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Accounting Perspective of Malang Bantengan Culture with an Ethnomethodological Approach

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ABSTRACT

Purpose: This research aims to uncover the values of local wisdom contained in "Bantengan" and financing in the art of "Bantengan".
Methodology: The type of method used is a qualitative method with an ethnomethodological approach where the author analyzes a culture in the form of the art of "Bantengan" which focuses on "Reality" or the reality of social aspects in daily life.
Finding: The results of the study show that the art of bantengan contains the values of wisdom which include "Guyup Rukun" (Togetherness), "Kekang Control" (Guide), and "Paseduluran" (Brotherhood).
Implication: The accounting practice in this case the financing of the bantengan does not record or bookkeeping in any form. Funds are sourced from personal money and player dues only.
Originality: The novelty of this research lies in the disclosure of the values of local wisdom in the art of Bantengan which is integrated with the practice of non-formal financing without accounting records, which has not been widely studied in the context of ethnomethodology.
Keywords: Cultural Accounting, Local Wisdom Value, Financing, Ethnomethodology, Batengan

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1. Introduction

Public accounting involves the application of guidelines and norms that must be followed in recording and reporting financial data (Sopanah & Harnovinsah, 2023). Therefore, it can be explained that public accounting is a framework that includes the process of recording, measuring, reporting, and controlling finances that apply to public organizations, including in government both at the central and regional levels. The main goal of public accounting is to ensure that public funds managed by the state and local governments are managed efficiently, effectively, transparently, accountably, and responsibly (Sari et al., 2022). In the context of public accounting, there are a number of accounting principles that must be followed, namely the principle of reliable measurement, the principle of consistency, the principle of unity, the principle of continuity, the principle of prudence, the principle of full disclosure, and the principle of supervision (Novitasari et al., 2022). These principles are used to ensure that state and regional financial management can be carried out properly and can be accounted for to the public, in addition to that public accounting also includes the preparation and reporting of government financial statements, such as government budgets, balance sheets, cash flow statements, equity change reports, and notes on financial statements in which these reports play an important role in showing the government's financial performance as well as in supervise and control the use of public funds.

One of the fields of public sector accounting is cultural accounting. Cultural accounting is the process of accounting for culture, in which case every cultural formation goes through a process that tells a flow or cycle, so that each culture has a story and meaning. The meaning of each culture

must be different, from the differences that exist to make the characteristics of a culture itself. In this study, a qualitative method with *an ethnomethodology* approach will be used, which aims to examine the attitudes of individuals, groups in organizations or institutions, while in this study focuses on groups, in this case the community or *association* of a bantengan art in Malang. *Ethnomethodology* is more about the world of the construction of individuals in understanding things according to the prevailing common sense and the meaning that is accepted together.

1.1. Accountancy

According to the Indonesian Institute of Accountants (IAI), accounting is the science of recording, analyzing and communicating economic transactions or events of a business entity, which aims to produce and report relevant information for various parties interested in making decisions. According to Sunyanto (1999), accounting is considered as part of the process of collecting, identifying, recording, classifying, summarizing, and presenting financial transactions as a whole as well as interpreting the results to help decision-making. According to Dwi Martani (2014:2), the definition of accounting is an information system that produces reports to interested parties regarding economic activities and company conditions. The following are the stages or cycles in accounting, including:

1. Identify and analyze transactions
2. Recording Transactions in the Journal
3. Keeping a Journal of Adjustments to the General Ledger
4. Compiling the Balance Sheet and Adjustment Journal
5. Creating balance sheets, adjustments, and financial statements
6. Compiling a Closing Journal
7. Preparation of the Balance Sheet After Closing
8. Create a Flipping Journal

