

# Revealing The Meaning Of Cultural Accounting In The Safar Bath Ritual Ceremony In Bengkalis Regency

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**Abstract:** The purpose of this study is to find out the financing of safar bathing cultural rituals, the disclosure of cultural accounting and safar bathing traditional ceremonies as local economic and cultural values. This research is a descriptive research. Data collection techniques use interviews, documentation and observation. The data analysis technique is with quantitative descriptive analysis techniques. The results of the study show that in financing the safar bathing cultural ritual as a whole, the financing comes from the Regional Expenditure Revenue Budget (APBD) of Bengkalis Regency. In the range of 2021 – 2023, the budget for protection, development, material utilization, and cultural promotion activities, in this case specifically for the safar bathing cultural ritual in 2021, is budgeted at IDR 159,184,000 with a realization of 92.20%, in 2022 with a realization of IDR 233,230,000 with a percentage of 94.80% while in 2023 it will increase by IDR 260,723,000 with a percentage of 90.67%. Cultural accounting refers to how cultural values influence accounting practices, including the measurement, reporting, and disclosure of financial information. Then the community can feel the economic value of preserving the traditions, customs, and original values of the safar bath ritual. This cultural preservation not only preserves cultural heritage, but can also bring economic benefits both directly and indirectly. The direct benefits are mainly related to the financial aspects felt by the area manager on Teluk Rhu Beach and the people of North Rupal village as economic and cultural actors.

**Keyword:** Culture Accounting, Sustainable Development, Safat Bath.

## INTRODUCTION

Culture is the most important element in life that has a great influence and contribution to all scientific fields. Culture is the overall pattern of thoughts, feelings and actions of a social group, which distinguishes it from other social groups [1]. The same mindset in a group of people will become a habit and trigger a habit, so that it eventually becomes a culture. Culture that develops in society in general can build viewpoints or ways of viewing, behavior, to ethics and morals. Culture will directly or indirectly affect the way a group of people behave in daily life, including business life. As with Indonesia, the business that is run is generally influenced by the tribe and nation as well as the customs of each community group.

Indonesia is a country that has diversity both from ethnicity, culture, race, religion and language. This diversity makes the characteristics of each region. Some Muslim communities in several regions in Indonesia, including West Nusa Tenggara, Sulawesi, Riau Islands, Maluku, Kalimantan, including in one of the areas in the Riau area, namely Bengkalis Regency, precisely in Tanjung Punak Village, Rupal Island. The safar bath ritual ceremony is one of the efforts for the Bengkalis Regency Regional Government in promoting the culture that has been inherited by ancestors.

The safar bath ritual is believed to be one of the ways to promote business and lift the economy of the local community. The routine ritual which is held every month is attended by hundreds of community members, both men and women, old and young and many who also come from surrounding villages.

This tradition is said to have been brought from the coast in the Strait of Malacca Malaysia. There is a difference in the process of its implementation that they believe that safar bathing can prevent or even eliminate all kinds of bad luck, outbreaks of infectious diseases, disasters or calamities that will or have come specifically in the month of Safar. This is a belief among the people, that Allah will send down twelve thousand kinds of trials or trials to mankind in the month of Safar, precisely on the last Wednesday of the month of Safar. This ritual actually causes pros and cons among the community itself so that there are some people who think that bathing safar is superstitious or shirk, but the people of North Rupat consider the ritual as a hereditary tradition that must be preserved and carried out every year and is also an annual event for the wider community, so the role of the Bengkalis Regency Government is needed to maintain the preservation of the safar bathing culture. The source of budget or funding for the Safar Mandi ritual event comes from the Regional Revenue and Expenditure Budget (APBD) of Bengkalis Regency.

