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The Construction of Internal Control System of *Sima* Village in Majapahit Empire Based on Jedong Inscription IX-X

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Abstract: This study aims to understand how internal control system in *Sima* village in Majapahit Empire was built based on Jedong Inscription IX-X. This research is a case study employing historical approach through interpretation of interviews, observation, and documentation. The results of this study indicate that the control environment in the village of *Sima* was formed through a series of preparatory ceremonies of *Manusuk Sima*, the use of inscription as a form of risk assessment, the ceremony of *Manusuk Sima* as the core control of the village of *Sima*, *Asuji* and *Caitra* grand celebration as a form of information and communication and renewal of the inscription as a form of monitoring the *Sima*. The overall internal control system existing in Majapahit Empire during Hayam Wuruk's reign was an implication of *Nawa Sanga*, the form of beliefs who prefer spirituality in running the government system.

Keywords: Internal control system, Jedong inscriptions, *Manusuk Sima*, *Nawa Sanga*, *Sima*

INTRODUCTION

The Majapahit Empire had already forged a well-organized government control system as proven by its vast territory stretching throughout entire Indonesian archipelago and extending through Tumasik (present-day Singapore) and the Malay Peninsula. The bureaucratic officials were well distributed in its occupied territories to perform their purposes. Based on historical records, the bureaucratic structure of government acknowledged the establishment of what the so-called *sima* as revealed in Muncang inscription Year 944. *Sima* land was an area freed from any taxes to the state as it was considered meritorious for particular reasons (Istari, 2007).

To inaugurate an area as *sima*, it can only be done following the King's decision. As such, the government gave *sima* privileges, some of which were freed from certain taxes or obligations; the state government received only one-third of revenue obtained by *sima* and the rest was used for *sima* (Nastiti, 2003). The revenue management in the *sima* is based on the

practice of financial transactions studied in Accounting. The inauguration of the *sima* concerned both practical and spiritual elements entailed in ceremonial rituals. Jedong is an area geographically located in Wotanmas village, Ngoro district, Mojokerto regency. It is appropriately located on the northern slopes of Mount Penanggungan. A number of available literature have informed that there are relics of historical sites known as the site of Candi Jedong located in Jedong village in which 12 ancient inscriptions have been found. These inscriptions are regarded as accurate sources of information.

The Nagarakertagama depicts another source of information regarding Majapahit Empire, one of which is written in Canto LXXX related to *sima* as follows:

“All occupied *sima* lands, as evidenced by the inscriptions, are left to stand still and all sacred buildings are protected, showing the nature of righteous king: victorious, powerful, and mighty. Hopefully, all kings will always protect sacred homes so that all evils shall disappear from the face of the earth. It is the purpose of wandering along the hamlets to the edge of the sea, reassuring the recluse willing to dwell on the coast, mountains, and woods, praying wholeheartedly for the welfare of the Kingdom”.

The above excerpt conveys the notion of *sima*, as proven by the inscriptions, which should be protected as it is the salient hallmark of a wise king embracing the people and fighting against evil for the prosperity of the Kingdom. Derived from such information, it suggests that the site or the location, the events, and the people involved are inseparable parts in the attempt to fully reveal and explore the information. Therefore, this study employed a case study comparing regulations in the past and in the current situation by exploring and revealing how internal control system was formulated in *sima* and why it received certain privileges in Majapahit Empire during the reign of Hayam Wuruk.

Accounting exists and evolves over time. Accounting in the past is history, current accounting is a reality, and future accounting is a dream or imagination that can come true into reality (Sukoharsono, 2005). Accounting practices in the past gave impacts in various economic fields, one of which is the royal system which is influenced by politics, economy, and society (Hadri, 2016). Accounting research from a historical perspective aims to build perspectives for present and future periods.

Historical knowledge, especially the accounting practice of the past community, can be traced through various studies, among which is archeology. Archeology can provide information about cultures of the past, so we can come to certain conclusions regarding our viewpoints of the

existence of community activities in the past. Various information about the beginning of writing activity has been revealed in the accounting records written on Mesopotamian clay tablets or in historical archives such as the Hammurabi Code. This information is derived from archaeological investigations aimed at finding physical evidence of past activity in society (Hadri, 2016).

Archeology is a body of science that provides guidance for studying human culture or human behavior in the past through systematic investigation of elicited data (National Archaeological Research Center, 1999). Writing history will always be related to the selection of facts and events of the past; therefore, one who studies history has always made efforts to carefully review all things under investigation to reveal what really happened in the past and derive meaningful information from them. They gain information from biofacts such as rocks, fossils and any organic material found in the archeological site. They also derive information from artifacts, features that cannot be rooted from its historical site like the temples.

