

AKUNTANSI INDONESIA... MERDEKALAH!!!
INDONESIAN ACCOUNTING.... BE FREE!!!

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Sinopsis/Synopsis:

Drama ini mementaskan suatu cerita sejarah perjalanan akuntansi Indonesia, sejak jaman berkuasanya VOC hingga saat ini. Cerita dikemas dengan suatu gaya yang khas, komedi-satir, untuk menegaskan suatu pesan bahwa kondisi akuntansi Indonesia, walaupun dengan bentuk yang berbeda, masih merupakan suatu bentuk dominasi dari kekuatan-kekuatan di luar lingkup negara serta kepentingan lokalnya. Akuntansi multiparadigma adalah suatu cara yang dapat digunakan untuk melakukan pembebasan dengan konsep saling menghargai.

This drama is about the story of Indonesian accounting journey, since the domination of VOC until the present day. The story is presented in a unique fashion, comedy-satire, to affirm a message that Indonesian accounting today, though in different forms, is still a mode of domination exerted by the forces outside the country and not in the best local interest of the country. Multiparadigm Accounting is a way that can be used to generate liberation within respectful concept.

Lakon :

Pribumi 1 : Lia (Siti)
Pribumi 2 : Jipeg (Nur)
Pribumi 3 : Indra (Jumali)
Pribumi 4 : Pradit (Kodir)
Pribumi 5 : Enggal (Sholeh)
Staff VOC 1 : Didim
Staff VOC 2 : Rifa/ Arif
Jan Pieterscoon : Resty
Pemilik MNC : Yoga
VOC pribumi1 : Lia
VOC pribumi2 : Jipeg
VOC pribumi3 : Enggal
Pengikut positif : Pujangga
Pengikut posmo : Nadia
Pengikut Interpretif : Aas
Pengikut kritis : Arif/rifa/didim
Setan IFRS : Gandis
Setan MNC : Iqbal
Soeharto : Aas
Camdessus : Anjar

Actors :

Native 1 : Lia (Siti)
Native 2 : Jipeg (Nur)
Native 3 : Indra (Jumali)
Native 4 : Pradit (Kodir)
Native 5 : Enggal (Sholeh)
Staff VOC 1 : Didim
Staff VOC 2 : Rifa/ Arif
Jan Pieterscoon : Resty
MNC Owners : Yoga
VOC native 1 : Lia
VOC native 2 : Jipeg
VOC native 3 : Enggal
Positive Follower : Pujangga
Postmodern Follower : Nadia
Interpretive Follower : Aas
Critical Follower : Arif/rifa/didim
IFRS Devil : Gandis
MNC Devil : Iqbal
Soeharto : Aas
Camdessus : Anjar

Properti :

1. Gerobak
2. Barang-barang jualan (tape, sayur2an, sewek, barang-barang bekas)
3. Meja dan kursi (kantor)
4. Triplek untuk dinding kantor
5. Tiang dan bendera belanda
6. Jam dinding+ figura berisi gambar-gambar belanda (kalau ada kalender)
7. Singkong
8. Pisau
9. Seragam VOC beserta aksesorisnya
10. Podium
11. Geber
12. Peti upeti
13. Buku2 akuntansi tebal (dibuat dari sterofom)
14. Pensil besar beberapa buah\Roti tawar
15. Bendera merah putih sedang dan tiangnya
16. Slayer bendera merah putih
17. Slayer bendera belanda

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Property:

1. Wheelbarrow
2. Things to sell (fermented yam, vegetables, cloth, used stuffs)
3. Table and chairs (for the office)
4. Plywood for office wall
5. Flag pole and Dutch Flag
6. Wall Clock and picture frames
7. Cassava
8. Knives
9. VOC uniform and its accessories
10. Podium
11. Backdrop
12. Tax casket
13. Thick accounting books (out of styrofoam)
14. Big pencils
15. Bread
16. Indonesian flag slyer
17. Dutch flag slyer

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SCENE 1:

Narator: (Suara tegas dan mantap)-
(Spotlight pada narator)

Drama ini menceritakan tentang perjalanan Akuntansi di Indonesia memasuki era IFRS. Sebagai latar belakang mengapa keberadaan IFRS saat ini menjadi realitas yang “tak mau” dan “tak bisa” ditolak oleh masyarakat akuntansi Indonesia, karena adanya infiltrasi Akuntansi Liberal melalui “intelektual-akademis” selama hampir 40 tahun ala FASB model American Accounting Style di masa Orde Baru. Akhirnya mengerucut pada kepentingan Neoliberalisme akuntansi ala IFRS berbasis perusahaan multinasional di masa Orde Reformasi melalui IMF dan World Bank sampai sekarang.

