



Research Paper

The Meaning Of Cross Accountability: An Etnometodological Study at UKI TORAJA

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ABSTRACT: This study aims to examine and explore how to follow up on the meaning of cross accountability forstowardsat UKI Toraja. The subject of this research is YPTKM UKI Toraja as a foundation that has educational institutions, a verification body as a financial supervisor and the Chancellor of UKI Toraja as a policy implementer that applies the concept of cross accountability. The data of this research were obtained through ethnomethodology research method using purposive sampling. The analysis technique used is indexicality analysis and reflexological analysis. The results showed that the vertical cross symbol contains meaning for oneself, spiritual meaning, and the implementation of Christian values. The symbol of the cross horizontally contains meaning economically, meaning socially. The results of the indexicality and reflexological analysis show that the vertical cross symbol contains meaning for oneself and spiritual meaning, the implementation of Christian values, where these three things are more directed to the aspect of the individual human relationship with God, while the horizontal cross symbol contains economic and social meaning, meaning socially where both of these things are more directed at aspects of the relationship between fellow human beings. This research contributes theory by formulating models and conceptions regarding the application of vertical and horizontal accountability of the cross symbol in non-profit organizations, especially UKI Toraja.

KEYWORDS: Ethnomotodology, Accountability of the Cross, Vertical, and Horizontal

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I. INTRODUCTION

In general, there have been many research topics on cross accountability that have been carried out from various studies, both in the perspective of accounting science and from the perspective of other social sciences. However, this study has not been widely carried out in ethnomethodological reviews. Accountability is often defined as responsibility or accountability. Although the two are almost the same, in essence there are differences between the two terms. According to Levinne in Atik and Ratminto (2005:175) that "Responsibility or responsibility is a measure that shows how far the process of providing public services is carried out without violating the provisions that have been set while *Accountability* or accountability is a measure that shows how much the level of conformity is. between service delivery and external measures that exist in the community and are owned by *stakeholders*. Therefore, regarding the common interest can be done in many ways. However, not many studies on cross accountability have been carried out in an ethnomethodological review that touches on indexicality and reflexivity related to the symbol of the cross vertically and horizontally.

The phenomenon depicted in UKI Toraja related to the topic raised by the author is the establishment of the BVGT (Toraja Church Verification Agency) whose task is to conduct guidance, supervision and inspection of all assets in the Toraja Church including YPTKM which is the organizer of UKI Toraja. So, after BV conducts coaching and there are symptoms of irregularities, the next process is to carry out supervision and inspection. The author considers that the Verification Agency is a body formed to overcome any symptoms or the possibility of irregularities, so that BV will continue to coordinate with UKI Toraja related to binwasrik (Guidance, supervision and inspection) especially in financial management.

The meaning of accountability is carried out by Randa (2011) who finds that the results of the description and meaning of accountability in the Catholic Church illustrate that the practice of accountability in church organizations has three main dimensions, namely the spiritual dimension, the leadership dimension, and the financial dimension. From the essence of the meaning, the relationship between the three dimensions can be

understood. The spiritual dimension is the main dimension expressed in the form of trust and love for God. Based on the previous research that has been described above, the researchers consider that the novelty of this research compared to previous research is, first in terms of research methods, where previous researchers used phenomenological research methods, while the research method used for this study used research methods. ethnomethodology. Second, in terms of research subjects where the previous researcher took data from the Catholic Church, while this study focused on the Protestant Church, especially the Toraja Church. Third, the direction and results of previous research are more directed to the dimensions of accountability, while the direction and results of this study are more focused on the meaning of *stewards* of a concept that is built within the scope of the Toraja Church.

The author argues that accountability needs to be revealed and interpreted to measure the accountability of stewardship actors (individuals and teams) both vertically and horizontally (*Cross Accountability*), using an ethnomethodological approach that places informants as the main focus behind which there are theories, assumptions or arguments used. to assess, interpret and interpret something. For this reason, this problem is interesting for the author to examine how *stewards* interpret the practice of accountability based on the concept of *Cross Accountability*. The title put forward by the author as a research reference is *The Meaning of Cross Accountability: An Ethnomethodology Study at UKI Toraja*.

