

Malaysian Intangible Heritage Asset Mak Yong and Dondang Sayang: The Financial Disclosure Viewpoint

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ABSTRACT

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Intangible Heritage Assets (HA) are significant to a country's culture and traditions and serve as symbols of civilizations. They hold importance not only for society but also from an economic perspective. UNESCO began recognizing intangible cultural heritage in 2003. In Malaysia, performing arts such as Mak Yong and Dondang Sayang have been recognized by UNESCO as part of the world's intangible cultural heritage. Furthermore, these performance arts have become a draw for visitors to Malacca and Kelantan, Malaysia. Developed countries such as Australia, New Zealand, and the United Kingdom have reported on HAs. However, the current accounting standard, IPSAS 31 Intangible Assets, offers limited guidelines for reporting on these assets, making it crucial to address this issue given the fragility of such assets. The objectives of this study are to explore the perceptions of performing arts experts on accounting for the intangible HAs Mak Yong and Dondang Sayang and to identify the components of intangible HAs that should be reported. A qualitative case study approach was applied, utilizing in-depth face-to-face interviews with performing arts experts of Mak Yong and Dondang Sayang to comprehensively understand their views on accounting for intangible HAs, particularly in relation to performing arts. The findings reveal that descriptive information, including the costs associated with the performing arts and significant and captivating details about intangible HAs, should be disclosed in the notes to the accounts or in supplementary documents to public sector reports to highlight these valuable assets. The study's findings offer insights into public sector accounting, enhancing understanding of how intangible HAs should be reported.

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1. INTRODUCTION

The growing application of full accrual accounting in public and non-profit sectors has extended and expanded the reporting of heritage assets (HAs) (Barton, 2005; Mack & Ryan, 2006; Osborne, 2010; Aversano et al., 2019). Among other relevant issues researchers highlight are the challenges of defining HAs and determining whether these assets can be disclosed in financial reports (Aversano and Christiaens, 2014; Aversano, Sannino, & Polcini, 2015; Basnan, Md. Salleh, Ahmad, Mohd Harun & Upawi, 2015; Hassan, Saad, Ahmad, Mohammed Salleh & Ismail, 2016; Rosli, Hasbolah, & Yahya, 2019; Aversano et al., 2019). The United Nations Educational, Scientific and Cultural Organization (UNESCO) began recognising intangible cultural heritage in 2003. Cultural heritage is associated with intangible HAs and includes traditions or living expressions passed down from the past to future generations. Examples of cultural heritage include oral traditions, performing arts, social practices, rituals, festive events, knowledge and practices concerning nature and the universe, and the skills needed to produce traditional crafts.

Intangible HAs are unique and play a significant role in preserving cultural diversity in an increasingly globalised world. As these assets are fragile, protecting them is crucial. Intangible HAs represent the cultural essence that shapes societies and communities, reflecting the wealth of knowledge and skills inherited across generations. Their importance is underscored in Sustainable Development Goals (SDG) 8 and 11, where the public sector is called upon to promote local culture and protect the world's cultural heritage. Intangible heritage contributes to equity, inclusion, livability, sustainability, creativity, and economic development. However, there are ongoing debates about whether these assets should be included in public sector financial statements and what specific information should be disclosed. The Malaysian government's move towards implementing accrual accounting is outlined in the 2010 New Economic Model report. In line with this shift, the public sector's financial statements disclose all relevant information concerning the country's resources, financial performance, and position, including HAs. Stakeholders, including the public and local and international investors, are increasingly interested in understanding how governmental entities manage public resources.