Inilah akuntansi Indonesia !

(Panggung benderang, Spotlight tidak lagi pada narator)

Musik : Musik jawa, seperti dangdut atau Campur sari.

Suasana pasar tradisional .

Penjualnya adalah rakyat-rakyat pribumi yang keadaan ekonominya bisa dikatakan cukup baik, Ada yang berjualan sayur-sayuran, daging, tape, sandal dan jarik. Ada beberapa pembeli yang mengunjungi pasar tersebut. Terjadilah tawar menawar yang membuat kondisi pasar semakin ramai serta interaksi para pedagang yang konyol dan ramah semakin membuat kondisi pasar semakin gaduh. Tak beberapa lama, pembeli mulai sepi. Sudah siang. Terjadilah dialog antar pedagang.

SCENE 1:

Narator: (with firm and loud voice)
(Spotlight on narator)

This drama tells the story of Accounting in Indonesia that is now entering IFRS era. There is a background story as to why the presence of IFRS has become a reality that “can not be denied” and “can not be dismissed” by Indonesian accounting society. This is because there is an infiltration of Liberal Accounting through its “intellectual-academics” for almost 40 years ala American Accounting style of FASB model. At the end, accounting is designed in interest of accounting Neoliberalism ala IFRS that is Multi National Company-based in the reformation order through IMF and world bank, until now.

This is Indonesian accounting!

(The stage is lit up, spotlight on narator is off)

Music: Javanese music (mixture of dangdut, like campursari)

The traditional market scenery.

Sellers are native people whose economic condition can be said quite good. Some sell vegetables, meat, fermented yam, sandals and cloth. Some buyers are seen in the market. There are transactions taking place and the market is becoming more hectic as they chat to each other, making bargains and funny jokes. In the afternoon, the buyers are leaving the market. There is a dialogue among traders.

Siti : kang! (melempari si Sholeh dengan kerikil yang sibuk menghitung hasil jualannya –receh-receh)

Sholeh: (Kaget) haduh, opo to?? Ngganggu wong ngitung rezeki ae!!

Siti : wes oleh piro heh? (ngotot pengen tahu—ekspresi)

Sholeh: (tetap menghitung uangnya)

Siti : Receh ae sombong rek rek.. koyok londo!!

Nur : dekkkk... ati2 lek ngomong, ojo nyeluk londo (memelankan suaranya). Saruu!

Sholeh: --ke nur, nyapo to yuk.. londo yo menungso!! Gak wedi aku. Lek teko, celukno aku lak wedi (sombong banyol)

Kodir : westalah kang, ojo disebut2. Aku luweh milih ketemu pocong (bergidik)

Nur : lha yo, duh gusti..dadi wong cilik kok yo tambah cilik.. duh duh !

Tiba tiba datanglah si Jumali tergopoh-gopoh sambil membawa gerobak sayurnya.

Jumali : londo teko londo teko, ayo buyar cepetan

Nur : benerr too, tekooo !!! (panik dengan logatnya)

Semua bingung dan membereskan jualannya

Siti : dimana londonya?(panik)

Jumali : (terengah engah) wes deket, wes di pertigaan jalan.. ayo cepetan!!! (tegang)

Siti: Man! (throwing pebble at Sholeh who is busy counting his money- coins)

Sholeh: (surprised) what is it?? You are disturbing me counting my blessing!!

Siti: How much did you get heh? (determined to know and curious)

Sholeh: (still counting his money)

Siti: They are just coins... dont be snobbish just like the Dutch!!

Nur: Sister... be careful with what you are saying (slowing down and quitening her speech) It's bad omen.

Sholeh: (to Nur) what is it, lady... The Dutch is also human... I am not afraid. If they come, just call me...then I will be afraid (proud in a funny way)

Kodir: Just let it be, do not mention the Dutch anymore. I'd rather meet *pocong* (a sort of ghost) (shivering)

Nur: That's just it.. Dear God.. little people like us become more meaningless.. dear dear!
Suddenly comes Jumali panicking with his goods

Jumali: The Dutch is here, the Dutch is here, let's go!!!

Nur: What did I say!!! (panicking with her thick accent)
Everyone is confused and wrapping up his/her goods.