II. LITERATURE REVIEW

A Accountability Concept

Accountability as an obligation to account for the success or failure of the implementation of organizational activities to achieve predetermined goals and objectives, through an accountability carried out periodically (Stanbury, 2003 in Mardiasmo, 2006). Mardiasmo (2009: 20) then explains that public accountability is the obligation of the trustee (*agent*) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the trustee (*principal*) who has the right and authority to demand such accountability.

The concept of accountability begins with the idea that every activity must be accounted for to the person or agency that gives the authority to implement a program. In general, accountability is the obligation to provide answers to the highest authorities, both legal authorities and organizational authorities, for activities in the wider community or especially in organizational positions and the estuary of accountability is performance improvement. Therefore, the results of implementing accountability not only make a person accountable to other parties, but more than that, it can improve a person's performance which in turn greatly affects the improvement of organizational performance. In the practice of implementing accountability, someone who is accountable will always try to show high performance in order to be well received.

B. Cross Accountability

Accountability consists of two types, namely: *vertical accountability* and horizontal accountability (Mardiasmo, 2009: 21). In church organizations, vertical accountability is a form of accountability to God. Meanwhile, horizontal accountability in church organizations is a form of accountability to members of the congregation, church administrators, and pastors of church congregations. In general, vertical and horizontal accountability are included in the type of public accountability, where *vertical accountability* is accountability to higher authorities, for example the accountability of the head of service to the regent or mayor, the minister to the president, the head of the unit to the head of the branch, the head of the branch to the head of the branch. CEO (*Chief Executive Officer*), and so on, while *horizontal accountability* is accountability to the public at large or to other institutions that do not have a superior-subordinate relationship (Mahmudi 2015:9).

Accountability in terms of the spiritual aspect is a form of spiritual reflection between the religious values adopted and bookkeeping that cannot be separated. This activity is based on a philosophy that states that the relationship between God and humans is a personal relationship and is then practiced in the form of accountability that includes spiritual, social and financial aspects by members of the congregation and church leaders through their daily behavior. Humans have interpreted the biblical text not only textually but also tried to understand contextually about the doctrines contained in the Bible. This means that humans always try to think and act creatively according to the teachings in the Bible by avoiding things that are forbidden by God (Heath 1997). The concept of accountability when viewed from a biblical point of view, prioritizes human efforts to maintain the trust or trust given by God. Christians have been shown how important it is to carry out accountability according to God's commands and apply sanctions in the form of punishment for humans who violate the mandate given to them.

The two Bible verses (Mark 12:17 and Matthew 6:3) reveal the emergence of inequality in the process of resource management in non-profit organizations, especially in the religious field, where on the one hand, the offerings are required to make offerings sincerely (without demands) but on the other hand On the other hand, financial managers (*stewards*) are obliged to provide accountability to build the trust of the giver. So

transparency is needed to realize *trust*, because only through transparency of accountability and trust in managers can the giver of offerings sincerely and continuously make offerings as a form of gratitude to God.

Based on the shape of the cross, namely horizontal and vertical, *Cross Accountability* is divided into horizontal accountability (*Horizontal Accountability*), namely accountability to the people or church members, and vertical accountability (*Vertical Accountability*), namely accountability for managing stewardship resources to God as part of the testimony of Christ (Pasoloran, 2019).). The concept of *Cross Accountability* can explain the discrepancy between the two Bible verses (Mark 12:17 and Matthew 6:3) that have been discussed previously. In the Bible verse Mark 12:17 shows a form of vertical and horizontal accountability in which the *steward* is given the mandate to give accountability both to Christ as the Head of the Church (vertical) as well as to the congregation and donors (horizontally) as funders (offerings). Then the Bible verse Matthew 6:3 is more directed to vertical accountability, where the giver of the offering has a very personal relationship with God, without being known to others, thus the giver of the offering is not centered on himself, but centered (responsible) to God, so that it can be concluded that accountability before God is needed not to negate accountability before humans.

III. RESEARCH METHODS

In this study, the paradigm/approach that will be used is ethnomethodology with the aim of studying how community members during social interactions then lead to a *sense of indexical expression* (disclosure of terms), and this research approach also seeks to understand how people begin to perceive, understand, explain, and describe the regularities of the everyday world in their place or community. At certain stages, the meanings applied by the things we learn are treated as if their meanings are not in question, for that Harold Garvinkel reveals the role of ethnomethodology in explaining it. First, it is about *indexicality* meaning that is inherent, the point is that we can't take any meaning for granted, but we act as if we know. Second, Garvinkel shows the reflection of our conversations about our actions and situations. When we describe a situation, at the same time we create it, making it look cohesive, meaningful and rational (Basrowi 2002:68-69). Djmhuri (2011) also explains indexicality as an explicit group, which is an indexed sentence that contains the understanding of the actors in understanding their role, and reflexivity as an implied group, where meanings arise beyond the awareness of the actors, and the linkage of meaning between an event. with other events. Thus, the entire analysis process in this study includes five stages, namely data reduction, data presentation, indexicality, reflexivity and conclusions.