Accounting practice is not only seen as a medium to manage finances, the reality is that accounting is also widely encountered in daily life. Accounting can be implemented in household activities, shopping and entertainment. Accounting does not only focus on debit and credit journal verses, but accounting has an influence and relationship with the existence of human beings in community groups. Explained that there are values that affect accounting, such as Islamic religious values and customary values [2]. Openness to modern culture also affects the uniqueness of accounting practices. Meanwhile, Stated that there are differences in accounting practices in Tenganan village based on awig-awig based on Tri Hita karana. Likewise, Proves that there is a value of local wisdom of the Osing tribe that affects the budget process in indigenous peoples. The value of local wisdom is mutual respect, moral accountability, and trust that is integrated into the budgeting process [3].

Culture includes customs (customs), laws, moral values, art, belief, knowledge or understanding of a complex nation, and other knowledge that is built in the process of interaction in a long society. Beliefs, science, ethics, mysticism, superstition, and stereotypes are elements that shape the attitude of a cultural society [4]. The behavior consists of various elements of attitude in the form of sounds, buildings, colors and others as symbols. Cultural accounting and ritual ceremonies such as Safar baths have significant relevance in understanding the social, economic, and spiritual values involved in such activities. Bathing Safar is a ritual performed in the month of Safar, the second month in the Islamic calendar. Many people believe that this bath can cleanse themselves of any calamity or bad luck. This ritual contains deep spiritual and social meanings, reflecting the beliefs and traditions of the community. Meanwhile, cultural accounting refers to the understanding and recording of economic activities in cultural and social contexts. It involves how culture influences accounting practices, as well as how accounting can reflect cultural values in society. The relevance between cultural accounting and safar bathing rituals can be seen from the social and economic value where Safar bathing ceremonies often involve spending money on preparation, such as buying materials for rituals, renting a place, and inviting relatives. This reflects the economic value of the people involved. As well as recording and reporting, in the context of accounting, these activities can be analyzed through the recording of expenses and income related to rituals. For example, spending on food, clothing, and other supplies can be recorded and analyzed to understand the economic impact of these rituals on related parties.

Several previous studies that examined research on the Meaning of Cultural Accounting in Ritual Ceremonies that can help and become a reference in the implementation of research to be carried out. Aims to uncover accounting practices in financing the traditional ceremony of the inauguration of traditional chiefs (Orang Kay) in the Kei Tribe. This study uses an ethnomethodological approach with observation, interview, and documentation methods. Based on the results of interviews and data analysis, at the inauguration ceremony of the traditional head (Kay Tribe) there was an accounting practice that had characteristics with other tribes. In the inauguration of Orang Kay, there are three sources of financing, namely Yelim, village funds, and city government grants. The allocation of yelim is used to finance the inauguration traditionally, while the allocation of village funds and government grants is used to finance the inauguration in the management of yelim [3].

Furthermore, the cultural ritual of bathing safar in Tanjung Punak Village, Rupat Island, Bengkalis Regency, Riau Province. The results of the study show that the safar bath ritual is one of the ancestral heritages that is considered to be able to resist misfortunes (accidents, disasters and disease outbreaks) [5]. However, as a local tradition related to Islam, it generates pros and cons among people who support and also reject it. Related to this reason, this study aims to find out the meaning of the symbol and function of the ritual bath for the community that supports it. How far do they understand these rituals and skills for their daily lives and also the role of the local government in maintaining this tradition. Meanwhile, a study on Interpreting the Belale Tradition in the Perspective of Accounts Payable

Accounting concluded that marriage is considered a burden and obligation, not income or an asset. Accounting for receipts and expenses is different from accounting in the business world in general. Based on the results of the interview, the belale' tradition was admitted by the party who had not accepted and submitted the belale' tradition as a debt for the party who had carried out the marriage [6].