To sharpen its analysis, archeological interpretation in research should move beyond the boundaries of its knowledge and make efforts to incorporate methods, theories, and techniques in research from other disciplines (National Archaeological Research Center, 1999). Therefore, to explore the realm of history, especially accounting history, it is necessary for archaeology to incorporate another approach, one of which is a descriptive case study with historical research method approach related to social interaction.

A descriptive case study, according to Herdiansyah (2010), is a study conducted by referring to or based on a theory or a set of rules. These references used serve as a basis for thinking and acting for researchers to formulate research questions and as a guide in conducting an analysis. For this purpose, the researcher compares the existing theories or rules with those used during the Majapahit empire through historical approaches by exploring and revealing the inscriptions.

Historical research does not prohibit or restrict the use of concepts and ways to delve deeper into the social sciences if it is seen directly useful for the purposes of analysis, thus giving it more clarity in exploring and interpreting history (Kuntowijoyo, 2013). Understanding of the circumstances that have occurred in history can be done by reducing information from several sources of data. Kuntowijoyo (2013) states that in obtaining data, there are two types of data: written and unwritten data. It can also be in the form of documents and artifacts. The written data

source is any written document, in which the document contains expressions of thoughts, feelings, and all forms of rules that are the result of work or research from the past. Sources of written data can be inscriptions, manuscripts, literary work, and also any information recorded by foreign countries. On the other hand, the source of unwritten data (artifacts) can be images, buildings or tools. The nature of the source consists of a primary source, data obtained from an inscription. It entails statements that may contain commands, praises, or decisions given by the king or officials of the kingdom. The language used is highly formal. Inscriptions from the king have a consistent structure and contain accurate information such as government, judicial, economic and religious systems. The second is secondary sources referring to data obtained from eyewitness or scientific research such as books and research articles containing secondary sources. Such sources of data are the most important part of a study that must be obtained in all possible ways.

LITERATURE REVIEW AND HYPOTHESES

According to Government Regulation Number 60 the Year 2008 on Government Internal Control System, it has several elements as follows: 1) control environment, 2) assessment of risk, 3) control activities or execution, 4) information and communication, and 5) monitoring of internal control. For its application, it comprises a unified Government Internal Control System which is integrated with a part of all activities of Government Agencies. The Internal Control System is an integrated sequence of all actions and continuous implementation activities for a leader as well as all employees. It is useful in providing certainty in achieving the objectives of the organization in an effective and efficient manner. It is also intended for creating reliability on financial reporting, implementing safeguarding state assets, and obeying laws and regulations

The definition of Internal Control System according to Government Regulation Number 60 Year 2008 is "a series of unified implementation and action on an activity conducted in a continuous manner by the leaders and employees to provide an adequate confidence to achieve organizational goals through effective and efficient activities, as well as reliability on financial reporting, safeguarding of state assets, and regulatory compliance". The dynamics of perspectives, expectations, and scopes of accounting roles are driven by the paradigm shift, thus giving a wide space to define accounting according to its purpose. Hence, the purpose of the

current study is to get an idea on how an internal control system of *sima* village during the Majapahit Empire was built based on Jedong inscription IX-X.

METHODS

A case study is a type of qualitative research. Creswell (2012) explains that case study is a pattern that focuses more on a "case" or event and emphasizes the exploration of an interrelated arrangement in detail through a bounded system. This step is followed by extracting the data in depth by including various sources of information from various contexts. To elicit the intended data in depth, there are three ways that can be done: interview, observation, and documentation. This study chose one artifact that is Jedong inscription IX-X. To depict the deep meaning of this inscription, the researcher used a historical approach which, according to Notosusanto (1985), is the collection of historical data that refer to principles of historical method: 1) heuristics, which refers to the activity of collecting data or traces of the past, 2) criticism, which refers to investigating whether the traces are true, both the form and the content, and 3) interpretation, which refers to establishing the interconnected meanings of the facts obtained.

Selected key informants are:

1. The custodian of Candi Jedong.
2. The stakeholder of Candi Jedong.
3. The archeologists working at East Java Archeological Agency.

To obtain the data, the researcher employed interview, observation, and documentation.

