

Exploring the Accounting Treatment Ancestor in Sultan Syarif Kasim II Era

Hadri Mulya^{1,3}, Eko Ganis Sukoharsono², Ali Djamhuri², Zaki Baridwan²

¹*Accounting Science Doctoral Program, Economic and Business Faculty, Brawijaya University, Malang – Indonesia*

²*Lecturers of Accounting Science, Economic and Business Faculty, Brawijaya University, Malang – Indonesia*

³*Economic and Business Faculty, Mercu Buana University, Jakarta - Indonesia.*

ABSTRACT : *This study purpose is to reveal the early emergence of accounting activities in Sultan Syarif Kasim era. Concept that accounting is culture became the basic theory of this study. Accounting research by combining the ideas of Foucault's historical perspective, construction stage of Kartodirjo and data collection of Creswell make a conclusion that annual meeting content, education planning, and financial meetings have implications to accounting activity at that time. This activity is beginning of accounting treatment in Sultan Syarif Kasim era.*

KEYWORDS: *Accounting Treatment, Sultan Syarif Kasim*

I. INTRODUCTION

Interaction motivation between individuals within a community from birth creates various forms of social and cultural practices. Humans will show all its potential if within a community. This potential can produce various social science theory, because the system generates various public statements or propositions about the phenomenon and logical or coherent argument of reality in field (Appelrouth and Adles 2007, Deegan, 2004). Accounting is said as a culture, because it was produced by various cultural communities through shared values of society itself (Chua, 1986, Grojer and Stark, 1977, Suojanen, 1954). Therefore, social aspect is very large, accounting not only become one part of social aspect like the economic aspect, but also in other social aspects (Cooper and Tinker, 1994, Bishop and Boden, 2008, Karim, 1990, James, 2008, Hooper and Kearins, 2008, Lehman, 2004, Askary and Jackling, 2004, Tinker 2004, Dey, 2004, and Maunders, 1991)

The dynamics of social science thinking develops very vast and not limited to a few aspects, because the social phenomena emergence can come from anywhere and in any form. Many social science literature provides information on various approaches and theoretical trends rather than showing the unity of understanding between them (Alasuutari, 2004). Accounting as part of social sciences also becomes same thing. There is a wide range of accounting terms from time to time. Accounting history starts from Friar Luca Pacioli as accounting hero because his book *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* written in 1494 (Richardson, 2008). Furthermore, accounting thinking evolved through the emergence of accounting terms of Committee on Terminology of AICPA (1953), Grady (1965), Accounting Principles Board (1970), American Accounting Association (1977), and Bierman (1987) and by other authors.

Accounting Understanding In Research Context : An explanation of accounting thought development was proposed by Hopwood (1987), Bierman (1987), Chua (1986), Grojer and Stark (1977), American Accounting Association (1977), APB (1970), Grady (1965), and Suojanen (1954). They give inspiration to existence of accounting. Accounting is not only economic activity in relation with log record, but deals with thoughts to produce policies, knowledge and management practices in field of social and wider community. Accounting thought development provides ample scope to define accounting in accordance with its objectives. Accounting in this study was defined as thoughts to produce a wide range of policies, actions or activities and practices relating to the management of property and responsibility. Thinking to produce policy is occurs within framework of activities or economic activities, social and civic in relation with financial and non-financial.

Accounting is a tool to generate accountability of economic activity, social and other community. Accounting definition is consistent with research objectives to accommodate thoughts and knowledge of accounting in past, especially on Siak Sri Indrapura Kingdom in Sultan Syarif Kasim II era that existed before Indonesia Republic established. Accounting terms is viewed from the existence. This knowledge always exists from economic, social and other community activities. But in terms of its function, accounting function can supports economic activity, social and community within community, including property management

responsibilities. Accounting is a way to present the accountability of various economic activities, serves as accountability in assets management within society organizations, governments, including kingdom in that time.

Accounting in Historical Perspective : Historical perspective has active role in development of accounting science, especially to determine how events or accounting practices at that time become reflection for present and future (Young and Mouck, 1996, Fleischman and Tyson, 1997, Carnegie and Napier, 1996). Accounting activities was occurred in a kingdom system in past. It will be affected by a various environmental conditions at that time. Environmental conditions at that time will affect on how the accounting development in this governmental. It makes the shape of a kingdom governmental activities will differ with others, due to different environmental conditions (Carmona, 2005).

