

## Traditional Accounting Practices in The Financial Management of The *Jaranan Rogo Jati Putro* Community in Sidowarek Ngoro Village

Yola Nindy Aprillia<sup>1</sup>, Nur Anisah<sup>2\*</sup>

ITEBIS PGRI Dewantara Jombang, Jln. Prof. Muh. Yamin No.77, Jombang, 61471, Indonesia

e-mail: yolanindy.1004@gmail.com, nur\_anisah@itebisdewantara.ac.id

\*Corresponding Author: nur\_anisah@itebisdewantara.ac.id

**Abstract:** *This study aims to describe traditional accounting practices in the financial management of the Rogo Jati Putro Horse Dance Community in Sidowarek Village and analyze its role in the accountability and sustainability of the arts community. The study uses a qualitative approach with a case study method through interviews, participatory observation, and documentation of the chairperson, members, and cultural observers. The results show that financial records are kept manually and simply based on the values of honesty, trustworthiness, and mutual trust among members. This system creates social transparency even though it does not follow modern accounting standards. In addition, spiritual and cultural values are reflected through the slametan ritual as a form of gratitude and moral responsibility to God. This traditional accounting practice not only functions as a financial recording tool but also as a social mechanism that strengthens solidarity, maintains community integrity, and preserves local cultural values.*

**Key Words:** traditional accounting; social trust; local culture; accountability

### Introduction

Jaranan art is a form of traditional art in East Java that has strong roots in the spiritual and social life of rural communities. This art form serves not only as entertainment, but also as a means of learning that contains religious, moral, and social values. According to Ferdian et al. (2022), Jaranan Pegon art contains philosophical and educational values that can be used as a medium for preaching and character building for the younger generation. Thus, Jaranan serves as a cultural heritage as well as a medium for social and spiritual education for the community.

One community that still preserves this art form is the Jaranan Rogo Jati Putro Community in Sidowarek Village, Ngoro District, Jombang Regency. This community not only plays a role in preserving culture, but also serves as a forum for community togetherness through artistic and social activities. In practice, this community implements a simple and manual fund management system based on the values of trust, integrity, and deliberation. This practice demonstrates a form of social accountability based on local wisdom, even though it does not comply with formal modern accounting standards.

Previous studies have highlighted the role of cultural and spiritual values in the financial management practices of traditional arts communities. Sopanah et al. (2024) found that the Bantengan community in Malang uses a simple financial recording system that upholds transparency and social accountability. Tanggulungan et al.(2023) also explain that cultural heritage accounting can function as a participatory governance mechanism based on cultural values.

Research by Erstiawan (2020) on the art of Jaranan Turonggo Bimo shows that fund management is not carried out solely for economic purposes, but as a form of social responsibility and cultural preservation. Meanwhile, Oktavia and Sudrajat (2024) highlight how Jaranan groups in Surabaya adapt to modernization without abandoning traditional values. The study by Rohmah et al. (2023) even emphasizes that accounting practices in the Kalibaru Jaranan art form contain strong social and spiritual values in managing community finances.

These studies show that accounting practices in traditional art communities are part of a socio-cultural system, where transparency and honesty are prioritized over formal procedures. However, no in-depth research has been conducted specifically on traditional accounting practices in the Jaranan Rogo Jati Putro community in Sidowarek Village.

The novelty of this research lies in its attempt to uncover and analyze traditional accounting practices in the Jaranan Rogo Jati Putro community as a form of applying social, spiritual, and cultural values in financial management. This research not only highlights the technical aspects of record keeping, but also interprets accounting as a social and symbolic practice that strengthens trust, participation, and legitimacy within the arts community. By integrating the theory of social and cultural accounting Suchman (1995) and symbolic capital Bourdieu (1977), this research presents a new perspective on how traditional accounting functions as a social mechanism that supports cultural sustainability.

Based on the background and theoretical review above, the research question for this study is as follows:

1. What are the traditional accounting practices applied by the Jaranan Rogo Jati Putro Community in its financial management?
2. How do traditional accounting practices contribute to the sustainability and accountability of the Jaranan art community?
3. What cultural and social values are reflected in the traditional accounting practices of this community?

This study aims to describe traditional accounting practices in the financial management of the Jaranan Rogo Jati Putro Community in Sidowarek Village, analyze their contribution to the sustainability and accountability of the arts community, and identify the cultural, social, and spiritual values inherent in these accounting practices.