Siti: Where is the Dutch?

Jumali: (gasping for breath) They are near, they are in the cross-road...let's hurry (panic)

Sudah beres, mereka mau lari langsung di stop sama VOC

VOC1 : hoi,STOPPPPPP!!!!

Pribumi : (mematung dg ketakutan)

VOC2 : Angkat tangan!! (Menodongkan senjata)

Pribumi : (angkat tangan dengan gaya yg aneh aneh)

VOC1 : angkat tangannya yang bener dong, mau eik bunuh semuanya??hah??!!

VOC2 : (Menghampiri para pribumi dan mulai membenarkan posisi angkat tangan mereka) Angkat tangan aja gak bisa, bagaimana mau merdeka!

VOC1 dan VOC2 : (tertawa puas)

Sholeh : Merdeka ya merdeka, gak ada hubungannya dengan angkat tangan (to VOC) dengan lantang. Dasar gubluk!! (mengejek VOC, kearah penonton dengan suara perlahan)

VOC1 : Sudah diam!! Jangan banyak bicara, mana upeti kalian???

Pribumi: (improvisasi)

Sholeh : (mengumpulkan uangnya dan kawan-kawannya)-----improve kreatif

VOC1 : (bisikbisik ke VOC2) improvisasi

VOC1: ayoo cepatttt!!!

Siti : (maju) abang londoo (centil)... inihhh uangnyaahhh (sembari memberikan uang yg sedikit, receh lagi)—pribumi kabur

They finish wrapping up their goods. They are about to run away when the VOC stops them.

VOC1: hoi, STOPPPPPP!!!

Natives: (Freeze in fear)

VOC2: Hands up!! (pointing guns)

Natives: (putting up hands with funny styles)

VOC1: Put up your hands properly! Do you want me to kill you all?? Hah?!!

VOC2: (approaching the natives and correcting their poses). If you can not put your hands up properly, how can you be free!

VOC1 and VOC2: (laughing satisfied)

Sholeh: Freedom has nothing to do with how we put up our hands (to VOC with loud voice) Stupid!! (jeering VOC by speaking slowly to the audience)

VOC1: Be quiet!! Stop talking!! Where is your money???

Natives: (improvise)

Sholeh: (collecting money from his friends)--- improvise creatively

VOC1: (whispering to VOC2)- improvise

VOC1: Come on hurry up!!!

Siti: (stepping up forward) dear dutchy (wooing)... this is your money (while giving coins in small amount)- natives run

VOC1: (menyerahkan ke VOC 2) hitung!!
(improve kreatif dengan moving dan variasi blocking)

Selagi mereka sibuk menghitung ribut dengan tawa kemenangan mereka.

VOC1 : “berapa?”

VOC2: (dengan wajah sedih) Cuma 10 gulden

VOC1: (menoleh marah ke pribumi, tapi pribumi sudah pergi) “wooo.. pribumi gubluk, awas aku hajar” – (bersungut sungut mengejar pribumi sambil menarik VOC 2= improve)

SCENE 2

Pagi hari. Di ruangan kerja atau kantor VOC. Dengan panggung dibagi 2 bagian, bagian kanan kantor dan bagian kiri pabrik tempat kerja para pribumi. Suasana masih lengang, lalu tiba-tiba datanglah VOC 1 dan VOC 2 menyeret para pribumi dengan sadis (konyol, kreatif) sambil berteriak teriak marah karena tidak membayar upeti dengan jumlah banyak dan akhirnya mereka (pribumi) dipaksa mengerjakan pekerjaan pabrik yaitu mengupas singkong yg sangat banyak. Adegan improvisasi oleh pemain—menunjukkan eksploitasi singkong di desa mereka dan dengan dialog-dialog menggerutu pribumi—konyol dan kreatif . Pribumi melakukan perlawanan.

VOC1: (giving the money to VOC2) count!!
(improvise creatively by moving and blocking)

They are busy counting the money and laughing satisfactorily.

VOC1: how much?

VOC2: (with a sad face) Only 10 gulden

VOC1: (turning angry to the natives, but the natives are already gone) wooooooo stupid natives, I will get you- (angry while running after the natives while pulling VOC2= improvise)

SCENE 2

In the morning, in the VOC office. The stage is divided into two parts, one part is the office while the other part is the factory where the natives work. It is quiet. Suddenly VOC1 and VOC 2 come dragging the natives roughly (funny, creative) while yelling angrily because they do not get enough money from the natives. The natives in return are forced to work in the VOC factory. They are forced to peel some cassava. A lot of cassava! Actors improvise. The dialogues show that there is exploitation of cassava in the village with dialogues by the natives- funny and creative. The natives are trying to fight back.

