



Accounting Perspective of Blessing in the Celebration of 1 Suro with Phenomenological Approach at Mount Kawi

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ABSTRACT

Purpose: This research aims to explore the perspective of accounting for blessings in the 1 Suro cultural ritual in Mount Kawi, Malang, using a phenomenological approach. This research is motivated by a desire to understand accounting practices in the cultural and spiritual context that exists in society, particularly how blessings are interpreted not only materially but also through social and spiritual values.

Methodology: The research methodology uses a qualitative phenomenological approach with data collection techniques through non-participant observation, in-depth interviews, and documentation of actors, ritual managers or customary leaders, and local communities involved in the 1 Suro celebration.

Finding: The research findings indicate that there are local wisdom values contained in the 1 Suro ritual, namely Rembukan, Nguri-uru Kabudayan Leluhur, dan Tolak Balak. In addition, blessings are understood as harmony between humans, nature, and the creator, and reflected in the management of collective resources carried out with full values of cooperation, transparency, and spirituality. Accounting practices in this context are not only related to financial recording but also serve as a means of preserving values, social responsibility, and cultural accountability, hence it can be referred to as blessing accounting.

Implication: The implications of this research expand the understanding of culturally-based accounting practices and encourage the integration of spiritual values into resource management systems.

Originality: This research also provides originality in enriching the literature on cultural accounting in Indonesia and opens up space for the development of a holistic, sustainable model of accounting based on the local community's values.

Keywords: Cultural Accounting, Blessings, 1 Suro Ritual, Phenomenology, Local Wisdom Values.

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1. Introduction

Accounting is a discipline that not only serves as a tool for recording and reporting financial information but also plays a role in communicating economic information to stakeholders. (Sopanah et al., 2023). In practice, accounting becomes an important system in an organization that is able to depict the condition and performance of an entity transparently. (Halim et al., 2021). The function of accounting involves the processes of identifying, recording, and presenting information that ultimately serves as the basis for decision-making. Therefore, accounting is not just about presenting numbers, but also contains important values inherent in the information being communicated (Sopanah, Hermawati, Bahri, Utami, et al., 2024). In its implementation, accounting is not only used in the business sector but has also expanded to the public sector which

requires transparency in the management of state budgets, as well as to social and cultural aspects, with diverse dimensions according to the context of its application. (Turner et al., 2020). One part of public sector accounting is cultural accounting. Accounting in this context is no longer limited to technical instruments, but has become part of a social system that also considers cultural, symbolic, and historical aspects. In practice, cultural accounting not only focuses on financial aspects but also pays attention to social, historical, and symbolic dimensions inherent in every cultural element. (Puspitaningtyas, 2017).

Indonesia itself is a country rich in extraordinary cultural diversity. The existence of local culture as a foundation in the social practices of society is an important part of understanding the accounting process contextually. Indonesian culture, which includes religion, customs, language, and arts, becomes a system that regulates the way people think and act in their daily lives. These elements not only serve as identity but also contain philosophies that guide individuals in living their lives. Thus, accounting applied within a cultural context must be able to understand the local values that live and develop within society (Asih et al., 2018). Mount Kawi is one of the places that reflects the close relationship between culture, spirituality, and the economy of the community. The 1 Suro celebration held at this place has a deep meaning, not only from a spiritual aspect but also in terms of social and economic aspects. The community interprets the blessings in this ceremony as a manifestation of balance between humanity and nature and the Creator. This tradition continues despite the strong waves of modernization because the community believes that blessings are not only about material, but also about inner peace and social harmony. (Sopanah, Hermawati, Bahri, & Rusdianti, 2024)

In every procession such as offerings parade and burning of sangkala, there is planning and resource management that reflects accounting practices in a simple yet systematic manner. This activity involves many parties coordinating to prepare logistics, manage funds, and organize events orderly. Although it does not use a formal accounting system, principles such as transparency, participation, and efficiency have become part of these traditional practices. This shows that accounting can exist in different forms according to the cultural values embraced by the community (Wahyuni, 2024). Spiritual values such as honesty and responsibility are also part of the management system in this tradition. The community believes that practicing the tradition sincerely and responsibly will bring blessings not only to individuals but also to the community as a whole. In practice, these values are applied in the management of funds and the distribution of offerings, which are carried out openly and fairly. Thus, accounting plays a role not just in economic aspects but also as a guardian of social and spiritual values. (Prasetyo, 2021).