Accounting research from a historical perspective is aimed to understand accounting practices at that time. Indonesia, created from the union of many kingdoms in archipelago before 1945, has a lot of potential that can be explored. However, this potential has not been much explored from various points of view with exception of history science and culture of past. Study the accounting development in Indonesia from history perspective is still very little interest to be examined, especially the accounting study in Kingdom of Siak Sri Indrapura. Science study with historical perspective in Riau is limited to history of warfare (Mahyudin, 1986), history of relics (Yunus, 2003, Ujas, 1992), genealogy of kings (Effendy, 1972, Joseph, 1992, 1993), Malay culture and art (Jamil, 2005, 2008, Nurhamidahwati, 1994, 1998, Tarin, 1997).

Accounting Practice in Siak Sri Indrapura : Siak Kingdom with various system styles come into contact with accounting in accordance with their needs. Siak Sri Indrapura is one of great kingdom in Riau that believed to shape accounting development treatment in past. Accounting treasure in Siak Sri Indrapura certainly has its own characteristics that are different from other regions in Indonesia. Therefore, accounting assessment with a historical perspective especially is necessary to add accounting science itself. Kingdoms interaction in Indonesia with various tribes at time creates own color for science.

Indonesia as part of Asia or countries initially affected by accounting practices of China, India and Arab. These trade relations can be known from historical records. The next development occurred with arrival of Dutch VOC and colonizes for long time. Accounting treatment in Indonesia follows the Dutch colonial system as part of West Country. Despite early signs of accounting emergence, Indonesia implement accounting systems from Dutch Colonial (Sukoharsono and Gaffikin, 1993), but the history background, culture and knowledge of ruling Sultan affect on historical development of accounting treatment.

History Thought of Foucault : Accounting taste in a society that is formed in imperial system as in Siak is suspected to exist, particularly with regard to property management (Otley and Berry, 1980). According to Foucault (within Parchiano, 2007), every era (epoch) has a history of "system of thought which determines how knowledge can be practiced in future". Foucault call this reasoning system as episteme. Episteme is a condition that allows the emergence of knowledge and theories within a certain period. Accounting emergence for a period is determined by a trigger at that time. This is become background to examine accounting from its appearance, because accounting episteme actually already exist. Examining the accounting from initial appearance can give a clear meaning on idea of accounting itself that will be useful as a reference for accounting research developments in future.

Research Focus : This study come from belief that supported by some reference that each kingdom had a background in emergence of certain knowledge. In order more understand sharply, it is necessary to focus to select research (Sugiyono, 2010). The research focus containing a description of dimensions that become the center of attention and that would be discussed in depth and complete (Aziz, 2005). Based on this context and through manuscript study and confirmation, this study focus are follows:

- [1] Uncover Sultan Syarif Kasim view about kingdom treasury and the management.
- [2] Uncover orientation of kingdom treasure usage with implications on accounting policies implemented during Sultan Syarif Kasim as King at Siak Sri Indrapura.

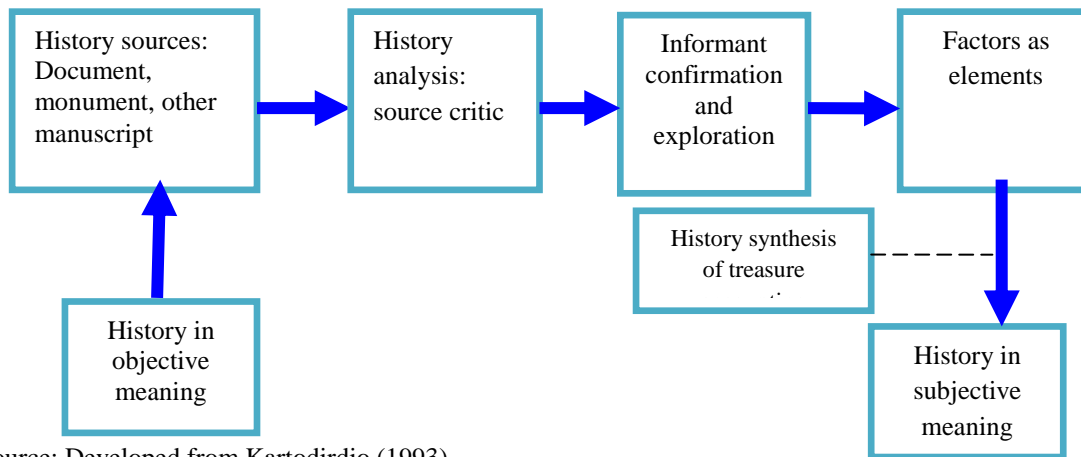
Problem formulation : Sultan Syarif Kasim as a king determines the prevailing patterns of social life in kingdom. People of kingdom basically just follow what is said by king. Moreover, king became a role model for the people. Based on description above, some major problems is formulated as follows: How to Sultan Syarif Kasim view about property and management? How kingdom treasure use has implications on accounting policies implemented Sultan Syarif Kasim become King at Siak Sri Indrapura.

