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Social and Environment Accounting Practices at the Time of the Ancient Bali

I Gusti Ayu Nyoman Budiasih ^{a*}

^a*Udayana University, Jl. Sudirman, Denpasar-80232, Indonesia*

Abstract

A combination of archaeology and ethnography data results in an ethno archaeological research method used in an analysis related study. Social and environment accounting practices has been understood in this era using many forms of recording and reporting, inclusion of economic transactions with the agriculture sector and trading relations. Accounting transactions were performed between kingdom and society with simple model recording, as well. Recording and reporting of social and environment accounting practices that were done in that era had a big relationship of buying and selling land and other social and environment accounting practices.

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1. Introduction

Accounting from the past is generally understood as a description of the economic and industry practice alone. There is also the assumption that an understanding of accounting that happened in the past is considered equal to the present (Laughlin and Lowe, 1985; Tyson, 1993; North, 1985). Narrow understanding tends to view accounting as a technical overview only, and is not affected or does not have any interaction with the environment, whether political,

* Corresponding author. Tel.: +62-813-386-93296; fax: +62-361-241919.
E-mail address: iganbudiasih@yahoo.com

economic, social and cultural rights. This resulted in accounting research currently being dominated by the analysis of economic developments and industry practices. It is used as a measure of accounting developments in the future, regardless of the actual accounting that has occurred in the past with the social context of the time.

Judging from the development of accounting research at this time, resulting research is dominated by an analysis of the development of economic and industry practice as a narrow understanding of accounting. Research on the history of various countries in the world and accounting show more progress in terms of both quality and quantity. Research the history of accounting in America (Wootton and Kemmerer, 2007), Italy (Lee, 2002), England (Coombs and Edwards, 1994), France (Lacombe and Saboly, 1999), Japan (Someya, 1988), Peru (Jacobsen, 1964), Egypt (Scorgie, 1994), China (Philip Fu, 1971) and other countries shows that it is so useful that research in this scope necessary for the development of future accounting research. However, such research general view history merely chronological accounting of the development of calculation numbers only.

Accounting can provide a sense of meaning, despite of the establishment of accounting in the past with the realities and social organization (Hopwood, 1987), and has an obvious meaning when examined within the scope of accounting policy (Jaruga, 1988), economic and social (Burchell, Clubb and Hopwood, 1985; Hopwood, 1987) and cultural communities (Miller and Napier, 1993) in which accounting is practiced. Accounting practices of the past are not merely involved in determining certain accounting practices at the time, but have an important role in influencing the decision making of accounting from the present to the future both in terms of theory and practice (Young and Mouck, 2006).

Accounting practices in the past as the focus of this study is social and environment accounting practices that occurred the Ancient Bali (1-1500 AD). Social and environment accounting practices at the time were considered important because it was the dominant sector of society. The success of agriculture as the dominant sector of life at the time drove the Ancient Bali kingdom to its peak. The existence of a variety of recording and reporting of social and environment activity that can be measured by the value of money at that time indicated that the activity contains accounting value. Accordingly, the necessary in-depth exploration of accounting practices related to agriculture to find construction of social and environment accounting practices at that time by an ethno archaeological approach.

Accounting for this evolution can be seen from the various researches that have been done on the history of accounting in developed countries, such as America, France, China, Spain, England and Australia. Evolution of accounting that occurred in these countries is of course adapted to the socio-cultural, economic and political factors, which is not necessarily similar to the conditions in Indonesia. And with the different cultures in both politics (Jaruga, 1988), economic and social (Burchell et al, 1985; Hopwood, 1987) and cultural communities (Miller and Napier, 1993) will result in differences in the historical development of accounting disclosure.

This study explores in depth the ethno archaeological approach accounting practices related to social and environment which contains accounting indicated. So the research aims to find the construction of social and environment accounting practices in the Ancient Bali (1-1500 AD) using ethno archaeological approach.

2. Methods

In philosophy, the methodology of the study is a part of science that studies how work procedures seek a truth (Muhadjir, 2001: 4). Study phenomenology with an ethno archaeological approach is used as a methodology to solve the existing problems with data archeology and ethnography. This is because ethno archaeology is a very useful approach in studying the past to construct a cultural history and ways of life in the past (Mundardjito, 1981).

This research is a qualitative research using phenomenology with ethno archaeological approach in analyzing the problems presented. The main obstacle in building a past life is where the data are limited both in terms of quality and quantity as well as the interpretation of the data itself. However, on the basis of culture that is maintained, especially in Bali, enabling research method because it is easier to do ethnographic evidence is quite clear. Combining the use of archaeological and ethnographic data analysis methods gives us the ethno archaeological method.

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