

AKUNTABILITAS DALAM PERSPEKTIF TRADISI KEMATIAN SUA MASYARAKAT BAJAWA

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Abstract

The aim of this research is to find the meaning and form of accountability of the SUA Tradition in the Bajawa Society. The concept of accountability can be defined as the accountability or obligation to respond to parties who have the right or authority to request information or accountability regarding the performance and actions of an individual/legal entity/management or collective organization. This type of research is qualitative research. Ethnographic Approach used in this study, data collection was carried out by following observations, in-depth interviews with informants, and documentation. The Sua tradition is a series of death events from the Bajawa people that occur when grieving for a family. The Sua tradition is a series of death events for the Bajawa people, where previously there was grief for a family. The results of the meaning and form of accountability in the SUA death tradition are distinguished in three main dimensions, namely physical, kinship and socio-cultural accountability. The kinship dimension is part of all activities in the SUA tradition, both in the socio-cultural dimension and in the physical dimension.

Keyword: Accountability, SUA, Physical Accountability, Kinship Accountability, and Socio-cultural Accountability

INTRODUCTION

Accountability is often used as a synonym for the words accountability, administration, responsibility, *blameworthiness*, obligation, and other terms related to the expectation of giving responsibility. The term accountability can be interpreted as the obligation to convey accountability or to answer, explain the performance and actions of a person / legal entity / collective leadership or organization to parties who have the right or authority to request information or accountability.

(Gelfand et al., 2004) provide a view of accountability as a perception. Perception in this case is intended as a perception responsible for the behavior or decision. Such behaviors or decisions correspond to interpersonal, social, and structural uncertainties, all of which are embedded in a particular sociocultural context. The cultural view gives an idea of each culture having an accountability system that is expected to create certainty, order, and control. But this means that the accountability system's nature will largely depend on the existing culture. A person who grows up and is in a diverse culture will be taught to understand the specific expectations that exist at different levels in the social system, the power of expectations, and the consequences of deviating from those expectations. So, individuals not only develop expectations to meet others, but they also develop

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expectations for other groups, organizations, and communities. In turn, groups, organizations, and societies will impose expectations through formal and informal mechanisms.

The Bajawa people who are part of Ngada Regency are very thick with traditional traditions. The culture that is still being carried out makes the Bajawa people in Ngada in their daily lives always side by side with their customs. One of the traditions that are still carried out today is the tradition related to death or grief. The tradition is named "SUA". The *Sua* tradition is a series of death events from the Bajawa people. Where previously there was grief for a family. Families who are grieving as usual will get condolences from relatives and extended family. The Bajawa people know a large family from a party, either husband or wife, son-in-law or brother-in-law called "Waelaki". In short, *Waelakiis* a large group of family members both inbred and *semenda* (family ties due to marriage) who are present in a ceremony both marriage and death ceremonies.

Visits that occur during grief require every family who comes to offer condolences by carrying luggage as a form of condolences. Luggage can be carried also when after grief has occurred and is not a necessity to be carried when grief occurs. In the series of death ceremonies of the Bajawa people, in a tradition carried out for generations, those who come to visit will bring a part of the tradition containing luggage in the form of pigs and rice when traveling to the funeral home. When the visit will naturally raise debts or repay debts, which means that bereaved families must also retaliate when the family who comes is experiencing grief.

The phenomenon of retaliation that occurs in the SUA tradition of the Bajawa people is certainly closely related to the accountability between the two parties. The amount of carry-on carried must be reciprocated by each party bound by one family bond. Accountability is referred to according to (Gelfand et al., 2004) as perception of being responsible for actions or decisions, according to interpersonal, social, and structural uncertainties. This form of responsibility is embedded in socio-cultural circumstances. From a cultural point of view, every culture will certainly have an accountability system that is expected to produce a form of certainty, order, and control, but the nature of the accountability system formed in culture will depend heavily on the form of culture itself. A person who is in a different culture is formed to understand the specific expectations that are at different levels in the social system, the power of hope, and the anomalous consequences of the expectations formed in the culture itself. This illustrates that a person who exists in a culture not only shapes and promotes hope for others but also develops hope for a group of other organizations and communities. In turn, groups, organizations, and societies will impose expectations through formal and informal mechanisms.