Interview

According to Sukoharsono (2008), a case study is to dig information to understand the object of study in depth. For that purpose, (1) the researcher must know what steps will be performed, and then the researcher must make an observation with the aim to gain knowledge about the location, situation, and transaction related to accounting practice in the past. Furthermore, (2) the researcher must understand what to know. Thus, the researcher can accomplish this goal by using interview techniques used to describe and summarize the object of the study in depth. By doing so, it is to infer the form of accounting practice during the reign of Hayam Wuruk. To get the right information, an interview was done with selected informants:

1. In-depth interview was done with Candi Jedong's custodian by relating it to the understanding of the past accounting practice on the site.
2. In-depth interview was with stakeholders. For this purpose, it is necessary to use a spiritual approach that enables the study to provide a unity of answers. The point is that the researcher chose informants who are able to use the "third eye" where the inscriptions are only able to provide information by conducting special interviews through such informants. The function of the "third eye" is when it is activated well and is capable of being used in everyday life, it can identify, select, balance everything and has a tendency not to be influenced by the pseudo that has imprisoned human in the form of external power (market, stupid man, positivistic science, and intelligence) as well as internal powers such as lust or basic instincts. The "third eye" is known as the "Se laen" (The Other) who has performed the deconstruction of the conscience where the center of intelligence resides. With this deconstruction, all that will be done is more inclined to the "togetherness" between intelligence and the "third eye" (spiritual intelligence). Both are intact buildings that will create balanced hard skill and soft skills. When such an ability is used in harmony, the user will be a professional man with a noble heart (Triyuwono, 2010). Therefore, this stage was seen as a way to capture and reveal archaeological objects from the "The Other" so that the interview was conducted informants who have the ability to communicate with the unseen nature of an artifact or the supernatural realm of it. It is to fully reveal the meaning and function of the archaeological objects.
3. In-depth interview was also done with archaeologists having expertise about the study of the archeological objects.

Observation

The researcher carried out an observation to get more information related to the study.

1. The first observation was conducted in East Java Archeological Agency to help the researcher obtain information as much as possible by observing the artifacts and inscriptions of *sima*, with the help of the archeologists.
2. The second observation was carried out on the site of Candi Jedong to elicit more data used to get unity of pictures of the whole information.

Documentation

Documentation was carried out on the inscriptions issued by King Hayam Wuruk as mentioned previously as well as on photos of the temple and other historical objects. Data collection techniques involved worksheets or other tools, all of which contained notes and recordings of findings gained from the interview, observation, and documentation.

Data Analysis

In this qualitative study, the descriptive case study particularly employed a historical method which consists of several steps in relation to data analysis.

The first step is interpretation, which sets the interconnected meanings of the facts obtained. Interpretation is often referred to as subjectivity. Historians must be honest, presenting the references for the obtained data and information (Kuntowijoyo, 2013). Historical writing and research for historians have an obligation to use auxiliary science. To support historical research, auxiliary science is indispensable to the historian in order to make the scientific work produced is truly scientific. It includes paleography and codicology, disciplines that specifically study inscriptions and manuscripts. An inscription is a historical source that is written and is the source of primary history and it all becomes a field of discussion of paleography.

According to Sugiyono (2013), qualitative research employing a case study is a process, compiling data obtained systematically. The data is obtained in various ways either through in-depth interviews, observation, and other means. The data then is processed and analyzed for useful information to be understood. Therefore, case studies tend to lead to a specification in this case subjectivity as a place of study that is bound at a certain time. To analyze qualitative data in order to uncover and understand artifacts, the researcher conducted interactive and continuous interviews to obtain the expected data (Miles & Huberman, 2007). Data analysis is very influenced by the effort made to collect the data as well as the environment where research activities occur, which also influence the interpretation of existing data.

The result of the interpretation reflects inferences made from reducing the data and presenting them related to accounting practice in meaningful units. To better understand this data analysis, it is presented as follows:

1. Data Reduction

Prior to collecting data related to an artifact, the researcher used and collected data through literature study and field study. The first step in this study refers to the search for information through the library at the Trowulan Archaeological Conservation Agency. The researcher found various books and transcripts of research on *Sima* and Majapahit Empire as secondary data sources. This step is the basis for action to continue the field study by visiting Candi Jedong which is a relic site of Majapahit and is a *sima* land. The next process in this research was to interview archaeologists who handle the relics of Candi Jedong or artifacts stored in Majapahit Trowulan Information Center, followed by interviewing the custodian and stakeholder of Candi Jedong. It was followed by observation of the site, and documentation by taking photos and video recordings of the site. The result of the analysis process in this study refers to the interpretation of the collected data collection. Since this research is a descriptive case study, the researcher hence needed to analyze the data analysis by way of data reduction. Data reduction is a process of merging and uniforming all forms of data obtained into a single form of writing that will be analyzed from the results of interviews, observations, and documentation converted into a piece of writing leading to the conclusion (Herdiansyah, 2010).