The meaning of blessings in this tradition cannot be separated from the spiritual and social aspects of the community that are an integral part of their lives. The spirituality present in the community becomes the foundation for decision-making, including resource management and community economic activities. Shared traditions carried out collaboratively demonstrate a value system that functions like a mechanism of social control in accounting practices. This makes accounting not just a tool for calculation, but a representation of the values and beliefs embraced by the community (Herminingrum, 2021). To delve deeper into how society interprets blessings in the practice of cultural accounting, a phenomenological approach is a relevant choice. This approach focuses on the subjective experiences of the community and avoids rigid assumptions or theories. By understanding their experiences directly, researchers can capture the deepest meanings of every action performed in the 1 Suro ritual. Therefore, phenomenology is the appropriate method for uncovering the relationship between accounting, culture, and spirituality (Merleau-Ponty & Smith, 2015).

Phenomenology in accounting research allows researchers to understand the social context and meanings contained in the practices carried out by society. Through this approach, accounting is not only viewed as a financial measurement activity, but also as a form of communication of community values. By looking from the perspective of the actors, this research can reveal how the value of blessing is used as a guideline in managing resources fairly and sustainably. Therefore, phenomenology provides a space to understand accounting as a practice rich with cultural and spiritual meanings. (Ahrens & Chapman, 2006). By using a phenomenological approach, this research aims to produce a deep understanding of the integration between cultural values, spirituality, and accounting in the life of the community. In this regard, the theoretical perspective of Gray, (1988), which highlights the influence of cultural values on the development of

accounting systems internationally, serves as a conceptual foundation, while the specific context of the 1 Suro celebration is explored through primary field research

Accounting practices based on cultural values not only strengthen social legitimacy but also strengthen relationships among community members. In the context of Indonesian society, such practices reflect a social system that upholds harmony and solidarity. An approach that considers cultural elements in accounting becomes very important so that resource management systems can align with local norms and values. Therefore, understanding accounting within the cultural framework provides a new, more inclusive, and humane perspective (Sopanah, 2025).

The purpose of this study is to explore the practice of cultural accounting within the 1 Suro celebration at Mount Kawi by employing a phenomenological approach. This research seeks to reveal how the local community interprets the meaning of blessings in their traditional accounting practices, to examine the role of local wisdom value such as *rembukan*, *nguri-uri kabudayan leluhur*, and *tolak balak* in shaping systems of resource management, and to conceptualize “blessing accounting” as an alternative model of accounting rooted in social, spiritual, and cultural values.

The benefits of this research can be seen from several dimensions. Theoretically, it enriches the body of literature on cultural accounting in Indonesia by broadening the understanding of accounting as more than a financial mechanism, but also as a medium for communicating social and spiritual values. Practically, the findings provide insights for communities and ritual organizers in managing resources with principles of transparency, sincerity, and collective responsibility, while also offering inspiration for the development of contextualized accounting models in the face of modernization. From a socio-cultural perspective, this study supports the preservation of local wisdom and strengthens cultural identity and social solidarity through the documentation of traditional accounting practices. Finally, in terms of policy and development relevance, this research provides inputs for policymakers regarding the importance of integrating cultural and spiritual values into systems of resource management, and opens opportunities for developing sustainable community-based accounting models.

1.1. Literature Review

a. Public Accounting

Public sector accounting is a branch of knowledge that focuses on the process of recording, classifying, analyzing, and reporting financial transactions in public organizations, such as government agencies, public service institutions, and non-profit organizations (Sopanah et al., 2020). Public sector accounting functions to provide relevant and reliable financial information to support decision-making, enhance transparency, and ensure accountability in the management of public funds (Costari & Belinda, 2021). In addition, this accounting encompasses technical methods and analyses applied to the management of public funds by state institutions, emphasizing the characteristics of information such as relevance, reliability, and ease of understanding. (Bastian, 2006).

Public sector accounting serves as a primary means to achieve transparency and public accountability that supports good governance practices (Mardiasmo, 2006). Its implementation can also enhance financial transparency and accountability, even when faced with challenges such as limited human resources and inadequate technology infrastructure (Putri, 2023). On the other hand, transparent and accountable public sector financial reports contribute greatly to building public trust in government institutions. (Judijanto et al., 2024).

b. Accounting in the Cultural Perspective

Accounting is not just a technical process of measuring and reporting financial information, but also a complex social practice rich in cultural meaning. According to Darmayasa and others in (Ermawati & Suhardianto, 2024), Accounting practices are greatly influenced by organizational structure, human dynamics, environment, religion, and ideology. From this perspective, (Gray, 1988), Accounting is a social construct that reflects the values, beliefs, and culture of society, so its implementation is greatly influenced by local contexts such as individualism, collectivism, and uncertainty avoidance. This gives rise to the concept of cultural accounting, which is the understanding that accounting practices can be interpreted according to specific cultural

frameworks, where numbers and financial reports also become symbols of social interaction and community traditions.

