

Financial Accountability of Wayang Kulit Performances in Surakarta-Yogyakarta, Indonesia

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Abstract

The purpose of this study is to shed light on how financial accountability is manifested in the Indonesian wayang kulit performances from Surakarta to Yogyakarta. The research period runs from January 2020 through June 2022 (2.5 Years). The technique utilized is ethnography, in which the researcher interacts with the subject of the study (dalang, sinden, wiyaga) in everyday life during the research period to discover forms of accountability. Numerous puppeteers, wiyaga, and sinden participated in the study. The findings demonstrate that the financial accountability of wayang performances takes a non-written form, with the puppeteer carrying out this responsibility. The operational financing of wayang performances is given priority, followed by the payment of honoraria to wiyaga, sinden, and crew. Rebab, Kendang, Gender, and Sinden players, among others, who possess specialized abilities are paid more (RKGS). There has never been a receipt or other evidence of payment made to the state treasury for income tax that the respondent, the puppeteer, wiyaga, or sinden has withheld.

Keywords: *Accountability, Finance, Performances, Puppets.*

1. Introduction

In particular, Surakarta and Yogyakarta in Indonesia are the global epicenters of shadow puppet culture (Widjajadi, 2022). There are many additional places and varieties of wayang throughout the world, including the Balinese wayang in Indonesia and the Sundanese puppet play. When wayang kulit performs, they still draw in thousands of spectators, and their concert contracts can be worth hundreds of millions of rupiah. Greater Surakarta is home to a number of well-known puppeteers, including Ki Narto Sabdo, Ki Anom Suroto, Ki Manteb Sudarsono, Ki Warseno Slenk, and others (Okayzone, 2021). One of the cities in Central Java that is regarded as a city of culture is Surakarta. With a wide range of popular tourist locations in the form of history and culture, this city has a sizable tourism potential. Wayang kulit is one of Surakarta's well-known cultures. The puppeteer and principal character who orchestrates the performance is known as the dalang. Because there are many different forms of art, including literature, music, painting, roles, and so forth, the Surakarta wayang kulit performance as

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a means of cultural expression has achieved the pinnacle of aesthetics. Through the telling of the Ramayana and the Mahabharata, wayang kulit performances also convey themes about the sublime virtues of life, humanity, and the cosmos. Such a work of art must be produced in the modern day as a commodity that is governed by the principles of supply and demand. The reason for this is that the puppeteers must acquire constructive artistic insights in addition to having a right to life. (Soetarno, 2011). The accountable part of the modern wayang kulit performances, where accountability is by definition a type of responsibility for the puppeteer, has not yet been properly impacted by reality. Researchers discovered this tendency through their first studies, including their observations of the salary system (financial element) of the mastermind Ki Prabu. The compensation paid by respondents to pengrawit is not standardized. An illustration of a puppet shows on August 12, 2020, in Ngarum Village, Sragen District, and Tanon Village, Sragen District, on October 15, 2021, with different salaries although being in the same region of Sragen Regency. Ki Karyo, who held himself to the same level in Puhpelem village, experienced the same thing. Interview source for the dalang Ki Prabu, Ki Karyo, and Ki Supa (all three were aliases), on June 18, 2021 at 10.25, Wonogiri district, May 3, 2021.

There is, in theory, no formal, written agreement between the dalang and his group about the performance of each puppeteer. In actuality, the mastermind already has a wage standard policy. The pay standard is not a legally binding document. The creator of wage standards used the money earned as the foundation for the provisions on musicians' remuneration. The other puppeteers, though, already have uniformity in place. The interviewers claimed, starting with their initial observations, that any comments obtained from the respondents with a specific nominal value were not communicated to the supporters of the wayang performance. Two renowned puppeteers, Ki Manteb Sudarsono and Ki Warseno Slenk, participated in preliminary interviews regarding the financial accountability of wayang kulit performances. The interview's findings supported the notion that the contract value for one wayang kulit performance ranged from tens of millions to hundreds of millions of rupiah. The amount of a puppeteer's popularity is one factor that can affect differences in the spectrum of contracts for wayang kulit performances. However, a puppeteer's share of the contract value. No method of financial accountability for the wayang kulit performance had been discovered prior to the preliminary interview (Interview, 2021).

