

# Vereenigde Oostindische Compagnie (VOC) Trade Accounting as an Instrument of Colonial Power: A Case Study of Palembang Darussalam in the 18th Century

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## Abstract

This study examines the accounting practices of the Vereenigde Oostindische Compagnie (VOC) in Palembang during the Palembang Sultanate, which not only represented economic activities but also functioned as a tool of colonial power. Trade activities at that time involved relationships between regions, kingdoms, sultanates, and foreign countries. The VOC, as the representative of the Dutch, conducted accounting records in trade activities in Palembang. This study aims to reveal how VOC accounting practices became part of the economic and political domination strategy over the Palembang Sultanate. The study employs Social Construction Theory and Conventional Accounting Theory. The method used is qualitative with a heuristic approach to 18th-century VOC archives. Data was collected through document studies, archives, photographs, and manuscripts obtained from the National Archives of the Republic of Indonesia and private collections. The findings reveal that VOC accounting practices were not neutral activities but were used to control commodity flows, set prices, and negotiate local power. These practices reflect efforts to strengthen colonial hegemony through accounting instruments. The findings of this study confirm that VOC economic record-keeping during the Palembang Sultanate was an important part of colonial economic and political strategy. Additionally, this research contributes to colonial history studies by demonstrating that trade archives are not merely sources of economic data but are also rich in ideological and power-related meanings.

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## INTRODUCTION

Trade relations between the Sultanate of Palembang and the VOC in the 18th century were an important part of colonial economic dynamics in Southeast Asia (Gordon, 2024). To date, studies on the VOC have tended to focus on macroeconomic aspects or military conflicts, while administrative dimensions such as trade accounting have rarely been explored in depth (Budiasih et al., 2018). VOC accounting documents contain traces of power strategies implemented through economic mechanisms (Sekar Sari & Faishal, 2023). This article aims to explore how VOC accounting in Palembang Darussalam functioned as a tool for surveillance, inspection, control, and colonial domination, and how these recording practices influenced local trade relations.

Trade played a central role in strengthening interactions between various nations in the archipelago and with other nations (Bassett, 2021; Romadhon et al., 2025). The developed trade system made most kingdoms in the archipelago actively involved in international and domestic trade (Arasaratnam, 2023). The trade system that developed over centuries demonstrated the existence of a very strong economic and cultural network. Water transportation was crucial in connecting various islands in the archipelago (Souza, 2025; Sibeud, 2018). Therefore, ports became centers of economic, social, cultural, and political interaction. This is why kingdoms in the archipelago built ports to communicate with the outside world (Subrahmanyam, 2020). Civilization in Indonesia or the archipelago has experienced rapid development through maritime routes for centuries, resulting in many centers of civilization in Indonesia being located in coastal areas such

as the Samudera Pasai Sultanate, the Demak Sultanate, the Banten Sultanate, and the Palembang Sultanate (Prakash, 2020). The Palembang Sultanate was a Malay sultanate that once existed in Sumatra, located on the coast of the Musi River. This is a common feature found in traditional Malay kingdoms, which are located on the banks of rivers or waterways with landmarks such as palaces or keratons like the Palembang Keraton (Budiasih et al., 2018). During the Palembang Sultanate, there was trade between regions, kingdoms, sultanates, and countries. There was an art of record-keeping or accounting in this trade. The Dutch implemented accounting record-keeping during the Palembang Sultanate (Basri et al., 2024).

In the colonial context, the Dutch introduced a strict accounting system as a means of controlling the flow of commodities and regulating trade relations with local parties. This accounting practice was not merely a neutral technical activity but had social and political implications (Siregar, 2022). Burchell in Kusdewanti & Hatimah, (2023) asserts that accounting can shape power relations in society, while Miller & Napier (Booth, 2017) view accounting as a social construct produced within a specific power framework. Thus, the VOC's bookkeeping in Palembang must be understood as a colonial instrument that served to control economic resources while subjugating local authority (Rutherford, 2019).

This study employs Social Construction Theory as its analytical framework. This theory is rooted in the idea that social reality is shaped through the dialectic between objective reality—social structures, institutions, and norms that shape individual behavior—and subjective reality, which consists of the meanings and interpretations that individuals construct within their environment (Dharma, 2018; Nurkhalis, 2018). Using this theory, VOC accounting practices are understood not only as an economic recording system but also as a social construction reflecting colonial power relations. For example, VOC accounting records detail the import and export of commodities such as pepper and tin, along with prices unilaterally set by the VOC (Immanuel et al., 2018). Through such practices, the VOC not only regulated trade transactions but also shaped perceptions of economic authority and the legitimacy of its power before the Palembang Sultanate.

Methodologically, this study employs a historical approach by analyzing VOC trade archives and other relevant colonial records. Social construction theory is applied by interpreting accounting data not merely as "numbers," but as representations of socio-economic relations laden with political meaning. A concrete example can be seen when the VOC used accounting records as the basis for its claim to a monopoly on pepper trade. From a social construction perspective, this recording activity was not merely an administrative task but a strategic effort to establish the reality that the VOC was the legitimate authority in determining trade mechanisms.

Various studies have shown how accounting was used by colonial powers to regulate their colonies. In the context of colonialism, accounting became an important tool for Western powers to map wealth, regulate resources, and control the local population (Andrade & Hegerdal, 2018). Bookkeeping activities were not merely about recording numbers, but represented economic power that had a direct impact on political and social aspects (Robertson & Funnell, 2023). This research is relevant to examine how the VOC used accounting practices in trade with the Sultanate of Palembang.

Palembang in the 17th to 18th centuries was known as one of the major trading centers in Sumatra, producing key commodities such as pepper, tin, and resin. The VOC exploited this strategic position by implementing a systematic trade accounting system to control trade and strengthen its position vis-à-vis the Palembang Sultanate (Mark, 2024). VOC trade archives reveal how accounting activities recording the movement of goods, commodity prices, and trade networks were used as tools to strengthen colonial control over the local economy (Immanuel et al., 2018).