Hari berikutnya. Kantor VOC. Di sisi kanan panggung, tersorot meja kerja (2 meja) VOC dengan bendera VOC dibelakang masing-masing meja—lengkap dengan buku-buku tebal dan beberapa perlengkapan kantor seperti biasanya. Tak lama kemudian datanglah Jan Pieterszoon dengan arogan didampingi oleh para staff VOC—Creative improvisation-Dan disisi kiri panggung, sorot lampu para pribumi diredupkan.

Jan : (tertawa puas, lalu berubah marah) “Hey u!”

VOC 1 and 2 : (bingung)

Jan: “iya, u, mana hasil penarikan upeti kemarin?” (menyiapkan buku akuntansinya)

VOC1 : (menyerahkan kotak yg berisi banyak uang) “ini mister, hasil upeti dari petani dari daerah timur, barat, utara dan selatan”—improvisasi

Jan : “yang dari pasar?”

VOC 1 : “errrrmmmmmmhh, sudah semua tuan. Tapi Cuma sedikit” (bingung)

Jan : (ekspresi marah) “apaa?”

VOC 1 : “tttaaappppii... para pekerja pasar eik suruh mengerjakan pekerjaan pabrik hasil eksploitasi singkong di daerah Malang mister, untuk mengganti upeti mereka hari ini”

Jan : “niet lupa untuk memberikan pelajaran juga, biar para pribumi tengik itu tau rasa dan tau siapa kita.” (tertawa)

VOC 1 dan 2 : (hormat dengan posisi siap)

Jan : “sudah u sekarang pergi!”

The next day. VOC office. On the right stage, spotlight is placed upon the VOC desk, with VOC flags at the back of the desk- with thick books and some other office property. Not long, Jan Pieterszoon come in arrogantly followed by VOC staff-creative improvisation. The left stage light is dimmed.

Jan: (laughing loudly, then turning angry) Hey u!

VOC1 and 2: (confused)

Jan: Yes u, where is the money collected yesterday? (preparing the accounting book)

VOC1: (giving Jan a box containing money) Here you go, mister, our money collected from the east, west, north and south-improvise

Jan: from the market?

VOC1: errrrmmmmmmhhhhh, that is all. But that is all we can get (confused)

Jan: (angry expression) whaaaat?

VOC1: But... all the natives from the market are now working in our factory. We exploit cassava from Malang, mister, to replace our little money today.

Jan: niet forget to give them some lessons too. So that those natives know who we really are (laughing)

VOC1 and 2: (giving salut to Jan)

Jan: Now u go!

VOC 1 dan 2 : (hormat dengan posisi siap)

Selepas perginya VOC 1 dan VOC 2.....

Jan : (monolog) eik pastikan bulan depan, eik bisa pulang ke Belanda. Karena hasil pabrik disini sudah sangat cukup untuk biaya membangun banyak bisnis di Belanda” (tertawa puas). Eik juga sudah tidak sabar meninggalkan negeri ini. Negeri ini sudah miskin karena semua kekayaannya sudah mereka berikan kepada ku. VOC!! “ (tertawa lebih keras)

Malam pun tiba. Suasana kantor sudah lengang, para pribumipun rupanya sudah tertidur diantara singkong2 VOC.

Lalu, muncullah sosok yg diam diam mengendap ngendap masuk kedalam kantor. Lalu menuju ruangan mencuri beberapa barang.

SCENE 3

Suasana pagi. Staff VOC sudah memasuki pabrik dan mulai membangunkan para pribumi dengan kasar. Kondisi pribumi lusuh dan kotor. Para staff VOC memaksa mereka utk bekerja lagi sedangkan mereka sarapan roti --- Improvisasi. Lalu, ketika adegan itu terjadi.. masuklah Jan ke ruangan dan langsung kaget karena barang-barangnya ludes (adegan bingung, kesal, sambil memeriksa hartanya yg tersisa)

Jan : “ help help help... adaaa maling malingg !” (panik)

Staff VOC yg sedang menikmati makan tersedak karena terkejut oleh teriakan Jan dan mereka pun berlari kearah ruangan kerja. Begitupun para pribumipun rebut bertanya-tanya dengana adanya teriakan “maling” dari arah ruang kerja VOC. Mereka berusaha mengintip adegan kepanikan para VOC—Improvisasi.