The research question for this study is "What is the kind of financial responsibility for wayang kulit performances in Surakarta-Yogyakarta?" based on the explanations given above. The goal of this study is to identify the type of financial responsibility in the Surakarta wayang kulit performance in relation to the research's area of emphasis. The conclusion of this study is that wayang kulit puppeteers and stakeholders can use it as a general guide for financial accountability. The purpose of this research is to thoroughly examine the Financial Accountability of Puppet Performances, as indicated by the explanations provided above. One way to integrate accountability is through financial accountability based on local wisdom through observation of cultural and spiritual studies. Studies on culture and spirituality are urgently needed to rediscover the principles that will serve as the cornerstone of responsibility. Performance with puppets It is crucial to sustain financial accountability that is based on cultural norms. It is also vital to broaden our understanding of accounting, governance, and financial accountability based on local expertise. A sufficient portion must be given to improve a good shadow puppet performance, which will increase financial accountability and performance of the artwork. Additionally, the capacity of artists to develop identity, manage a performance that adapts to the times, and manage the performance budget is very important.

2. Literature Review

Previous study on accountability has been published by several researchers. Yulisa et al. (2019) that accountability is influenced by internal control factors, information systems and humans which is carried out with a quantitative model. Warsina et al. (2021) specifically examined the impact of economic, social, and cultural development on society with a quantitative model. Future research on financial accountability of wayang kulit performances with a qualitative research model. Outcomes of this research are planned in the form of scientific publications of international repute in the journal *Theory, Culture and Society*. Accountability is a control mechanism using material measures, ethical and moral dimensions (Doberstein, 2013). It can be defined according to the context and conditions, that accountability requires a relationship in which a person is asked to explain and take responsibility for their actions (Sinclair, 1995). Accountability is also an obligation of the holder of the trust to explain and inform the achievement of the mission and goals of the organization that has been planned through the media of accountability on a regular basis (Ferry et al., 2015).

Public accountability has three main functions, namely: (1) To provide democratic control (the role of democracy), by building a system that involves wider stakeholders and users (including the community, the private sector, the legislature, the judiciary and within the government itself both at the level of ministries, institutions and regions). (2) To prevent corruption and abuse of power (constitutional role). (3) To increase efficiency and effectiveness (Bovens, 2007). The principle of public accountability is to ensure that every implementation activity can be accounted for openly by stakeholders to parties affected by the implementation of policies. (Guidelines for Strengthening Security for Regional Development Programs of Bappenas and Ministry of Home Affairs, 2002). The important aspects of accountability need to be identified, especially those related to stakeholder responsibilities, information becomes part of the accountability needed in fulfilling the duties and responsibilities of the stakeholder role (Unerman & O'Dwyer, 2006). Accountability is the provision of information and disclosure on the activities and performance of the organization to interested parties (Schiavo-Campo & Tommasi, 1999). Implementation of accountability as an effort to maintain trust in the public (Kearns, 1996).

The financial accountability of wayang kulit performances with the dalang as the primary stakeholder is the focus of this research. The roles and responsibilities of the mastermind and the team as part of the stakeholders are in the premise of fulfilling financial accountability. This financial accountability includes financial management of wayang performances by the dalang and team so that they can organize some of the needs of responders and the government. The need in question is the financial management of wayang kulit performances by adjusting the responsibility of the puppeteer to the public. Wayang ancestral cultural heritage can be viewed from two different perspectives, namely, literacy traditions (literal) are cultures that are recorded in books, for example, history books. and oral perspective (oral) is an information or discourse that is delivered orally and follows the pattern of community development. Oral tradition is all information that is conveyed unwritten, following ways or customs that have been patterned in a society which includes several aspects including ceremonial and ritual expressions. Likewise, the inheritance tradition that occurs in the grip of the puppeteer, the oral tradition is carried out through oral speech which is stored in the memory of the dalang which is passed down through direct channels, namely four eyes with the generations below him or indirectly, namely through the performances he performs. This kind of inheritance is still going on today. The story is conveyed orally and focuses on the elements of the play that are used as a reference. Stories are conveyed orally and described as genealogical, myths, legends, fairy tales, and various heroic stories (Sedyawati, 1996). Oral culture has a very wide scope, as in the wilderness, it still needs an intellectual touch to explore hidden sources or potentials and cultural facts which

include (1) genealogical systems, (2) cosmology and cosmogony, (3) history, (4) philosophy, ethics, morals, (5) system of knowledge (local knowledge), and (6) rules of language and literature (Sedyawati, 1996).