The objectives of this study are to explore the perceptions of performing arts experts on accounting for the intangible HAs Mak Yong and Dondang Sayang and to identify the components of intangible HAs that should be reported. In Malaysia, Mak Yong and Dondang Sayang have been recognised by UNESCO as part of the world's intangible cultural heritage and recorded in the List of Intangible Cultural Heritage in 2018 and 2008 respectively. Reporting HAs in the public sector's financial statements would provide the public with relevant information regarding the sector's financial performance and position. It also allows the public sector to demonstrate accountability, leading to better management of these assets. With proper reporting, the management of public resources, government revenues, and expenditures related to HAs can be more effectively overseen. As this study focuses on intangible HAs, it contributes to social and economic development by assisting policymakers in devising appropriate short- and long-term strategies. Furthermore, the insights from this study aid in developing improved standards related to HAs. This paper begins with a research background on HAs, followed by a literature review, methodology, findings and discussion, and finally, the conclusion.

2. LITERATURE REVIEW

Heritage assets (HA) are usually associated with historical monuments, artefacts, buildings, sites, collections, and intangible items. These items have their special characteristics, uniqueness, and rarity. HA could also represent nations' identities and civilisations, and it is derived from their historical, aesthetic, scientific, and social values. Barton (2005) indicates that HA must be preserved to ensure it can continuously provide social benefits to the country. Besides, SDG 11 also aims to strengthen efforts to protect and safeguard the world's cultural and natural heritage. This heritage is invaluable and important for future generations and public information. From the world perspective, UNESCO plays a role in protecting world heritage.

On the other hand, intangible HA is described as “practices, portrayals, expressions, knowledge, skills – as well as the instruments, objects, cultural artefacts, and cultural spaces associated with people – that communities, groups, and, in some cases, individuals identify as part of their Cultural Heritage” (UNESCO, 2022a). Intangible heritage includes oral traditions, performing arts, local knowledge, and traditional skills. Intangible cultural heritage is critical to preserving cultural diversity in the face of increasing globalization. Intercultural dialogue and mutual respect for other ways of life are aided by understanding different communities' intangible cultural heritage. According to Oxford University Press (2022), the word 'Heritage' is “a property that is or may be inherited.” Cross-cultural exchange and cultural interference from the Indian subcontinent, the Middle East, China, Portugal, and other parts of the Malay Archipelago have shaped Malay's intangible cultural heritage over time.

Aziz (2013) indicates that most Malay intangible cultural heritage practices have survived the test of time by being translated from ritualistic practices to leisure or recreational activities within the Malay community. Some of the well-preserved indigenous performing arts and pastime activities that have become driving forces for tourism, leisure, and commerce in Malaysia are Dikir Barat, Mak Yong (dramatic dance), Menora, Gasing (top-spinning), Kite flying (*Wau*), and Dondang Sayang. In 2003, the UNESCO Convention for the Safeguarding of the Intangible Cultural Heritage proposed five broad 'domains' in which intangible cultural heritage consists of (1) Oral traditions and expressions, including language as a vehicle of the intangible cultural heritage; (2) Performing arts; (3) Social practices, rituals, and festive events; (4) Knowledge and practices concerning nature and the universe; and (5) Traditional craftsmanship (United Nations, 2020a; 2020b). In Malaysia, as of today, there are seven intangible cultural heritage has been listed under the Lists of Intangible Cultural Heritage and the Register of good safeguarding practices, namely Mek Mulung (2023), Songket (2021), Ong Chuan (2020), Pantun (2020), Silat (2019), Dondang Sayang (2018) and Mak Yong theatre (2008) (UNESCO, 2024).

2.1 Accounting for Intangible Heritage Assets

Many developed countries such as Australia, New Zealand, and the United Kingdom have practised reporting HA, which aligns with accrual accounting. The reporting allows the stakeholders, such as the public and local and international investors, to assess how governmental entities manage their public resources with a high degree of transparency (Mack & Ryan, 2006; Osborne, 2010; Aversano et al., 2019). Disclosing the heritage assets would increase government transparency and accountability in public fund management. Disclosing information on heritage assets provides rich information about the allocation of government funds. The government has been financing the cost of managing and administrating the HAs, such as preservation and conservation.