2. Data Presentation

Presentation of data is to manage all data having been arranged according to clear themes and categorizations corresponding to the research topic. The data include results of interviews, pictures, tables as well as interpretation of the inscriptions. The next stage is to classify them all through coding to better present the control system applied in *sima* during Majapahit Empire as written in Jedong IX-X.

3. Conclusion

Making conclusions is the final stage conducted in data analysis process. In this stage, the researcher employed three steps leading to presenting answers to the research questions and inferences from the collected data. To draw inferences, it is to find a way to understand a close correspondence between the research object and meaningful units of analysis in relation to the control system applied in *sima* during Majapahit Empire as written in Jedong IX-X (Djamal, 2015).

Based on the above explanation, the whole process of this study can be clearly outlined as follows:

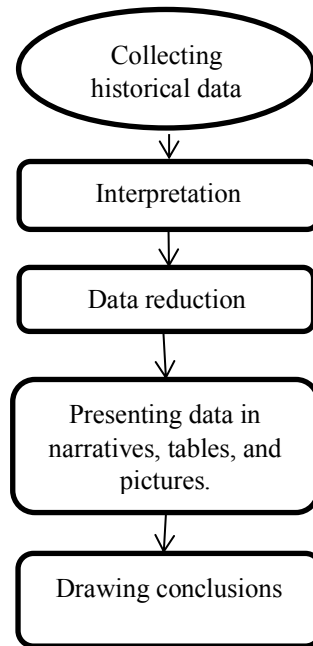


Figure 1 Stages of Research

RESULTS

Preparation for *Manusuk Sima* Ceremony: Establishing Control Environment for *Sima* Village

A controlled environment is a situation and condition built and created within an organization or government agency that affects the effectiveness of internal control. This is also to create and build an atmosphere conducive to encouraging effective control systems. It is the key to the success of the control environment element. The village of *sima* was a gift bestowed by the king with certain privileges. This grace was as a form of gratitude and reflected the nature of a righteous king, consistent with qualities written in Nagarakretagama Canto LXXX as follows:

“All occupied *sima* lands, as proved by the inscriptions, are left to stand still and all sacred buildings are protected, showing the nature of righteous king: victorious, powerful, and mighty. Hopefully, all kings will always protect sacred homes so that all evils shall disappear from the face of the earth. It is the purpose of wandering along the hamlets to the edge of the sea, reassuring the recluse willing to dwell on the coast, mountains, and woods, praying wholeheartedly for the welfare of the Kingdom”.

Therefore, the king was obliged to protect and kept the *sima* so that all evil would disappear from the Kingdom. It was intended to bring good things for the welfare of the Kingdom. Therefore, every king controlled the *sima* by building inscriptions as a proof of establishment of the control environment. To achieve such an objective, a ceremony named *Manusuk Sima* was prepared.

According to Boechari (2012), it can be inferred that the *sima* inscription has some structures as follows: a) mangala which refers to a call to the gods or prayers, b) calendar which refers to detailed information related to the date, month, and year of inauguration of *sima*, c) specific names which refer to those issuing the inscription including the king and the officer, d) high-rank officials who received the king's order regarding the *sima*, e) the king's command related to the officials in charge of the *sima*, f) explanations regarding the taxes before the *sima*, g) explanations regarding the purposes of the *sima* stipulation and obligations as well as rights of the *sima*, h) reasons underlying the stipulation of the *sima*, i) the provision of tributes to the king, the royal officials, and previous rulers, *sima* officials and other nearby officials, j) feast, k) ceremony or ritual related to the stipulation of *sima* by hosting art performances and feast, l) ritual of oath-making (this is the most important part in the inscription which is to make oath and utter curse for those who do not obey the rules in the inscription), m) the writer of the inscription.