II. RESEARCH METHODOLOGY

Understanding past social creations have two main reasons. First, it is associated with intellect and secondly, because it is associated with the benefits (Napier, 1989). Understanding of accounting with more complete historical perspective must use various pluralistic approaches in science and technical research. Pluralistic requires triangulation to get data to be analyzed. This study uses a combination approach of history, archeology and accounting. They can affect the research questions formulation, appropriate research methodology and interpreting the results (Walker, 2004).

Researchers use qualitative research methods in order to acquire and analyze the data within framework of paradigm proposed by Burrell and Morgan. Burrell and Morgan (1994) divides knowledge into an objective - subjective and stability –radicalism to represents the perspective or paradigm into functionalism, interpretive, radical humanist and radical structuralist. Researcher position in this paradigm is interpretive realm. Qualitative research used is ethnographic research 2nd generation to explores various related literature and confirm the informant who has knowledge of past. Approach to history in this case refers to history knowledge in sense of subjectivity because assessment results are based on researcher interpretive (Kartodirdjo, 1993). Schematically, accounting construction process is ranging from historical treasures in objective sense (based on related sources) to subjective history (interpretation of research results). It is described as follows:

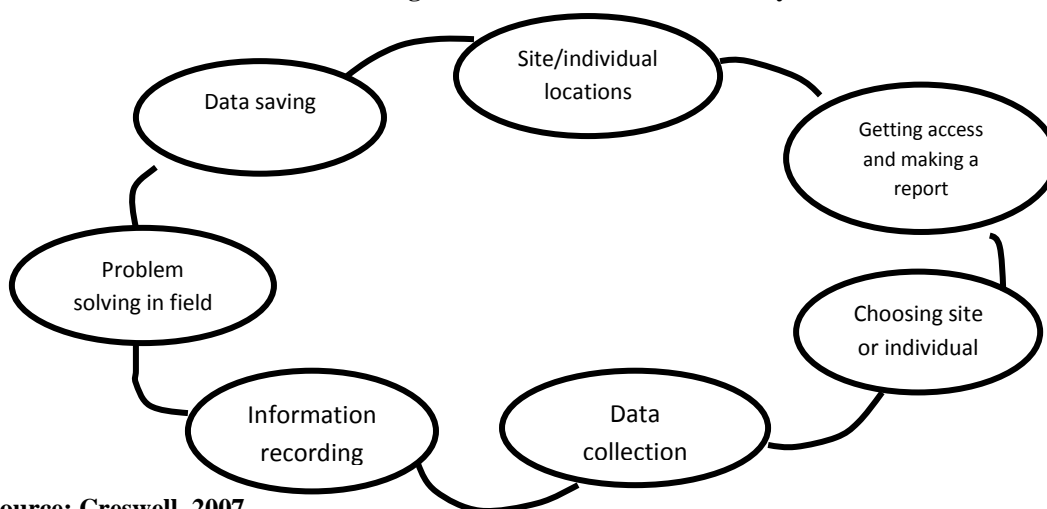
Figure 1.1: Construction Process of Treasure Accounting With Historical Perspective



Source: Developed from Kartodirdjo (1993).