The current public sector accounting standards concerning intangible assets fall under Malaysian Public Sector Accounting Standards (MPSAS)/ International Public Sector Accounting Standards (IPSAS) 31 *Intangible Asset* (Accountant General's Department of Malaysia, 2013; 2014). These accounting standards provide the disclosure requirement of HAs that come into this type of asset. In addition, the accounting disclosure of intangible HA includes (a) the measurement basis used; (b) the depreciation method used, if any; (c) the gross carrying amount; (d) the accumulated depreciation at the end of the period, if any; and (e) a reconciliation of the carrying amount at the beginning and end of the period showing components thereof. If an entity does recognise HAs, it must apply the disclosure requirements of this standard and may but is not required to use the measurement requirements of this standard. This standard does not require an entity to recognise HAs that would otherwise meet the definition and recognition criteria for property, plant, equipment, or intangible assets (IPSAS, 2013; Accountant General's Department of Malaysia, 2022).

2.2 History of Mak Yong Art Performance

Similar to the rest of Southeast Asia, Malaysia has several indigenous-inspired theatre and dance traditions. Many have prospered in Malaysia's Sabah and Sarawak states and on the Malay Peninsula. Mak Yong is a Malay dance-dramatic tradition that originated in Kelantan, northern Terengganu, and the greater Pattani region of Thailand. 'Mak Yong' or 'Makyung' are other names for it. Mak Yong is the most complex indigenous form of sung dance-drama. As the Malays are the largest ethnic group in modern-day Malaysia, it is a Malay dance with a subtle nature and a distinct style. Mak Yong was first discovered by the Europeans in Nara Yala, Patani (Narathiwat) in Thailand (then Siam) in the seventeenth century. Around two centuries later, the dance was performed in Kelantan (Malaysia).

Mak Yong was brought to Kelantan for the first time as a present from Patani for a marriage between the two Sultanates of Patani and Kelantan (Ghulam-Sarwar, 1983). Mak Yong's singing and musical styles are extraordinary because Mak Yong is regarded as the most realistic and representative of the Malay performing arts. After all, it has been largely untouched by outside influences. During that century, most traditional Malay dances were inspired by India, Java, and other parts of Southeast Asia culture. In 1991, the governor, Nik Abdul Aziz Nik Mat, banned Mak Yong in Kelantan because it does not reflect Islamic culture. This is significant because Mak Yong thrived in the early twentieth century under the protection of a Kelantan Prince, Abdul Ghaffar, who went so far as to build a unique cultural village, Kampung Temenggung, in 1923, which was designed, among other things, to develop Mak Yong. Following the death of the Kelantan Prince, Mak Yong vanished but reappeared with the support of Tan Sri Dato Nik Ahmed, the Governor of Kelantan and a Member of Malaysia's Parliament. Mak Yong, on the other hand, began to slow and steadily decline after his death in December 1997. To date, Mak Yong can still be found in Malaysia in places other than its original regions, such as Terengganu, Kedah, and Kuala Lumpur, where it is part of the Art Academy's teaching material and used in health-care commemorations.

2.3 History of Dondang Sayang

Dondang Sayang performances are open to everyone, regardless of age, occupation, social status, or religious belief. The art can be seen as a way of spreading important thoughts and sharing emotions of affection, delight, and grief that strengthen community bonds. The Dondang Sayang performing arts are highly valued as a rich heritage and are part of the Malacca

people's cultural heritage. It is an original quote that was inherited through the generations. The presentation's value is difficult to find elsewhere, and because it has cultural significance, it is only appropriate to promote this art as a viable tourism product in Malacca. Dondang Sayang is still practised in Malacca by four ethnic groups: Malay, Baba Nyonya, Chitty, and Portuguese. The performances include musical elements such as violins, gongs, and tambourines, as well as songs and chants, as well as beautiful melodious poetry strains. The songs, also known as love ballads, are used by communities to express love and provide advice on specific topics such as love and kindness (UNESCO, 2022b). It is a traditional poetic art form associated with the Malay and Peranakan, the Straits Chinese communities in Singapore and Malaysia. The word originated from the Malay words "dondang" or "dendang," which means "to sing," and "Sayang," which can mean "love," "longing," or "hopelessness." Dondang Sayang, which means "love song" or "a love song," is the result of combining these two words.