VOC 1 and 2: (saluting)

After VOC 1 and 2 are gone.

Jan: (monologue) I make sure that next month I will be able to go home to the Netherland because the factory here has given me enough to build more factory in the Netherland (laughing). I can not wait to leave this country. This country is already poor for giving all its riches to me. To VOC!! (laughing even harder)

The night comes. The office is quiet. The natives fall asleep among the cassava.

Then come a figure walking stealthily to the office and steal some stuffs from the office.

SCENE 3

In the morning the VOC staff is entering the factory and waking up the natives roughly. The natives are dirty and tired. The VOC forces them to work again, while the VOC is having bread for breakfast- improvise. Jan comes in to the office and is surprised to see the missing stuffs from the office (acting upset and confused to see the remaining goods)

Jan: Help, help help.... there has been a thief! (panic)

VOC staff chokes on food because of this yelling and they rush to Jan’s office. The natives are also wondering and asking one another of what is happening. The natives try to peep from the factory into the office to see what is happening- improvise

Jan : “U itu bagaimana? Disuruh jaga kantor malah makan aja kerjaannya, ni semua harta eik hilang gara-gara you! Sekarang eik gak mau tau you harus bisa mengganti semua kerugian eik. Bagaimanapun caranya semua barang-barang eik yg ada disini harus kembali!” (meninggalkan panggung)

VOC 1 dan 2 : (saling berpandangan bingung bercampur panik)

Sedangkan para pribumi yg sedang mengintip jatuh dan membuat dinding ruanganpun runtuh dan akhirnya mereka ketahuan kalau mereka sedang mengtip.

Pribumi : (gedubraaaaakkkkkk) dan pada heboh –Improvisasi

VOC1 : “ apa yg kalian lakukan disini?”

VOC2 : “nguping ya? “ (geram)

Sri : “Aduh nggak nguping kok om mister, Cuma ngintip doing.. abisnya sih penasaran pada teriak teriak”

Sholeh : “kemalingan ya? Hahhahhaaaaa”

VOC1 : “Diammmmm!!! Ini gara-gara kalian semuanya! “

Jumali : “ kok malah kita yang kena?”

VOC2 : “ ya gara-gara kita mbangunin kalian itu, kita jadi kecolongan maling!”

VOC1: “untuk hukumannya, kita gak mau tau barang-barang yang ada disini harus kembali. Termasuk uang serta laporan keuangan yang ada diruangan ini!”

Pribumi : “Apaaaaa??”

Jan: What is wrong with u? I ask you to look after the office, but you only eat. Now all my riches are gone because of you! Now I don't want to know how, but you must be able to replace all my goods in here. (leaving the stage)

VOC1 and 2: (lookin at each other and panicking)

Meanwhile the natives who are peeping fall and causing the wall of the office to crumble. The VOC1 and 2 are suddenly aware of their presence.

Natives: (gedubraaaaakkkkkk) (they are very noisy) improvise

VOC1: What are you doing here?

VOC2: Eavesdropping? (angry)

Sri: No, we are not eavesdropping mister, we are only peeping... because we are curious of the yelling.

Sholeh: You have been robbed? Hahhahhaaa

VOC1: Be quiet!!! This is all because of you!

Jumali: How can this be our fault?

VOC2: Yes, this is because we have to wake you all up, we are now robbed.

VOC1: As your punishment, we don't want to know how you can replace all the stolen goods here. Every thing in here; money and all the report.

Natives: Whaaaat??

VOC 1 : “iya, kalian harus menggantikan kita bertugas! You, ambilkan seragam buat mereka! “ (ke VOC 2)

VOC 2 : (lari kedalam mengambil seragam, tak lama kemudian dia datang dengan membawa seragam beserta kelengkapannya)

VOC 1 : “ Kok Cuma 3?”

VOC 2 : “ Adanya memang 3 kok”

VOC 1 : “aarghh.. ya sudah.. ni pake! (sambil melempar ke sholeh)

Sholeh : “ ayo, ni seragam hanya untuk 3 orang! Siapa yang mau?”