The internal control environment is the most salient element affecting other related elements, the quality of which relies on the human resources. For this purpose, the main goal in *sima* village was human development in which they were directed to God and kept themselves away from worldly desires through *Nawasanga* which refers to how human control nine holes existing in their body from any kind of things that can smear the purity of the heart. According to Mulawaman (2006), *Tazkiyah* refers to the same concept in which it refers to purifying self-seen as a process of human embarking on self-control of their basic needs. In relation to economic context, it suggests that purification should encourage human to maintain a good balance in fulfilling basic and spiritual needs. *Tazkiyah* aims to drive human into a deeper understanding of God reflecting on three interrelated spectra of love: god-human-nature love. It continues to accountability and finally to an understanding of information by means of recording the information to achieve the expected goals.

Nawasanga is a self-control encouraging human to always keep the balance of the body. According to Triatnawati (2011), the nine holes in the body must always be maintained and

controlled in order to always clean the soul and body that implicate in good deeds. This is because of the belief that all the calamities and diseases that happen to humans usually begins by letting the lust for worldly pleasures through the excessive enjoyment of the nine holes. Thus, people living in the *Sima* village neighborhood had a high social status because the Majapahit kingdom held the value that the more a person is not related to the material mundane matter, hence, the higher the dignity he has in society. Conversely, if a person has an attachment to the material world, then the person is lower in dignity.

Inscription: A Form of Risk Assessment in *Sima* Village

The risk assessment in question is to provide information that it was necessary to make the objectives of the activities in accordance with the prior goals set by *Sima*. For that reason, it was necessary to make a plaque entailing the agreed decisions in the form of an inscription in order to avoid abuse and alteration of whosoever having a personal interest in the land of *sima*. This is in accordance with Satyaputra inscription:

“whosoever changes this provision in this holy inscription, established by Dang Hyang in Satyapura, be it brahmana, ksatria, waisya, sudra, wahuta rama, as a result of their actions, as long as they violate the grace of Sri Maharaja, they will be exposed to karma due to their actions.”

The inscription conveys punishment or sanction and a description of the risks that would occur if there were people whose actions were deviated from the goal of *sima*. In this case, the inscription was used as a sign that the gods who control the nature are supervising them and can punish the violators. The making of the inscription was also intended to maintain the sacred status of *sima* (Haryono, 1999), as written in Kudadu inscription:

“...padamelakna rajaprasasti macihna krtarajasa jayawarddhana umunggwe salah siking upalariptatamra kapangkwa denikang karaman i kudadu magehakna kaswatantranikang wanwe kudadu, an sampun sinusuk *Simadeg* ringgit de sri maharaja tkeng gagareneknya salbakwukirnya kabeh maryya kangsa de sang hyang dharmma i kleme...”

It means...it is to make an inscription of the king with the stamp of Kertarajasa Jayawardhana on one side of the stone, palm leaf or copper, (the inscription) shall be held by the rama (chief) of the village in Kudadu: by which then it is completed as *Sima* which stands still like a puppet by Sri Maharaja; the boundaries of the territory batas are the lands of Gaga, the marshes, all valleys and ...padamelakna rajaprasasti macihna kertarajasa jayawarddhana umunggwe salah siking upalariptatamra kapangkwa denikang karaman i kudadu magehakna

kaswatantranikang wanwe kudadu, an sampun sinusuk *Simadeg* ringgit de sri maharaja tkeng gagareneknya salbakwukirnya kabeh maryya kangsa de sang hyang dharmma i kleme..."

According to Maziyah (2010), the writer of the inscription is called citralekha in charge of writing the inscription which can be assumed as equal as the role of an accountant in the past who was responsible for reporting all activities in a transparent manner as a form of accountability to the king and God as the Creator (Lutfillah, 2014).

The Realization of *Manusuk Sima* Ceremony: *Sima* Village Control

The development of a control activity intended to respond to the impact or consequences of a risk that *sima* village had, and to ensure that the response was effective, the control activities of *sima* village should refer to the inscriptions. The ceremony ritual according to Haryono (1999) is a ceremony of *sima* stipulation which is recorded in several existing inscriptions, some of which explain and describe the procession of the ceremony completely. The ceremony is done in sequence and each inscription does not have the same explanation regarding the sequence of a ceremonial procession. Yet, based on the inscription of Sangguran, it involves some steps as follows: 1) the provision of pasak-pasak or pasek-pasek , 2) the provision of a set of offerings, 3) the religious leader in the ceremonial procession is called sang makudur, who slaughters a black roaster for sacrification and breaks the chicken egg, 4) sang makudur then prays to sang hyang watu teas , 5) sang madukur then takes the oath and curse for those who are not obedient to the rules, and 6) having a feast.