Indonesia is a superpower country in the field of culture". Therefore, the country's priceless wealth should be able to become a driving force for development. One of the cultural treasures in question is that wayang kulit has been designated as a world heritage since November 7, 2003. Recognizing that the wayang kulit performance is a Masterpiece of Oral and Intangible Heritage of Humanity. This ancient art of storytelling or oral tradition originates from Indonesia. The inauguration of Indonesian wayang as a cultural heritage in wayang kulit performances does not only cover material aspects (including wayang and its equipment in physical form) but also includes performances, values and kawruh or local knowledge of the community contained in it (UNESCO, 2003). The first research related to accountability, Groenendael (1987) examined the Dalang behind the Wayang. The content of the study includes the position of the dalang as the main actor in wayang performances and a respectable social position in society. He also reviewed a bit about the dalang education system in a society. Second, reviewing the ethical values in wayang. The ethical values of the puppeteers and the requirements for a puppeteer, but a puppeteer of the past and not a puppeteer now. Third, Waluyo (1994) who researched "The Role of the Dalang in Delivering Development Messages", talked a lot about the way the puppeteers convey messages from government programs through Punakawan figures. The wayang kulit performance is in accordance with the concept of The Types of Legitimate Domination. The concept coined by Weber (1968) analyzes three bases of legitimacy, namely, rational, traditional, and charismatic. The basis of rational legitimacy is related to an agreed set of legal rules that refer to traditional beliefs. While the traditional basis since ancient times, wayang performances have been favored by the Javanese community as a traditional rite of passage and those who organize it are the palace (king). This describes the ideal relationship between the king and his people as well as providing entertainment for the wider community, considering that the masses in Java are very thick with traditional arts, meaning that when there is a wayang kulit performance, the masses gather in that place. Wayang kulit performances are used as a means of measuring villages, celebrating people's wishes and for certain events. The final basis of legitimacy, charismatic, has to do with chastity, heroism, or other qualities that cause the dalang to be the crowned leader, such as prophets and religious leaders in this case the scholars. Weber's work is associated with financial accountability, which used to be a wayang performance which was transformed into a spiritual one and has now shifted to a commercial one. Wayang kulit performances as local wisdom have potential as a medium for community change in a more advanced direction, especially economic progress based on local wisdom.