Research on colonial accounting or bookkeeping in the Indonesian archipelago remains limited, but some relevant studies can serve as references. Pratomo & Alawiyah examined the role of Dutch colonial accounting in shaping power relations in Batavia (Sukoharsono, 2023). Meanwhile, other studies have focused more on the context of trade and politics in the Sumatra region, including Palembang, but have not specifically linked it to the practice of trade bookkeeping

as a tool of power (Colombijn, 2018). Most previous studies have highlighted the VOC's trade relations with sultanates or political aspects in general. Research specifically examining how VOC accounting practices were strategically used to establish power over the Palembang Sultanate remains scarce. Therefore, this study aims to fill this gap by focusing on the analysis of accounting as an instrument of economic colonialism.

## METHODS

This study uses a qualitative approach with a historical method that aims to trace, reconstruct, and analyze the trade accounting practices carried out by the Vereenigde Oostindische Compagnie (VOC) in Palembang in the 18th century (Gottschalk, 2019). This approach was chosen because the focus of this research is related to past events, particularly socio-economic events within the context of colonial power relations through trade accounting.

This type of research is historical research using a heuristic method. This method aims to trace, collect, and examine primary and secondary sources relevant to the research topic (Kuntowijoyo, 2018). The data sources in this study consist of 1) Primary Sources: VOC trade archives related to trade activities and financial accounting in the 18th century in Palembang. These archives were obtained from the National Archives of the Republic of Indonesia (ANRI) in Jakarta and the personal documentation of *Ustāz* H. Kemas Andi Syarifuddin, S.Ag., M.Ag., 2) Secondary Sources: Books, scientific journals, and previous research articles relevant to the history of trade, colonial accounting, and the theory of social construction of accounting.

Data collection techniques were carried out through: 1) Document Study: Tracing and analyzing VOC archives containing financial reports, trade records, commodity prices, and distribution activities, 2) Archival Photography: Using archival photo documentation from ANRI and the Palembang community collection related to VOC trade activities, and 3) Literature Review: Examining relevant literature on conventional accounting theory, social construction, and colonial history (Krippendorff, 2018).

Data analysis was conducted through Internal and External Criticism of primary sources to assess the authenticity and relevance of documents, Content Analysis to interpret the meaning of VOC trade records in the colonial socio-political context, Historical Interpretation by linking archival data with Social Construction Theory and Conventional Accounting Theory, and Historical Conclusions to formulate research findings based on the data analyzed qualitatively (Sukoharsono, 2023). In this stage, social construction theory is used as a framework to understand that VOC accounting practices were not merely a recording process, but a construction of reality formed through the dialectic of externalization, objectification, and internalization. Externalization is evident in how the VOC transposed the European economic system into its accounting records in Palembang; objectification is reflected in the bookkeeping that presents records as "official facts" of trade; while internalization is seen when local elites and the people of Palembang accepted the numbers in the VOC's accounting records as legitimate representations of trade relations. Thus, archival data recording the prices of commodities such as pepper or tin can be understood not only as economic data but also as symbols of colonial power legitimacy.

Conventional accounting theory is used to explain the technical and functional dimensions of bookkeeping, namely as an information system that identifies, records, and communicates economic events (Rifqi et al., 2023). However, within the colonial framework, this accounting function is not neutral, as the data recorded and communicated are directed toward the interests of the VOC. For example, the recording of export-import balances was archived not only for administrative purposes but also to regulate monopoly mechanisms and control Palembang's resources. By combining social construction theory and conventional accounting theory, this study can interpret VOC archives more critically, thereby understanding bookkeeping both as a technical economic practice and as a social construction laden with political and hegemonic dimensions.

The validity of the data was tested through source triangulation, which involves comparing various primary and secondary sources to obtain a comprehensive and objective understanding of

accounting practices during the Palembang Darussalam Sultanate and the VOC in Palembang (Sugiyono, 2019).

## RESULTS AND DISCUSSION

### General Overview of Trade Accounting during the Palembang Darussalam Sultanate

During the Palembang Darussalam Sultanate (17th century to the early 19th century), trade activities were one of the main pillars supporting the kingdom's economic strength (Adil & Harun, 2020). Palembang's strategic location as a river and sea trade route connected the sultanate to an international trade network, including traders from the Nusantara archipelago, China, India, and Europe, including the Dutch (VOC) (Ravico, 2019).

In practice, the Palembang Sultanate began adopting simple yet functional trade accounting practices. These records not only documented transactions but also reflected patterns of power dynamics, resource control, and the management of royal wealth. Trade records were used to monitor the collection of natural resources such as pepper, tin, resin, and rubber—the main commodities—as well as to track the circulation of goods imported by foreign traders (Arviansyah, 2021).

Trade accounting cannot be separated from the social, religious, and political context of the time (Karnadipa et al., 2023). Socially, Palembang society was divided into nobility, ulama, merchants, and commoners, each with different roles in trade activities (Seifi & Nikam, 2019). Religious scholars, for example, played a crucial role in ensuring transactions did not contradict Sharia principles, while nobles and sultanate officials used accounting to monitor commodity flows and trade taxes. Politically, accounting served as an administrative tool to strengthen the Sultan's legitimacy in controlling resources, especially when facing external pressure from the VOC. From a religious perspective, trade recording was often associated with the principle of *hisbah* (supervision of *muamalah*), which emphasized honesty, so that bookkeeping was seen not merely as an economic technicality but also as a moral and religious responsibility (Şentürk, 2024).