According to Nur Muhyar, the Head of Culture, Youth and Sports Agency (kedirikota.go.id, 2015), *Manusuk Sima* is one useful way of revealing the meaning that existed in the past or historical significance in the past. Repeating events by reconstructing the event is a matter of providing insight and understanding without losing the order of the ceremony. Based on that, to commemorate the anniversary of Kediri, all community and government apparatus of Kediri City celebrate the historical event by holding *Manusuk Sima* ceremony. This is because history tells us that Wanua Kwak is also a *sima* land.

Procession in *Manusuk Sima* ceremony is always held at the spring of Kwak or in Tirtoyoso bath. This is because there is witana or stage built there to perform the ceremony of *Manusuk Sima* commemorating the anniversary of Kediri city. The types of equipment that must be provided are called ubo rampe. It consists of many things: *Sima* stone, Tambra inscription,

black or cemani roaster, chicken egg, incense, Kalumpang stone, and offerings. The offerings include gold, three types of bebed cloth, yugala, rice, kepeng coins, ten hammers, four irons, four axes, one rimwas or a small ax, one tarpaulin, one plow, one (1) kris, one iron inlay, one hump or a machete, one crowbar, one boiler, one copper plate, padamaran or lamp, nasi brok, nasi tumpeng, flowers, and sego golong or called pisungsung, consisting of gold and bebed or jarit fabrics.

The implementation of *Manusuk Simas* ceremony is always followed by the recitation of incantations or prayers and the burning of incense by the Makudur. Then the ceremonial procession leader continues the ritual by cutting the neck of the black cock or the cemani chicken in walang watu or stone. Next, the Madukur breaks the egg, smashing it to stone or watu *sima*, and sprinkles ashes. This procession is a process that must be done by the Makudur because it contains a symbolic meaning that is intended to all visible and supernatural creatures so as not to dare to violate the provisions of the *sima* region. Otherwise, they will get wretched or a terrible catastrophe that can be symbolized like a chicken head separated from its body, and crushed eggs smashed by *sima* stone. Their life will float like the ashes carried by the wind.



Source: personal collection
Figure 2 *Manusuk Sima* Ceremony

Manusuk Sima ceremony is an internal control procession for the *sima* area so that Dewa *Nawa Sanga* will always preserve the *sima*. To that end, the ceremonial procession continues with the Mayor of Kediri reading the fatwa (policy) as if he was acting as Rakai Kayuwangi who also gave an inscription for Rakai Wka Pu Catura. The procession continues with the introduction of the inscription symbolizing the relationship between the royal party and the recipient of *sima*. Then all the rights and authorities that have been given by the kingdom are declared valid.

After the presentation of the inscription, the ceremonial procession continues with the handover of the *pisungung* or prizes. This is a manifestation of the gratitude of the kingdom given to those who assist the procession of the *sima* rites. These gifts are often in the form of gold and bebed fabrics. So, Rakai Hino hands the inscription to Rakai Wka pu Catura. He also hands it to four Ramaatau or the village head directly adjacent to Kwak village, namely, Rama I Mnang, Rama I Bawang, Rama I Kwak and Rama I Tegawangi.

The conferment of *Sima* is a gratitude of a king to those who have rendered for the kingdom and will surely be greeted with joy and pride by the people. To end the procession of the *Sima Manusuk* ceremony, a feast or commonly called *bujono kembul* is held. The event which is attended by the participants of this ceremony serves three kinds of rice as offerings, that is *nasi liwet* in the form of *sego golong*, *nasi brok*, and *nasi tumpeng*.

Manusuk Sima ceremony is done as a form of control. So, the obligation of the village of *sima* is to maintain the balance of fellow human beings, maintain the balance of man with nature by way of communication and respect for fellow beings, and preserve the nature by eliminating greed and avoiding things that can cause disputes. The activity is a plea to the Dewa *Nawa Sanga* to protect the area from various forms of physical and supernatural evil.

Caitra dan Asuji Grand Celebration: Information dan Communication in the *Sima*

The entire operation of the government internal control system must be reported and communicated to the kingdom. Although *sima* village had changed as a village with special autonomy and could manage its own government, it could not be separated from rules and policies established by the kingdom. The kingdom had routine activities for the subordinates to attend *perayaan Agung* (grand celebration). This was done by the kingdom to receive and inform what was happening to the kingdom or to the subordinate so that the kingdom could control all subordinate regions. This celebration was held in two special months called *Caitra* which is in March-April, and *Asuji*, which is in September-October. In these special two months, the subordinate ruler was required to attend the celebration. This meeting was intended to discuss governmental issues functioning to guarantee the security of the country (Mulyana, 2005). According to Maziyah (2010), the officers who are responsible for connecting the kingdom and *sima* villages are called *pitungtung ni parujar* (liaison of central to local officials). The absence of a leader or *pitungtung ni parujar* in the grand celebration could be assumed that the area did not

obey the rules and was believed to be rebelling against the king that would endanger the position of the king. Such areas were categorized as areas under special surveillance.