Although Dondang Sayang's popularity has waned since the mid-twentieth century, many people still appreciate and perform poetic art. The term 'Dondang Sayang' is a combination of three words: "art," "performance," and "culture." This is because Malacca's community has been rooted in Dondang Sayang for centuries. The cultural peaks of the community can still be seen in Dondang Sayang, and life socialising is also filled with a poetry culture, as well as advisory, reprimand, praise, religion, and other elements.

3. METHODOLOGY

The study used Malaysia as a case study, focusing on the perceptions of performing arts experts on Mak Yong and Dondang Sayang in accounting for intangible heritage assets (HA) and identifying the components of intangible HA to be included in financial reporting. Mak Yong and Dondang Sayang were selected as case studies because UNESCO listed them under the Lists of Intangible Cultural Heritage in 2018 (Dondang Sayang) and 2008 (Mak Yong). Furthermore, this paper elaborates on the components of intangible HA that should be included in financial reporting. The face-to-face interviews for data collection were conducted with two intangible HA experts and custodians, specifically those specialising in Mak Yong and Dondang Sayang, in Kelantan and Malacca, where the experts and custodians are located. It is important to highly specialised experts and custodians of Mak Yong and Dondang Sayang as it will provide comprehensive and nuanced information that can deeply inform the research objectives (Patton, 2002). Yin (2018) stated that case study research often involves a small number of cases to allow for an in-depth exploration of complex phenomena within their real-life context. In this study, Mak Yong and Dondang Sayang serve as critical cases that exemplify intangible HA listed by UNESCO, making the detailed examination of a few participants sufficient to achieve meaningful insights.

Furthermore, as this is a relatively new area with limited existing research on the disclosure of intangible assets, an exploratory approach with a small, targeted sample is appropriate (Guest et al., 2006). A set of interview questions was developed to elicit data relevant to the research objectives. All interviews were conducted voluntarily, tape-recorded, and transcribed verbatim for data analysis. The participants were asked to deliberate on the following factors: (1) an overview of the selected intangible heritage assets; (2) the costs involved in managing the intangible heritage assets; and (3) the information participants deemed important to disclose in government financial statements. Thematic analysis was used for data analysis.

4. FINDING AND DISCUSSION

4.1 Participants Background

The participant's background for the interviewee session is indicated in Table 1. Participant A is the director of Kelantan's National Department for Culture and Arts, with more than 25 years of experience in delivering Mak Yong worldwide. Participant B is the Culture officer at Malacca's National Department for Culture and Arts and has more than 15 years of working experience managing the Dondang Sayang. Both participants are experts in these performance arts.

Table 1: Participants background

Participant	Departments	Designation	Intangible HA
A	National Department for Culture and Arts (Kelantan)	Director	Mak Yong
B	National Department for Culture and Arts (Malacca)	Culture officer	Dondang Sayang

(Source: authors)

4.2 About Mak Yong

Most studies state that Mak Yong came from the Kelantanese government of Pattani. At that time, Kelantan and Pattani were one kingdom. It was a colony ruled by the Queen of Pattani, a kingdom ranging from Terengganu to Kelantan and Pattani. The kingdom was ruled by Ratu Kuning and Ratu Hijau Ratu Ungu, who were siblings. The glory days were when the kingdom was held by Ratu Kuning. In the 16th century, 400 years ago, some stated that Che Siti Wan Kembang was the Queen of Pattani, and Mak Yong was entertainment to the sons of the king and the guests of the palace. The princesses and maids of the palace performed Mak Yong. Mak Yong existed maybe around 800 years ago, but research has claimed its presence was 400 years ago.