Key figures in the development of bookkeeping included the sultanate treasurer (*syahbandar*), who was responsible for supervising the port of Sungai Musi. The *syahbandar* not only recorded the entry and exit of goods, but also ensured that a portion of the profits from trade went to the sultanate treasury. Under the leadership of Sultan Mahmud Badaruddin I (1724–1758), bookkeeping became more systematic due to the increasing volume of pepper and tin trade (Nawaz et al., 2024). It was during this period that record-keeping evolved from simple transaction lists to more detailed records of prices, taxes, and profit distribution. The main motivation behind this practice was the need to strengthen the sultanate's economic control while facing increasingly aggressive competition from the VOC (Atanasov et al., 2020).

Trade accounting first appeared in the late 17th century, when Palembang began to emerge as an important pepper trading center in Sumatra. As the intensity of international trade increased, accounting practices became more complex in the 18th century (Atanasov, 2019). These records were not only internal but also served as official documents when dealing with foreign traders, including the VOC. Thus, bookkeeping became part of trade diplomacy, as well as a means of demonstrating the administrative capacity of the sultanate (Abdoh, 2025).

The public response to the introduction of trade accounting was mixed. The nobility and large merchants supported this practice because it provided certainty in transactions and transparency in the distribution of profits. On the other hand, some small merchants and farmers involved in the supply chain often viewed accounting as a burden, especially when the records were used to determine taxes or price monopolies that were detrimental to them. Nevertheless, over time, the community began to adapt to this practice, especially when they realized that record-keeping provided legitimacy in trade disputes. The VOC itself took advantage of this by introducing more systematic European accounting standards, which further strengthened their dominance over local trade (Balachandran, 2022).



The following table is compiled to provide an overview of the international trade activities of the Sultanate of Palembang Darussalam during its heyday. The presentation of this table aims to emphasize the extent of Palembang's trade network, the diversity of commodities traded, and the significance of Palembang's role in the global trade flow in Southeast Asia. Thus, the table serves as a systematic summary of the various historical accounts previously described narratively.

Table 1. International Trade Activities in the Sultanate of Palembang Darussalam

| No | Economic Activity   | Description   |
|----|---------------------|---|
|    | Trade Contracts     | Palembang actively established various trade contracts with various regions, both domestic and international, such as Bugis, Batavia, Java, Riau, Penang Island, Singapore, Malacca, Siam, China, Arabia, India, and Persia. These relationships undoubtedly enriched Palembang's economy and trade network at the time. Palembang signed trade contracts with the Netherlands and England. The contracts made by the Netherlands since the 17th century and England in 1812-1813 and 1818 demonstrate the importance of the Sultanate of Palembang to the British and Dutch colonizers.  |
|    | Exports and Imports | Palembang engaged in exports and imports with regions such as China, Java, Europe, and Siam. Palembang imported linen cloth and Chinese products such as ceramics, iron pots, silk, gold thread, and medicines from Europe. Additionally, various goods were brought from Java and Siam, including peanut oil, red onions, coconut sugar, tamarind, and powdered sugar. Palembang also exported various handicrafts to Siam. These exports included woodworking products, ivory carvings, ironware, and copper and gold items. The export value of these handicraft products ranged from 500 to 1,000 Spanish ringgit per year, equivalent to 3,500 to 7,000 Spanish ringgit. The main export commodities of the Palembang Sultanate ( ) were pepper and tin. |
|    | Trade Commodities   | Trade commodities produced by Palembang for the international market include forest products, medicinal plants, and others. Forest products from Palembang sold in the international market, originating from islands such as Pulau Pisang, Karimun, Kundur, Sabang, Buaya, Lingga, Tikus, Pulau Berhala, Bangka, and Belitung, include camphor, pepper, silk, resin, and gold. Various types of medicinal ingredients are exported, including honey, sulfur, cotton, wax, and rattan, which are used as furniture materials. Other trade commodities frequently mentioned by authors outside the sultanate include silk fabric, rattan, gold, beeswax, honey, palm wine, meat, ginger, red onions, and garlic.   |

Source: *Book on Islamic Economics and Finance Practices by the Islamic Kingdoms of Indonesia*, 2020 (Feryy Syarifudin & Ali Sakti, 2020)

Figure 1 shows the government structure of the Palembang Sultanate, known for its concept of *Pancang Lima* and *Mancanegara*. This diagram shows how the Sultan's power was not exercised alone, but was assisted by four main officials who managed different areas: the Patih, who was in charge of government and judicial affairs; the Adipati, who managed the military; the Penghulu, who managed religious affairs; and the Syahbandar, who managed the port and trade. This structure reflects a balance between politics, religion, economy, and military affairs in supporting the stability of the government.

The significance of this system lies in its ability to integrate internal and external interests. With the syahbandar, for example, the Sultanate was able to control international trade while maintaining the kingdom's income from maritime activities. Meanwhile, the existence of the

penghulu shows how strong the religious dimension was as the basis of the Sultan's political legitimacy. In this context, *the Pancang Lima* was not merely an administrative framework but also an instrument to ensure the continuity of the Sultan's authority amid the complex social, political, and economic relationships of the time.