Ethnomethodology is used with the aim that researchers can understand, change, and present new realities based on the desired daily environment of the research object, namely the *stewards* at YPTKM/UKI Toraja. The purpose of ethnomethodology research is to realize that there is a social construct that is built based on the concept of *cross accountability* by each person, but without realizing it, people have never questioned why it had to happen that way. In qualitative research, data obtained from various sources using interviews, observation, documentation, and literature studies. Several stages were carried out, namely reviewing, making research notes, and describing. The analysis used to obtain the meaning of *cross accountability* from the *stewards* is YPTKM/UKI Toraja based on the research method used, namely the ethnomethodology method, then the data analysis is carried out by following the rules in ethnomethodological research, namely by paying attention to indexicality and reflexivity.

IV. RESULT

1. Welfare of Lecturers and Employees

In the previous discussion, it was clear that the ratio of lecturers to students still had not reached the ideal standard, therefore UKI Toraja lecturers had to work very extra to cover the gap in the ratio by means of lecturers having to take many credits (Semester Credit Units). Departing from these conditions, UKI Toraja has appreciated lecturers who have excess teaching hours by adding lecturer salaries through allowances based on functional/academic positions. This was stated directly by the informant Mr. Aris Tanan that:

“Each lecturer is required to teach 12 credits/semester. Excess teaching hours are calculated as hours of honor, which are given allowances based on the functional/academic position of the lecturer.”

A. Dimensions of The Financial

UKI Toraja as a Christian campus under the auspices of the Church cannot be separated from the practice of financial management within the Church organization which inherits the spirit of the gospel that is carried out in the story of the apostles that the early people gave their property into common property and presented it to the apostles (Acts 2: 44-45 and 4:34-35) even the apostle Paul once collected funds from the people in Macedonia and Achaia to help the poor in Jerusalem (Acts 15; 25-28).

The study of these bible verses was intended to seek a justification for the ownership and financial management of the Toraja Church which later became a reflection for UKI Toraja. According to Raharso (2005:

113) there are three fundamental aspects that must be understood in the management of church property, namely: (1) the need for the right basic spirit or mentality, (2) legal and appropriate ways to own and manage assets must be established. property and (3) the correct purpose for each property ownership and management of property must be formulated. Aspects of the basic spirit or mentality are found in the spirit of poverty and service which is the emphasis of Jesus' teachings, and aspects of the way and purpose can be found in the way of life of the early people and the Apostles.

These three bases become the basic assumption of the practice of accountability in an organization, that the accountability of an activity is based on a certain vision or value that you want to strive for. Making reports as a medium of transparency and conveying to *stakeholders*. It is interesting to study further how UKI Toraja as a campus is fostered by a Church organization (Church Toraja) which has an organizational level in which some act as agents and principals in managing campus finances. The awareness of UKI Toraja as a university which of course requires funds to achieve its goals, requires the *stewards* to build accountability for the governance of UKI Toraja, especially in the aspect of financial management.

Funds and finances can come from a variety of sources as well as the university's wealth management. Based on the statute article 78, funding for higher education can be sourced from: 1) Contributions for Educational Administration (SPP) and Student Education Administration Fees (BPP), 2) BPS Toraja Church, 3) Congregations within the Toraja Church, 4) Community funds through Partner Institutions and individuals, 5) Alumni donations, 6) YPTKM efforts, 7) The results of the Tridharma of Higher Education collaboration, 8) Government grants, 9) Results obtained from institutions and business units, University technical implementing units, 10) And other legal and non-binding sources.

The foundation has full authority in managing UKI Toraja finances so that every income is made through YPTKM and the University budget is an integral part of the YPTKM budget, for that the chancellor is obliged to submit an annual RAPB to the senate to be discussed and agreed upon, then submitted to the YPTKM management to be designated as APB. Meanwhile, if there is a change in the university's budget, the chancellor may propose to the YPTKM management for approval before the current fiscal year ends.