Ritual is a form or celebration that is related to several beliefs or religions characterized by special characteristics, which cause noble respect in the sense that it is a sacred experience. Safar bath is a bath in the month of Safar to remove the bala' that Allah has sent down for all mankind in this world from the board of Lauh Mahruzh. Syaokani al karim, a Bengkalis cultural scholar said that at first safar was interpreted as empty. In the past, the early tribes and ignorant communities in the pre-Islamic Arabian peninsula, making Safar culture a month of war, they left their homes empty. Perhaps in this case, Safar is seen as a month of sorrow and tears. The public sector is something related to the public interest and the provider of goods or services for the public that is paid through state revenue or taxes. Public sector accounting is accounting that is used to record economic events in organizations that are not profit-oriented or non-profit-oriented. The public sector accounting is an information tool for the government as management or for the public. In some ways, public sector accounting has differences from private sector accounting. This difference is due to the existence of an environment that gives influence. Environmental components that affect the public sector are: economic factors, political factors, cultural factors, and demographic factors.

Life has ways and rules that develop and are passed on to the next generation, which is then known as culture or culture. Culture is inherent in people's daily lives. Culture comes from the word buddhi which means the overall pattern of thought, feelings and actions of a social group that makes it different from other social groups [3]. Culture is inherent in the daily environment and is characteristic of the community. Accounting is not spared from social sciences formed by humans which have a long process in their development. Through complex social interactions, accounting is embedded in people's culture and social life. So that issues related to culture affect accounting or vice versa are widely discussed by academics. Cultural values in society can affect the formation of the character of accounting science and the accounting system also develops with the culture that develops in society [7]. Efforts to incorporate cultural values into accounting studies are carried out so that this discipline can accommodate the economic interests of the Indonesian people and so that everyone who becomes an accounting actor has morals based on cultural values and norms. In each region, accounting practice can be influenced by environmental factors such as economic factors, political factors, cultural factors, and demographic factors. There has been a lot of research related to the issue of cultural influence on behavior in social systems. However, its impact on accounting practice is a new field of research: Culture is a way of life owned by a group and inherited from generation to generation. Culture is formed from various elements including religion, politics, customs, language, clothing, buildings, and works of art. Culture is a setting of mind that is the difference between a group of people and other groups. Local culture is a form of local values from the results of people's thoughts and behaviors naturally over time.

Based on the explanation of the above problem, the researcher is interested in conducting research in Bengkalis Regency, Tanjung Punak Village, Rupert Island with the aim of finding out the financing of the safar bath cultural ritual, the disclosure of cultural accounting and the traditional ceremony of safar bath as a local economic and cultural value, with the title "Revealing the Meaning of Cultural Accounting in the Safar Bathing Ritual Ceremony in Bengkalis Regency".

## METHODS

### Research Design and Approach

In this study, the research method used is qualitative with an ethnographic approach. Defines qualitative research methods as research methods based on the philosophy of postpositivism, used to research on natural object conditions, where the researcher plays the role of a key instrument and the results of the research emphasize meaning rather than generalization [8]. Ethnography is a research model that studies and describes many cultural phenomena, as well as presenting people's views of life as an object. The description was obtained by the researcher by participating directly and for a long period of time in the social life of a community [9].

Research with ethnographic studies in exploring this social phenomenon is carried out on a culture or custom. So that ethnography itself is inseparable from the culture that develops where in the process it will involve some individuals, groups, institutions and communities. The results obtained from qualitative research built with an ethnographic approach are to study the cultural events of the safar mandi tradition which presents the life view of the

Malay community in Tanjung Punak village in order to preserve culture [14]. Ethnographic experience can describe new forms of accounting that are developing. It is not to summarize that the standardization of accounting practices can have a direct impact on every cultural aspect in society, but with this ethnographic approach, a new approach in the field of accounting can be found [15].

### Research Object and Determination of Informants

The object of research as a scientific goal to obtain data with certain purposes and uses about something objective, valid and reliable [8]. This research focuses on accountability to ritual traditions in safar bathing culture in Tanjung Punak Village, Teluk Rupa Utara District. The object of the research is the meaning of cultural accounting in the safar bath ritual. Informants involved in these activities are determined based on the following criteria:

1. The informant is a community of Tanjung Punak Village.
2. Informants over 18 years old.
3. The informant has followed the safar bath ritual culture for at least 3 years.