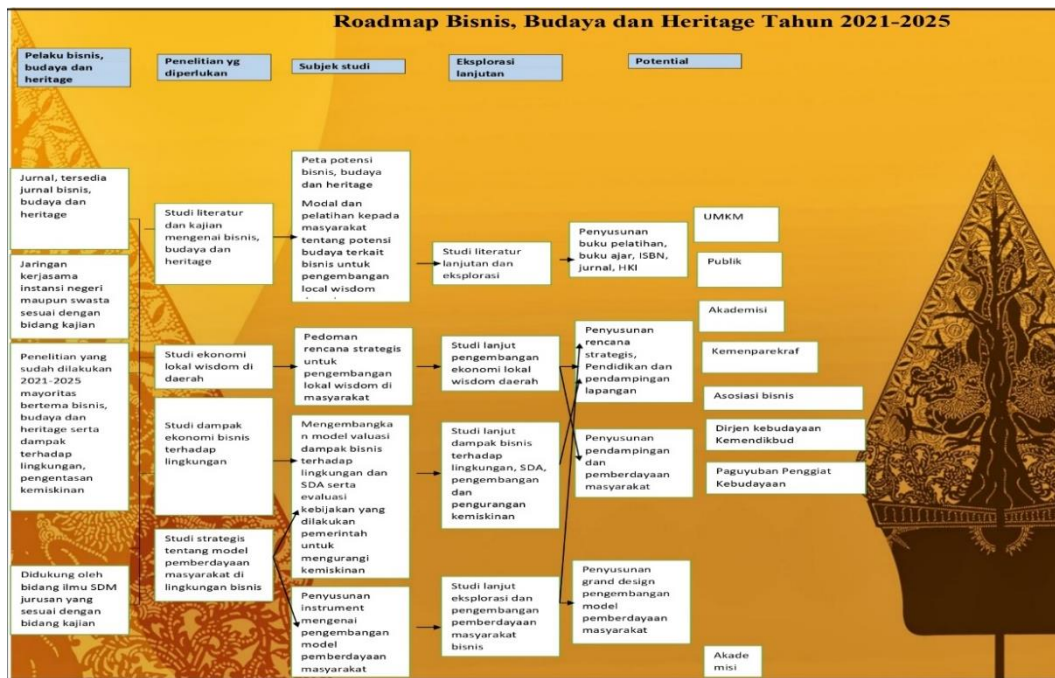


Figure 1. Road Maps Business, Culture and Heritage 2021-2025

The research plan for the Solo Raya Wayang performance's financial accountability is shown below. Hacking (investigating thoroughly and comprehensively) financial responsibility in wayang performances should be the first area of emphasis. After successfully conducting a comprehensive and in-depth investigation, integrating social, economic, and administrative infrastructure is implemented. The Surakarta Youth Dalang Community (Darmasuta), the Dalang Aji Tirta Wening Community, BPIP, the Ministry of Tourism and Creative Economy, and historical experts are all involved in this study.

3. Research Methodology

This study was conducting exploratory research using post positives ethnographic methods. To reveal the facts on the object of research, the researchers interacted directly with the dalang, wiyaga (musicians), sinden (singers) and other technical teams in wayang kulit performances. Interaction is carried out in the form of interacting in the life of the puppeteer inside and outside the performance. In addition to feeling or observing directly, the researchers also conducted in-depth interviews with the dalang, wiyogo, and sinden. A comprehensive understanding of the research theme is also carried out by conducting a workshop (Natural focus group discussion). Seeing the implied meaning of the title and the problems studied, this research is a type of qualitative research, why choose a qualitative method to understand the phenomena experienced by the subject. The ethnomethodology approach is trying to understand the meaning of an event and its interrelated influence with humans in certain situations (Creswell, 2013). An ethnomethodological approach is used to answer research questions about financial accountability of wayang kulit puppeteers. In line with the opinion of Hashemnezhad (2015), this research is more flexible because in this study it allows or allows extraordinary spontaneity and adaptation of interactions between researchers and informants.

In this study, preliminary observations were made by visiting the house where the informant resides, being well received and very open, meeting with the informant (Dalang), talking while sitting relaxed about various ideas about performance finance, the spiritual mastermind, the responsibility of the dalang, about the development of wayang performances from the past to the present day, including accompanists (pengrawit) and

even wayang spectators. Not only that about the development of wayang plays (story), sanggit plays, even the process of becoming a puppeteer artist. The researcher also met with his wife, children, and grandchildren to get input on the activities of the informants. The research subjects are determined based on the considerations of the parties who get the information and data that will be needed in this research. The key informants (primary) in this study include Ki Blasius Subono and Ki Purba Asmoro, as well as puppeteers throughout Solo Raya. Added additional (secondary) informants to strengthen the study on the accountability of the mastermind. Data analysis used ethnomethodological analysis. Previously stated regarding the research instrument using Coulon's ethnomethodology (2008), revealed that there are several ways that can be used and are considered the most suitable by researchers in analyzing ethnomethodological data, namely the following stages of analysis:

1. The first stage of Indexicality Analysis

Researchers create an index or theme through expressions and body language. Furthermore, by going through a participatory observation process with informants and then transcribing the data for indexing, from the data obtained based on the points starting from plus and added with the results of the interview.

2. The second stage of Accountability Analysis

The researcher observes and finds expressions regarding accountability, the subject has the authority to convey about responsibility (responsibility) or the obligation of the subject expressed in terms of money values, units of wealth, or other predetermined basis.

3. The third stage of Reflectivity Analysis

Describing practice is at the same time a social framework with an equivalent between describing and producing an interaction that can mean understanding and expressing understanding, requiring something that can be observed at the same time. After the researcher observes and finds the expression of indexicality, it must be able to examine the reflexivity of the expression.

4. Data Triangulation

The technique of checking the validity of the data is by using triangulation of sources and methods. Triangulation of sources compares and rechecks the degree of trustworthiness of information obtained through different times and tools in qualitative research. In addition, this study uses triangulation by checking the degree of confidence in the findings of research results from several data collection techniques (Patton, 1987).