Data collection process in this study uses a model of data collection from Creswell (2007). The data collection process stages is started location/individual, and stage ends is data storage as shown in following figure:

Figure 1.2: Data Collection Activity



Source: Creswell, 2007.

Analysis to construct accounting treasure in this study is based on thinking method of Foucault's history (1926-1984). Foucault historical analysis methods broadly characterized in two main things namely archeology and genealogy. Archeology mean the testing or analyzing archive from collection of statements called discourse (Stewart, 1992). A set of statements called by discourse or system of thought and often called as episteme. Episteme is a product of history analysis from Foucault archeology. Episteme in this research is knowledge as main goal to produce a concept that has long existed in a certain period. Genealogy Foucault is based on historical perspective analysis by Nietzsche to identify scattered knowledge accidents (ruptures). Genealogy Foucault is not to see the connection between the present that affected by past, but rather a pure knowledge that occurs at a time and discursive in nature (Stewart, 1992).

Research site is a place or an individual who become subject of assessment. Research site in this case is Siak Sri Indrapura located Kingdom at Siak, Riau Province. Informant was a party that is expected to provide information through a variety of questions prepared by researchers, including to confirm the data obtained through documents and surveys. Informants in this study were determined purposively because not everyone who knows Siak may become informants, including those still in line though. Therefore, informants chosen should suitable with researcher's qualification after receiving advice from various competent authorities to ensure data validity.

Informants in this study are 6 people based on advice of Tourism Department, Malay leaders and coordinators of Siak Sri Indrapura Palace are focused on 2 people only. To ensure study result validity, researchers conducted several activities related to process of credibility, transferability, dependability, and conformability. Transferability is to determine whether the results of this study can be applied to other situations or not. Dependability is intended to ensure researchers consistency in data collection, shaping, and using concepts when making interpretations to draw conclusions. Conformability is done by discussing the results with people who do not participate and are not interested in research, so the results can be more objective.

III. RESULTS AND DISCUSSION

Early Age of Syarif Kasim II Kingdom : Sultanate position after Sultan Sharif Hashim died on April 2, 1908 in Singapore fell into hands of Sultan Syarif Kasim II as Crown Prince. According to Siak custom, died Sultan should be immediately replaced with sultan successor (Jamil, 2010). However, successor of Tengku Sultan Sayed Kasim still young and school in Batavia (now Jakarta), then postponed until the time of his coronation. As a system of kingdom philosophy, this condition proves what was by said Potter (2001) that one weaknesses of philosophy is pragmatism causes the difference between the philosophy and practice.

Education Age : Sultan Syarif Kasim had been prepared by his father as Crown Prince to replace him. Sultan Syarif Kasim education is started from the palace when he was a child. He was taught the customs, manners kingdom, physical and mental education (Jamil, 2010). After getting the education of kingdom, he is equipped with more education at outside the kingdom. Further education is religious education. Religious education in accordance with his father wishes because his son would lead in Islamic empire. Leading is based on idea that God is the source of sincere values (Cottingham, 2005). Riau Malay culture is very close to Islam since its ancestors found this kingdom (Hamka, 1961). Therefore, principles of Islamic life are very strong in every life in Siak Sri Indrapura. Religious education is obtained until 12 years old.

After equipped with kingdom customs and religious education, he is also equipped with education of Islamic law and statecraft. Both disciplines have gone through in 11 years in Batavia. Science and constitutional law made him more mature in a variety of knowledge, which will be very useful at time, led the kingdom. Understanding of political science, government, democracy, justice and human rights have become his expertise before he becomes 12th Sultan of Siak (Jamil, 2010). Law science practiced is Islamic law. It is easy for him to master because he gets knowledge since childhood. Administrative sciences are focused on European constitutional in accordance with development of science at that time. Educational process spent almost all the time children and teens. He enjoys this process, so that all childhood to adolescence was spent on studying. If calculated from childhood until he became 12th king, there is no time without learning. Times like this in his day could not be done by many people despite having the same opportunity. Only people who have a willingness to learn will like this, so it is not an exaggeration if he indeed can be aligned with spirit of young leaders like Sukarno, Hatta, and others. Past studies have been undertaken by spending time children and teens that not affected by existing powers in his hands. Childhood and adolescence is used to study. It shows fact that he is a scientist and engineers in various fields. His ability in various fields would come from his own Desire and not coercion of his father. This is evidenced by time he had to choose soon be king or continue their studies in advance. It turned out that he chose to continue his studies in advance (Jamil, 2010). He is a true art lover and

very diligently through the process of education, not position. With respect to the ability of Sultan Syarif Kasim, Nizami recognized it through the following confirmation.