The Verification Body is an extension of the Toraja Church in a monitoring process that is routinely carried out every 6 months, this proves that the financial dimension is also one of the main focuses that must be considered by YPTKM and UKI Toraja for the sake of the continuity of a dynamic, open, accountable organization that prioritizes scale priority.

B. The Public Dimension

Horizontally YPTKM/UKI Toraja is accountable for the annual budget (income and expenditures) to all *stakeholders* through the Toraja Church Work Meeting which is held annually, and periodically (five years) is accountable at the General Synod Session which is held every five years.

The responsibility of YPTKM and UKI Toraja is not only to the Toraja Church through the General Synod Session, but also UKI Toraja of course has a responsibility to the community and the State, namely by producing quality graduates or human resources needed by the labor market in accordance with the Higher Education Law according to article 5 UU no. 12 of 2012 aims to: a) develop the potential of students to become human beings who believe and fear God Almighty and have noble character, are healthy, knowledgeable, capable, creative, independent, skilled, competent, and cultured for the benefit of the nation, b) produce graduates who master the branches of science and/or technology to fulfill the national interest and increase the competitiveness of the nation: c) produce science and technology through research that pays attention to and applies the values of the humanities to benefit the progress of the nation, as well as the progress of civilization and the welfare of mankind; and d) realizing community service based on reasoning and research work that is useful in advancing public welfare and educating the nation's life.

UKI Toraja in partnership with the local government has a dual role: first, to prepare cadres of development drivers by preparing their students to work in various lines of service, and secondly, to become partners in conducting the assessment and development of the truth values needed to develop the region. For this reason, the development of study programs and the implementation of the tridharma should pay attention to the needs of the region and society now and in the future. The study of strategic matters in this area (Tana Toraja and North Toraja) should be a joint responsibility between UKI Toraja and the local government, in the spirit of *walking together hand by hand*.

C. Dimensions of Spirituality

Spirituality is understood by theologians and philosophers as something very broad, untouchable, far out there, that God Almighty is in a metaphysical, transcendent universe, thus hinting at mystical and supernatural nuances. With such basic assumptions, we realize that within us there is a thick barrier between God and Humans (Iyuben in Nasr, 2005: 4) but true spirituality is removing the barrier between man and his God and building an intimate relationship based on love and compassion. love.

This spiritual dimension is the main dimension in understanding the meaning of vertical accountability in UKI Toraja as a Christian university because the spiritual dimension animates every activity of the *stewards* in carrying out every activity both on campus and its implementation off campus. The results of this interpretation are expected to be the basis for other meaning processes, especially in understanding the commitment of the *stewards* UKI Toraja in carrying out their duties and managing finances in accordance with the mandate of existing spiritual values.

The spiritual dimension builds UKI Toraja as a Christian campus based on Christian values that are instilled in all *stewards* UKI Toraja, as well as students. Spiritual values are believed to be the basis for building the *mindset*, mentality and awareness of *stewards* in carrying out their duties so that they are able to be responsible.

D. Vertical Indexicality and Reflexivity

Accountability places the people as agents and God as the principal. For Christians, vertical accountability occurs in a community called the Church through four main activities, namely performing worship, making offerings, living a consecrated life, and serving with a sincere heart. This activity is an expression of Christian faith that has equality with vertical accountability carried out by *stewards* UKI Toraja in carrying out their duties and obligations based on *stewardship* in accordance with the teachings of Jesus Christ as the central figure in the Bible.

The mission contained in YPTKM is also carried out by UKI Toraja because constitutionally UKI Toraja and YPTKM are an inseparable unit. The values contained in the mission of YPTKM and UKI Toraja are realized collectively by teaching students to become characters who are able to serve and realize spiritual values.

Table 1: Indexicality and Reflectiveness of Accountability of the Cross Vertically

Indexicality	Reflexivity
Individual Benefits	Vertical Accountability of the Cross is more about individual accountability to God. The point is that the position holders at UKI Toraja make spiritual values the basis for carrying out their duties and functions without violating the rules contained in the University rules. Therefore, every individual who holds a position at UKI will always act properly and correctly because he thinks that God is always within him and always supervises his every action.
The Spiritual Meaning of	Accountability of the Cross is vertically interpreted as God's sacrifice to His people which aims to protect all Christians from all evil and evil so that humans are always holy. Apart from that, the meaning of the cross vertically in accountability can also be interpreted as a guide for human life in acting and behaving according to the new covenant, Jesus as the central figure in the Bible in a life so that humans always live in peace.