In this case the researcher has conducted research by meeting directly with several informants and conducting in- depth interviews with several informants including 1. to the Regent of Pati Haryanto, SH., MM (government)). 2. to Sriyadi SE (writer), 3. To Pardiayaka (audience). 4. Madiyono (pengrawit). Next, dig up various information from several informants who are considered important to be used as data sources.

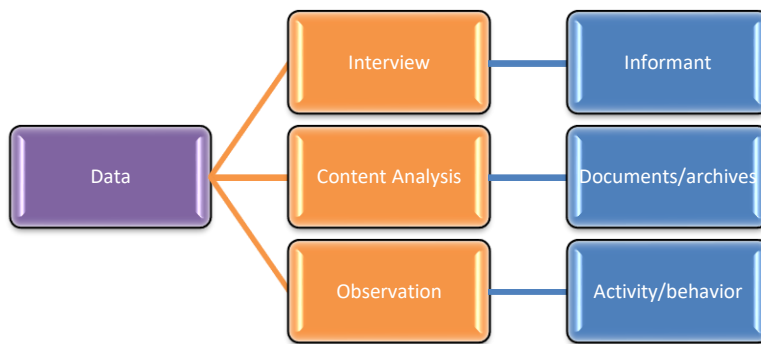


Figure 2. Data Collection Procedure

The following is an image of a research flow diagram that describes the activities that have been and will be carried out during the proposed time. The following flow chart provides an overview of the clear stages from the beginning of the process, the outputs, and the targeted achievement indicators, as well as a description of the duties of each research member.

4. Results and Discussion

The puppeteer, as the central figure of the shadow puppet show, views the sustainability of the team above all else, including personal gain in the form of net wages received in a performance contract. The following interview quotes confirm this:

“Participant 4 said: Nyambung atur mas, pancen leres sing di aturke Pakde Kliwir niku. Dados kangge dalang mas, perkawes babagan duit tanggapan niku ingkang baku sepisan kanggo konco-konco penabuh lan sinden. Amargi kejawi penabuh lan sinden niku gadahi posisi ingkang baku wonten ing pagelaran wayang, sejatosipun wonten wingking penabuh lan sinden puniko wonten anak-bojo ingkang tansah ngarep arep amplop (uang upah nabuh) kangge nyekapi sedanden kebetahan keluarga. Kejawi puniko maknawi penabuh lan sinden mboten dipun gatosaken babagan sing niku (uang tanggapan) mangkih malah boro teng luar kota, lah malah Dalang kedah pados penabuh pengganti, padahal niku gih mboten gampang,...tur sing pados cocoke niku sing mboten gampang. Sak sampunipun penabuh lan sinden, dalang kedah memprioritaskan kru-kru pendukung termasuk sedoyo bea ingkang kedah didalaken ing antawisipun: transportasi pulang pergi gamelan-sound-alat pendukung; transportasi pulang pergi dalang, penabuh, sinden, kru pendukung; maupun konsumsi, rokok dan komunikasi di perjalanan jika diperlukan. Lha sak bubar puniko nembe dalange, resikipun pikantuk pinten?!!!hahaha”

Based on the natural interview narrative above, it can be seen that the sustainability of the performance team comes first. The musicians, sinden, and must be ensured to get their financial rights first after the performance. This is done not only for the sustainability of the team, but also as a form of social responsibility for the puppeteer, because each member of the performance team is also the main economic pillar for their families, children and spouses. The next priority that must be fulfilled, as a form of financial responsibility, is operational expenses including transportation of equipment and supplies, transportation of puppeteers, musicians, Sinden and crew as well as consumption during the trip to the performance location. This fact is confirmed from the results of the natural interview narrative as follows:

“Participant 2 said: Dadi ngene mas, yen ngomong babagan duit tanggapan, jane mono roto-roto dalang wes due perangan kanggo piro piro keperluan. Perangan mau ing

antarane nyangoni penabuh lan sinden, transportasi gamelan, dalang, sinden lan kru, sak banjuresing pungkasan mengko keru dewe dalang”.