Mak Yong was an entertainment in the palace, and in 1920, it was brought to the people or outsiders. The legacy of Mak Yong was divided into the Mak Yong Kampung (performed in the villages) and the Mak Yong Istana (performed in the palace). Mak Yong Istana had beautiful clothing and costumes, they had an order, and they also followed the palace's protocol as when they were dealing with the king, he was worshipped with graciousness. In acting, the Mak Yong performances have to be formal and no excessive comedy. Mak Yong's performance comprises various characters such as comedians, older babysitters, younger babysitters, princesses, queens, jinns, antagonists, monsters, and giants. The uniqueness of Mak Yong lies in the dance and literary language they use. The old or traditional language is known as Mak Yong literary language. Figure 1 indicates the Mak Yong Art Performance captured during the interview with the Director of Kelantan's National Department for Culture and Arts.



Figure 1: Mak Yong Art Performance
(Source: authors)

4.2.1 The costs involved in managing the Intangible Heritage Assets

Interviewer: From the financial standpoint, what are the costs involved to sustain this performance?

The cost of Mak Yong's performance in the villages (Mak Yong Kampung) is less than that of large-scale performances such as in the palace. The cost of Mak Yong in the palace is high. Preserving this dance requires costs, such as maintaining the traditional musical instruments, the people involved in every performance, and holding periodic concerts to keep Mak Yong's tradition alive. This cost or budget is never sufficient for us. Mak Yong Kampung costs approximately RM12,000 for a group of villagers. The expenses include training, costumes, teachers' salaries, and musical instruments. It is challenging to organise the event when we have budget constraints. Normally, the budget allocated is around RM2,000, insufficient to pay all the expenditures. When we send this village performer group to Kuala Lumpur (the capital city of Malaysia), we can only pay them between RM5,000 and RM6,000 for the performance. Even when it is divided among a group of roughly 15 individuals (plus or minus), more is needed to generate an income, and it is quite challenging. We can observe the difference in our payment between modern performers, such as those in Istana Budaya, and traditional performers because our modern players are paid between RM1,500-RM2,000. In contrast, our traditional players are only paid between RM200 and RM250 per event. This is because of the high demand in the metropolis, but the villager's performers must also be compensated well. In truth, we only pay what we can afford.

4.2.2 Information that participants deemed important to be disclosed in the government financial statements.

Interviewer: What kind of qualitative information that you wish to be included in the government financial report to showcase these valuable intangible heritage assets?

Participant A stated, “I believe that the performer's quality needs to be exposed, such as the performance's standard, who is performing, and the performer's background. For instance, I was once provided information regarding a performer's past, such as a Grade A performer. I hear that this performer is rated an A because he has won awards both overseas and domestically, and he has 15 years of expertise in this industry”.

As a result, this performer is regarded as having a high level of accomplishments, honours, recognition, and experience. Participant A added that descriptive information about the Mak Yong, including its historical importance.

4.3 About Dondang Sayang



Figure 2: Dondang Sayang Performance
(Source: authors)

Dondang Sayang also known as ‘Dendang Sayang’. Dondang Sayang combines two words, including a song or a lover's song. Where Dondang brought the meaning of a song sung by an entertainer. The song is often sung in pairs through interchanging verses of Pantun. Sayang refers to gentle affection for each other. However, there are changes in the performance due to the passage of time, such as the influence of Portuguese culture during the colonisation. Malacca used to be famous as the centre of maritime activity around the fifteenth century AD during the Malacca sultanate under the rule of Sultan Mansur Shah. Dondang Sayang is different from other performances in Malacca as the uniqueness is spontaneous Pantun. The Pantun tells stories about nature, the sea and the mountains. Figure 2 indicates the Dondang Sayang Art Performance captured during the interview with the Director of Malacca's National Department for Culture and Arts.

4.3.1 The costs involved in managing the intangible heritage assets

Interviewer: From the financial standpoint, what are the costs involved to sustain this performance?