The following is the data of the selected informants based on the criteria that have been determined in this study:

**TABLE 1.** Research Informant

No.	Informant's Name	Informant	Address
1.	Informant A	Chairman of LAM/Traditional Leader	Tanjung Punak Village
2.	Informant B	Head of the Division of DISPARBUDPORA	Bengkalis
3.	Informant C	Village head	Tanjung Punak Village
4.	Informant D	Village Treasurer	Tanjung Punak Village
5.	Informant E	Youth of North Rupa Village	Tanjung Punak Village
6.	Informant F	Youth of North Rupa Village	Tanjung Punak Village
7.	Informant G	People who have followed the tradition of bathing in Safar	Tanjung Punak Village
8.	Informant H	People who have followed the tradition of bathing in Safar	Tanjung Punak Village

Source: Processed Data, 2024

### Data Collection Methods

In obtaining data, it was carried out by direct observation of the research object, then an open interview was conducted with the party responsible for the cultural activities of the safar bath ritual. The data collection technique is carried out by documenting data related to research such as the Budget Implementation Document (DPA) of the Culture, Tourism, Youth and Sports Office, recording financing from the village treasurer and donations/self-help from the village community as well as taking photos of the observation process and research interviews using a photo camera as a visual documentation tool.

### Data Analysis Techniques

The technical data analysis in this study is carried out based on the model described by Miles Huberman which starts from data reduction, namely summarizing and selecting the main things from the findings to make it easier for researchers to determine the research pattern. After the data is reduced, the next step is to present the data. In this study, the presentation of data in the form of narrative text in the form of field notes. Then from the analysis of the data, a conclusion or verification is drawn [8].

## RESULTS AND DISCUSSION

### Safar Bathing Ritual Financing

Culture has an important meaning for a society. Culture arises because of the interaction between fellow humans. Every month culture is always developing in Indonesia, one of which is the activity in the month of shafar (the name of the Hijri Calendar), the ritual is called Mandi Safar. The safar bath ritual is a spiritual effort (practice) towards approaching the creator on North Rupa Island, Bengkalis Regency.

The routine ritual which is held every month of Safar is usually attended and followed by hundreds or even thousands of community members, men and women, parents and young people who come from surrounding villages and other areas. According to one of the Managers of the Malay Customary Board in North Rupert Island, he explained:

*"This safar bathing ceremony began in 1950, this tradition was brought from the coast in Malaysia. The people of North Rupert often blend in with Malaysia society because originally these two groups of people were one. Safar baths have been present there since the 1920s, it's just that safar baths are carried out in their respective homes, not in open places."*

There are several differences in the implementation process, they believe that the Safar bathing ritual can prevent or even eliminate all kinds of bad luck, outbreaks of infectious diseases, disasters or calamities that will come, especially in the month of Safar. This is certainly motivated by a belief among the wider community, that Allah SWT will send down twelve thousand kinds of tests or trials to mankind in the month of Safar, precisely on the last Wednesday of the month of Safar. Financing for the safar bath ritual uses a budget sourced from the Regional Expenditure Revenue Budget (ABPD). The details of the Budget for the Safar Bath Ritual activities for 2021 – 2023 are as follows:

**TABLE 2.** Details of Costs for Protection, Development, Object Utilization, and Cultural Advancement Activities in 2021 - 2023

Sub Activities/Year	Budget	Realisasi	Remaining Budget	Percentage (%)
Protection, Development, Utilization of Objects, Promotion of Culture				
2021	159.184.000,00	147.884.000,00	11.300.000,00	92,20
2022	246.010.000,00	233.230.000,00	12.780.000,00	94,80
2023	260.723.000,00	236.403.000,00	24.320.000,00	90,67