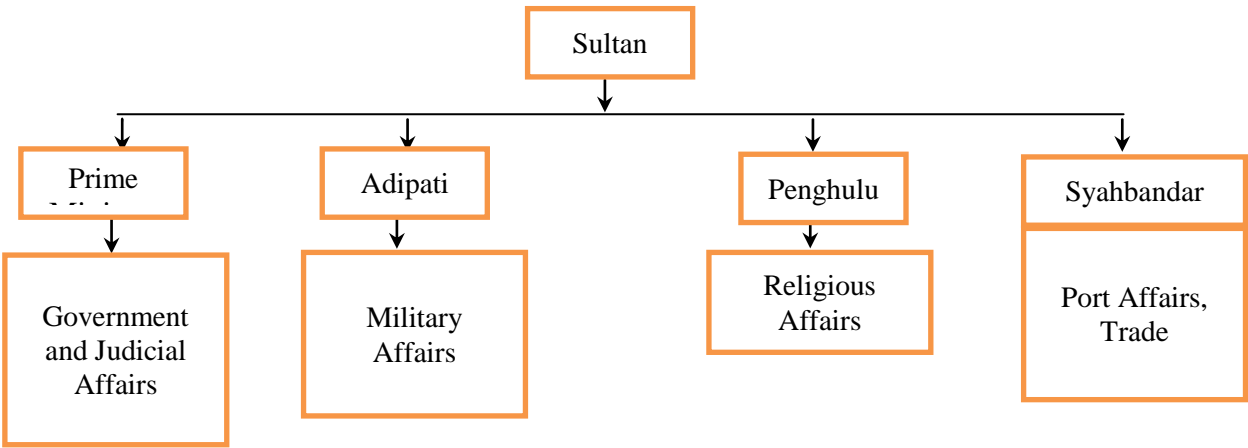


Figure 1. The Government System of the Palembang Sultanate  
Source: *Islamic Economic and Financial Practices by Islamic Kingdoms in Indonesia* (Ferry Syarifudin & Ali Sakti, 2020)

The government system of the Palembang Sultanate was Pancang Lima and Mancanegara Kesultanan Palembang. The sultan divided the duties into four state affairs, namely the patih was in charge of government and justice, the adipati was in charge of the military, the penghulu was in charge of religion, and the syahbandar was in charge of ports in trade (Azizah et al., 2021).

| Table 2. Public Financial Activities in the Islamic Kingdom of South Sumatra |   |  |                     |
|--|---|--|---------------------|
| No   | Economic Activities                       | Description  | Officials           |
| 1  | Zakat                                     | Zakat funds are distributed to eight eligible groups. Zakat funds are intended to assist economically disadvantaged communities.   | Head                |
| 2  | Wakaf                                     | The object of wakaf is land (plantations and rice fields), the proceeds of which are used to finance the management of mosques and prayer rooms, as well as food assistance for the poor.                              | Head of the Village |
| 3  | Taxes and duties on agricultural products | Collected at any time by the Pasirah (head of the clan) and proatin (head of the hamlet) and remitted to the sultan.   | Pasirah or Proatin  |
| 4  | Customs                                   | Determination of customs duties for: (1) The entry and exit of ships, both from outside and within the port. (2) Development of shipping and trade. (3) Security costs for foreign traders from security disturbances. | Harbor master       |
| 5  | Trade in tin, pepper, forest products     | Tin mines were managed by Sultan Muhammad Badaruddin on Bangka Island, supported by workers from Siam and supervised by demang and jenang.   | Sulta               |
| 6  | Tribute                                   | Tribute was given by the Sultan of Palembang as a sign of respect to the sindang people. They were required to travel to the capital city  | Sultan              |

|   |                 |  |                         |
|---|-----------------|--|-------------------------|
|   |                 | of Palembang to receive this honor.  |                         |
| 7 | Fexo Assistance | This institution is a financial institution originating from wealthy Malay merchants who provided financial assistance to the Sultan of Palembang, known as the Sultan's treasury. | Wealthy Malay Merchants |

Source: *Islamic Economic and Financial Practices by Islamic Kingdoms in Indonesia*, 2020 (Feryy Syarifudin & Ali Sakti, 2020)

Public financial activities in the Sultanate of Palembang included the penghulu managing zakat (charitable contributions), pasirah or proatin managing taxes or duties on agricultural products, syahbandar managing customs duties, the Sultan's council ( ) managing trade in tin, pepper, forest products, and tributes, and wealthy Malay merchants managing fiscal assistance (Fadli & Kumalasari, 2019).

### The Story of the Trade Agreement between the Palembang Sultanate and the Dutch (VOC)

The trade agreement between the Sultanate of Palembang and the VOC stipulated that the sultanate could only sell pepper to the VOC and not to other foreign parties. This agreement also guaranteed security and supported the development of pepper cultivation in the Sultanate of Palembang. The volume of pepper sales to the VOC was determined gradually: 2,000 pikul in the first year, 3,000 pikul each in the second and third years, and 4,000 pikul in the fourth year and onwards. The agreement also prohibited non-Dutch whites from anchoring or trading on the islands of Bangka and Belitung

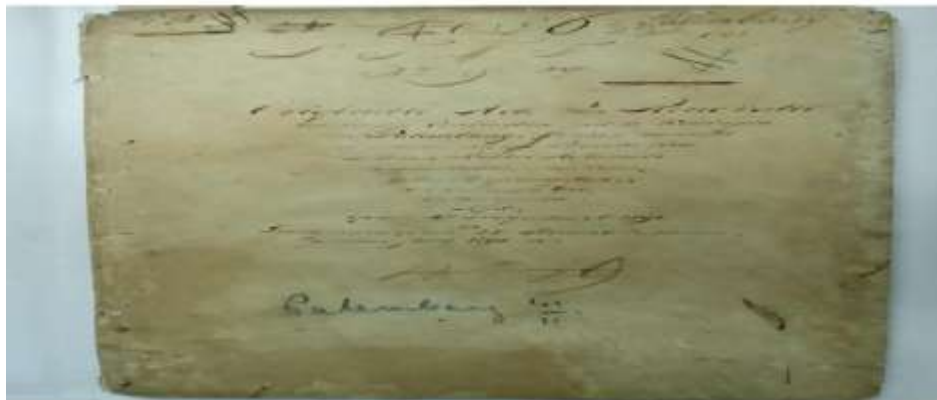


Figure 1. Trade agreement between Sultan Muhammad Bahauddin and Governor-General Willem Arnold Alting (1791)

Source. *Palembang Catalog 41/11*, ([Endang Rochmiatun, 2020](#)).