"Waelaki" as a binder between the Bajawa community which is the center of community activity and regulates social governance, especially in carrying out the SUA tradition, must convey accountability. Carrying out the SUA tradition and delivering accountability is an activity as a form of accountability in increasing trust and mutual acceptance between individuals in organizations and organizations

more broadly, namely the community. Based on the description of the phenomenon above, the purpose of this study is to find the meaning and form of accountability of the SUA Tradition in the Bajawa Community.

Referring to the definition of *accountability and sua* traditions that exist in the culture of the Bajawa community, the researcher wants to conduct this research to see the form of accountability from a cultural point of view and provide additional meaning to accountability seen from a cultural point of view, especially the SUA tradition of the Bajawa community. The additional meaning of accountability in terms of culture will provide an affirmation of the value of accountability adopted in the social organization of society. This study aims to find the meaning and form of accountability of the SUA Tradition in the Bajawa Community.

a. Accountability

Accountability is an inseparable part of non-profit organizations, where financial report need to be presented to assess organizational entities in terms of providing their services and sustainability as well as assessing their management performance. (Sekaran et al., 2018) revealed that in the concept of accountability, there are 2 elements, namely virtue and elements of social relations. The element of benevolence and element of social relations implicitly state that what is considered right and acceptable in a relationship will be covered by local and contextual values that shape the views and behaviors of actors. The concept of accountability is currently still very narrow because it only focuses on accountability from humans to other humans (Siskawati & Susilawati, 2017). The ceremoniously practiced practice of accountability is a consequence of the paradigm of empiricism and rationalism developed from western cultural values that are deeply nuanced anthropocentrism. (Astuti, 2017) research uses this religious dimension to illustrate the potential value that directly links social and environmental accounting to 'moral sources' that play a role in motivating sustainable social practices.

Accountability is the ability to respond to higher authority over the actions of individuals/groups of people in relation to the wider community within an organization (Kadir & Salfianur, 2021). UNDP on the other hand defines accountability as the evaluation of an organization's activities/performance. Performance evaluations are conducted for accountability and serve as input to managers within the organization to improve future organizational performance. Accountability is a more complex concept than fighting corruption. Accountability is essential for public sector organizations to emphasize horizontal (social) accountability over vertical (top-down) accountability (Turner & Hulme, 1997). Accountability is the responsibility of an individual or group assigned to perform a specific task vertically and horizontally to a specific entity.

b. Level of Accountability

Accountability Levels according to Accounting magazine:

- a. Personal Accountability. Personal accountability is accountability related to oneself.
- b. Individual Accountability. Individual accountability is related to the

implementation of activities.

- c. Team Accountability. This accountability relates to the division in group or team labor.
- d. Organizational Accountability. Organizational accountability is related to the Internal and External environment within the organization.
- e. Stakeholder Accountability. This accountability is a separate accountability between stakeholders and the organization.

c. Accountability dimension

There are 5 dimensions of accountability, namely (Kadir & Salfianur, 2021):

- a. Legal accountability and honesty (*accountability for probity and legality*), Legal accountability is related to compliance with laws and other regulations required in the organization, while honesty accountability is related to the avoidance of abuse of office, corruption, and collusion. Legal accountability guarantees the upholding of supremacy
- b. Managerial accountability, Managerial accountability which can also be interpreted as *performance accountability* is the responsibility to manage the organization effectively and efficiently.
- c. Program accountability, Program accountability means that the program of the organization must be a quality program and support the vision and strategy of the organization to achieve its goals. Public institutions must be accountable for the programs intended to be implemented.
- d. Policy Accountability, Public institutions should be able to account for established policies taking into account future impacts. In making a policy, it must be considered the purpose of the policy is, why it is carried out.
- e. *Financial* accountability, It is the responsibility of public institutions to use public funds efficiently and effectively without wasting money and avoiding corruption. This fiscal responsibility is important because it is a fundamental characteristic of society. This accountability requires public companies to publish financial statements that describe the external effects of the financial institution.

d. Accountability Aspects

According to (Bovens, 2007) Accountability has several aspects, namely:

- a. *Accountability is a relationship*. Accountability as a relationship is a relationship between two parties, both the relationship between individuals/groups / institutions with the state and society. Either party will authorize. The authority is responsible for adequately directing, guiding, and allocating a certain number of resources based on their duties and functions. On the other hand, individuals/ groups/ institutions will be responsible for fulfilling all their obligations. Therefore, in accountability, both parties will build a relationship that is mutually responsible.
- b. *Accountability is results oriented*. Accountability is a set of processes that will deliver the expected results and outcomes of responsible, fair, and innovative government officials. In achieving the expected results, each

individual/group/institution is required to be responsible in carrying out their duties, and always act and strive to contribute to achieving maximum results according to expectations.

- c. *Accountability requires reporting.* A real measure of accountability is the generated Performance report. Results reporting means that existing processes can take into account the actions and results achieved by individuals/groups/institutions and provide reliable evidence of the results and processes achieved
- d. *Accountability is meaningless without consequences.* Accountability is an obligation. Accountability means the ability to demonstrate responsibility and responsibility results in consequences for what has been done. Such consequences can be either rewards or sanctions.
- e. *Accountability improves performance.* In a proactive accountability approach, accountability is defined as a relationship and process that begins with planning to achieve the goals that have been set at the beginning of the process, the allocation of appropriate resources, and the evaluation of performance. In this case, the process carried out by each individual/group/institution will be actively held accountable and focused on improving performance.

METHOD

This research was conducted on the Bajawa Community who carry out the *Sua* Tradition. As a research location to gather information, the city of Bajawa was chosen. This type of research is qualitative research. According to (Creswell & Creswell, 2017), "*Qualitative research is a means for exploring and understanding the meaning individuals or groups ascribe to a social or human problem*". Where in doing qualitative research is natural. (Moleong, 2021) qualitative research is intended to understand the phenomenon of what is experienced by research subject as behavior, perceptions, motivations, actions, and others, holistically and by means of descriptions in the form of words and language in a specific context that naturally and by utilizing various natural methods so that a researcher can interpret the data he obtains (Cresswell, 2012). (Creswell, 2002) in Manehat (2019) reinforces that qualitative research is an ontological, epistemological, axiological, and methodological. Ontologically, qualitative research views reality as a complex matter, so qualitative research is used to investigate the things that make up that reality. Epistemologically, the search for truth is obtained if the researcher is able to understand the individuals who are in the object as people who are directly in the research so that subjectivity is built based on the perception of informants (Kamayanti, 2016:18, in Manehat 2019).

This research was conducted based on a transcendental phenomenological approach, which seeks to understand the meaning of various events and human interactions in specific situations (Sriwinarti and Triyuwono, 2010). Phenomenology focuses on phenomena regarding awareness and direct experience of the parties

involved (Oxford,1989). Phenomenology can be classified as pure qualitative research in which its implementation is based on studying and describing the intrinsic characteristics of phenomena as they occur (Cresswell, 1996).

In this study, researchers want to understand accountability from the perspective of the SUA tradition of death in the cultural life of the Bajawa people, Ngada Regency, East Nusa Tenggara. SUA that exists in the cultural life of the Bajawa community is a customary phenomenon that describes the social life of the community. The method or steps taken to carry out this research are by means of observation and *in-depth interviews* of the conditions that exist in an environment to be studied, namely observing the process of the SUA traditions in Bajawa community groups who generally carry out the SUA culture.

A qualitative research methodology was used in an effort to uncover the meaning and form of accountability for the SUA tradition in the Bajawa community with an interpretive paradigm. This study uses ethnographic methods.

