adherents of ancestral religion. Most of the Toraja people have adopted Christianity and Islam. But the *Mantaa Duku'* ceremony is still being carried out. In its implementation, almost all mechanisms and regulations in *Aluk Todolo* are still maintained, except that the religious aspects have changed (Kobong 2014). The amount of meat divided more and more because of the increasing number of animal sacrifices in The *Rambu Solo* ceremony. For Torajanese, the *Mantaa Duku'* ceremony is one of the most critical events in the series of funerals ceremonies.

In this procession, often conflicts occur between family members and the community who are not satisfied with the distribution of meat because it is not done according to current understanding. Therefore, researchers researched to uncover the meaning of accountability in regulating and distributing buffalo meat, *Mantaa Duku'* processions in the Toraja community. From the above background, this study means to uncover the meaning of accountability in the procession of the *Mantaa Duku'* in the *Rambu Solo* ceremony.



Figure 1. Moment of *Mantaa Duku*' at *Rambu Solo* Ceremony

Theoretically, the results of this research can contribute to the development of science and knowledge in the field of management accounting, especially concerning the concept of regulatory accountability and ownership sharing from a cultural perspective. In addition, this research is also expected to add insight to further researchers related to management accounting literature regarding the concept of regulation and ownership sharing from a cultural perspective. Practically, the results of this study are expected to contribute to the Toraja community organizations and local government related to the concept of regulation and sharing based on local wisdom. The results of this study can also be considered for parties involved in determining the direction of policy in

the organization of religious organizations, especially in the Toraja region.

LITERATURE REVIEW

In accounting, the aspect that needs to be considered apart from the transparency of an entity or organization is accountability. Accountability can be defined from several aspects, namely in terms of concepts, principles and responsibilities. Accountability in terms of concepts that accountability is a process where a person or group of people is required to make reports on their activities and the ways they already or do not know how to carry out their work. Iyoha (2010), also explains that accountability is a study of the relationship between what the school has done, the funds used and the learning outcomes obtained.

In terms of responsibility, according to Suslianti & Binawati (2017), accountability is a form of obligation to account for the success or failure of implementing the organization's mission in achieving predetermined goals and targets, through a medium of accountability that is carried out periodically.

Meanwhile, according to the 2005 Government Accounting Standards (SAP), Accountability is taking responsibility for managing

resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically.

From several definitions of accountability that have been explained above, it can be concluded that accountability is a form of accountability of an entity for the responsibilities it has acquired, especially in managing the finances of an entity or organization which is usually used by users of the entity's financial information originating from external to the entity. Accountability is also a measure of the success of the goals and achievement of the ideals of a particular entity or organization.

The practice of accountability in the context of government and business organizations places more emphasis on the dimensions of human relations with humans so that the nature of management accountability places more emphasis on physical aspects (technical and clerical) which ignores mental and spiritual aspects. This is not in line with the concept of accountability as a product of social construction that is full of values.

Gelfand et al. explained by Paranoan (2015) views accountability as the perception of responsibility for actions or decisions, in accordance with interpersonal, social and

structural contingencies, all of which are embedded in a particular socio-cultural context. From a cultural perspective, every culture has an accountability system that is expected to create certainty, order and control, but the nature of the accountability system will depend very much on the existing culture. Individuals in different cultures are educated to understand the unique expectations that exist at different levels in the social system, the power of these expectations, and the consequences of deviating from these expectations. Thus, individuals not only develop expectations for others, but they also develop expectations for other groups, organizations, and society. In turn, groups, organizations, and society will enforce expectations through formal and informal mechanisms.

METHOD

Ethnography as a Research Method in Culture

This study uses a qualitative method with an interpretive paradigm. Qualitative researchers build knowledge from objective reality rather than being artificial or only visible from the surface. The truth will only be "true" if it is in accordance with beliefs (Kamayanti, 2015). The interpretive paradigm views that there is no science are objective and free

values as long as the theoretical construction process involves humans. Humans have subjectivity, which consciously or not, will enter and unite in the construction process of science.