Renewal of the Inscriptions: Monitoring of the *Sima*

Assessing the quality of *sima* village performance on an ongoing basis was an obligation of the government implementation process. For that, one of the things that the kingdom did was to do the renewal of the inscription. This is evidenced by the existence of inscriptions of different times or different kingdoms. In Jedong inscriptions, researchers found 12 inscriptions that show the existence of the king's replacement. According to Suprpto (1997), various works of literature from the Jedong Temple site show the findings of 12 inscriptions, which by the epigraph are coded as Jedong inscription I-XII. Below is a list of these inscriptions:

Table 1.1
List of Inscriptions Discovered in Jedong Site

Name/material	Letter/language	Saka	AD/Kingdom	King/ruler
Tulangan (Tulangan I) Bronze	Old Javanese	832	910 / Mataram	Balitung (898-913 M)
Kembang Sri I (Jedong II)	Old Javanese	848	926/Ancient Mataram	Rakai layang dyah tulodong (920-928 M)
Kembang Sri II (Jedong III) Stone	Old Javanese	850	928/Ancient Mataram, East Java	King Sendok (929-948 M)
Jedong III.a Stone	Old Javanese	962	1040/Ancient Mataram, East Java	King Erlangga (1021-1042M)
Jedong IV. Stone	Old Javanese	1041	1119 / Panjalu	King Bameswara
Jedong V Stone	Old Javanese	1161	1239 / Singosari	King Anusopati (1227-1248 M)
Jedong Va Stone	Old Javanese	1169	1247 / Singosari	King Anusopati
Candi jedong	Old Javanese	1189	1267 / Singosari	Krtanagara (1268-1291 M)
Jedong VI Stone	Old Javanese	1198	1276 / Singosari	Krtanagara
Jedong VII. Stone	Old Javanese	1237	1315 / Majapahit	Jayanagara (1309-1328 M)
Jedong VIII Batu	Old Javanese	1248	1326 / Majapahit	Jayanegara
Siti Jedong alabaster	Old Javanese	1270	1348 / Majapahit	Tribuwana Tungga Dewi (1328-1350 M)
Jedong IX. Stone	Old Javanese	1298	1376 / Majapahit	Hayam Wuruk (1350-1389 M)
Jedong X Stone	Old Javanese	1307	1385 / Majapahit	Hayam Wuruk
Jedong XI Stone	Old Javanese	1350	1428 / Majapahit	-

Jedong XII Stone	Old Javanese	1378	1456 / Majapahit	Girisawardhana (1456-1466 M)
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Source: East Java

From the table above, it can be concluded that the monitoring on the village of *sima* was done on an ongoing basis. Jedong inscription I-XII shows the existence of self-stability in humans, in this case, was the kings as the supreme ruler who was not easily tempted by worldly life. They still gave *sima* the same right even though the government, in this case, was the kingdom had changed. Hence, by reflecting or thinking about the purpose of life as a form of stability, man created from the soil must unite and live in harmony. This view is in accordance with what is written in Kertagama Canto LXXX as follows:

“All occupied *sima* lands, as proved by the inscriptions, are left to stand still and all sacred buildings are protected, showing the nature of righteous king: victorious, powerful, and mighty. Hopefully, all kings will always protect sacred homes so that all evils shall disappear from the face of the earth. It is the purpose of wandering along the hamlets to the edge of the sea, reassuring the recluse willing to dwell on the coast, mountains, and woods, praying wholeheartedly for the welfare of the Kingdom”

DISCUSSION

Internal Control System of *Sima*: Spirituality

The symbol of *Nawa Sanga* is a form of spiritual spirit which requires the people in *sima* area to be able to control themselves by keeping the nine holes in the human body. It also refers to the concept of "fasting" which is not only related to the restraint of eating and drinking but also from the passions. By keeping the passions, the balance of body and soul can be maintained and controlled. According to Triatnawati (2011), *Nawa Sanga* can be interpreted as doing fasting on the nine holes of the human body. Every thing that goes in and out through the nine holes in man must be controlled. These nine holes consist of two eyes which can mean that humans must fast from sight. This means that man must look at what is in this world as belonging to Sang Hyang Widh. Two ear holes refer to fasting to hearing. This means that all bad or good events are Sang Hyang Widh's will. Two nostrils are associated with a fasting of the sense of smell. This means that man has to keep himself from the bad smells of humans. The two holes in the lower body refer to the fasting of the biological pleasures. A mouthpiece means fasting from bad words. It invites people to say good things and speak if necessary without exaggeration. When doing *Nawa Sanga*, the purpose of fasting is to be a perfect human being who is physically and mentally healthy.