Research in Indonesia shows that local values such as harmony, solidarity, and spirituality also shape accounting practices (Efferin & Hopper, 2007) finding that accounting is used not only as a tool for measuring economics, but also as a means to build social legitimacy and strengthen relationships between individuals. (Vosslander, 2008) emphasizes that cultural accounting reflects and reinforces social structures and religious practices, as seen in the 1 Suro ritual at Mount Kawi. There, the recording and management of resources are conducted with consideration of spiritual values and community contributions. (Young, 2013) adding that a cultural approach in accounting can bridge traditional and modern practices, as well as enrich the understanding of responsibility and collective accountability within a society.

c. Phenomenological Approach in Accounting Research

The phenomenological approach in accounting research aims to explore the subjective meanings of individuals' experiences within their social, cultural, and spiritual contexts. This approach does not merely seek generalizations but focuses on the lived experiences that are directly felt by participants (Merleau-Ponty & Smith, 2015). Researchers act as the main instrument that sets aside biases (through the process of *epoché*) to capture the essence of the experience. In the context of accounting, phenomenology enables an understanding that accounting practices are not only based on numbers and reports but also encompass how individuals ascribe meaning to their actions in daily life (Ahrens & Chapman, 2006).

Furthermore, phenomenology opens up space for the exploration of cultural and spiritual meanings in accounting practices, as seen in the local tradition of the 1 Suro celebration. Within it, financial recording such as offerings is done symbolically and collectively, demonstrating the existence of social and spiritual accountability in that community. Such practices show that accounting serves as a means of preserving social harmony, not merely as a tool for economic control (Yin, 2016). By using the bracketing technique, researchers can capture how society forms perceptions of accounting as part of their culture, thus making phenomenology an important approach to understanding accounting practices in communities with strong traditional values.

d. The Celebration of 1 Suro as an Economic Phenomenon

The 1 Suro ritual at Mount Kawi, Malang, is a tradition rich in spiritual meaning and also has a tangible economic impact on the local community. Spiritually, the night of 1 Suro is interpreted as a sacred moment for introspection, purification of the soul, and seeking protection and blessings in the new year. Various ceremonies such as offerings parade, *tirakatan*, and communal prayers reflect the Javanese people's efforts to maintain a spiritual connection with God and the universe (Muthoharoh Ika, 2022). On the other hand, the presence of pilgrims from various regions boosts the local economy, through the sale of offerings, traditional food, and souvenirs. The seasonal market that appears during the celebrations also becomes an additional source of income for the local residents (Rohmah & Budiono, n.d.). This tradition shows that cultural celebrations like 1 Suro are not only a spiritual event but also a mechanism that supports the social, cultural, and economic sustainability of the community.

e. Mount Kawi as a Cultural Contest

Mount Kawi is a spiritual destination that combines tradition, belief, and resource management based on local values. The 1 Suro tradition in this area is not only spiritually meaningful but also serves as a social and economic space that strengthens community solidarity. Through the traditional management of offerings and donations, the community creates a form of 'accounting space' based on trust and mutual assistance. Research shows that pilgrimage sites like Mount Kawi play an important role in building community identity and unique socio-economic structures. Organized economic activities accompanying the rituals, such as fundraising and distribution of funds, become an integral part of the community's spiritual practices (Koentjaraningrat, 1985). Furthermore, the 1 Suro ritual demonstrates how spiritual practices can strengthen an economy based on collective participation (Mulder & Coppolillo, 2005), making Mount Kawi a concrete example that accounting can also be rooted in the cultural and spiritual values of the community.

2. Methodology

This research uses a qualitative approach with a phenomenological method to deeply understand the meaning of blessings in the integrated accounting practices during the 1 Suro ceremony at Mount Kawi. The phenomenological approach was chosen because it can capture social and cultural realities from the perspective of the ritual participants, not just from objective parameters that are universal in nature. Its main focus is on the direct experiences of subjects regarding the phenomenon, allowing the researcher to understand the meaning essentially. According to (Creswell et al., 2015), Phenomenology aims to describe and interpret the lived experiences of individuals or groups regarding a specific phenomenon, in order to gain deep and meaningful understanding.

In this context, the research highlights how the people of Mount Kawi interpret blessings in the implementation of rituals and how spiritual values and local wisdom shape simple accounting practices. Activities such as recording funds, resource distribution, and collective management are not only viewed from a technical perspective but are also rich in symbolic and spiritual meaning. Phenomenology allows for the exploration of social, cultural, and religious dimensions such as sincerity, mutual assistance, sanctity, and hope for blessings as a return for resource management. This tradition also reflects how the community aligns ancestral teachings with the challenges of modernity.