"He is very intelligent, religious, love to the people and understand how to protect their people. He is rebellious to the Netherlands, but not physical, but in non-physical. Non-physical way he did was to increase knowledge for the people, so it appears the courage and intelligence to see what problem faced".

Leading With Religion and Education : Limited sovereignty is recognized by sultan in leading the kingdom of Siak Sri Indrapura. Two things become sovereign authority in leading the kingdom namely customs and religious (Jamil 2010). Aside from that, it is controlled by Dutch colonial government although still get resistance from the sultan. One form of leadership style of sultan is to use his powers in field of customs and religious to fight and led his people. Sultan governs by applying the Islam principles along doable, as a form of resistance against the Dutch colonial powers (Jamil, 2010). Although Siak is not Islamic empire, but all breath and life in Siak is based on Islamic values.

Islam has become a part of Malay community life (Ambarly, 2007). In people eyes, sultan becomes the leader of country as well as representative of Allah (God) or mayor or shadow of God on this earth (Lutfi, 1983). In connection with sultan figure in religion field, Tenas Effendy confirms from Riau character that ever lived in time of Sultan Syarif Kasim as follows:

"Sultan as a scholar is very charismatic and highly authoritative in his people eyes. He was devout and much loved by people". It is a powerful capital of sultan to lead kingdom that can not be penetrated by politics pitting of Dutch colonial".

During his kingdom, Dutch colonial government quite dizzy to faced very elegant sultan opposition. He was well aware that physical force must be balanced with power of mental development and people education. This way was conducted by sultan as a form of resistance against the Dutch. Since he was named as the Sultan of Siak, he immediately establishes schools for the people. During the past 10 years around 1929 up to 1939 he gave scholarships to children who are gifted and intelligent. Most of them he sent to Batavia, Medan and Bukit Tinggi. Through education, sultan as people realize that occupation and oppression must be removed (Aziz, 1991). Through education he expects to improve his people mental so that people can perform various intelligent resistances, as he did.

Financial Meeting Comes from Educational Development : Sultan attention to advance education for their people is very strong when he in power. Behind the opposition form to the Netherlands by promoting education, education development actually is also meant to promote and educate people in an effort to prosper. Sultan is very aware that with education then the people will prosper because they can manage life with good (Aziz, 1991). Interview with Tenas Efendy justify this statement, as stated below.

That "For him, education does not just teach science, but the more important is to establish a sense of intact personality and instill a sense of patriotism to country man".

Sultan background view makes him very enthusiasm and assisted by his Queen Tengku Supreme continue to develop various education type for their people. With his Queen, originally educational pattern tend to religious and general. Religious and general education is seen by Sultan is sufficient to accommodate people who want to gain knowledge. However, in accordance with needs of current environment, he still looked insufficient, especially education that can evoke a sense of patriotism to the learners (Aziz, 1991).

The schools that have been established by Sultan does not much develop patriotism when it is precisely needed to face the Dutch colonialism. Sultan sees the need for schools to compensate the existing education. Sultan and Empress also considers that education in other countries such as as in Medan has been advanced. This condition motivates the Sultan to immediately establish schools named Sultanah Latifah and learning held in afternoon. This school was founded in 1926 precisely with 3-year study period. Plans and realization of educational development is carried out by Emperor and Empress in according with yearly plan. Educational development process is conducted by kingdom with an annual plan. The annual plan for the education development is done through a process of kingdom annual meetings (Aziz, 1991). Annual meeting makes plan in areas of governance, particularly education and also make plans about finances. This activity become early existence of a financial conference with implications for the accounting activity at that time. Financial activities have become part to complete various annual kingdom programs.