The port master of the Palembang Sultanate was tasked with assisting in the eradication of smuggling of commodities such as pepper, tin, opium, and linen. The VOC permitted sea voyages on the condition that they did not stop at Banten and the eastern regions of Batavia south of Java Island. Voyages westward to Malacca required permission from the Governor-General upon request from the Sultan. The Sultan was also permitted to grant permission for voyages to Siam, except for the northern part of Siam, while voyages to and from China were prohibited. If any VOC personnel stole pepper, the Sultan was obliged to report it to the Governor-General. Additionally, the Sultan guaranteed maritime security in the Bangka and Belitung regions. This agreement also included penalties for local traders who violated VOC regulations, demonstrating the administrative function of the agreement as a tool of colonial discipline.

As a result of this agreement, Sultan Muhammad Bahauddin imposed a trade monopoly on the people. The people were required to grow certain crops, particularly pepper, which were then sold to the Sultan at prices determined by the sultanate. Additionally, the sultanate monopolized

imported goods such as salt, clothing, cloth, and other essential items. The people could only obtain these goods by exchanging their pepper production or other valuable goods, in a practice known as *tiban-tukon*.

This monopoly system lasted for a long time until significant changes occurred during the reign of Sultan Mahmud Badaruddin I. He implemented a free trade system, allowing the people to trade their goods. He implemented a free trade system, where the price of pepper was determined by the sultanate. If the sultanate sent pepper directly to Batavia, the price received would be higher. Conversely, if the VOC took pepper directly from Palembang, the price would be lower.

These agreements were generally based on the Sultanate of Palembang's compulsion to meet Dutch market demand. At that time, the price of commodities sold by the Sultanate of Palembang was actually quite high on the black market. However, the VOC bought them at a much lower price.

During the Palembang Sultanate period, trade accounting reflected an organized system rooted in local values but also influenced by external practices. The strategic geographical location of the Palembang Sultanate at the confluence of the Musi River made it an important trading center. In a sociological context, trade accounting served not only as an administrative tool but also reflected social relationships, belief systems, and power structures of the time. The accounting system was also influenced by interactions with foreign traders, such as those from China, Arabia, and Europe, who introduced modern accounting practices. However, local values such as honesty and social responsibility remained the foundation of trade management in the Palembang Sultanate.

In the context of trade accounting during the Palembang Sultanate, the social construction theory developed by Peter L. Berger and Thomas Luckmann can be used as a relevant analytical tool. In their seminal work *The Social Construction of Reality*, Berger and Luckmann emphasize that social reality is a constructed outcome shaped through social interactions among humans (Longhofer & Winchester, 2023). Thus, accounting practices in trade are not merely understood as administrative activities but also as social constructions reflecting the norms, values, and belief systems of the society at that time.

Trade accounting serves not only as a document recording transactions, but also as a symbol of the social order agreed upon by economic actors. This social construction process can be explained through three stages: externalization, objectification, and internalization.

First, during the externalization stage, accounting practices emerged as a response to social, economic, and trade communication needs. Merchants, for example in the Sultanate of Palembang, recorded trade transactions such as the amount of pepper sold or goods received from Dutch traders. This activity demonstrates that transaction recording is a tangible form of social interaction aimed at ensuring transparency and avoiding potential conflicts between trading partners.

Second, the objectification stage occurs when bookkeeping practices begin to be regarded as an objective representation of the values and rules governing trade. Over time, the recording formats used by local merchants began to resemble the double-entry bookkeeping system introduced by the VOC, such as the use of columns for describing goods, quantities, and prices. This format eventually became recognized as the standard for commercial activities.

Third, institutionalized bookkeeping practices were accepted and passed on by subsequent generations as an integral part of the local economic culture. The children of merchants, for example, learned to keep bookkeeping records from their parents without questioning the origins or logic of the system. They regarded the practice as an integral part of trade.

For example, a pepper merchant in Palembang recorded daily transactions in a trade book containing information such as the title of the activity, the name of the trading partner (e.g., a Dutch merchant), the year of the transaction, the date of the transaction, the goods bought or sold, the quantity of goods, the agreed price, the place of the transaction, and who was responsible. This format resembles a simple transaction note that is still widely used and circulated in the market.

Thus, through Berger and Luckmann's social construction approach, trade bookkeeping practices during the Palembang Sultanate can be understood not only as administrative tools but



also as products of the social and cultural dynamics that shaped the colonial and local economic structures of the time.

This practice initially arose from the need to manage complex trade (*externalization*). Over time, this bookkeeping format became the accepted standard among all merchants (*objectification*). Eventually, subsequent generations regarded bookkeeping as a natural part of trade (*internalization*). According to Berger's theory, bookkeeping as an administrative tool and a product of social construction reflects the values, norms, and interactions of society at that time.

### **Factors Influencing Trade Bookkeeping in Palembang Sultanate and Dutch Trade during the Palembang Sultanate Period**

The factors influencing the accounting of the Palembang Sultanate and Dutch trade during the Palembang Sultanate can be seen from Peter L Berger's Social Construction Theory:

#### ***The Influence of Local Culture on Accounting Management***

Local culture has a significant influence on various aspects of life, including business management and accounting practices. In Palembang, values such as honesty and moral responsibility derived from local customs shaped the way traders recorded and managed trade transactions. For example, a trader in Palembang recorded his trade transactions in a book, prioritizing the principle of honesty, in line with customary norms that emphasize integrity and social responsibility.

The application of these local values not only reflects a personal commitment to business ethics but also contributes to building trust among economic actors. Honest record-keeping strengthens a merchant's reputation, enhances mutual trust among community members, and creates a more transparent and sustainable business environment. In addition, customs also influence the patterns of interaction between traders and their customers and business partners, so that business relationships can develop in a more harmonious and stable manner. Thus, local culture serves as a social foundation for traditional trade accounting and governance practices.