The data collection process was conducted through participatory observation, in-depth interviews, visual documentation, and narrative reflection. Phenomenological analysis follows the steps outlined by (Moustakas, 1994) Based on the thinking of Edmund Husserl, it starts with bracketing (*epoche*) to suspend the researcher's biases, followed by horizontalization to identify all meaningful statements from informants equally. Then, relevant data is grouped into main themes through the process of thematization. These steps help researchers capture the structure of experience in depth and free from personal assumptions.

The informants of this study consisted of community members directly involved in the 1 Suro celebration at Mount Kawi, including ritual organizers, community elders, and participants who play a role in resource management. Their diverse perspectives provided a rich understanding of the cultural and spiritual dimensions of accounting practices. Data collection was carried out through in-depth interviews, guided by semi-structured questions designed to explore key themes such as the meaning of blessings, the role of local wisdom in resource allocation, and perceptions of transparency and accountability. A draft of interview questions was prepared in advance to ensure the consistency of data collection while still allowing for flexibility in capturing unique experiences and insights.

The next stage includes a textual description that outlines what is experienced by the informant, followed by a structural description that illustrates how and in what context that experience is formed. Both descriptions are then synthesized to produce an essential understanding of the experience of blessing in the 1 Suro ritual. As explained by (Van Manen, 2016), This synthesis aims to summarize the deepest meaning of the life experiences of individuals or groups, and to form a bridge between empirical data and philosophical understanding. Thus, this approach not only expands the concept of accounting, which is usually economic, into a more spiritual and contextual one, but also enriches the discourse on models of accounting based on local values and the spirituality of Indonesian society.

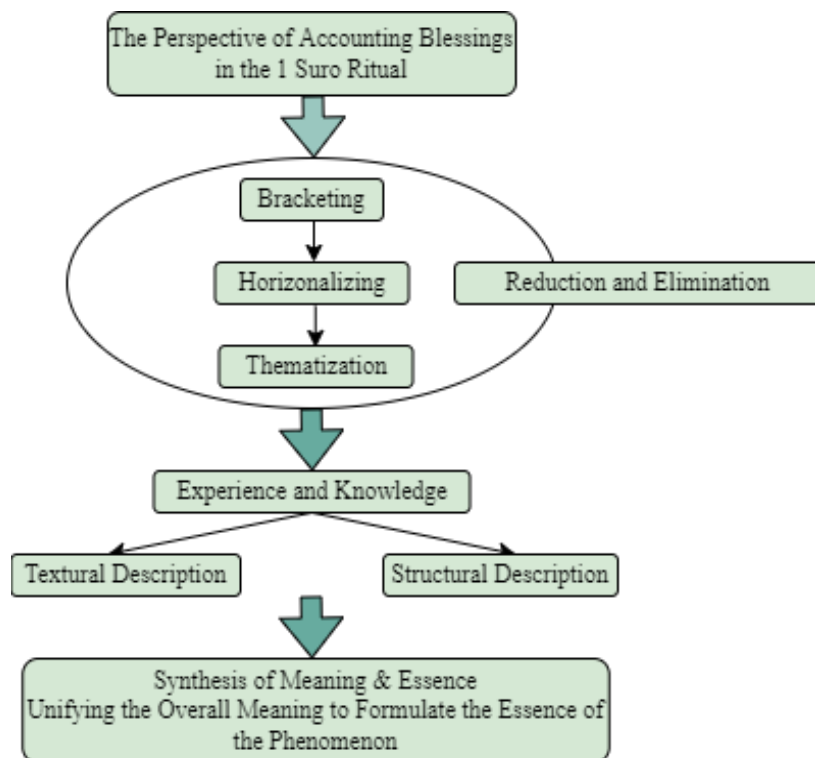


Figure 1. Research Framework
Source: Kusumawati et al. (2023)

3. Results and Discussion

3.1. Results

a. Bracketing (Epoche)

In this study, the bracketing process is carried out by suspending the assumptions and conventional paradigms of modern accounting that are formal, quantitative, and objective in nature. The researchers set aside the view that accounting is only relevant in the context of formal institutions or organizations, and that blessings can only be measured financially. On the contrary, practices such as voluntary contributions, the preparation of tumpeng, and the management of offerings in the 1 Suro ceremony are understood as forms of cultural accounting that are rich in spiritual and social values. By freeing themselves from scientific biases, the researchers attempt to capture the meaning of blessings as a life experience that reflects gratitude, sincerity, and collective harmony. This approach allows for the emergence of an authentic understanding that accounting can be interpreted as a value-based system, not merely numbers.