This research uses ethnography as an analysis tool. Etymologically, the word of ethnography comes from Greek which means a description of people or literally, "cultural research" (Adams, 2022). In a scientific perspective, ethnography is an approach in research methods that aims to examine an object related to the culture of a community or social community by describing the way they think, live, behave and the like as they are. According to Spradley (1997:3), ethnography is an activity describing a culture which is the main purpose is to understand a view of life from the point of view of native population. This is in line with the statement of Magnum (2011) in Paranoan *et al.* (2018) stated that:

Ethnography is a qualitative methodology whereby the researcher seeks to understand a culture from the standpoint of cultural insider, or what it is truly like to live and exist within a particular framework of ideas, customs, taboos, religion, thoughts, and all of the cultural institutions that come together to make culture, and how the interaction of the individual with this social framework shapes, or culturally constructs, their world view.

So that, Ethnography is a description of the culture that exists in a society that comes from a long-standing relationship, so an ethnographer is not enough to just doing interview with several informants but more important is to doing observe while doing participating in the life of the community.

Research Sites and Informants

This research was carried out in the North Toraja Regency to explore the meaning of *Mantaa Duku'* activities at the *Rambu Solo* ceremony, which is the value of local wisdom of the Toraja people. that is still thick with their customs. Each customary territory has its own rules regarding the *Mantaa Duku'* procession.

In determining informants, research is conducted purposively which is used to determine informants who meet the requirements so that valid data is obtained. The informants for this research were 5 people, namely Toraja people who actively carry out traditional activities, including *to mantawa* (people who distribution meat), traditional leaders, and the *Tana Bulaan* people (noble families).

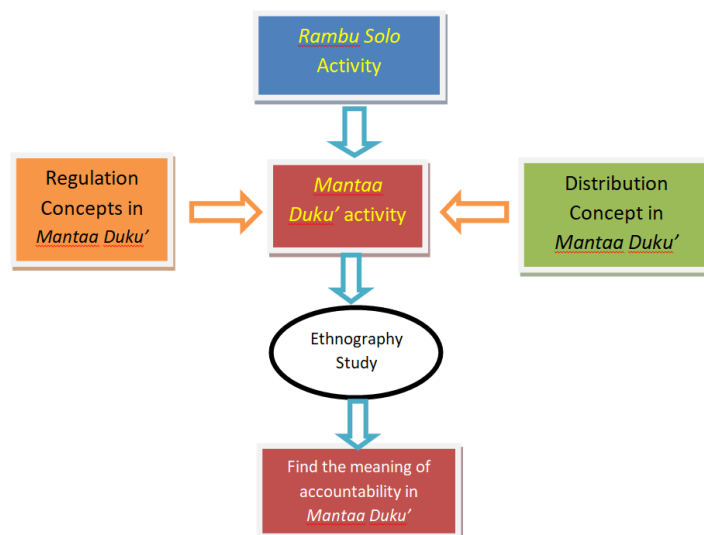


Figure 2. Framework for Thinking

Data Collection and Analysis Methods

Data collection is done by observation, in-depth interviews and documentation where the researcher is directly involved with the daily activities of informants in order to obtain valid data. Sampling by purposive sampling where the selected informants are informants who are active in traditional activities in Toraja. Interviews were conducted to find out and understand the meaning implicitly and in writing about the concept of *Mantaa Duku'* in the Toraja cultural perspective. In addition, data also obtained from literature study documents from various literatures related to research needs.

The data was collected then analyzed using the Miles and Huberman method and an

ethnographic approach to present the data and find the meaning of accountability in the procession of *Mantaa Duku'*, as well as drawing conclusions.

RESULTS AND DISCUSSION

Rambu Solo' and Mantaa Duku'

Rambu Solo is a ceremony for the death of the Torajanese which has been carried down from generation to generation (Paranoan, 2021). In Toraja culture, there are two major traditional ceremonies namely *Rambu Tuka'* and *Rambu Solo*. *Rambu Tuka'* ceremony is a ceremony related to gratitude, joy, birth, marriage and harvest success, which is arranged in *Aluk Rampe Mata Allo* (rules of ceremonies performed at sunrise until midday) where the venue is always located at east of *Tongkonan* (traditional house) or its orientation

towards the East. Whereas *Rambu Solo* is a ceremony related to death and grief, which is arranged in *Aluk Rampe Matampu* (the rules of the ceremony which are held in the afternoon). It can also be said that the *Rambu Solo* ceremony is a funeral ceremony of the death of the Toraja people which aims to honor and deliver the spirits of the deceased to the spirit realm, namely returning to immortality with their ancestors at a resting place called *Puya*, located in the Southern part human habitation (Elliot 1967, Paranoan, 2021, Paranoan et al. 2014, Totanan 2018). The activities of the Toraja people are always attached to these two rituals.