## **Method**

This study uses a qualitative approach with a case study type, as it focuses on a deep understanding of traditional accounting practices carried out by the Jaranan Rogo Jati Putro Community in Sidowarek Village, Ngoro District, Jombang Regency. This approach was chosen to explore the social meaning, cultural values, and spirituality underlying the financial management practices of traditional arts communities. According to Sugiyono (2019) qualitative research aims to understand social phenomena comprehensively through in-depth descriptions of the behavior, perceptions, and actions of research subjects in their natural context.

The research subjects consisted of individuals who were directly involved in community financial management, including Mr. Riyanto as the community leader and treasurer, Mrs. Badriyah as an active member of the Jaranan Rogo Jati Putro community, and Mr. Dian Sukarno as a Jombang cultural observer. In addition, supporting informants included community leaders such as Mr. Yoyok, who was often involved in Jaranan art activities as a

spectator. Informants were selected purposively, based on the consideration that they had direct knowledge and experience of the phenomenon being studied.

The main instrument of this research was the researcher himself (human instrument), assisted by semi-structured interview guidelines, observation sheets, and documentation lists. The interview guidelines were designed to explore information about financial recording practices, accountability mechanisms, and the cultural and spiritual values that underlie the community's traditional accounting system.

Data collection procedures were carried out using three main techniques, namely in-depth interviews, participatory observation, and documentation. Interviews were conducted directly with key informants and supporters to gain an understanding of the meaning of accounting in the socio-cultural context of the community. Observations were conducted by researchers visiting the Jaranan rogo Jati Putro community. Documentation was used to obtain written data and archives related to the community's financial activities, such as records of income and expenditure, as well as photographs of activities. The entire data collection process was carried out in accordance with research ethics, including obtaining permission from informants and maintaining their anonymity.

The data obtained was analyzed using an interactive analysis model Milles and Huberman (2014) which includes three stages: data reduction, data presentation, and conclusion drawing. The reduction stage was carried out by selecting and grouping data based on main themes such as financial recording, social values, and spiritual accountability. The data presentation stage was carried out by narrating the findings descriptively to show the relationship between accounting practices and cultural values. Subsequently, conclusions are drawn iteratively until consistent and valid meanings are obtained, accompanied by verification through member checks with informants. Data validity is also tested using triangulation of sources and methods, which involves comparing the results of interviews, observations, and documents to ensure that the findings are credible and accountable.

## **Results and Discussion**

### **1. Traditional Accounting Practices in the Jaranan Rogo Jati Putro Community**

The results of an interview with Mr. Riyanto, the community leader, show that the financial recording system in the Jaranan Rogo Jati Putro Community is carried out in a simple and manual manner using notebooks and transaction notes. The records are made directly by the leader without involving other members. Each expenditure is recorded based on the use of funds, such as the wages of the performers, singers, and musicians. This system is not carried out routinely, but only after each performance is completed.

According to Sopanah et al. (2025), traditional art communities such as Bantengan Sukopuro in Malang also implement a trust-based manual recording system to maintain transparency and social accountability. This is in line with the context of traditional Javanese society, as explained by Greertz (1973), where economic and social practices are always rooted in the values of mutual cooperation, harmony, and moral responsibility. Therefore, traditional accounting in the Jaranan Rogo Jati Putro community is not only understood as an administrative tool, but also as a manifestation of social relationships that bind mutual trust among community members.

Although it does not follow modern accounting standards, this financial record-keeping has a strong social function. Financial reports are presented verbally at meetings or directly through the distribution of honoraria after performances. According to Mr. Riyanto,

"members only receive payment in an envelope after the performance is over, and if funds are limited, I show them so they know the situation." This system demonstrates the values of honesty and openness that form the basis of traditional accounting practices. This is in line with Suchman (1995), which states that the concept of social accountability in cultural accounting theory is where transparency is not measured by the formality of documents, but by social involvement and trust.

## **2. Fund Management and Social Accountability Mechanisms**

Based on the interviews, the community's funds come from the chairperson's personal funds and the proceeds from performances. There is no official assistance from the village government, even though it was promised by the sub-district office. The funds obtained are then used to purchase performance equipment, repair musical instruments, and meet the needs of artistic activities. Mr. Riyanto emphasized that "if there is excess funds, I save it for the purchase of musical instruments." The funds are stored privately at home as a form of responsibility for the chairman.