b. Horizonalizing

In the horizontalizing stage, researchers collect all meaningful statements from informants without prioritizing one over another, so that the essence of the experience can be authentically uncovered. Statements like 'no one is forced to give' reflect that the economic practices in the 1 Suro celebration are carried out on the basis of sincerity and spiritual awareness, rather than formal obligation. The philosophy of 'the more you share, the greater the blessings' shows that blessings are understood holistically, beyond the logic of profit and loss. The practice of manual recording by the treasurer, which is agreed upon collectively, emphasizes that social trust is more dominant than formal control systems. Values such as intention, usefulness, and togetherness are considered intangible assets that form the core of local accounting practices. All these expressions describe that in the culture of Mount Kawi, accounting is rooted in spirituality and social relations, not just numbers and financial reports.

c. Thematization

In a phenomenological approach, the results of interviews and observations at the 1 Suro celebration in Mount Kawi revealed two main themes: the Value of Local Wisdom and the Accountability of Blessings. The theme of Local Wisdom Values is reflected through practices *rembukan* as an inclusive forum based on trust and consensus, the preservation of ancestral *culture nguri-uri kabudayan* as an effort to maintain cultural identity and strengthen togetherness and meaning *tolak balak* as a spiritual protection based on sharing practices. Meanwhile, Blessing Accounting emerges from the way society interprets the recording and management of funds in a spiritual and social manner : intent-based accounting, sincerity, trust, and non-financial indicators such as togetherness and social benefits. Accounting is not seen merely as a numerical system, but rather as an expression of collective values that are inherent in social relations, spirituality, and mutual cooperation. This finding affirms that accounting practices in Mount Kawi are strongly rooted in local wisdom and shape a more humanistic and contextual alternative model.

d. Textural Description and Structural Description

From the process of thematization of the interview data, two main themes were obtained: the values of local wisdom and the accounting of blessings. This analysis was then elaborated through textual description, which explains what the participants directly experienced in practicing those values, as well as structural description that depicts the social, cultural, and spiritual background that shapes that experience. This approach allows for a deeper understanding of the hidden meanings behind social practices in the celebration of 1 Suro at Mount Kawi, while also showcasing how values and spirituality shape the community's economic system.

In the Mount Kawi community, the process of deliberation is an inclusive form of decision-making, where all members are actively involved without any distinction in voting rights. This deliberation replaces the formal deliberation format and evolves into the foundation for establishing collective agreements and a strong system of social accountability. Through deliberation, the values of togetherness and equal participation are reflected in community life. On the other hand, the community also preserves Javanese cultural heritage through conservation practices known as *nguri-uri kabudayan leluhur*. These cultural values are passed down from generation to generation in the form of rituals and symbols that remain alive in daily life. This tradition is not only carried out as a form of respect for ancestors but also as an instrument for building cultural identity and bridging intergenerational relationships. The conservation is reflected in the organization of cultural events such as *wayang* performances, which are now developed into activities like the Suro Festival, strengthening community ties while showcasing the dynamic adaptation of culture. In addition, the *tolak balak* practice is part of the community's belief system aimed at providing protection from disturbances and disasters. This ritual is carried out through prayers and spiritual symbols believed to maintain balance between humans, nature, and ancestors. In its structure, this ceremony becomes a spiritual and social medium that reinforces the harmony of community life and builds solidarity through the values of sharing and mutual cooperation. These three elements – deliberation, nurturing culture, and *tolak balak* – form a unity within the value system and social structure of the Mount Kawi community that reinforce each other.

In the practice of fund management in the Mount Kawi community, accounting is not only viewed as an administrative system but also as part of spiritual and social expression. Texturally, intention-based accounting emphasizes that citizens' contributions are not measured by the amount of money but by the good intentions and social benefits produced. This illustrates that spirituality serves as the foundation for giving meaning to fund management. Structurally, those intentions and benefits form the legitimacy of community contributions, where the spiritual dimension becomes a key element underpinning decisions and collective participation. Furthermore, in sincerity-based social accounting, funds are collected textually from voluntary donations, community cash, and donations without pressure or formal obligation. This approach allows space for the expression of gratitude and willingness to give. Structurally, this system fosters a sense of shared responsibility and strengthens communal spirituality as the foundation for management. Trust-based spiritual accounting also plays an important role, where funds are manually recorded by a treasurer chosen based on the trust of the community. This simple recording system, although informal, is still carried out with great responsibility. In the structural

dimension, transparency and social ethics form the foundation of the trust that is built, indicating that accountability does not depend on technology but rather on the values of trustworthiness and honesty. Finally, indicators of success in fund management are not only seen from financial reports but also from the social impact and the values of togetherness that are created. Texturally, this is reflected in mutual cooperation activities and the communal atmosphere, which serve as the main benchmarks. Meanwhile, structurally, the measures of success are based on spiritual values and social solidarity that strengthen the integrity of the local accounting system. All these practices show that accounting in Mount Kawi is holistic, integrating dimensions of intention, sincerity, trust, and social values into a unified system that differentiates itself from conventional formal systems.