Para pribumi menolak menjadi salah satu bagian dari VOC dengan memakai seragam itu. Tapi, mau tidak mau, mereka harus menggunakan seragam itu dan memenuhi permintaan paksa VOC. Akhirnya 3 orang ganti baju menjadi bagian dari VOC – Improvisasi

Tak lama kemudian, dengan diiringi lagu barat keluarlah pasukan VOC baru dengan atribut lengkapnya, berbaris seolah seperti belanda (arogan)—Improvisasi

Kemudian, hampir keluar panggung tiba2 kelompok VOC baru distop oleh VOC 1 dan 2. Mereka membacakan SK bahwa 3 orang yang menggunakan seragam telah resmi menjadi kelompok VOC—Improvisasi

Dari audience ada pemain yang berteriak:--- “onok londo bulak... akuntan bulak” (sambil tertawa keras)

SCENE 4

Beda Era. Seorang pemilik MNC asing memasuki panggung dan mulai tertawa terbahak-bahak dengan segala orasi kepuasannya tentang bagaimana ia mengelabui Indonesia dengan memberikan beasiswa dan perjanjian antar negara.

VOC1: Yes, you have to replace our job here! You! Fetch some uniforms for these people! (to VOC2)

VOC2: (run into the office, not long after that, she comes bringing some uniforms with all the equipments)

VOC1: why only 3?

VOC2: we have only three.

VOC1: aarghh.. oh well then... wear these! (throw the uniforms to Sholeh)

Sholeh: Come on. There are three uniforms. Who want these?

The natives refuse to be part of VOC by wearing the uniforms. But through force, they eventually agree. They exit the stage and once they discuss who will be part of VOC, three natives change their outfits-improvise.

Not long after, with music of the West, the new army of VOC enters the stage with full uniform, acting like the Dutch themselves-improvise.

The former VOC (VOC1 and VOC2) stop them and read out the decree of their joining with the VOC- improvise.

From the audience, an actor yells- “look there are phony dutch- phony accountant” (laughing loudly)

SCENE 4

Different era. A foreign MNC owner comes on to the stage and perform a monologue about how he has tricked the Indonesian to follow what he wants through giving scholarship and national treaty.

SCENE 5

Kemudian Masuk Camdessus didampingi Pengikut aliran Positif, setan MNC dan Setan IFRS. Soeharto menandatangani. Slide menampilkan gambar Camdessus dan Soeharto. Para aktor memainkan peran yang sama, namun kali ini Camdessus diapit pengikut aliran positif dan di belakangnya para setan yang menampilkan ekspresi sangat bahagia melihat proses penandatanganan.

NARATOR :

Akuntansi untuk kepentingan ekonomi liberal mulai disemaikan, akuntansi untuk perusahaan asing, dan perusahaan besar di Indonesia. Sejarah berulang, penjajahan VOC bermetamorfosis melalui kebijakan hutang dan kebijakan Neoliberal yang berdampak pada krisis ekonomi di akhir periode Orde Baru. Puncaknya, peristiwa “penindasan” IMF via Camdessus memaksa Soeharto menandatangani kesepakatan ulang atas hutang, yang didalamnya internasionalisasi akuntansi berdasar kepentingan para MNCs menjadi salah satu kewajiban memaksa untuk diterapkan di Indonesia...

Aktor (freeze) dengan ekspresi masing-masing yang unik.

Setelah selesai, semua bersorak sorai dengan bahagia dan bangga sembari keluar panggung.

SCENE 6:

Di sebuah konferensi. Di sebelah kiri panggung, ada 1 podium. Masuk seorang pemimpin Konferensi Akuntansi.

Ketua: “Para akuntan, hari ini kita akan berdiskusi tentang akuntansi. Ada yang ingin mengemukakan pendapatnya?”

SCENE 5

Enter Camdessus with Positive follower, MNC devil and IFRS devil. Soeharto signs the treaty while he is being watched by Camdessus. The Actors play the same role but this time Camdessus is standing between positive followers, while the devils are showing happy faces when they see the treaty being signed.

NARATOR:

Accounting for liberal economics interest is being cultivated, and so is accounting for foreign company and large corporations in Indonesia. History repeats itself. The VOC oppression has undergone a metamorphosis through debt and neoliberal policies which affected the economy (as crisis) at the end of the New Order in Indonesia. The peak of all this is the oppression of IMF via Camdessus who forced Soeharto to sign a treaty on debt, in which one of many conditions relate to accounting internationalisation for MNC interest. Internationalisation has become a mandatory action to be implemented in Indonesia...