Source: Field findings

Departing from the table attached above regarding the indexicality and reflectivity of cross accountability vertically at UKI Toraja, it is important to elaborate. The descriptions referred to from the tables above are as follows.

1. Meaning for Themselves

UKI Toraja in carrying out the mission of the Church is carrying out higher education with a Christian character. Higher education with a Christian character is a divine and human effort that is carried out systematically and continuously to transform knowledge, values, attitudes, and skills, as well as consistent behavior based on the Christian Faith. Education seeks change, renewal and reform of individuals, groups and structures, by the power of the Holy Spirit, so that students live according to God's will, as stated by the Bible and the Lord Jesus. The mission of Christian education is expressly stated in the data of Deuteronomy in the quote verses 6: 6-9.

In the context of UKI Toraja, this command of God contains 4 (four) meanings and at the same time hope that every student (student) and all *stewards* at UKI Toraja are led to become people who: 1) know God correctly personally, 2) has a commitment that God is fully sovereign over his personal life in all aspects, 3) faithfully obeys God's will who has full authority in his life, and 4) his whole life thinks and does things that are holy, pleasing and glorifying God.

Departing from the description above, it can be said that this is one of the meanings of the vertical cross which is embodied in the values of UKI Toraja. In addition, it can also be part of the meaning of the cross vertically which emphasizes more between personnel or individuals to their God, but the meaning of the cross horizontally will be described in the next subsection.

2. Spiritual Meaning

The rapid development of science and technology has an impact on changes in the values of people's lives. There is a shift from people's lifestyles based on religious, ethical, moral, and noble cultural values to a life that prioritizes individual, social, economic, authority, and exploitative values. There is a tendency to weaken family ties and strengthen the formation of new people with new values in the name of modernization and globalization. Facing such conditions, the Church (through its tertiary institutions) must develop a pattern of developing human resources and cadres of church leaders who are professional in their fields, as well as being able to develop a spirit of fellowship, testimony and service that is creative, innovative, effective, and efficient.

Departing from such conditions, UKI Toraja is required to be able to foster intellectuals who are able to play an active role in entering and making solutions to the problems of Church/community members as a result of the development of science and technology and a culture of openness (globalization). UKI Toraja as a university should not only focus on developing *hard skills* (mastery of science and technology through curricular activities) to its students, but must also consistently instill moral, ethical, and spiritual values while still sharpening *soft skills* through *co-curricular* and *extra-curricular*. This function can only work well if the entire UKI Toraja academic community sharpens themselves and has a strong theological foundation, so that they have a capable character of service.

Symbolically, UKI Toraja includes a book symbol which can be interpreted into two meanings. The first meaning is analogous to the Bible where the function of the Bible for Christians is used as a way of life, the second is analogous to a book which is defined as one of the many sources of knowledge.

E. Indexicality and Horizontal Reflection

Broadly speaking, accountability from a horizontal point of view can be interpreted as *stewardship* administratively to all *stakeholders*, for example in the Toraja Church, the offerings that have been offered can be managed and administratively accounted for by the assembly as the manager of church resources and assets. where the form of management is through planning, budgeting, implementation, and accountability. So, in this sub-chapter, the researcher's findings related to the accountability model are described, *steward* UKI Toraja especially in the financial management of all *stakeholders* of the Toraja Church.

Table 2: Indexicality and Reflectiveness of Accountability of the Cross Horizontally