Source: Processed Data, 2024

From the table above, it can be explained that safar bathing cultural activities have become an annual agenda for the Bengkalis Regency Regional Government, in the range of 2021 – 2023 it can be seen that the budget every year increases with an average realization of 93% per year. The implementation of this safar bath activity is a form of effort to increase cultural and tourism potential. In addition to folk games, there are also jung and kite games, and traditional toping and arrogant games are also held. Then the U-40 Legend Football Competition, Zapin Kreasi Dance Competition, Twist Dance Competition, Malay Bride Fashion Show, Bujang Dara, Shopping Delivery Tradition Poetry Competition, Local Food Processed Menu Creation Competition and Pancong Speed Competition. In addition, the Zapin Api Dance has also been held, while the presentation of various MSME products and handicrafts from the bazaar stands of each village in North Rupert District was also exhibited in the activity.

### Disclosure of Accounting for the Culture of the Safar Bath Ritual

Cultural accounting refers to how cultural values influence accounting practices, including the measurement, reporting, and disclosure of financial information. The culture of an organization or society can determine how information is recorded and reported. The cultural convergence model states that accounting is influenced by cultural dimensions such as paternalism, trust in authority, and conservatism [10]. The Safar bath ritual is performed during the month of Safar in the Hijri calendar and usually involves self-cleansing as a symbol to get rid of bad luck or negative energy. Although not all Muslim communities practice this ritual, it has special cultural and religious value in some areas, especially in Bengkalis Regency. The tradition of the Safar bathing ritual is carried out every year and has become an annual agenda for the people of North Rupert itself. This was expressed by one of the Traditional Leaders saying that:

*"The culture of bathing safar has happened to the ancient grandparents who were believed to throw away unwanted things. This has become part of the culture that has been carried out until now, especially in Tanjung Lapin Tanjung Punak village as the place for the implementation of this activity, a safar bath is provided with 1 well which will later be bathed in local children, and this well is only opened during safar bathing activities."*

In the context of the Safar bathing ritual, accounting disclosures can be influenced by local cultural and religious norms. Likewise, local culture influences how financial statements are presented. This includes the influence on the recording of costs and donations associated with this ritual. In the implementation of this ritual, offerings were used to be made by making Lancang. So this Lancang is said to be a village defense which used to contain yellow rice, white rice, plain flour, 1 live chicken with white feathers, then all these ingredients were washed into the sea. However, in its implementation, now only safar baths are carried out at 3 pm/pm. The water that has been prayed for is distributed by the village head to all the surrounding communities to be bathed. Furthermore, in terms of financing the safar bath ritual, there is no donation/self-help from the local community, because the financing purely comes from the Bengkalis Regency Budget. As revealed by the chairman of the North Rupert District Tourism Office, explained that:

*"In this case, the cooperation between the sub-district parties will hold a meeting for this safar bath event/bath ceremony, the most important involved parties are the village that provides the event venue, namely Tanjung Punak village, which is invited to come to the sub-district office to discuss what to do".*

Accounting disclosures in the context of the safar bath ritual record the income and expenses incurred to carry out the Safar bath ritual, including the purchase of ritual materials and operational costs, as well as donations received from the community and report the expenditure and income related to this ritual to ensure transparency and accountability in the use of funds. This was also revealed by the resource person that:

*"The reporting system is through SPJ made by each District Treasurer and Service Treasurer".*

The human resources involved are the youth and the community, especially Tanjung Punak village, and for Tanjung Lapin beach who participated in the success of this event are employees at the North Rupert Tourism UPT. Subsequently, in the management of funds, part of it is managed by the sub-district and the Tourism UPT and part by the Culture, Tourism, Youth and Sports Office of Bengkalis Regency as the Technical Management Officer of the Activity.