The decision making mechanism regarding the use of funds is entirely in the hands of the community leader, without involving all members. This reflects a traditional paternalistic leadership pattern, where trust in the leader forms the basis of social legitimacy. According to Dian Sukarno a cultural observer, "in traditional arts, the distribution system is usually the authority of the chairperson, whereas in modern systems, decisions are made collectively through written rules." This view reinforces Bourdieu (1977) concept of symbolic capital, in which the social position of a leader in traditional society becomes a source of legitimacy and trust for members. Septiva (2024) also emphasizes that accounting practices based on local culture place greater emphasis on the values of trustworthiness and mutual cooperation than on written rules.

In practice, traditional accounting functions not only as an administrative tool, but also as a social mechanism that strengthens relationships between community members. Badriyah, a member of the community, stated that "funds are distributed fairly and according to the level of difficulty of the dance," indicating the existence of a moral and social justice system in financial practices. This finding supports the view of Lehenchuk et al. (2020) that accounting in traditional societies is a social practice that reflects community norms and values, not just a means of economic control.

## **3. Cultural Values and Spirituality in Accounting Practices**

In every artistic activity, the Jaranan Rogo Jati Putro community links economic practices with spiritual meaning. Before the performance, a slametan ritual is held as a form of gratitude and prayer for safety. Expenditures for offerings and ritual needs are considered part of spiritual responsibility, not a financial burden. This is in line with the findings of Rohmah et al. (2023), which explains that accounting practices in Jaranan Kalibaru art contain social and spiritual values, where financial transactions are always linked to religious aspects.

Dian Sukarno, a cultural observer, asserts that spirituality and economics in the arts community are inseparable: "Spirituality is the spirit, while management is the tool." This statement illustrates that traditional accounting practices are part of a broader cultural value system. Every financial record, however simple, has symbolic meaning as a form of trust in God and society. According to Tanggulangan et al. (2023), this practice shows that accounting can serve as a tool for preserving cultural and moral values.

In addition, manual recording practices based on trust are still considered relevant amid modernization. According to Dian Sukarno, a cultural observer, the most important thing is not the system, but how "trust and transparency are built from the outset."

#### **4. Challenges and Community Sustainability**

Modernization and social change are major challenges for the sustainability of traditional art communities. The younger generation is becoming influenced by digital culture and less interested in Jaranan activities. Dian Sukarno, a cultural observer, says that the biggest challenge is how "the Jaranan community can attract the attention of Generation Z so that they remain interested in traditional arts." This is in line with the findings of Oktavia and Sudrajat (2024), which state that the Jaranan art community in Surabaya is facing the pressures of modernization and must adapt to technology without losing its traditional values.

However, the social values embedded in traditional accounting practices are a major force in maintaining community sustainability. The trust-based system that has been implemented has built social stability, created a sense of shared responsibility, and prevented internal conflicts. In line with the views of Maria et al. (2024), value-based financial empowerment can increase the social and economic resilience of communities. Thus, the traditional financial practices of the Jaranan community are a form of community empowerment that not only preserves cultural heritage but also creates economic prosperity independently.

From the results of the study, it can be concluded that traditional accounting practices in the Jaranan Rogo Jati Putro Community function as a social system that integrates economic, social, and spiritual values. Although simple, this system reflects the principles of social accountability based on local wisdom, where trust, openness, and moral responsibility form the basis of governance.

#### **Conclusion**

This study shows that traditional accounting practices in the Jaranan Rogo Jati Putro Community in Sidowarek Village are carried out in a simple manner but reflect the values of honesty, trustworthiness, and mutual trust among members. Although it does not follow modern accounting standards, the manual recording system carried out by the community leader still creates transparency and a sense of shared responsibility. Fund management from performance proceeds and member contributions is carried out openly through direct communication, thereby strengthening social relationships and maintaining harmony within the community.

In addition to social values, spiritual aspects are also strongly embedded in every economic activity. Rituals such as slametan symbolize gratitude and moral responsibility to God. This trust-based accounting practice helps communities maintain their existence amid changing times, and shows that traditional accounting serves not only to manage finances, but also to preserve cultural values and strengthen social solidarity.