Indexicality of	Reflectiveness of
Economic Meaning a. Infrastructure development b. Maintenance and procurement of infrastructure	The Economic meaning intended in the field findings is more directed to infrastructure development and maintenance or procurement of infrastructure. a. The intended infrastructure development is that UKI Toraja divides its campus into three points with different locations to make it easier for the surrounding community to access education. b. The maintenance and procurement of infrastructure means that UKI Toraja always updates things that are needed in the teaching and learning process and the worship process both in the classroom and in the house of worship (Church).
Social Meaning a. Maximizing the function of the verification body b. Religious tolerance c. Superstructure development (character development, formation or formulation of regulations) d. Building relationships with the community around the UKI Toraja Campus	Social meaning in the field findings is more directed at character development, the formation or formulation of regulations, religious tolerance, and building relationships with the community. a. Maximizing the function of the Verification body as meant here is that the function of the Verification body is not only to supervise but also to educate each element in UKI Toraja, so as not to fall into a problem. b. Religious tolerance meant here is that UKI Toraja accepts students from other religions and does not force these students to change religions because they think that every religion teaches about goodness and truth. c. The superstructure development referred to here is more directed at character education as well as the formation and formulation of regulations at the university level. Character education is carried out by instilling religious values through a whole series of worship. In addition, forming and formulating regulations and SOPs in order to regulate the performance of each element. d. Building relationships with the community around the UKI Toraja Campus which is meant here is that the University leadership (Rector) invites the surrounding community to worship together and share blessings so that the relationship between the community and the university knows each other and can collaborate in scientific and religious development for the university as a whole. especially for the local community in general.
Cultural Meaning a. The correlation of the meaning of the tongkonan with the symbol of the cross	Cultural meaning in the field findings is more directed to the correlation of the meaning of the traditional house of the tongkonan with the symbol of the cross. a. The correlation of the meaning of tongkonan with the cross symbol that is meant here is that on the UKI Toraja logo there is a symbol of the house <i>Tongkonan</i> which indicates that UKI Toraja Toraja cultural values are also contained in the university. While the meaning of the house <i>Tongkonan</i> itself prioritizes the principle of kinship in solving a problem by sitting together for deliberation. So, what can be drawn from the correlation between the tongkonan house contained in the UKI Toraja symbol and the cross symbol is not to forget the principle of kinship in solving

	problems that may occur later.
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Source: Field findings

1. Economic

The economic meaning intended in the field findings is more directed to infrastructure development and maintenance or procurement of infrastructure. The infrastructure development as well as maintenance and procurement of infrastructure facilities are as follows.

a. Infrastructure Development

One aspect that should receive the main attention in every educational institution or manager is the education facility. Educational facilities generally involve all facilities that are directly used to support the educational process, such as: buildings, study rooms, tables, chairs and so on. While what is meant by facilities that indirectly support education, such as: fields, parking lots, security posts and so on. So in general, facilities and infrastructure are tools to support the success of a process or effort carried out in public services because if these two things are not available then all activities carried out will not be able to achieve the expected results according to the plan.

Gradually UKI Toraja completes the facilities and infrastructure for several things that are considered to be able to support and improve the teaching and learning process, the process of developing talent interests (extracurricular), as well as religious and cultural activities. Over time, UKI Toraja also established 2 campuses where the second campus is located in northern Toraja, precisely in Kakondongan while the third campus is in the center of Rantepao City. This is done to make it easier for all people in Toraja to access study rooms without any obstacles related to distance.

b. Maintenance and Procurement of Infrastructure

Based on the research findings, the funds at UKI Toraja mostly come from students in the form of SPP (Education Organizing Donations) and BPP (Education Implementation Fees), where the acceptance process has been explained in the previous chapter, namely one door means all money enter through YPTKM. Each UKI Toraja expenditure must obtain approval from YPTKM.

Expenditures made by UKI Toraja and YPTKM have gone through various considerations based on a priority scale so that expenditures can be right on target. This priority scale can be seen from routine expenditures such as salaries, operational costs and maintenance costs which are classified into priority one, then priority two such as costs for supporting operational activities such as procurement of facilities and infrastructure and the rest is classified into priority three such as development and development.

2. Social Meaning

The meaning in the field findings is more directed at character development, the formation or formulation of regulations, religious tolerance, and building relationships with the community. What is meant above is as follows.

a. Maximizing the Functions of the Toraja Church Verification Agency The Toraja Church Verification

Agency is a financial audit body and all assets belonging to the Toraja Church. The Verification Body is not only a financial supervisory body and all the assets of the Toraja Church, but more than that, its focus is to conduct guidance, supervision, and inspection. According to the informant's statement, the Verification Agency's main focus is actually conducting coaching to produce cadres who not only have the ability to manage finances but are also able to apply Christian spirituality values in carrying out their duties. The above is in accordance with the duties and functions of the verification body as stipulated in article 3 paragraph 1 (a) which states that it is to provide guidance, assistance and/or provide input regarding the stewardship of the church treasury.