1.2. Types of Accounting

Accounting is divided into 2 types, namely public sector accounting and private sector. Public sector accounting differs from private accounting because of the profit motive (Profit). Public sector accounting only meets the needs of the public without seeking profits as stated in the principle of non-profit or nonprofit orientation, which is not seeking profit or profit. Meanwhile, private accounting will definitely seek as much profit as possible. Public sector accounting is very important to increase transparency and accountability in the public sector as the times progress and the increasingly complex needs of society. Public sector accounting focuses on entities and organizations that work in the public sector. Its main objective is to produce accurate and relevant financial information so that it can be used for decision-making, accountability, and financial reporting of public entities. It includes monitoring the expenditures, revenues, and assets and liabilities of public sector entities. Private, commercial, or corporate sector accounting is accounting used to record and report on business transactions of business entities with the aim of generating profits for the company. The following types or studies on the field of accounting include:

a. Public Sector Accounting
   According to Dwi Ratmono (2015), public sector accounting is a series of procedures used to identify, measure, record, and report local government financial transactions used to make economic decisions. In simple terms, public sector accounting is a set of actions that record, examine, and report financial data for public institutions such as schools, hospitals, political parties, and NGOs.
b. Financial Accounting
   Financial accounting, also called general accounting, is a field of accounting that deals with recording business transactions and preparing financial statements on a regular basis using accounting principles. This process of preparing financial statements is used by companies to show their performance and financial position to other parties, such as creditors, suppliers, investors, and customers.
c. Management Accounting
   Management accounting concentrates on the collection, analysis, and interpretation of financial and non-financial data that is used to aid business decision-making. The goal of

management accounting is to provide managers and company leaders with relevant and accurate information to help them make better decisions about strategic planning, cost control, and performance evaluation.

d. Accounting Information System
   According to Mulyadi, SIA is a type of accounting information system, which focuses on the process of creating, presenting, and improving information to the authorities that regulate business activities to be used as a basis for policy-making.
e. Tax Accounting
   Tax accounting is the branch of accounting that handles and reports on the taxation elements in a company's operations. The purpose of tax accounting is to ensure that the company complies with applicable tax regulations and manages its tax obligations properly.
f. Forensic Accounting
   According to Nunn (2006), Forensic Accounting is a technique to investigate business situations and financial transactions to obtain the truth. A forensic accountant is generally divided into two types based on their field, namely litigation support specialists and investigative or fraud accounting.
g. Local Knowledge Accounting (Culture)
   Cultural accounting is a form of cultural accounting, each cultural formation through a process, telling a flow or financial cycle with cultural values, stories and meanings.

1.3. Public Accounting

Public sector accounting is an information tool that provides information about management control and government and public accountability (Mardiasmo, 2018). According to (Bastian, 2010) said that public sector accounting is an analysis and accounting method used to manage the finances of state high institutions. Public fund accounting is the definition of public sector accounting. So it can be concluded that Public Sector Accounting is a tool to provide information to the general public, especially those related to finance, to help them make decisions. The government uses accounting data during the management process, from planning to performance reporting. According to Mardiasmo (2018), some of the objectives of public sector accounting are as follows:

1. Provide the information necessary for the economical and efficient allocation of resource management; This goal is related to management control

a. Provide information that allows managers to report how resources are being used and which ones are being used. It also allows government employees to report to the public on how public funds are being used. This goal relates to accountability.

1.4. Cultural Accounting

Geert Hofstede in his research managed to identify six characteristic models to measure a culture in cross-border societies. The cultural dimension represents an independent preference for one state over another that distinguishes a country (not an individual) from another. The value of a country in one dimension is relative, because research based on humans has different uniqueness. In other words, culture can only be used meaningfully by comparison. The six cultures are: Hofstede's cultural dimension consists of six dimensions, namely Power *Distance*, Individualism – Collectivism, Masculinity – Feminimism, *Uncertainty Avoidance*, *Pragmatism, and Indulgence*. In this context, only five dimensions will be taken, namely Power *Distance,* Individualism – 10 *Collectivism, Masculinity – Feminimism*, Uncertainty *Avoidance*, and Pragmatism, which are felt to be in accordance with the context of entrepreneurial orientation.

The cultural dimension represents an independent preference for one state over another that distinguishes countries (not individuals) from each other. The value of the state is in a relative dimension, because we are all human and at the same time we are all unique. In other words, culture can only be interpreted in terms of its comparative use. From this comparison, it can be concluded that the relationship between culture and accounting is in each culture. If it is explained simply, different cultures will also have different accounting systems. That is, in accounting practice, each culture is different from each other. Because of the principles held.