Cultural accounting research has been carried out a lot, one of which is who study how Islamic culture affects financial reporting in the context of religious institutions [11]. They point out that accounting in a religious context should include transparent and accountable reporting. In addition, cultural practices affect reporting and recording in organizations involved in religious activities. This research is relevant to understand how the Safar bath ritual is integrated into accounting practices [12]. Therefore, it can be concluded that the disclosure of Safar bath ritual culture Accounting refers to the integration of Safar bath ritual cultural practices in the accounting system, including the recording and reporting of related costs and donations. Cultural accounting theory and previous research have shown that cultural practices influence how accounting information is presented and disclosed. These disclosures are important to ensure transparency and accountability in the management of funds related to religious rituals, as well as to understand how local cultures affect accounting practices.

### **Traditional Ceremony Safar Bathing Ritual as Local Economic and Cultural Value**

Values are a fundamental discussion in studying human beings and cultural sciences are a way to understand the values embraced by humans. Value can be found by examining human behavior in the community, because humans cannot be separated from values. Cultural and Economic Integration in Traditional Ceremonies The Safar bath ritual not only serves as a cultural ceremony but also has an economic impact. In this case, the community is able to feel the economic value of preserving traditions, customs, and the original values of the safar bath ritual. This cultural preservation not only maintains cultural heritage, but can also bring economic benefits both directly and indirectly [13]. Direct benefits are mainly related to the financial aspects felt by the area manager on Tanjung Lapin Beach and the people of North Rupert village as economic and cultural actors. As revealed by the Chairman of Tourism, that:

*"For economic value, it has clearly increased, especially on the D-day / day of the event, a lot of visitors come and MSMEs here sales have increased because many are bought by visitors and for cultural values until now and so on will be preserved".*

The increase in the number of visitors who take part in the safar bath ritual ceremony is the main factor that provides economic benefits. The significant growth in the number of visitors each year is a substantial advantage for the managers of the Beach and the surrounding villages, which are located around the Beach. The increase in the number of tourists not only provides additional income in addition to beach products, but also supports the development of the tourism sector which affects various small businesses such as lodging, catering, restaurants, tour guide services, and travel services. As explained by the Resource Person of the Chairman of Tourism that:

*"Usually the number of visitors increases during this safar bathing event/event, which is usually empty of visitors in some places, with this activity psti will be crowded to see. Likewise, inns and guest houses are usually full of visitors from outside the island of North Rupat".*

## CONCLUSION

Based on the results of the research and discussion above related to revealing the meaning of cultural accounting in the Safar Mandi Ritual ceremony in Bengkalis Regency, it is as follows:

1. In financing the safar bathing culture ritual as a whole, the financing comes from the Regional Expenditure Revenue Budget (APBD) of Bengkalis Regency. In the range of 2021 – 2023, the budget for protection, development, utilization of objects, and cultural advancement activities, in this case specifically for safar bathing in 2021, is budgeted at IDR 159,184,000 with a realization of 92.20%, in 2022 with a realization of IDR 233,230,000 with a percentage of 94.80% while in 2023 it will increase by IDR 260,723,000 with a percentage of 90.67%. It can be concluded that the Bengkalis Regency government strongly supports the safar bathing ritual activity, marked by the increase in the budget given by the Regional Government and becoming a safar bathing activity as an annual agenda in Tanjung Lapin Rupat Utara.
2. Cultural accounting refers to how cultural values affect accounting practices, including the measurement, reporting, and disclosure of financial information. In this case, the accountability and responsibility of reporting and disclosure of financial information in Bengkalis Regency on safar bathing activities are in accordance with applicable regulations. As for the management of pure funds from the Bengkalis Regency APBD and there are no donations/non-governmental organizations. Regarding the recording is made manually using cash receipts and expenditures by the District Treasurer and the Treasurer of the Culture, Tourism, Youth and Sports Office of Bengkalis Regency.
3. In this case, the community is able to feel the economic value of preserving traditions, customs, and the original values of the safar bath ritual. This cultural preservation not only maintains cultural heritage, but can also bring economic benefits both directly and indirectly. Direct benefits are mainly related to the financial aspects felt by the area manager on Teluk Rhu Beach and the people of North Rupat village as economic and cultural actors.

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