b. Religious Tolerance

As the 'biological child' of the Toraja Church, UKI Toraja certainly has two dual missions, namely on the one hand this institution is required to consistently carry out the mission of higher education (Tri Dharma Perguruan Tinggi). and at the same time also have to carry out the mission of the Church (Tri Calls of the Church). UKI Toraja which is centered on the development of knowledge, the development of Christian values and establishing relationships between others and also to the Creator. UKI Toraja develops Christian education without having to "Christianize", meaning UKI Toraja does not carry out doctrinal teaching (dogma) but rather

as an effort to instill Christian values contained in the *core values* of UKI Toraja. This was stated by an informant, Pastor Agustinus Pabontong, that:

"Likewise with us, we have never taught non-Christian students to convert to Christianity but we oblige them to follow existing values, because our goal is to build Christian values.."

c. The development of the UKI Toraja

Rector Superstructure certainly requires achievements in a plan. As for planning activities and finances to realize university goals, ideally activities are planned in stages and continuously. As a *master plan*, UKI Toraja prepares a long-term plan in the form of a Master Development Plan (RIP) which is periodically translated into a Strategic Plan (Renstra), which is then reduced to an Annual Work Plan. The Annual Work Plan details the activities, the form of implementation, the standard of achievement of the time and place of implementation, the costs and sources of costs, and the person in charge of the activities (Sampeasang et al, 2013 97). Thus, the activity becomes very measurable and easy to implement.

UKI Toraja as a university is very concerned about human resources (HR), especially to its teaching staff in the development of science. This is done by sending 40 teaching staff to continue their education at the Doctoral (S3) program level. 40 teaching staff from UKI Toraja continue their education spread across various universities in Indonesia with the hope that those who are studying at other campuses can share their knowledge and experiences with students in particular and transmit many benefits to society in general.

d. Building Relationships with Communities Around the UKI Toraja Campus

The target school is also an activity organized by UKI Toraja as a form of education to the local community. The target schools that have been implemented by UKI Toraja are generally more focused on aspects of teacher training, economics, agriculture and theology. In the teaching aspect, UKI Toraja cooperates with Senior High School in Toraja by sending students to teach at these schools, while in the economic aspect, UKI Toraja builds relations with industries in increasing the productivity of the surrounding community, in addition to the agricultural aspect. UKI Toraja collaborates with farm labor groups to educate each other scientifically and experience related to agriculture, and the last is the theological aspect where UKI Toraja in strengthening religious values, practicing the teachings contained in religion, and reflecting together. This activity is funded by UKI Toraja because UKI Toraja is the executor of the activity.

Apart from that, UKI Toraja has realized the mission of the Toraja Church, which is related to paying attention to the Toraja Church's Gospel Preaching (PI) area where UKI Toraja takes part in making contributions through the Toraja Church BPS. UKI Toraja provides special assistance to the Christian Orphanage (PAK) Tagari, providing social assistance to people who experience natural disasters and social conditions that make it difficult for the community financially.

3. Cultural Meaning

The meaning in the field findings is more directed at the correlation of the meaning of the Tongkonan traditional house with the horizontal cross which is contained in the UKI Toraja logo. The correlation of the meaning of the tongkonan with the horizontal cross symbol on the UKI Toraja logo is:

a. The Correlation of the Meaning of Tongkonan with the Symbol of the Cross

UKI Toraja is a campus known for its Christian identity and Toraja culture. This is indicated by understanding the name UKIT which consists of four syllables. Each syllable of the UKIT name has a value that needs to be developed and applied by all *stakeholders* UKI Toraja. The value of the "U" syllable can be interpreted as universal, meaning that the nation's manners and respect for human rights need to be upheld. The value of the syllable "K" can be interpreted in the Bible verse Galatians 5:22-23 which contains love, joy, peace, patience, generosity, kindness, loyalty, gentleness, self-control. The value of the "I" syllable can be interpreted as applying the motto Bhineka Tunggal Ika, namely educating regardless of the origin of the students. The "T" value is a Toraja value which can be interpreted by understanding the Tongkonan philosophy, namely *Misa' kada dipotuo pantan kada dipomate* which means united we stand we fall, *Sali* (flat floor) has welfare and equal rights, *divided Papansangponan ao'* (one clump of bamboo) has family values which can also be interpreted as uniting all differences such as age, interests and character, *Sang lice' banne sang boke amboran* has a high value of loyalty, *ungkasiri' to dolona* (respect for elders) has character values meaning uphold a polite and courteous attitude towards people who are older and those who are given special positions. The value that follows is love for fellow human beings and fellow creatures of God.