Annual Plan, Finance and Accounting Meeting : Annual plan is a plan of activities to be carried out in coming year. The annual plan is usually made to perform a certain specific activities in order be able to run well in line with expectations. Each planned activities will generally give good results. Kasim Sultan had been accustomed to use the annual plans to do something special. Specific activities here is education. This means that Sultan want the planned activities were going well. This hope shows that he does not mess with education of its people. Educational activities are well planned, reflecting how the Sultan's attention to the people. Source of original hand-written notes as Private Secretary Muhammad Jamil Sultan that written back in original by Nizami can reinforce this interpretation.

"The king founded several religious schools for men and women and bring good Islamic religious teachers and selected from Egyptian graduates and teachers of Islamic religion from Padang Panjang, Medan and Singapore. All costs and teachers' salaries are borne by king ".

Creating several religious schools for men and women and bring good Islamic religious teachers and selected from Egyptian graduates and teachers of Islamic religion from Padang Panjang, Medan and Singapore has been able to be used as evidence that he is a very mature to plan education. Plans become way of Sultan to perform important activities as part of operational responsibility.

Financial meetings are part of planning that can be seen from two sides. First, Sultan very seriously to make preparation by plotting the various consequences of what has been planned. He was well aware that kingdom support has great significance for the people at that time. Second, Sultan efforts to finance all educational activities are a part of financial accountability that not only delivered to people who want to school, but immediately perceived as a responsibility to its people.

Accounting is a part that constructed in this research, has been implemented by sultan as result of planning and financial management. Concrete results of accounting activities that carried out by Sultan Syarif Kasim is the lack of accountability for the implementation of these activities. Implementation of planned activities involves sizeable amount of funds should end up with a liability. Sultan Syarif Kasim very concerned with accountability. He was very concerned and firm if an activity can not justifiable. He could not be invited to make peace in case of fraud which he does not have to happen. It can be seen from the confirmation referring to the original source of hand-written notes Muhammad Jamil as Private Secretary to the Sultan that was written back in original by Nizami as follows.

"Haji Wahid as master in first Japanese kingdom entrance, making fraud about the orphan's property care because it does not make "accountability". So he retired by Sultan and was replaced by Haji Muhammad Yunus from Selat Panjang. It is the firm form of financial management ".

Planning implementation, finance and accounting meeting in accordance with that condition is a hyper progress for the sultan when compared condition of previous sultans.

IV. CONCLUSION

People education advancement is intended by sultan to promote and educate people in an effort to create people welfare. This background view makes Sultan and assisted by his Queen Tengku Supreme very enthusiastic to develop various education types for their people. Plans and realization of educational development is carried out by Emperor and Empress as well as possible. Educational development process is conducted by kingdom with an annual plan. The annual plan for education development is done through a process of kingdom annual meetings. Annual meeting contents are to make in areas of government, particularly education and also make plans about finances. This activity become early existence of a financial conference with implications for the accounting activity at that time

REFERENCES

- [1] Accounting Terminolgy Bulletin No. 1. 1953. Review And Resume, Paragraf 9, *American Institute of Certified Public accountants*, New York
- [2] Alasuutari, P. 2004. *Sosial Theory and Human Reality*, Sage Publications, London.
- [3] Ambary. H, M. 2007. Islam Dan Kesultanan Melayu, *Masyarakat Melayu Dan Budaya Melayu Dalam Perubahan*, Koentjara Ningrat dkk, Balai Kajian Dan Pengembangan Budaya Melayu Bekerja Sama Dengan Adicita Karya Nusa, Yogyakarta.
- [4] American Accounting Association-1966. 1977. A Statement of Basic Accounting Theory, *American Accounting Association Committee To Prepare A Statement Of Basic Accounting Theory*, United State Of American.
- [5] Appelrouth, S. and Laura D, A. 2007. *Sociological Theory In The Contemporary Era: Text And Readings*, Pine Forge Press, California.