The quote above clearly shows that operational expenses must be met in a shadow puppet show. As is known, the fulfillment of operational expenses means the need to maintain good relations with partners who provide transportation, sound system providers and other supporting devices. Still based on the interview quote above, after all obligations have been fulfilled, the puppeteer then takes the financial rights that he can recognize. Furthermore, when asked about the wage burden of musicians, sinden and crew, the participants stated that some positions and professions are rewarded more than others. The position that received the reward is better known by the abbreviation RKGS (Rebab, Kendang, Gender and Sinden) referring to the musical instrument and profession played. The following is an excerpt from an interview that confirms:

Participant 5 said: “Meh roto-roto dalang, kuwi akeh-akehe bakal menehi sing luwih marang penabuh, sinden lan kru sing duwoni ketrempilan kang pinunjul utu duwoni posising baku ono ing pagelaran. Semono ugo penabuh utowo kru sing duwoni ketrampilan lan posisi ora patio baku yo diwnenehi sing sak murwate. Mengkono sing di maksud adil ora kudu roto” . In more detail, Ki Kliwir (Participant 1) continued with a statement: “Nyambung rembug mas, umume mas dalang dalang kuwi menilai posisi pinunjul strategis marang 4 posisi kang disingkat RKGS, yaiku: R: Rebab (pemain alat musik rebab), K : Kendang (pemain alat musik kendang), G: Gender (pemain alat musik gender), S : Sinden (masing-masing sinden yang terlibat pada pertunjukan). Laa, RKGS biasane dipunjuli katimbang liyane sebab yen ora ono salah sijine soko papat kuwi pagelaran wayang ora bakal jalan”. The statement of Participant 5 and Participant 1 above is agreed and confirmed by Participant 7: “Kadose nggih mekaten mas, ananging mung kulo batin. Sebab kulo mboten wanton tangklet sak sanese rencang sinden, ehhehe”, maupun penabuh (Participant 8) yang mengatakan: “Aku yo mbatin ngono kuwi mas, ananging ora tahu takon, mergo wedi didaraki ora etis, hahaha”.

Based on these in-depth interviews, it can be understood that the sustainability of the team is a value that must always be maintained by all parties, especially the puppeteers. Another thing that needs to be emphasized is that the financial responsibility of the shadow puppet show by the puppeteers is carried out in the form of prioritizing the rights of the puppet show team members, however, a puppeteer also does not forget about financial rights for himself as a responsibility to himself, his children and his life partner (wife or husband). The financial accountability of wayang performances is also aimed at the internal performance of the performance crew by a puppeteer. Form accountability in the form of distribution of honorarium responses by a puppeteer to wiyaga, sinden and support crews. To understand the form of financial accountability of wayang kulit performances, the researchers conducted intense observations on the lives of the puppeteers who were followed up with in-depth interviews. The following is an in-depth interview with several puppeteers about the distribution of wages in response to wayang performances. Based on the results of the mecalam interview, the form of financial accountability for wayang performances by the dalang is intended for wiyaga, sinden and crew in the form of distribution by prioritizing what needs to be prioritized with the motto "sing important podo mlakune ". The jargon implies that the response wages must be used to finance non-wage trading operations. Furthermore, if the non-wage performance wage has been met, the costs that must be met are the wages of wiyaga, sinden and crew with the principle of fairness ora kudu podo, where "gaming" musical instruments with special skills (Fiddle, Kendang, Gender) and sinden are given more awards with higher wages. However, the wages for wayang kulit performances are also differentiated according to the fame and class of the puppeteer. Class 1 puppeteers are well-known puppeteers, with quality 1 with performance rates of up to hundreds of millions of rupiah. Class 2 dalang is a puppeteer who crawls for fame with a performance rate of 30-40 million rupiah. Class 3 puppeteers are the initial puppeteers who still have to struggle with an average tariff of 15

million rupiah for each performance. In Table 1 below is a summary of interviews with the three types of dalang that have been confirmed to wiyaga and sinden as follows:

Table 1 Summary of interviews from Focus Group Discussion

| Budget Estimate | Dalang Class | | | | Percent age |
|---|--------------|-------------|-------------|--------------|---------------|
| | CLASS 1 | GRAD E 2 | GRAD E 3 | average | |
| | Million Rp | Million Rp | Million Rp | Million Rp | |
| Average response score | 100 | 40 | 15 | 51.67 | 100% |
| Final Income Tax | 6 | 2.4 | 0.9 | | |
| Response value after deducting tax | 94 | 37.6 | 14.1 | | |
| Non-wage operating costs | | | | | |
| average sound system cost | 10 | 5 | 2 | 5.67 | 10.97% |
| Wayang and Gamelan transportation costs | 7.5 | 1.5 | 1.5 | 3.50 | 6.77% |
| Wiyaga, sinden and Kru transportation costs | 10 | 2 | 2 | 4.67 | 9.03% |
| Total non-wage operating costs | 27.5 | 8.5 | 5.5 | 13.83 | 26.77% |
| Non-wage operational income | 66.5 | 29.1 | 8.6 | | |
| Cost | | | | | |
| Wiyogo: rebab gamer / R | 1 | 0.5 | 0.25 | 0.58 | 1.13% |
| Wiyaga: drum player / K | 1 | 0.5 | 0.25 | 0.58 | 1.13% |
| Wayaga: gender gamer / G | 1 | 0.5 | 0.25 | 0.58 | 1.13% |
| Sinden / S | 8 | 2.5 | 0.75 | 3.75 | 7.26% |
| Average number of sinden | | | | | |
| Wiyogo non RKGS | 13.5 | 3.75 | 1.5 | 6.25 | 12.10% |
| Non Wiyaga Crew | 0.75 | 0.15 | 0.15 | 0.35 | 0.68% |
| Operational costs of wiyaga, sinden and crew wages | 25.25 | 7.9 | 3.15 | 12.10 | 23.42% |
| The value of the response of the Dalang | 41.25 | 21.2 | 5.45 | | |

Note: The puppeteer still has to bear the cost of depreciating the gamelan and wayang

The research Attributed of Yulisa et al. (2019) that the accountability of wayang kulit performances is strongly influenced by internal control factors, in the context of Solo-Yoga gagrag wayang kulit performances, in playing a central role. Likewise, when associated with the research of Warsina et al. (2021), it is confirmed that the accountability of wayang kulit gagrag Solo-Yogya performances can form a society characterized by the responsibility of puppeteers, musicians, sinden and pengngrawit followed by responsibilities outside the wayang performance, especially for their families, children and spouses.

5. Conclusions, Suggestions and Implications

This study concludes that the source of funding for wayang kulit performances comes from government and non-government (community) funds. The difference between the two sources of funding has an impact on the tax obligations that must be borne by the dalang and wiyaga and sinden. In terms of funding sourced from government funds, the respondent will deduct the fee for activities as income tax that must be paid by the dalang, wiyaga and sinden. However, the dalang, wiyaga and sinden never received proof of deposit to the state treasury for the withheld tax. On the other hand, the tax deduction is not carried out if the funding comes from non-government (public) funds. The second

conclusion shows that the form of financial accountability of the dalang is carried out by the dalang and is shown to the wiyaga, sinden and other crews for the fee received for the response. When a puppeteer receives a response fee, the honorarium is prioritized to finance all performance operations that are the responsibility of the puppeteer. After the operational costs are paid, the main priority for the puppeteer is to give honoraria to the wiyaga, sinden and support crew. As a result of mutual awareness and agreement, some wiyaga with special skills and students received higher honors (up to 200%) than wiyaga in general. Wiyaga with special skills and sinden, known as RKGS refers to the musical instruments and activities carried out, namely Rebab, Kendang, Gender and Sinden. The mastermind as the top person in charge of the activity will receive an honorarium if all operational costs and the salaries of all crews, especially wiyaga and sinden have been paid. This study has several limitations that need to be improved in future research. Some of the limitations of this study include that this study only focuses on wayang kulit performances in Surakarta-Yogyakarta. Other forms of financial accountability of wayang (wayang orang, wayang golek) are not the focus of this research. Likewise, the implementation of wayang in other places (Malaysia, Philippines, Thailand, Sunda-Indonesia, Bali-Indonesia) is also not the focus of this research. However, the form of financial accountability of wayang performances with different forms and places can refer to the form of Surakarta-Yogyakarta shadow puppet performances. The implications of this conclusion include, the government can formulate regulations that direct the responder to provide proof of deposit for the taxes that have been collected to the dalang, wiyaga, sinden and all supporting crews. This is to protect and ensure that the mastermind and crew have fulfilled their tax obligations. Another implication is that this form of financial accountability for wayang kulit performances can be used as a model for financial accountability for other forms of puppets or other forms of art in different places and times in Indonesia, Malaysia, Philippines, Thailand and other world countries.

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