The headquarters manages all related budgets, including costs for performers, costumes, rental of art equipment, decorations, and training for our program. The headquarters has determined the budget's distribution that can be reported.

4.3.2 Information that participants deemed important to be disclosed in the government financial statements.

Interviewer: What kind of qualitative information that you wish to be included in the government financial report to showcase these valuable intangible heritage assets?

Participant B indicated that “the descriptive information about the performance needs to be disclosed.” Dondang Sayang should be included due to its uniqueness. The spontaneous Pantun created and sung by the artist is an important feature we must highlight. This spontaneous

Pantun is a significant difference between Dondang Sayang and other performances. The description should include the history of Dondang Sayang, information about its UNESCO recognition, and other related costs. Another intangible heritage feature that must be disclosed is the performer or figure for Dondang Sayang's performance, classified under 'Warisan Kebangsaan Orang Hidup (WAKOH)' or living person with speciality in the specific heritage. Participant B also indicated that *"if details is WAKOH reflect the status and value of Dondang Sayang's performance, it shall be disclosed"*.

5. CONCLUSION

The objectives of this study are to explore the perceptions of performing arts experts regarding the accounting for intangible HA: Mak Yong and Dondang Sayang and to identify the components of intangible HA that should be reported. The findings indicate that these art performances can be reported in terms of the costs involved and the descriptive information about the arts. Highlighting qualitative information in the financial statements about intangible assets is crucial, as it reflects government expenditures and governance while also showcasing valuable, unique, and aesthetic assets. The descriptive information on intangible assets, such as historical facts, reasons for being gazetted under UNESCO, photos of the assets, and significant activities, can be included as supplementary information in the government financial report. The emphasis on intangible HAs is important in upholding our identity and driving the country's continued progress toward developed nation status. The government must act as a guardian and trustee to preserve our country's heritage with a higher commitment. There must also be space for innovation and design to increase public interest and appreciation for intangible HAs, particularly among the younger generation. The preservation of intangible HAs is meant not only for the cultural manifestation itself the wealth of knowledge and skills transmitted through it from one generation to the next. Intangible cultural heritage is vital in maintaining cultural diversity in the face of growing globalization. Understanding the intangible cultural heritage of different communities fosters intercultural dialogue and encourages mutual respect for other ways of life.

From a public sector accounting perspective, the findings of this research provide insights into the components to be reported regarding HAs. The reporting of intangible HAs is increasing among developed countries, enhancing public sector transparency, especially concerning the allocation of government resources for preserving and conserving HAs. From an educational perspective, heritage educational programs are successful only when the local community supports heritage-related activities. Through the advancement of Education 5.0, society and educational institutions play significant roles in educating the younger generation about a nation's intangible cultural heritage and natural history. Policymakers could also strategize better accounting and administrative policies for intangible HAs.

Intangible HAs are significant to the country's culture. Performing arts like Mak Yong and Dondang Sayang are important representations of societal culture, and most importantly, these performing arts can attract tourists and eventually generate tourism revenue for the country. Intangible assets can be forgotten over time and through development. A more justified budget allocation should be proposed to sustain this valuable culture. The younger generation's appreciation of their cultural heritage is low, and the culture can easily be forgotten. With comprehensive disclosure, the government could better plan for the future of these performing arts. This study contributes to the existing literature on accounting for HAs, specifically for intangible HAs. Nevertheless, future studies should consider exploring additional aspects of

intangible cultural heritage, including other departments and increasing the number of interview participants among art performance practitioners to enhance the findings.

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AUTHORS' CONTRIBUTION

AK, MHR, and MAR participated in the whole research aspect. AK and MHR contributed to the introduction, literature review, methodology, data collection, findings, and conclusion. MAR was involved in data collection and discussion. All authors read and approved the final manuscript. MHR served as the corresponding author for the publication.

CONFLICT OF INTEREST

None declared.

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