- [6] Askary, S. and Beverley, J. 2004. A Theoretical Framework of Analysis of Accounting Propensity in Defferent Religions, *The fourth Asia Pasific Interdisciplinary Research In Accounting Conference*, Singapore.
- [7] Aziz, Abdul S R. 2005. Menyusun Rancangan Penelitian Kualitatif, *Analisis Data Penelitian Kualitatif*, Bungin. B, PT. RajaGrafindo Persada, Jakarta.
- [8] Aziz, Maleha. 1991. *Usaha Sultan Syarif Qasyim II Dalam Meningkatkan Taraf Kehidupan Masyarakat Kerajaan Siak Sri Indrapura Tahun 1908-1945*, Pusat Penelitian Universitas Riau, Pekanbaru.
- [9] Bierman, H. JR. 1987. Measurement And Accounting, *Accounting Theory: Text And Readings*, Third Edition, Schroeder, Mccullers, Clark , Jhon Wiley And Sons, New York.
- [10] Bishop, M. and Rebecca, B. 2008. Disabling Accounting, *Elsevier, Critical Perspectives on Accounting*, 19 1–16.
- [11] Burrell, G. and G. Morgan. 1994. *Sociological Paradigms And Organizational Analysis; Elements Of The Sociological Of Corporate Life*, Arena, USA.
- [12] Carmona, Salvador. 2005. The History of Management Accounting in France, Italy, Portugal, and Spain, *IE Working Paper*, WP05-30.
- [13] Carnegie, Garry. D. and C. J. Napier. Critical And Interpretive Histories: Insights Into Accounting's Present And Future Through Its Past, *Accounting, Auditing & Accountability Journal*, 9(3): 7-39.
- [14] Chua, W. F. 1986. Radical Development in Accounting Thought, *The Accounting Review*, Vol. 61, No. 4, 601-632.
- [15] Creswell, J. W. 2007. *Qualitative Inquiry & Research Design*, Second Edition, Sage Publication. Inc, California.
- [16] Cooper, D. J and A. M. Tinker. 1994. Accounting and praxis: Marx after Foucault, *Critical Perspectives on Accounting*, 5 (1), 1-3.
- [17] Cottingham, J. 2005. *The Spiritual Dimension: Religion, philosophy and Human Value*, Cambridge University Press, Cambridge.
- [18] Deegen, C. 2004. *Financial Accounting Theory*, McGraw-Hill, Australia.
- [19] Dey, C. 2004. Social Accounting at Tradecraft PLC: An Ethnographics Study of A Struggle for The Meaning of Fair Trade, *The fourth Asia Pasific Interdisciplinary Research In Accounting Conference*, Singapore.
- [20] Effendy, Tenas dan Nahar Effendy. 1972. *Lintasan Sejarah Kerajaan Siak Sri Indrapura*, Badan Pembina Kesenian Daerah Riau, Pekanbaru
- [21] Fleischman, Richard. K. and Thomas, N. Tyson. 1997. Archival Researchers: Endangered Species?, *Accounting History Journal*, 24(2): 91-109.
- [22] Grady, Paul, 1965, Inventory of Generally Accepted Accounting Principles for Business Enterprises, American Institute Of Certified Public Accountants, Inc, New York
- [23] Grojer, J.E. and Stark, A. 1977. Social Accounting: A Swedish Attempt, *Accounting, Organizations and Society*, Vol. 2, No. 4, pp. 349-386.
- [24] Hamka, 1961, *Sedjarah Umat Islam*, Jilid IV, Nusantara, Bukit Tinggi.
- [25] Hooper, K. and K. Kearins. 2008. The Walrus, Carpenter And Oysters: Liberal Reform, Hypocrisy And Expertocracy in Maori Land Loss in New Zealand, *Elsevier, Critical Perspectives on Accounting* 19, 1239–1262.
- [26] Hopwood, A. G. 1987. The Archaeology Of Accounting Systems, *Accounting, organizations, and society*, Vol. 12, No. 5, pp. 207-234.
- [27] James, K. 2008. A Critical Theory Perspective on The Pressures, Contradictions And Dilemmas Faced By Entry-Level Accounting Academics, *Elsevier, Critical Perspectives on Accounting* 19, 1263–1295.