The object of this research is the City of Bajawa. The number of informants in this study was six people representing family families in the Bajawa community, totaling six informants. The informants in this study are traditional leaders who understand the SUA process and the people who have directly carried out the tradition. Based on the results of observations and in-depth interviews conducted by researchers will conduct analysis using Husserl phenomenological data analysis stage that have been developed by Kuswarno (2009: 40-53), namely *epoche*, noetic intentionality, phenomenological reduction, variations in imagination and synthesis of meaning.

a. Epoch

Epoche is a concept developed by Husserl, which is related to the efforts to reduce or delay judgments to emerge knowledge beyond any possible doubts. In *Epoche*, according to Moustakas (1994:33), everyday understanding, judgment, and knowledge are set aside first, and phenomena are freshly raised and recited, as they are, in an open sense, from the auspicious place of the pure ego or the transcendental ego.

b. Reduction

Reduction is a continuation of the *epoche*. Reduction is described as the movement back to a transcendental consciousness

c. Phenomenological Reduction

In this process, we sort out experiences. To get the phenomenon in its true form.

This study uses an ethnographic approach, so that data collection is carried out by participating observations, in-depth interviews with informants, and documentation. Triangulation is used in this study to test the degree of trust. Triangulation is interpreted as checking data from various sources in various ways, and at various times (Sugiyono, 2012). The data that has been obtained is then analyzed using the data analysis model from Spradley (1997) which is expected to assist in explaining the meaning of accountability.

Based on the definition of phenomenology above, the researcher must start from the subject (human) and his awareness and try to return to "pure awareness" by freeing himself from the experiences and images of everyday life in conducting research. This must be done so that the research carried out remains on the objective side of the researcher and is not based on the subjective side of the researcher. In this study, the researchers only focused on the SUA phenomenon that occurred in Bajawa, in general, to find out the meaning of accountability implied in the SUA culture of the Bajawa community.

RESULT AND DISCUSSION

The Bajawa people of Ngada Regency know a tradition when experiencing grief or death, this tradition is called "SUA". The Sua event is a series of death events for the Bajawa people. Where previously there was grief for a family. The grieving family as usual will receive condolences from relatives and extended family. The Bajawa people know a large family from one side, both husband and wife, son-in-law or brother-in-law, called "Waelaki". In short, Waelaki is a large group of family members, both blood and "semenda" (family ties due to marriage) who attend a ceremony, whether it's a wedding ceremony or a death ceremony. Back to the series of death ceremonies for the Bajawa people, in a tradition that has been passed down from generation, waelaki from one party will bring a part of the tradition containing luggage in the form of pork and rice when visiting the funeral home. The purpose of this luggage is to lighten the burden on a bereaved family. The size of the pig and the amount of rice is usually measured by a person's status or position.

The Bajawa community in particular still adheres to a system of social stratification. Therefore, people who have a high social class "Gae" in the manner of death will usually get a large pig with a large amount of rice. The magnitude of the determination of the size and the amount of luggage does not have a binding basis for imposition. Everything is tentative. Where the closer the waelaki's relationship with the bereaved family, the larger the size of the pig and the more rice it will bring. At the time of delivery of this luggage (usually just before burial), it will be preceded by a family gathering at some point. After that then headed to the funeral home with a large family entourage. At this event, sometimes in large family groups there are those who bring their respective parts such as rice which is put in a woven container made of palm leaves or plastic called "bere" and held above the head. Bere is usually held in high esteem by women.

The SUA tradition is one of a series of death rituals for the Bajawa ethnic community in the form of belongings such as pork and rice when mourning at the funeral home brought by waelaki. The purpose of the luggage is to ease the burden on the bereaved family. This luggage is then recorded as a form of reminder and evidence of luggage by the waelaki. In order to measure the size or amount of luggage when coming to the funeral home, it is aimed at how close the relationship between the man and the grieving family is. In addition, the Bajawa community in particular still adheres to a social stratification system called Rang. The taller a

person is, the size of the luggage and the amount of luggage will be bigger and more. Mechanism of receiving luggage by the grieving family:

- a. Waelaki will gather at one of the points to head to the funeral home together (usually just before the burial of the body),
- b. Waelaki who come to the funeral home is then greeted by the grieving family by receiving the luggage that was brought and then the grieving family will record what the luggage is and its size.
- c. Waelaki is then welcome to pray and greet the grieving family,
- d. After praying and greeting the grieving family, the waelaki will be escorted to the houses of residents around the funeral home to then be allowed to eat and drink as they make it while waiting for traditional rituals just before burial.
- e. Shortly before the burial or before delivering the body to the church, the animals brought by the waelaki will be slaughtered and cooked as they are and then some of the belongings (which have been cooked) will be distributed back to the waelaki after the burial.