Symbolically, the UKI Toraja logo contains cultural elements. This can be indicated by the presence of the house symbol *Tongkonan* combined with the cross symbol. Philosophically, the relationship between the house *Tongkonan* and the horizontal cross symbol is that UKI is here to make all Toraja people intellectuals. In the UKI Toraja symbol there are also 4 types of colors, only those that are closely related to Toraja culture are the yellow color which is interpreted as the person who is portrayed. The meaning of yellow for the Toraja

people can be interpreted as authority, therefore the Toraja people who are portrayed will use yellow sarongs when attending major events such as funeral ceremonies, the inauguration of the traditional house *Tongkonan* and other traditional rites.

V. CONCLUSION

As previously known, *Cross Accountability* in the discussion of this thesis is divided into two based on the shape of the cross, namely horizontal accountability and vertical accountability, where *horizontal accountability* is accountability between the congregation or members of the congregation, while *vertical accountability* is accountability for stewardship resource management to God as part of a testimony of Christ.

First, vertical accountability: Indexicality The meaning for oneself has a reflexivity that can be interpreted that UKI Toraja has realized God's command which contains 4 (four) meanings, namely that every student (student) and all *stewards* at UKI Toraja are led to become people who : 1) know the Lord God properly personally, 2) have a commitment that God is fully sovereign over his personal life in all aspects, 3) faithfully obey God's will which is fully authoritative in his life, and 4) his whole life thinks and does holy things, please and glorify God.

Second, vertical accountability: The indexicality of Spiritual Meaning has a reflexivity that can be interpreted as UKI Toraja is required to be able to foster intellectuals who are able to play an active role in entering and making solutions to the problems of Church/community members as a result of the development of science and technology and a culture of openness (globalization). UKI Toraja as a university should not only focus on developing *hard skills* (mastery of science and technology through curricular activities) to its students, but must also consistently instill moral, ethical, and spiritual values while still sharpening *soft skills* through *co-curricular* and *extra-curricular*. This function can only work well if the entire UKI Toraja academic community sharpens themselves and has a strong theological foundation, so that they have a supportive service character.

Third, vertical accountability: Indexicality The implementation of Christian values at UKI Toraja has reflexivity through UKI Toraja's vision of "Being a quality university with a malayani character" in the help and will of God can be realized in mentoring and guarding the church, UKI Toraja can produce cadres of church builders and servants God in all lines according to their respective areas of expertise.

Fourth, horizontal accountability: Indexicality Meaning economically, while the reflection contained in the meaning economically is more directed to infrastructure development and maintenance or procurement of infrastructure. Gradually UKI Toraja completes the facilities and infrastructure for several things that are considered to be able to support and improve the teaching and learning process, the process of developing talent interests (extracurricular), as well as religious and cultural activities.

Fifth, horizontal accountability: Socially meaning indexicality has reflexivity according to the description in the previous chapter, UKI Toraja has not found any effort to pay special attention to students as well as children of *Diakonia* and Toraja Church workers. As far as the researchers found, UKI Toraja is only centered on the development of knowledge, the development of Christian values and establishing relationships between others and also to the Creator.

Broadly speaking, based on the data obtained from the research results, *Core Values* are divided into 3 which include; First *Missional*, namely the presence of UKI Toraja as a manifestation of the mission of evangelism, emphasizing aspects of spirituality and as a value that is manifested through characters that reflect the personality of Jesus (serving). Second, *Compassion* or compassion is the virtue of a heart that always cares and is responsive to the needs of others and the environment, puts forward a sense of compassion in which social aspects are highly emphasized, as well as a value that is realized through characters who have caring, solidarity, willing to share, empathize and sympathy. Third, *Integrity* is the core of strengthening good governance in organizations, human resources, and higher education management, integrity emphasizes the personality aspect, as well as a value that is realized through characters that prioritize truth, honesty, consistency, strong moral principles, authoritative and integrated. Based on the findings of researchers regarding cross accountability in UKI Toraja, it can be concluded that UKI Toraja currently has not fully implemented *cross accountability* and the values contained in the cross symbol both vertically and horizontally. Although, for now it can be said that UKI Toraja has been in an effort to implement this because the best human being is he who is aware of all his shortcomings and always tries to improve himself.

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