Actors freeze with their own unique expressions.

When the signing is done, they cheer happily then exit the stage.

SCENE 6

In a conference. On the left side of the stage, there is a podium. Enter a leader of accounting conference.

Leader: Accountants, today we are going to discuss about accounting. Anyone wants to express his/her opinion?

Dari kursi penonton, berdiri seorang Pengikut aliran Positif dan berteriak lantang. Orang ini berpakaian sangat rapi/necis. Spotlight berpindah padanya.

Slide menampilkan MULTIPARADIGMA-PARADIGMA POSITIF: STATUS QUO dan OBYEKTIF

Pengikut positif: (Sombong dan lantang) "Tidak ada yang perlu didiskusikan. Tidak ada yang salah dengan akuntansi. Dulu begitu itu saya diajari di Universitas Berkele... (**pengucapan Berkele dengan tegas dan lantang; aktor di luar panggung mendeheh "ooooo...."**) Lhooo.. Benar itu!! Akuntansi hanya alat komunikasi dalam dunia bisnis. Tidak lebih!"

Masuk setan IFRS dan setan MNC berlarian tertawa di antara kursi penonton. Lalu berdiri pengikut Interpretif di antara penonton. Slide menampilkan MULTIPARADIGMA-PARADIGMA INTERPRETIF: STATUS QUO dan SUBYEKTIF

Pengikut interpretif: (lantang, perlahan, menggurui) "Kita selalu perlu mencoba memaknai dan memahami akuntansi yang ada. Akuntansi adalah konstruksi sosial. Maka ada akuntansi ala Jawa, Akuntansi ala Indonesia, dan..."

Pengikut positif: (menyela) "Hahaha.... Apa gunanya akuntansi Jawa atau akuntansi Indonesia? Sudah jelas aturannya. Mana yang bisa dipakai. Akuntansi yg seperti itu hanya akan terbuang percuma."

Setan MNC dan setan IFRS kembali tertawa dan berlari di antara penonton. Slide menampilkan MULTIPARADIGMA-PARADIGMA KRITIS: EMANSIPASI dan PERUBAHAN.

From the audience, stands up a positive follower and shout loudly. This man is very tidy and neat. Spotlight on him.

Slide shows: MULTIPARADIGM-POSITIVE PARADIGM: STATUS QUO AND OBJECTIVE.

Positive Follower: (arrogant and loud). There is nothing to discuss here. Nothing is wrong with accounting. That is how I was taught in Berkeley University (**the pronunciation of Berkele is loud and firm, actors outside the stage shouted "oooo...."**) Hey.. That is righth!! Accounting is only a tool of communication. Not more than that.

The MNC and IFRS devils run in between the audience laughing pleasingly. Then among the audience, stands an interpretive follower. The slide shows: MULTIPARADIGM- INTERPRETIVE PARADIGM: STATUS QUO AND SUBJECTIVE.

Interpretive Follower: (Speak in preaching style) We have to try to understang and interpret the accounting that exists. Accounting is a social construction. There is accounting ala Java, Indonesia and...

Positive Follower: (interrupting) Hahahahaha... what is the use of all those accounting? the rule is clear, what can be or can not be used. Accounting such as that will go to waste.

The MNS and IFRS devils are laughing among the audience. The slide shows MULTIPARADIGM- CRITICAL PARADIGM: EMANCIPATION AND CHANGE.

Pengikut kritis:“Akuntansi saat ini adalah bentuk penjajahan. Penjajahan dari setan MNC. Hegemoni dari IFRS. Kita perlu emansipasi. Merdeka! Merdeka! Merdeka!”

Setan MNC dan IFRS merintih ketakutan. Slide menunjukkan MULTIPARADIGMA-PARADIGMA POSMODEREN: DEKONSTRUKSI dan RELATIVITAS

Pengikut posmo: “Marilah kita melihat akuntansi dengan mata hati. Batin dan Spiritualitas Marilah kita memasukkan mereka yang termarginalisasi. Marilah kita melihat akuntansi secara utuh dan saling menghargai kebenaran semua paradigma”

Ketua : “Sudah sudah, kok malah kalian berdebat. Kita harus tetap menghormati multiparadigma yang ada dalam akuntansi. Bukan malah memperdebatkan. Gunakanlah akuntansi sebagaimana mestinya. Selamat malam! Mari kita saling menghormati satu sama lain” (Semua aktor dari penonton menuju panggung dan bersalaman)

SCENE 7

Setting berubah menjadi kantor (masa modern) dimana para pribumi yang bergabung dengan MNC sedang bekerja keras dimasing-masing meja nya.