When understanding the accountability practices of the SUA tradition in the Bajawa community, the initial dimensions that became findings were kinship and Social Status (*Rang*). Accountability based on kinship and social status puts forward a form of accountability that is closely related to the level of closeness (*waelaki*) and social stratification (*Rang*). This illustrates that the closer kinship and the higher the social strata, the higher the level of accountability. The close linkages between parties make the accountability that is formed even stronger. Accountability concerns various parties related to people who have higher authority, who exercise authority or are accountable, and customers (Osifo, 2014).

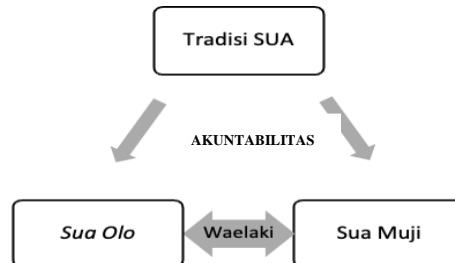
Accountability basically includes an explanation or justification of what has been done, what is being done, and what plans will be done. This is as a result arising from the existence of procedures that are made and working relationships with various kinds of formalities. Therefore, one party is responsible to the other party in the sense that one party can ask for an explanation or accountability for any actions that have been taken. Responsibility as accountability implies an ability to explain to someone who has the power to assess accountability and award or punish. All of them are used to realize public (society) expectations and performance standards to assess/determine performance, responsiveness or even the morale of government organizations (Lissovoy & McLaren, 2003).

The second dimension of accountability is the physical dimension. As a form of accountability that arises from the SUA tradition process, that is reflected through the recording carried out by the grieving family of the luggage brought by the waelaki. There are no specific rules for anyone who may receive or record luggage from waelaki. However, upon arrival, waelaki will be greeted by the elders in the grieving family as an expression of acceptance of waelaki's arrival.

After the obligation is fulfilled to carry the luggage as a form of grief on the part of waelaki there is an obligation to repay the luggage as a form of accountability. In the SUA tradition, there is what is called Sua Olo, which is luggage meaning

redemption for Sua that has been accepted. There is also what is called SuaMuji, meaning savings or shares which will be returned by the recipient in tim²⁷ The link between the SUA tradition, accountability, and the various parties involved can be seen in Figure 1.

Figure 1. SUA Tradition Relations and Accountability



The mechanism for returning luggage is more or less the same as the mechanism for delivering luggage. When replying, of course, you will see that the amount of baggage is in accordance with the previous record and you may be replied to be bigger than what was delivered. There is no standard or binding rule when the luggage is not fulfilled. Even though there is no direct sanction, this tradition is always carried out and the circumstances of the *waelaki* and grieving family do not support the existing tradition to run as they should. The emergence of this SUA tradition has the goal of lightening the burden on grieving families. (Paranoan, 2015) found a dimension of accountability in the Ramblas Solo funeral ceremony in the form of a physical dimension. Paranoan stated that Physical Accountability is defined as the ability to report and explain the trust received in the form of notes (*Passura*) and Memories (*Pengkilala*).

Socio-cultural accountability in the SUA tradition is assessed by how they maintain the status of people as concrete evidence of *wadoaze* (returning pig harness) and *Wado zegu* (returning buffalo horns) which were donated in the past. *Wado aze* and *wadozegu* reveal an element of self-esteem or dignity in the view of the Bajawa community. Accountability is an inherent part of credibility. The better and truer the accountability held by someone, the greater the credibility savings as a result of people's deposits to them. By increasing the credibility deposits. The awareness of *waelaki* to maintain their credibility in maintaining their good name (prestige and social strata (*rang*)) make them have to take part in the SUA tradition. This is a real form of sociocultural accountability in the *waelaki* family in the SUA tradition, where they are required to show their accountability (accountability) by sacrificing their possessions in accordance with the social strata (*rang*). There are three types of *rang* namely *gae*, *kisa*, and *hoo*. *Gae* is a layer of noble people who are considered historically or mythological tales to have occupied a certain area before other clans. The *kisa* was the commoner stratum, who were not of senior lineage clans, usually working as farmers, craftsmen, or merchants and the *ho* was the slave or servant class. This social layer shows the existence of different roles and positions in people's lives in Ngada Regency.