Rambu Solo ceremony is a death ceremony with the aim of perfecting death. Carrying out the *Rambu Solo* ceremony means all activities of the Toraja in maintaining relations with their ancestors, *Aluk Todolo* as an ancestral religion is an expression of their faith and love with their ancestors. The cost sacrifice for the *Rambu Solo* ceremony, which uses enormous costs and has a long-term impact, has a profound meaning for the Torajanese. *Tongkonan* in the form of a traditional house is a social organization that is the center of community activity and regulates social governance for the Toraja people, especially in carrying out the

Rambu Solo ceremony' is obliged to convey responsibility both individually (as a member of *Tongkonan*) and organizationally as a form of organizational accountability to increase trust and acceptance among individuals in organizations and organizations with a wider community. Although from an economic perspective the cost sacrifice can be seen as a waste but it was not considered a heavy burden, as evidenced by the continued preservation of the *Rambu Solo* ceremony until now. One of the most important events in the series of *Rambu Solo* ceremony is the *Mantaa Duku*' procession.

***Mantaa Duku*' Procession**

Mantaa Duku is the procession of meat distribution (raw meat) to the community in the ritual implementation environment, involved at the *Rambu Solo* ceremony. This ritual begins with the event of cutting buffaloes and pigs and then some people are slice the buffaloes and pigs on orders and instructions from the *Pangгаа Bamba* (the person in charge). Furthermore, the buffalo body is divided into a number of pieces that will be consumed together in the ceremony and handed over to certain people. The animal's meat will be distributed to the community, and

also for consumption during the ceremony.

This distribution must be carried out correctly because it can cause conflict within the family and community if an error occurs in the distribution of meat. Therefore, there is a special person who is given the responsibility of being a distributor, called a *tomantawaa*.

The highest level of funeral is marked by buffalo slaughter called *Mantunu* (literally means to burn, which means slaughtering), usually reaching 12, 24, 30 buffaloes or more at each funeral event. After the *Mantunu* event continued with distribution of meat or *Mantaa Duku'*. Special officers cut and separate the head, heart, thighs, ribs, and other parts of the buffalo body in such away. This officer usually knows the size and shape of each part when distributing it to certain people. Meat will be divided regularly according to the rules, starting from what is considered high value according to the social status of meat recipients.

Therefore, the purpose of the *Mantaa Duku'* procession is actually to establish one's position in the customary territory. As stated by TS one of a traditional figure;

"...the purpose of holding *Mantaa Duku'* is to show someone's position and to identify the traditional groups

(*Saroan*) in indigenous territories."

Accountability in *Mantaa Duku'*

The concept of accountability starts from the idea that, every activity must be held accountable to people or agencies including the community that gives authority to carry out a program. Accountability is an obligation of individuals or authorities who entrusted to managing public resources and they concerned can answer matters relating to fiscal, managerial and program policies. Accountability can also be interpreted as the action of someone as an agent holding responsibility to the community. Accountability is an important principle that must be applied in almost all sectors, whether public, private or civil society. Accountability aims as a form of accountability. From a cultural perspective, each culture has an accountability system that is expected to create certainty, order and control, but the nature of the accountability system will depend on the culture.

In the Toraja culture, the *Mantaa Duku'* procession in the *Rambu Solo* Ceremony is carried out accurately in accordance with the customary rules that apply to the region where there is meaning and sense of responsibility of the living

family. In Toraja culture, if someone who dies is a respected person or even a descendant of nobility, the greater the sense of family responsibility for holding the *Rambu Solo* ceremony in which there is a *Mantaa Duku'* procession, which is preceded by the *Mantunu* event (cutting and burning buffalo) .

In *Mantaa Duku'* procession there is a meat distribution system that is carried out openly and distributed in public, which is witnessed by all the people present at the event as a form of accountability. *Mantaa Duku'* is carried out by authorized persons as *Tomantawa Duku'* according to the instructions from *To parengnge* (Traditional holders). After the meat is cut and sliced according to directions of *To parengnge* then the meat is distributed to those who have the right. All of these processes are carried out openly in public or on the field where the event take place so that all people present/to show the activity. *To mantawa* and *to parengnge* are agents entrusted by families and communities to take responsibility for making *Mantaa Duku'* procession become transparent and accountable.