In the analysis of economics, especially neoclassical economics, the influence of culture on economic performance continues to be a strong assumption. This is related to the difficulties faced

by economists in understanding the role of culture. In addition, because culture itself is inherent everywhere, such as in tastes, habits, and so on, it is difficult to calculate all the cultural variables. However, economists are beginning to recognize that culture influences the economy (Casson, 1993).

1.5. Bantengan

According to Desprianto, R.D. Bantengan is a performing art that combines dance with pencak silat, magic, music, and mantras that are very thick with magical nuances. In the Bantengan art, the players wear three bulls, tigers, and monkeys to convey a moral message to their audience that the nature of goodness will always defeat the nature of evil. The bull is considered a symbol of goodness, the tiger is considered a symbol of colonizers, evil, and wrath, and the bull is considered a symbol of provocateurs and the minions, the colonizers are monkeys.

Every bantengan art performance involves various levels of society, making it a communal art. This bull culture shapes the behavior of the people who engage in it to live in groups, or colonies, which is the only way of life of bulls. Today, bantengan is also considered an alternative when pencak silat is considered boring. Initially, pencak silat was a need for the community to defend themselves, but due to colonial politics, it evolved from a martial arts aspect to an art. However, people can still learn and practice pencak silat in the form of *Bantengan art*.

Bantengan art itself is inseparable from mystical elements, *Bantengan* art continues to develop today. This can be seen from the habits carried out by *Bantengan* artists when they prepare for their performances. In addition, when *Bantengan artists* experience a trance or possession of the spirits of their ancestors, known as *"dhanyangan,"* it shows a mystical element. Despite the history of *Bantengan* as a Javanese art that combines religious elements and community beliefs, these mystical elements remain.

The existence of *Bantengan* art performances combines various elements, especially cultural elements. One example is the use of offerings, frankincense, and incense by the *Bantengan* Mercuet Tulungagung art group. In addition, there are religious elements involved, such as prayer readings, dhikr, and prayer readings during the opening ritual. According to their respective religious beliefs, the ritual is carried out as a way for everyone to say goodbye and respect the ancestors of the village where the performance is performed.

2. Methodology

Data collection methods to explore and understand local values include documentation (photos and videos), direct observation (observation), and in-depth interviews with various traditional leaders during traditional and informal ceremonies. On the other hand, data collection methods to explain community participation in the budgeting planning process include documentation (photos and videos), direct observation (observation), and in-depth interviews with various indigenous leaders during informal and traditional ceremonies. The data analysis procedure in this study uses the According model (Kamayanti, 2020) which goes through four stages of analysis as follows:

a. Indexability analysis
   Indexability analysis is aimed at finding symbolic information such as expressions, expressions, and movements in the daily life of a community. The information will be interpreted more deeply through the reflexivity analysis stage.
b. Reflexivity analysis
   Reflexivity analysis is aimed at delving deeper into the deeper meaning of symbolic information that is common for informants. An ethnomethodologist is tasked with restoring the informant's interest in discussing logical reasons and the process by which he or she finds those reasons.

3. Results and Discussion

Bantengan Traditional Art was born from the time of the Singasari Kingdom (Jago Tumpang Malang Temple Site) which is very closely related to Pencak Silat. Although at that time the art form of Bantengan was not what it is now, namely in the form of a mask of the head of a dancing Bantengan. The dance movements played are adopted from the Kembangan Pencak Silat movement. "Bantengan" is one of the local arts that still exists today and is played in the areas of Mojokerto, Lumajang, Malang, and Batu City. Bantengan is a type of performing art that combines dance sendra dance, pencak silat, magic fighting, music, and very powerful mantras with subtle magical effects. In the art of Bantengan, the players wear three bulls, tigers, and monkeys to convey a moral message to the audience that the nature of goodness will always defeat the nature of evil. The bull is considered a symbol of goodness, the tiger is considered a symbol of colonizers, evil, and wrath, and monkeys are considered the minions of colonizers or provocateurs.

The pakm referred to here is Bantengan art with originality without any modern touches such as additional musical instruments (Disc Jokey) like Bantengan in the current era which almost uses DJ music. Pakem in Bantengan art uses traditional instruments such as kendingan, gong, etc. In contrast to the current Bantengan which does not use traditional instruments. Therefore, Bantengan is now distinguished into Ancient and Present Bantengan, which means then and now.