Nawa Sanga refers not only to the human body but also to the guardian god of the world in every corner of the wind, which is reflected in light or Surya Majapahit whose essence is the

light of Sang Hyang Widh. The light protects the village from every corner of the wind. The form of *Nawa Sanga's* control in this context is reflected in the village of *sima*. The Guardian Gods are: Lord Shiva in the Center, Lord Iswara in the East, Lord Mahadeva in the West, Lord Vishnu in the North, Lord Brahma in the South, Lord Sambhu in the Northeast, Lord Sangkara in the Northwest, Lord Mahesora in the South, and Lord Dewa Rudra in the Southwest. The main god is the god in the middle. He has the duty to govern the other gods in the eight directions of the wind.

In the context of the Majapahit Empire during the time of Hayam Wuruk, it is clear that the implementation of *Nawa Sanga* was an obligation for all levels of society residing in its territory which includes the *sima*. This spiritual energy is a form of internal government control system applied. It is not surprising that Majapahit succeeded in becoming a kingdom that united the regions of the archipelago.



Source: Archeological Museum, Trowulan
Figure 3 The Emblem of the Sun Majapahit (*Nawa Sanga*)

CONCLUSION

The results of this study reveal some answers about the *sima* in constructing the internal control system that had a purpose to protect and maintain the existing holy buildings at that time. This was achieved through several ways: preparation of *Manusuk Sima* ceremony is a form of control environment in the *sima*, the inscription is a form of risk assessment in the *sima*, the implementation of *Manusuk Sima* ceremony is a form of control of the *sima*, Caitra, and Asuji grand celebration is a form of information and communication of the *sima*, renewal of the inscription is a form of monitoring of the *sima*, *sima* internal control system is a form of spiritual control in order to avoid physical and spiritual chaos. The implementation of the *Sima Manusuk*

ceremony was a warning or appeal to those attending the ceremony by giving pasek-pasek to the royal official or king's messenger who attended the ceremonial procession. The essence of this ceremony was to seek the protection of Lord *Nawa Sanga* in order to maintain the continuity of the *sima* with mantra or prayer performed by sang Madukur. This was also done by performing *Nawa Sanga* by both the leaders and the residents. This refers to fasting from the nine holes in the human body to become human beings who are physically and spiritually healthy. It was also to seek protection from the light of Sang Hyang Widh for the village of *sima*, as evidenced by the discovery and disclosure of the Candi Jedong site which tells of the attempts of the protection of the Lord. *Nawa Sanga* also served as a form of obedience for those who lived in the area of *sima* to Sang Hyang Widh to be a perfect human being. Human perfection is supported by being grateful to Sang Hyang Widh, maintaining balance with all beings in the universe, and living peacefully and in harmony with all creation.

Artifacts or inscriptions found in Candi Jedong show that the area is a relic of *sima* area. There are 12 inscriptions found in Candi Jedong, each of which reveals a change of power in which the inscription gives information that the area of *sima* was still maintained even though the king as supreme ruler had changed. The inscription or artifact object is proof that the government's internal control system had been applied by giving confidence to the achievement of the kingdom's aim in protecting the area of *sima* through effective and efficient activities. It is also illustrated through the form of the temple that has a high spiritual essence by promoting the value of purity.

Majapahit Government Internal Control System at the time of Hayam Wuruk was a control system with the energy of spirituality which was the implementation of the *Nawa Sanga* where the system prefers the divine element rather than the materiality element alone. Therefore, the element brought Majapahit Empire into the golden age and glory. Limitations in this research are related to efforts made to obtain the depth of information about the *sima* due to the lack of exploration and disclosure of artifacts or inscriptions that are collections in the museum. It is also related to security considerations and it is not easy to convince the stakeholders to express the deep meaning of the artifacts and the site for they have very personal reasons not to do so.

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