The concept of accountability is the agent's obligation to manage resources, report, and disclose all

activities that related to the use of resources, to the trustee. In this case the family and community groups are the principal/trustee who is the owner of the sacrificed animals and has the authority to hold them accountable. The system of distributing buffalo meat in the Toraja customary area has been determined by an authorized person governed by customary rules. For example, who is entitled to buffalo heads, hearts, liver, thighs, legs, tails, buffalo blood, and so on. The rules in each region may differ according to local customary provisions.

In the concept of Bourdieu's power capital, Pierre Bourdieu states that four capital namely economic capital, social capital, cultural capital, and symbolic capital. So, each recipient of the meat must have the capital to receive their rights. In the distribution of meat sometimes conflicts occur. Accountability is one of the foundations for the creation of a belief in things that are mandated. Without accountability it is not impossible that trust in a community will cease. In other words, accountability is an obligation that basically carries out as expected or brings consequences to a failure. The concept of accountability *Mantaa Duku'* in the *Rambu Solo* ceremony is in line with the concept of accountability as a form of

accountability for someone (agent) for the trust that has been entrusted to the person to the trustee (principal) but also has the potential to fail that result conflict.

The Meaning of Accountability in Mantaa Duku'

Based on interviews with informants, the meaning of accountability in the Mantaa Duku' procession is as follows:

Transparency value; the distribution of meat is done openly witnessed by indigenous peoples. After the piece of meat is estimated according to the prevailing customary provisions (according to social strata) the meat will be distributed to those who are entitled to receive it. This open division shows transparency in indigenous peoples. The task of the divider is very heavy because everything must be accurate and right on target.

Fairness value; in Mantaa Duku' activities there is a value of justice. The existence of social stratification still applies to the Toraja community until now. The Torajanes have a social stratification, from the highest to the lowest, namely: 1). *Tana Bulaan or To Parengnge*, is the highest caste. In general, these aristocratic groups have a very important role in society because they are tasked with creating

rules which later become the highest customary head of government in each custom such as the king and the nobility. They also controlled paddy fields in Toraja. 2) *Tana' Bassi or To' Makaka*, is a middle-class aristocrat who is very closely related to *Tana' Bulaan*. They are free. They owned paddy fields but not as much as those of the nobility, they were community leaders, and educated people. 3) *Tana' Karurun or To' Pontondokan* are the most popular people called *Pa' Tondokan*. This group does not have any power but it is the backbone of the Toraja community. 4) *Tana' Kua-kua or Kaunan*, this caste is a servant or servant to the *Tana' Bulaan* with certain tasks. Each group in the social stratification of the Toraja people has a rule in the distribution of meat that has been determined by the Culture council. So each division of meat is divided according to their respective rights, where *To mantawaa* is given the confidence to assess the type and size of meat given to each person according to their social level and function in society.

Responsibility Value; in the procession of Mantaa Duku' responsibility for the duties and responsibilities of each group is very clear because in addition to seeing the social strata also refers to three work structures, namely the upper layer,

which consists of *To parenge* or *Tomakaka*, people who sit in the front place (*Alang*) including people from the *Tongkonan Layuk* which are the top caste families that have been the center of government and power since the past. The second layer is the *Pangгаа Bamba* or *To mantawaa*, which is a person who holds the role of dividing the meat. The third layer is *To mansampan*, the person who separates buffalo body to be distributed. After *To mansampan* completing his duty, followed by *to mangira*, the person who slices the meat in the form according to the order *To parengnge'*. Customary rules in the distribution of meat that each stratum or social level get a different distribution of meat. Therefore, this division is recognition of the person's position in the village.

CONCLUSION, IMPLICATION AND LIMITATION

Accountability is the obligation of the agent to provide responsibility, to present, to report and to disclose all activities and activities that are his responsibility to the party that has the authority (principal) who has the authority to request such accountability. Accountability is a side-attitude and character of human life which includes a person's internal and external accountability. From the

internal side of a person, accountability is the responsibility of that person to his God.

Whereas one's external accountability is one's accountability to their environment both the formal environment (superiors and subordinates) and the community environment. *Mantaa Duku'* procession which is a series of events in funeral ceremony (*Rambu Solo*) presents transparent and accountable accounting activities because it is conducted openly in front of indigenous peoples. The accountability of *Mantaa Duku'* procession for Toraja people contains the value of transparency, the value of fairness, and the value of responsibility.

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