- [28] Jamil, Nizami. dkk. 2005. *Pakaian Tradisional Melayu Riau*, LPNU Press Bekerjasama Dengan Lembaga Adat Melayu Riau, Pekanbaru.
- [29] Jamil, Nizami. Dkk. 2008. *Adat Perkawinan Melayu Riau*, CV. Suka Bina, Pekanbaru.
- [30] Jamil, Nizami. 2010. *Sejarah Kerajaan Siak*, Lembaga Warisan Budaya Melayu Riau, Pekanbaru.
- [31] Karim, Rifaat, A. A. 1990. The Independence of Religious And External Auditors: The Case of Islamic Banks, *Accounting, Auditing & Accountability Journal*, Vol. 3, No. 3.
- [32] Kartodirdjo, S. 1993. *Pendekatan Ilmu Sosial Dalam Metodologi Sejarah*, PT. Gramedia Pustaka Utama, Jakarta.
- [33] Lehman, Gleen. 2004. Accounting, Accountability And Religion: Charles Taylor's Catholic Modernity And The Malaise of A Disenchanted World, *The fourth Asia Pasific Interdisciplinary Research In Accounting Conference*, Singapore.
- [34] Lutfi, Amir. 1983. *Unsur Islam Dalam Sistim Peradilan Kesultanan Siak Sri Indrapura 1915- 1945*, LPP IAIN Susqa, pekanbaru.
- [35] Mahyudin, S. 1986. *Perang Guntung*, PT. Citra Aditya Bakti, Bandung.
- [36] Maunders, Keith. T. 1991. Accounting and Ecological Crisis, *Accounting, Auditing & Accountability Journal*, Vol. 4, No. 3.
- [37] Napier, C. J. 1989. Research Directions In Accounting History, *Accounting History*, Volume I, Fleischman R (Ed), Sage Publications, London.
- [38] Nurhamidahwati. 1998. *Kerajinan Pandai Besi Daerah Riau*, Proyek Pembinaan Permuseuman Riau, Pekanbaru.
- [39] Nurhamidahwati. 1994. *Kerajinan Tekat Daerah Riau*, Proyek Pembinaan Permuseuman Riau, Pekanbaru.
- [40] Otley, D.T and A.J. Berry. 1980. Control, Organisation And Accounting, *Accounting, Organizations And Society*. Vol. 5, No. 2, Pp. 23 1-244.
- [41] Parchiano, N. 2007. *Sejarah Pengetahuan Michel Foucault, Seri Pemikiran Tokoh Epistemologi Kiri*, Listiyono Santoso. et al, Ar-Ruzz Media, Yogyakarta.
- [42] *Potter, J É L Garry (Editors)*. 2001. After Postmodernism: An Introduction to Critical Realism, The Athlone Press, New York.
- [43] Sukoharsono, E. G. and M. J. Gaffikin. 1993. Power and Knowledge in Accounting: Some Analysis and Thoughts on Sosial, Political, and Ekonomik Forces in Accounting and Profession in Indonesia (1800-1950s), *Faculty of Commerce, Accounting and finance Working Papers*, Series No.4.
- [44] Suojanen, W. W. 1954. Accounting Theory And The Large Corporation, *The Accounting review*, volume 29, issue 3, 391-398.
- [45] Stewart, Ross E. 2007. Pluralizing Our Past: Foucault in Accounting History, *Accounting History*, Volume III, Fleischman R (Ed), Sage Publications, London.
- [46] Tarigan, SDS. et al. 1997. *Pembinaan Nilai Budaya Melalui Permainan Rakyat Daerah Riau*, Departemen Pendidikan Dan Kebudayaan, Tanjung Pinang.
- [47] Tinker, Tony. 2004. The Enlightenment and its Discontents: Antinomies of Christianity, Islam and the calculative sciences, *Accounting, Auditing & Accountability Journal*, Vol. 17 No. 3, pp. 442-475.
- [48] Ujas, A.A. et al. 1992. *Gugusan Candi Muara Takus*, Proyek Pembinaan Permuseuman Riau, Pekanbaru.

- [49] Walker, Stephen. P. 2004. The Search for Clues in Accounting History, *The Real Life Guide To Accounting Research: A Behind-The-Scenes View Of Using Qualitative Research Methods*, Humphrey And Lee (Ed), Elsevier, Amsterdam.
- [50] Yusuf, Ahmad. et al. 1993. *Dari Kesultanan Melayu Johor-Riau Ke Kesultanan Melayu Lingga-Riau*, Pemerintah Daerah Propinsi Riau, Pekanbaru.
- [51] Yunus, Hamzah. 2003. *Peninggalan-Peninggalan Sejarah Di Pulau Penyengat*, UNRI Press, Pekanbaru.