e. Synthesis of Meaning

Based on the analysis of textual and structural descriptions, it can be concluded that the values of local wisdom and accounting for blessings in Mount Kawi are not merely theoretical concepts, but are truly lived in daily practices, especially during the celebration of 1 Suro. Textually, the active participation of the community in discussions, preservation of traditions, and the ritual of rejecting misfortune reflects a spirit of Togetherness and collective responsibility. Structurally, these values grow within a harmonious social and spiritual system, shaping an accounting practice based on sincerity and trust. Accounting for blessings also emerges as an alternative model that emphasizes good intentions, social benefits, and spiritual balance, rather than just numbers or formal reports..

Table 1. Phenomenological findings on the disclosure of the synthesis of the meaning of local wisdom values

Local Wisdom Values	Textural Description	Structural Description	Synthesis of Meaning
<i>Rembukan</i>	The inclusive decision-making process that involves all citizens.	<i>Rembukan</i> replacing formal deliberations and becoming the basis for the formation of collective agreements and a system of social accountability.	<i>Rembukan</i> is a symbol of vibrant local democracy, where decisions are made based on equality, trust, and collective participation.
<i>Nguri-uri Kabudayan Leluhur</i>	Preservation of Javanese cultural values passed down from generation to generation through rituals and symbols.	Tradition is carried out as an instrument to build cultural identity and a bridge between generations.	<i>Nguri-uri</i> shows the collective awareness of the community in maintaining the continuity of ancestral culture as an identity and a binding tool between generations.
<i>Tolak Balak</i>	Spiritual rituals for protection from disturbances or disasters through symbols and prayers..	rituals become a spiritual and social medium in maintaining harmony between humans, nature, and ancestors.	<i>Tolak balak</i> reflects the integrated local spiritual dimensions with social life, as a form of collective effort to maintain life balance.

Source: Processed by Researcher (2025)

Table 2. Phenomenological findings on the disclosure of the synthesis of the meaning of the value of Accounting of Blessing

The Value of Accounting for Blessings	Textural Description	Structural Description	Synthesis of Meaning
Intent-Based Accounting	Fund management is evaluated based on intent and social benefits, not on the nominal amount.	Spirituality becomes the basis for legitimizing contributions; good intentions are valued more than numbers.	This accounting practice shows that contributions have greater value when based on sincerity and mutual benefits, rather than just material numbers.

Social Accounting Based on Sincerity	Funds are collected from the padepokan's treasury, donors, and residents voluntarily without pressure.	Sincerity fosters collective responsibility, strengthens spirituality, and cultivates gratitude.	Contributions born from sincerity strengthen social bonds, create a sense of belonging, and make accounting a form of collective gratitude.
Trust-Based Spiritual Accounting	Funds are manually recorded by the treasurer trusted by the community.	The recording system is informal but transparent because it is based on ethics and social trust.	The public's trust in individuals becomes the basis of accountability, replacing bureaucratic systems and creating value-based transparency.
Non-Financial Indicators in Accounting	Success is measured by the value of togetherness and social impact, not just financial reports.	Spiritual and social values become the main indicators of the success of fund management.	Blessing accounting prioritizes non-material measures such as togetherness, gratitude, and mutual cooperation as a manifestation of human-based accountability..

Source: Processed by Researcher (2025)