#### ***External Influences***

External influences, particularly from Dutch traders and the Dutch government, contributed significantly to the development of the accounting system in Palembang. The arrival of the Dutch brought a more modern and structured administrative system. One of the Dutch's important contributions was the introduction of the double-entry accounting system based on vertical addition for the inventory of goods, money, and annual receipts and expenditures.

Before Dutch influence, the accounting system in the Sultanate of Palembang was traditional, simple, and not systematically documented. With the introduction of a more organized and structured recording system, including detailed records of income and payment transactions, the Sultanate of Palembang began to adapt to this system.

However, the Sultan of Palembang continued to uphold Islamic values in financial record-keeping practices. Principles of honesty and transparency in accordance with Islamic teachings were maintained, reflected in the use of Islamic financial terms and concepts such as *zakāt*, *waqaf*, and *‘aqd* in transactions. Additionally, the prohibition against usury influenced the recording system, ensuring that all financial transactions complied with Sharia law.

This adaptation demonstrates a synthesis between the modern methods introduced by the Dutch and local and religious values. This created a unique accounting system that combined colonial administrative approaches with Islamic moral and ethical principles deeply rooted in Palembang society.

#### ***Social and Political Context***

The power relationship between the Sultanate of Palembang and the Dutch colonial government also influenced the content and management of bookkeeping. In various trade

agreements, the Dutch stipulated specific reporting formats, including the recording of trade quotas that had to be met. The Sultanate of Palembang responded by ensuring that every clause in the agreement took into account and supported local interests. In this context, the accounting system served not only as an administrative tool but also as a formal instrument for recording and validating political and economic agreements between the two parties.

Social and political factors exerted significant influence on the trade system between the Palembang Sultanate and the Dutch, particularly in the aspects of bookkeeping and trade administration. The power dynamics between these two entities—the Sultanate as the local ruler and the Dutch as the colonial power with economic and political interests—created a complex dynamic. In this context, bookkeeping did not merely serve as a record of transactions but also as a tool for political and economic control and a formal instrument in documenting binding trade agreements between the two parties.

### **report format and trade quotas**

The Dutch colonial government established specific report formats that included trade quotas. This policy aimed to control the flow of goods, ensure compliance with established trade requirements, and protect colonial economic interests. From the Dutch perspective, the bookkeeping system served as a monitoring mechanism that allowed them to optimize profits and minimize deviations in trade activities.

### **the role of the sultanate of palembang in the trade agreement**

Despite colonial pressure, the Sultanate of Palembang continued to strive to maintain local interests. One way it did this was by including clauses in trade agreements that did not harm the Sultanate. Bookkeeping was used to record transactions in detail, which not only served as administrative documentation, but also as a tool for negotiation and protection of the interests of local traders and the economic sustainability of the region.

### **bookkeeping as a tool for formalizing agreements**

In the context of colonial trade, bookkeeping became a legal instrument that recorded agreements and transactions between the Sultanate of Palembang and the Dutch. These documents had legal binding force and served as formal evidence in the implementation of trade agreements. Thus, bookkeeping played an important role as a medium of transparency and accountability that allowed both parties to monitor trade flows in accordance with the agreed terms. Overall, bookkeeping in trade between the Palembang Sultanate and the Dutch had a dual function—as an administrative document and as a political and economic tool. The Sultanate had to navigate Dutch influence carefully while maintaining its autonomy and local economic sustainability.

### **Technology and Infrastructure**

Technological and infrastructure factors played a significant role in the development of the accounting system during the Palembang Sultanate. The use of ink and paper became the primary standard for record-keeping within the palace and among large merchants. On the other hand, local merchants also utilized traditional media such as bamboo strips and lontar leaves to record transactions. The writing tools used were small knives, and the text was carved directly onto the bamboo surface using the Ulu script.

The use of ink and paper reflects the influence of technology in managing trade administration, particularly among the elite. Meanwhile, the use of bamboo strips and lontar leaves by small merchants demonstrates the diversity of recording practices based on access to infrastructure and writing tools.

When the Dutch began to dominate trade activities in Palembang, they introduced a more systematic bookkeeping system. One of the innovations brought was the vertical addition method

for recording inventory, money, annual receipts, and expenditures. This change reflected a shift from traditional practices toward a more standardized and structured administrative system.

Thus, the development of the bookkeeping system was greatly influenced by technological and infrastructure factors, from traditional writing tools to the modern systems introduced by the Dutch. This transition not only reflected technical adaptation but also a paradigm shift in trade management.

### ***The Process of Objectification and Internalization***

The development of the accounting system in Palembang cannot be separated from the gradual process of objectification and internalization. Initially, accounting was social in nature, used as part of interactions and trust within the trading community. However, over time, this practice underwent objectification—it was widely accepted as an established social reality—and internalization as a norm in trading activities.

The introduction of the accounting system by the Dutch reinforced this process. The people of Palembang began to realize the importance of recording transactions to support accountability and economic order. Children of merchants were taught to record transactions according to a standard format. This shows that accounting had become part of the trading culture passed down from generation to generation.

During the colonial period, the accounting system became more structured with the introduction of vertical addition methods for each receipt and expenditure. This approach not only clarified the flow of transactions but also strengthened the function of accounting as an integral element in the broader economic system.

Thus, the objectification and internalization of the bookkeeping system in Palembang reflect a profound economic cultural transformation—from informal social practices to formal governance supported by values, norms, and new technologies introduced by colonial powers (Sulaiman, 2018).