Critical Follower: Accounting presently is a form of oppression. Oppression from the MNC devil. Oppression from IFRS devil. We need to emancipate. Freedom! Freedom! Freedom!

MNC and IFRS devils are groaning in fear. The slide shows: MULTIPARADIGM-POSTMORDENISM PARADIGM: DECONSTRUCTION and RELATIVITY.

Postmodernism Follower: Let’s see accounting with our heart. Soul and spirituality. Let us insert the marginalised into accounting so that we can see accounting as a whole and respect the truths of all paradigms.

Leader: Okay, okay.. let’s not debate. We have to respect multiparadigms in accounting, not to debate it. Use accounting wisely. Good evening. Let us respect each other. (every actors from the audience step on to the stage and shake their hands)

SCENE 7

Setting changes to the office of the new modern new era, where the natives are working hard on their desks.

Namun, kerja mereka terganggu oleh kehadiran Pemilik MNC asing tertawa terbaha-bahak dan memberikan upah kepada para pegawainya. Namun, karena upah tersebut dirasa sangat tidak sesuai dengan apa yang telah mereka kerjakan, maka salah satu dari pegawai tersebut menuntut atas ketidakadilan tersebut. --Improvisasi

Para akuntan pribumipun dengan berkelompok bertekad untuk menghancurkan ketidakadilan MNC dengan semangat yang sangat membara. Dengan bendera merah putih (di ikat dikepalanya), mereka menyerukan kemerdekaan dan berbaris dengan semangat perjuangan ke arah penonton (berjalan disela-sela penonton) dengan di iringi lagu maju tak gentar (dan suara narrator) dan diikuti oleh para pengikut berbagai aliran multiparadigma dan mulai mengejar setan MNC dan IFRS hingga setanpun lari terbirit-birit hingga keluar dari area acara. Lampu mati.

NARATOR :

*Kesadaran akuntansi bermultiparadigma, sebagai bahasa bisnis, bahasa petani, bahasa ekonomi rakyat, bahasa universal yang merefleksikan kebaikan telah disemaikan di Jurusan Akuntansi Fakultas Ekonomi Universitas Brawijaya, dan telah menebar benih-benih ke seluruh nusantara untuk kebaikan nusantara... Jawa, Sumatera, Kalimantan, Sulawesi dan Papua... Semoga **akan tetap** menjadi pencerah seluruh insan akuntansi Indonesia... Merdeka...*

SELESAI

Their work is disturbed by the presence of MNC Owners who are laughing loudly by giving low wage to the native accountants. However, since the wages are not what the native accountants expect, one of the accountants demands justice- improvise.

The native accountants are now determined to fight back against the injustice that is brought about by the MNC. With red and white flag they tie their heads and march yelling freedom and ask the audience to join. They sing "Maju tak Gentar/March fearlessly" while the narrator finishes reading the story. The multiparadigm followers chase away the MNC and positive devils. Light out.

NARATOR:

The consciousness to carry out multiparadigm accounting as business, farmers, people based economy, and universal language reflects goodness that is being cultivated in the Accounting Department Faculty of Economics and Business, in the Brawijaya University. The seeds of goodness have been spread out for Indonesian well-being... Java, Sumatra, Kalimantan, Sulawesi and Papua... Hopefully, this will become the enlightenment for all Indonesian accountants.. Freedom...

THE END

ABOUT EGO (Economic Goes Opera)

This students' activity group in theatre has many accomplishments. Members of EGO are undergraduate economics students in Economics, Management and Accounting. Their achievements among many others, are as follows:

1. Juara 1 lomba monolog se-UB/Monologue Winner in UB
2. Juara 1 lomba penulisan naskah se-UB/ Script Writing Winner in UB
3. Juara 3 lomba penulisan puisi se-UB/Third Place in Poem Writing in UB
4. Kolaborasi pementasan dengan Teater Keliling Jakarta/ Performance with Teater Keliling Jakarta
5. Pengisi acara utama di Festival teater UM/ Performance in State University of Malang
6. Pentas study 2012/ Study Performance 2012
7. Pentas Tunggal di ISI Yogyakarta/ Performance in ISI Yogyakarta
8. The best director of short film in Malang (Silvi Asna Prestiana Wati) (2011)