#### **References**

- Bourdieu, Pierre. 1977. "The Economics of Linguistic Exchanges." *Social Science Information* 16(6):645–68. doi:10.1177/053901847701600601.
- Erstiawan, Martinus Sony. 2020. "Penerapan SAK-EMKM Pada Kesenian Jaranan Turonggo Bimo Kertosono Sebagai Simbol Budaya." *BIP's JURNAL BISNIS PERSPEKTIF* 12(1):47–54. doi:10.37477/bip.v12i1.25.

- Ferdian, Andry, Rusman Rusman, and Asrori Asrori. 2022. "Philosophy, Education, and Values Religious in Culture Pegon Jaranan Dance." *Nazhruna: Jurnal Pendidikan Islam* 5(2):852–63. doi:10.31538/nzh.v5i2.2064.
- Greertz, Clifford. 1973. *The Inter of Cultures Selected Essays*. Vol. 158. New York: Basic Books, Inc. Publishers.
- Lehenchuk, Serhii, Iryna Zhyhlei, and Olena Syvak. 2020. "Understanding Accounting as a Social and Institutional Practice: Possible Exit of Accounting Science from Crisis." *Accounting and Financial Control* 3(1):11–22. doi:10.21511/afc.03(1).2020.02.
- Maria, Isabella, Sondang Visiana Sihotang, Richard Andre Sunarjo, and Agung Wahyu Handaru. 2024. "Pemberdayaan Komunitas Melalui Pelatihan Pengelolaan Keuangan Sederhana Untuk Kesejahteraan Ekonomi." *ADI Bisnis Digital Interdisiplin Jurnal* 5(2):33–40. doi:10.34306/abdi.v5i2.1171.
- Milles, Matthew B., and A. michael Hubrman. 2014. "An Analytic Approach for Discovery." *CEUR Workshop Proceedings* 1304:89–92.
- Oktavia, Nur laili, and Arief Sudrajat. 2024. "Cultural Strategy of Jaranan Arts in the Midst of Modernization: Portrait of Jaranan Okta Putri Kencono in Surabaya City." *Jurnal Etnografi Indonesia* 9(2):29–41. doi:10.31947/etnosia.v9i2.370.
- Rohmah, Sofiatu, Siti Nor Maisyah, Nurdiana Aprilia Firdausi, Intan Maulydia Taufany, and Ainun Amira. 2023. "Akuntansi Seni Jaranan Pada Masyarakat Kalibaru Dengan Pendekatan Etnografi." *Jurnal Akuntansi Terapan Dan Bisnis* 3(2):110–16. doi:10.25047/asersi.v3i2.4513.
- Septiva, Marenda Adi. 2024. "Musik Dan Trance: Studi Kasus Seni Pertunjukan Jaranan 'Turangga Muda Budaya' Tulungagung, Jawa Timur." *AL-MIKRAJ Jurnal Studi Islam Dan Humaniora (E-ISSN 2745-4584)* 5(01):927–40. doi:10.37680/almikraj.v5i01.6172.
- Sopannah, Ana, Syamsul Bahri, Riza Bahtiar Sulistyan, and Midhatul Khasanah. 2025. "Sustainability Accounting in the Bantengan Community : Integrating the Triple Bottom Line with Local Government Support." 9(3):574–86.
- Sopannah, Ana, Adya Hermawati, Syamsul Bahri, and Imanita Septian Rusdianti. 2024. "From Traditional-Ritual Activities to Financial Report: Integrating Local Wisdom in Bantengan Financial Bookkeeping." *Journal of Risk and Financial Management* 17(12):1–15. doi:10.3390/jrfm17120529.
- Suchman, Mark C. 1995. "Managing Legitimacy: Strategic and Institutional Approaches." *The Academy of Management Review* 20(3):571. doi:10.2307/258788.
- Sugiyono. 2019. *METODE PENELITIAN KUANTITATIF, KUALITATIF, DAN R&D*. kedua. edited by M. Dr.Ir.Sucipto.S.Pd. Bandung: Cv Alfabeta.
- Tanggulungan, Gustin, Eko Ganis Sukoharsono, Ali Djamhuri, and Lilik Purwanti. 2023. "Cultural Heritage Accounting for Participatory Governance: A Participatory Action Reseach in Pata'padang Village." *Journal of Public Administration Studies* 8(2):18–24. doi:10.21776/ub.jpas.2023.008.02.3.