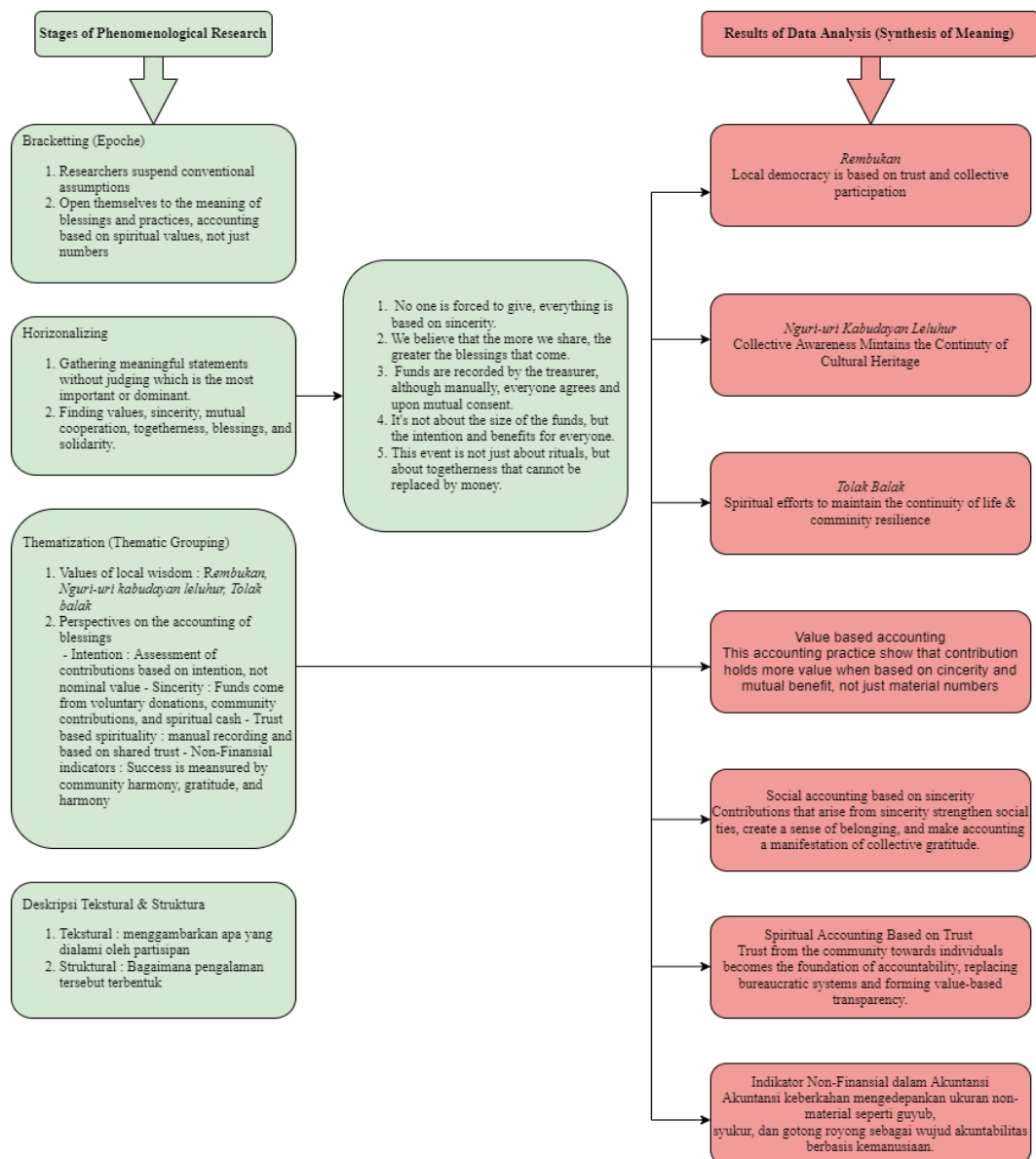


Figure 2. Stages of Research and Results
Source: Processed by Researcher (2025)

3.2. Discussion

The discussion of this research reveals the meaning behind the accounting practice of blessing during the 1 Suro celebration at Mount Kawi through a phenomenological approach. This practice is not just about recording numbers but is rooted in values of spirituality, local wisdom, and strong social relationships. The processes of bracketing and horizontalizing highlight the importance of intention, sincerity, mutual cooperation, and trust in resource management. Two main themes emerge: the preservation of ancestral culture and value-based accounting practices along with social benefits. The phenomenological approach allows for a deeper understanding of the symbolic and transcendent meanings of resource reporting, integrating both spiritual and material aspects within a management system that aligns with local culture.

a. Local Wisdom Values

The celebration of 1 Suro at Mount Kawi is a cultural tradition rich in spiritual meaning and social values. One of the main values is *rembukan*, an inclusive and egalitarian deliberative form, where all citizens are involved regardless of status. The discussions not only serve as a forum for joint decision-making but also function as a mechanism for social oversight that reflects communal democracy and collective trust. In addition, the values *nguri-uri kabudayaan leluhur* also stands out, namely the preservation of cultural heritage as a strength of identity and intergenerational bonds. Traditions such as wayang, tumpeng, and collective prayers serve as means of regenerating cultural values. Practices *tolak balak* Thus becoming an important part of the celebration, reflecting the spiritual efforts of the community to maintain harmony between humans, nature, and supernatural forces through prayer and sharing, which is believed to bring blessings and strengthen social solidarity.

b. The Perspective of Accounting for Blessings

In the perspective of the Mount Kawi community, accounting practices in the celebration of 1 Suro do not follow conventional systems, but instead adopt local accounting which, based on research, can be described as accounting for blessings grounded in spirituality, good intentions, and social benefits. Community contributions are assessed based on sincerity, not nominal amounts, and are managed voluntarily without coercion, creating a sense of collective responsibility. The funds collected are managed by a trusted treasurer due to honesty, even without a formal audit system. Success is not measured financially, but through togetherness, mutual assistance, and an atmosphere of gratitude. This system demonstrates a form of humane accounting, based on local and spiritual values that strengthen social harmony and community identity.