The Bantengan process began by gathering all the players followed by praying together to *Punden* with *Ubarampe*. Arriving at Punden, the event continued by placing *ubarampe* to do; will be by the chairman of the association or the elderly. After leaving *Punden*, it was continued by going together to the place of execution by preparing all the ubarampe and lighting the *Dupo* by *Bopo*. After *the dupo* is ready, it is continued with a silat performance first with a duration of 15 to 20 minutes, followed by *Kembangan* (Dance) by the Bantengan, after *the Kembangan* is finished it is continued with *the Sawer* session and then *Kalapan* or the peak of the part of the Bantengan art. Kalapan itself is when other spirits enter the body of the mausia, in other words, the soul of the person who will be put to sleep and put the deceased soul to sleep, it can also be like a jinn or a waiter in the surrounding area. After the eighth session was over, the Bantengan series ended which was followed by the Spirit return stage.

Each Association has a different Suguh (Offering). In general, the offerings for the Bantengan include, Dupo, satan flowers, bitter black coffee and water, basic necessities consisting of kitchen spices, rice, oil, etc., glass shaving, combs, powder, jugs, bananas, free-range chickens if any, and many more that are readjusted to each Association.

In the discussion stage, the researcher revealed two problem formulations, namely the value of local wisdom contained in Bantengan art and the accounting perspective on the financing of Bantengan art.

From the results of observations and interviews as well as the management of the researcher, the researcher found 3 wisdom values contained in the art of bantengan, 3 important results were obtained, including the value *of "Guyup Rukun"* (Togetherness) which is reflected in "Bantengan" which is colonized/grouped, meaning harmony between fellow humans, "Kekang Control" (Guide) that the bantengan leads to good things and *"Paseduluran"* (Brotherhood) which is reflected in banteng there is no difference, in fact diversity makes one unity, embracing and respecting each other's differences. That is "Bantengan". Brief explanation: the researcher made a table to make it easier for readers to understand:

Table 1. Results of Indexability and Reflectivity Analysis

Indeksikalitas	Refleksivitas
Guyup Rukun (Togetherness)	It is reflected in "Bantengan" which is colonized/grouped, meaning harmony between fellow humans.
Kekang Kendali (Guiding)	The bull leads to good things, and do not be misunderstood about the meaning implied in it.
Paseduluran (Brotherhood)	With bantengan there is no difference, in fact diversity makes one unity, embracing and respecting each other's differences. That's "Bantengan"

Source: Data Processed (2024)

Meanwhile, from an accounting perspective on the art of bantengan it is found to be sourced from personal funds and player contributions only. Meanwhile, in the allocation of costs, in this

case, it was explained by the informant, one of the informants, namely the chairman of the Padepokan Galogo Djati, who detailed all the various needs at the time of implementation, sourced from personal funds, there was fund input or non-governmental organizations, namely donations at the time of implementation.

4. Conclusion

Based on the results of research that has been carried out related to the Perspective of Cultural Accounting of Bantengan Malang with an Ethnomethodology Approach on Jalan Kertanegara 2, Rt 01 Rw 09, Tumpang Village, Tumpang District, Malang Regency, East Java which discusses the value of local wisdom and financing of the art of bantengan it can be concluded that in the art of bantengan there are values of wisdom which include *"Guyup Rukun"* (Togetherness), *"Kekang Control"* (Guide), and *"Paseduluran"* (Brotherhood). Meanwhile, in accounting practice, in this case, bantengan financing does not record or bookkeeping in any form. Funds are sourced from personal money and player dues only.

Bantengan has a good moral value if studied more deeply. Every thing related to Bantengan has its own value and meaning. In this study, the researcher found three local wisdom values contained in Bantengan art, namely, the value of Guyup Rukun (Togetherness), Kekang Kontrol (Guidance), and Paseduluran (Brotherhood). If it is researched more deeply, it is possible that there are still many unknown values. In practice, every Bantengan group/padepokan does not apply accounting, this has indeed become a reality or *commonplace*. However, it does not rule out the possibility that some groups apply their accounting even in a simple way. This is also the limitation of readers of cultural accounting, because there is still a lack of detailed explanations.

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