### **The Value of Accounting in Trade during the Palembang Darussalam Sultanate and Dutch (VOC) Periods**

The value of accounting within a cultural context is an abstract concept that is important in human life, encompassing responsibility, principles, standards, conventions (customs), and all activities (Gray, 2023). The accounting values applied by the Sultan of Palembang Darussalam and the Dutch reflect a blend of traditional principles and Dutch influence in accounting science. Several important aspects can be analyzed:

First, principle of transparency. The Sultan of Palembang Darussalam prioritized honesty in recording trade transactions, in line with Islamic values emphasizing justice and responsibility. The Dutch, on the other hand, introduced a more structured bookkeeping system to ensure accuracy and efficiency. In pepper trade, the Sultan of Palembang ensured that all transactions were recorded in detail, for example, merchants recorded the quantity of pepper sold, the price per kilogram, and the buyer's name. This was done to maintain honesty and avoid disputes in the future. The Sultanate of Palembang Darussalam and the Netherlands had different approaches to trade accounting, but both prioritized transparency in recording transactions.

The Sultanate of Palembang Darussalam applied the principle of honesty in trade accounting, which was in line with Islamic values such as justice and responsibility. In pepper trade, every transaction is recorded in detail, including the amount of pepper sold, the price per kilogram, and the buyer's name. This approach aims to maintain trust between traders and buyers and avoid disputes in the future. With clear records, each party can ensure that transactions are conducted fairly and transparently.

The Dutch introduced a more structured and systematic accounting system with the aim of improving accuracy and efficiency in trade. This system included more detailed and standardized recording, the use of more modern recording methods, and documentation that facilitated trade monitoring and control. The Dutch approach was more oriented toward economic efficiency and

resource management, while the Sultanate of Palembang emphasized moral and ethical aspects in trade. The accounting system implemented in the Palembang Sultanate helped maintain economic stability and good relations with trading partners, making it one of the main pepper trading centers in the archipelago.

Second, dutch influence. In making agreements and financial records for the Dutch, the Palembang Sultanate used Dutch, while the Palembang Sultanate and traders used Jawi Malay. The Dutch created general accounts that were reported to their country, containing annual supplies of goods and money, receipts and payments for all activities, both in the form of purchases and payments for goods. Impact on the Palembang Sultanate. Increased transparency in trade. Facilitated economic management through more accurate record-keeping. Adapted the colonial system to strengthen local trade administration. The Palembang Sultanate, which previously relied on honesty-based record-keeping and Islamic values, began integrating Dutch methods to improve efficiency and accuracy in trade. This demonstrates how colonial influence can shape local economic systems.

Third, local adaptation. The Sultan of Palembang integrated modern bookkeeping formats with local values, such as the use of the Malay language in trade documents, to ensure that the system was acceptable to the local community. Sultan Palembang integrated local elements into bookkeeping, for example, trade documents were written in the Malay language to be understood by the local community, but the column format introduced by the Dutch was still used to ensure a clear structure.

Local adaptations in bookkeeping during the Palembang Sultanate and Dutch Colonial periods reflect a balance between tradition and modernization. The Sultan of Palembang understood the importance of preserving local cultural aspects so that the bookkeeping system could be accepted and used effectively by the local community. In the context of trade, the use of Malay in official documents was key to maintaining communication among local traders. This shows that the Sultan sought to maintain inclusivity in the economic system without neglecting the new developments brought by the Dutch.

Meanwhile, the column-based bookkeeping format, introduced by the Dutch, remained in use because it provided a clear structure for recording transactions. This format helped ensure accuracy and efficiency in trade and financial administration. With these records, the Sultanate of Palembang created a unique and modern bookkeeping system that was also in harmony with the local culture. This approach demonstrates how local rulers were able to adapt to the new system without completely losing their identity. It is a real example of how tradition and innovation can coexist in economic history. This spirit of flexibility is often the key to the survival of a government in times of change.

Fourth, the recording of primary commodities, namely pepper and tin as the main trade commodities, became the focus of bookkeeping. This recording included the quantity of goods, prices, and trading partners, including Dutch traders. Examples of primary commodities such as pepper and tin were recorded in detail. A merchant might record the sale of 10 tons of pepper to a Dutch trader on a VOC ship at a price of five guilders per kilogram, along with the date and location of the transaction.

Trade accounting during the Palembang Sultanate and Dutch period played an important role in recording economic transactions, especially for main commodities such as pepper and tin. This recording system was designed to provide transparency and accuracy in trade and accommodate the interests of various parties, including local traders and Dutch trading partners.

In these records, each transaction was documented in detail to ensure order and clarity in trade. For example, the type of commodity traded, such as pepper or tin. The quantity of goods traded, such as 10 tons of pepper. The agreed price per unit, such as five guilders per kilogram. Trading partners, including the identity of Dutch traders or the VOC. The time and place of the transaction, which served as a reference for administrative and tax purposes.

The use of the accounting format introduced by the Dutch helped clarify the structure of record-keeping, while local elements such as the use of the Malay language ensured that the system was understandable to the local community. This demonstrates how the Sultanate of Palembang adapted Dutch administrative methods without losing its cultural identity. This approach demonstrates that trade is about the exchange of goods and the systems that enable economic sustainability through organized record-keeping. This system also became one of the foundations for the developing economy in the region.

Fifth, documentation of trade agreements. Trade agreements between the Sultan of Palembang and the Dutch were often documented in written agreements that reflected accounting values in maintaining mutually beneficial trade relations. For example, the Sultanate of Palembang and the Dutch signed a trade agreement that included clauses on the quantity of goods to be shipped each month. These agreements were documented in the Sultan's ledgers, including the date of the agreement, the names of the parties involved, and the number of documents promised.

The documentation of trade agreements between the Sultanate of Palembang and the Dutch colonial government holds significant value within the trade accounting system. These written agreements are not merely economic contracts but also serve as tools to maintain stability and trust between the two parties.