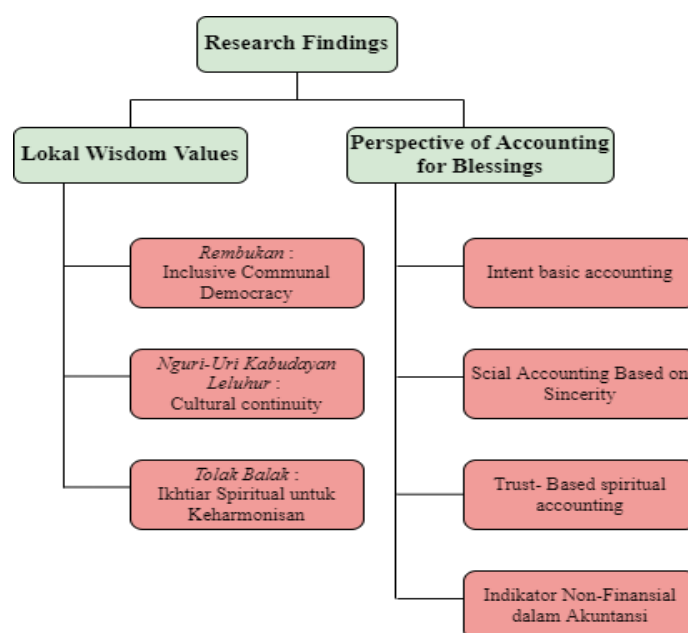


Figure 3. Research Findings
Source: Processed by Researcher (2025)

The results of this study strengthen the findings of several previous studies that highlight the relationship between accounting practices and local cultural values. Research by (Dewi et al., 2022) The Kasada ritual in the Tengger tribe shows that financing and financial record-keeping are done simply and based on trust and community cooperation, a practice similar to the fund management in the 1 Suro ceremony at Mount Kawi, which also emphasizes sincerity and togetherness. Similarly with the research. (Ilyas et al., 2023) regarding the inauguration of the Orang Kay in Maluku, which emphasizes transparency and accountability based on local values in fund management, in line with the findings that the Mount Kawi community prioritizes trust and collective responsibility in its accounting practices. In addition, the study (Sari, 2020) The tradition of Tompangan in Madura shows that record-keeping based on social relationships and responsibilities is also a hallmark of culture-based accounting, as reflected in the reporting practices during the 1 Suro tradition. The similarities in these findings emphasize that accounting practices cannot be separated from the cultural context of society, and blessings as a spiritual goal are not only measured through material wealth, but also through social harmony and the noble values upheld by the community.

4. Conclusion

The accounting practices during the 1 Suro celebration at Mount Kawi reflect a tangible form of local wisdom and the spirituality of the community. In practice, the community manages and distributes funds collectively, simply, and based on noble values such as sincerity, mutual cooperation, and shared trust. Local values such as the principle of deliberation (*musyawarah*) in decision-making, the preservation of ancestral culture (*nguri-uri kabudayan*), and the ritual of *tolak balak* as a spiritual safeguard show that blessings are understood holistically, encompassing inner peace, social bonds, and harmony with nature and others. Although formal accounting standards are not used, the community upholds the principle of transparency through open communication and collective accountability. The concept of 'blessing accounting,' which emphasizes intention and social benefits over material gains, characterizes this practice.

This study has several limitations that should be acknowledged. First, the research was conducted in a single cultural setting, namely the 1 Suro celebration at Mount Kawi, which limits the generalizability of the findings to other contexts. Second, the data were obtained from a relatively small number of informants, whose perspectives may not fully represent the entire community. Third, the phenomenological approach, while valuable for uncovering lived experiences and meanings, also carries the risk of researcher subjectivity in interpreting narratives. These limitations suggest that future studies could expand the scope of investigation to other cultural traditions, include a larger and more diverse group of participants, and apply complementary research methods to strengthen the validity of the findings.

However, there is a major obstacle in this practice, namely the lack of written and structured financial documentation or archives. Therefore, it is recommended that future research expand its focus on traditional accounting technical mechanisms, as well as conduct more comprehensive data collection, including audio-visual documentation and involving community leaders as sources of historical data. In addition, it is necessary to develop a culture-based accounting model that emphasizes the values of sincerity and blessings, and to test it in other cultural contexts in Indonesia to assess its universality. A multi-method approach, such as a combination of phenomenology and ethnography, is also suggested so that the research can capture social dynamics and power relations in local accounting practices. Finally, it is important to explore the integration between local accounting and modern accounting principles to enhance accountability without erasing the essence of traditional culture that has been deeply embedded in society.

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