The three dimensions that are the findings in this study are interrelated with one another, and shape and produce the accountability of the SUA tradition. The Physical Dimension is the initial part of forming accountable activities in the SUA tradition. The dimensions of Kinship and Socio-culture are dimensions that build a relationship in the Bajawa community and form a meaning of accountability.

Construction of the Accountability Concept of the Sua Tradition of the Bajawa Community	
RESULTS OF MEANING OF ACCOUNTABILITY	SUA TRADITION ACCOUNTABILITY
Physical Accountability	Deposits (Sua Muji), Luggage (Sua Solo) and Notes.
Kinship Accountability	Forms of luggage based on kinship and range.
Socio-Cultur Accountability	Rang's Status, Wado Aze (Returning the Pig's Harness) and Wado Zegu (Returning the Buffalo's Horn)

The three dimensions that are the findings in this study are interrelated, the three dimensions synergize with each other which results in accountability da;am the *SUA tradition*. The kinship dimension becomes part of all activities in the *SUA* tradition, both in the socio-cultural dimension and in the physical dimension. The relationship of the three dimensions of mutual interaction and synergy builds and forms a concept of accountability of the *SUA* tradition known as *wadoaze* (returning pig straps) and *wadozegu* (returning buffalo horns).

Based on the description above, this study found that a person's awareness to be responsible for what he owned to other parties was intertwined because of a kinship relationship and social strata. This is supported by (Bovens, 2007), accountability is a relationship (Accountability is a relationship). The relationship in question is the relationship of two parties between individuals/groups/institutions with the state and society. The authority giver responsibility is applied by providing adequate direction, and guidance, and allocating resources to adjust their duties and functions. On the other hand, individuals/ groups/ institutions are responsible for fulfilling all their obligations. So, a relationship that occurs is a relationship that is responsible between the two parties. The *waelaki* tradition is built in a relationship between parties. The accountability of the *waelaki* is an obligation, this is supported by the 2018 *Mardiasmo* statement, that accountability is the obligation of the trustee (agent to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the authority to ask for accountability. (Paranoan, 2015) emphasized that in other words, accountability is an obligation that is carried out as expected or brings consequences to a failure.

Waelaki is a large group of family members, both by blood and by marriage (family ties by marriage) who attend a ceremony, both a wedding and a death ceremony. Back to the series of death ceremonies for the Bajawa people, in a tradition that has been passed down from generation to generation, *waelaki* from one party will bring a part of the tradition containing things such as buffalo, pork, and rice (according to the *rang*) when mourning at the funeral home. The purpose of this

luggage is to lighten the burden on a bereaved family. The size of a pig and the amount of rice is usually measured by a person's status or position. Waelaki's form of accountability must be voluntary and has a mandatory meaning. This is supported by Lou's 2005 statement, "Proper accountability requires voluntary and mandatory disclosure, limited by competitive and legal reasons". Waelaki who is responsible for every item of luggage will increase the level of trust, credibility, and reputation as a family and social status.

CONCLUSION

The accountability research conducted so far has been more directed at the government and business sectors. Accountability studies, especially for civil society including organizations based on ethnicity, ethnicity, and indigenous peoples, are still very rare. The Bajawa Community of Nada Regency is a social organization that still maintains its traditions. The Bajawa people know the tradition of mourning or death, namely the SUA tradition. The SUA tradition is one of a series of death rituals for the Bajawa ethnic community in the form of belongings such as buffalo, pigs, and rice when mourning at the funeral home brought by waelaki.

The results of the meaning and form of accountability in the SUA death tradition are distinguished in three main dimensions, namely physical, kinship, and socio-cultural accountability. The kinship dimension is part of all activities in the SUA tradition, both in the socio-cultural dimension and in the physical dimension. The relationship between the three dimensions interacts and synergies to build and form a concept of accountability in the SUA tradition known as wadoaze (returning the pig's harness) and Wado zegu (returning the buffalo horn).

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