In the context of accounting, trade agreements typically include several key elements such as the date of the agreement, which indicates when the agreement was made and became effective. The names of the parties involved, such as the Sultan of Palembang and Dutch officials or VOC representatives. The commodities being traded, such as pepper or tin. The quantity of goods agreed upon, for example, an agreement to ship 10 tons of pepper per month. Additional terms and conditions, including price, payment methods, and shipping arrangements.

This accounting format reflects the value of transparency in transactions, so that traders and the government have neat records that can be used as a reference in case of disputes. The use of Malay in the agreement documents allowed the local community to understand the contents of the agreement, while the structure and recording methods introduced by the Dutch were retained to maintain administrative order.

The Sultanate of Palembang successfully adapted this accounting system by combining modern administrative methods from the Dutch with local cultural values, creating an effective and relevant accounting system for the local community and international trading partners.

This explanation demonstrates how bookkeeping became an important tool for maintaining transparency, adopting modern influences, and preserving local values in trade.



Figure 2. Inventory Records of Goods in each VOC Warehouse  
*Source: Indonesian Archives in Dutch Records*



The figure 2 show the warehouses in each VOC warehouse and the amount of goods in stock in those warehouses. The existence of stock meant that the VOC could estimate the availability of goods in VOC warehouses in each region, such as Pulogadung, Cimanggi, and Bogor.

The Dutch had already adopted the theory of social construction, while accounting theory had not yet been used by the Dutch colonial government. The Dutch still used a simple bookkeeping system, which involved simply adding up the quantities of goods purchased or available in the warehouse, as well as other activities such as transportation costs incurred by employees. In social construction theory, it is stated that there are subjective and objective influences of humans in their lives. The Dutch were under the influence of the Palembang Sultanate and sought to extract the natural wealth of the Palembang Sultanate through various means, including regulations, agreements, and violence through wars with the Palembang Sultanate.

The analysis reveals that VOC accounting in Palembang not only recorded transactions but also outlined strategies to control pepper prices, set commodity quality standards, and monitor local trading partners. For example, a recording pattern was found that regulated the distribution of commodities to Batavia. These findings indicate that VOC accounting was an integral part of the structured colonial power system. Trade records served as a means to negotiate power with the Palembang Sultanate while strengthening the VOC's position as the dominant actor in the regional trade network. In this context, accounting was not merely an economic document but also an ideological text reflecting power relations and resistance.

Compared to previous studies, such as Gottschalk, (2019), which emphasizes the chronology of VOC trade, and Gray, (2023), which examines colonial economic hegemony in Java, this study presents new insights by revealing that VOC financial record-keeping practices in Palembang had strong ideological and political dimensions. This finding also complements the studies of Booth, (2017) and Pollet, (2019) on colonial economics by emphasizing that bookkeeping was not merely an administrative tool but also a means of social-political control over local trading partners. Thus, the results of this study expand the colonial historiography discourse, which previously tended to view VOC trade archives as neutral documents.

Theoretically, this study enriches the perspective of social construction theory by showing how colonial economic documents can be read as social texts laden with ideological meaning. Trade records do not merely represent transaction data but are also political products that reflect power relations, resistance, and colonial domination strategies. This expands the understanding that colonial archives should be treated critically, not merely as factual records, but as social constructions that preserve traces of power relations.

Practically speaking, this study is relevant for strengthening critical awareness in the study of colonial archives in Indonesia. These findings encourage contemporary researchers not to merely use archives as a source of economic data, but also to read them multidimensionally, including political, social, and cultural dimensions. In addition, reflections on VOC colonial accounting practices can provide inspiration in structuring modern accounting and trade management systems that are more transparent, ethical, and fair, so that they no longer reproduce patterns of domination as practiced in the colonial past.

Thus, this study affirms that the VOC's accounting in Palembang was an instrument of power that transcended its administrative function. The novelty of this research lies in its critical reading of trade archives as ideological texts that reflect colonial power relations, while also opening up space for reflection on modern accounting practices that must always be oriented toward social justice.

## CONCLUSION

The results of this study indicate that the trade accounting conducted by the VOC in Palembang in the 18th century served not only as an administrative economic record-keeping tool but also as an instrument of colonial power. Through systematic accounting practices, the VOC successfully controlled the flow of key commodities such as pepper, tin, and resin, set price

standards, and monopolized distribution channels, ultimately weakening the economic position of the Palembang Sultanate. The VOC's trade accounting became an effective political instrument in establishing hegemony over local power. This finding confirms that the accounting practices implemented by the VOC reflect a broader power structure, consistent with social construction theory, which views record-keeping not as a neutral activity but as part of a domination strategy. Additionally, conventional accounting theory suggests that the VOC's meticulous and structured bookkeeping system was used to strengthen their economic and political control over the colony. This research contributes to the study of economic history, accounting history, and colonialism, particularly in understanding power relations through trade documentation practices. This research also emphasizes the importance of colonial trade archives as a source of history that is rich in ideological meaning, not just economic data. In the future, similar research can be expanded to other regions in the archipelago to enrich our understanding of colonial accounting practices in shaping power relations.

This research has limitations, including limited access to VOC archives that are scattered across various locations, both domestically and in the Netherlands, as well as limitations in conducting cross-regional comparisons due to the research focus being limited to the context of Palembang. Additionally, this analysis is limited to a qualitative approach focused on historical reconstruction, and thus cannot provide a quantitative picture of the economic impact in a more measurable way. For further research, it is recommended that a comparative study be conducted between VOC accounting practices in various regions such as Maluku, Batavia, or Makassar to identify similarities and differences in colonial accounting strategies. Additionally, an interdisciplinary approach combining history, accounting, political economy, and postcolonial studies could enrich the analysis and provide a more holistic perspective. The use of digital humanities methods in processing colonial trade archives could also open new opportunities for understanding the dynamics of power and the economy during the colonial period.

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