



# *Dimensions Of Behavioral Accounting Practice: Evidence From Cultural Community*

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**Abstract— Culture, a reflection of social values and behavior in Indonesian society, significantly influences various aspects of human life, including the role of accounting. This study explores how cultural dimensions impact accounting practices within the Tayub Community in Lumajang, East Java. Employing a qualitative ethnomethodological approach, the research describes the behavioral dimensions of accounting practices among the Gunungan (Tayub) Community members. Data was collected from community insiders serving as key informants, along with family members and related individuals, contributing to the research's validity. The research seeks to identify the factors motivating the Gunungan (Tayub) Community members to engage in accounting practices. In practice, Gunungan tradition aligns with fundamental accounting concepts, evolving through social construction. Accounting rooted in the Gunungan tradition requires an understanding of the historical context in which the tradition occurs. This comprehension imbues financial transactions during Gunungan events with meaning. It also involves notions of reciprocity, where capital, debts, and receivables play integral roles in the accounting practices of the community. Ultimately, this research sheds light on the intricate relationship between local culture and accounting practices in the Tayub Community.**

**Keywords—Behavioral Accounting Practice, Cultural Community, Traditional Accounting**

## I. INTRODUCTION

The cultural diversity of each region in Indonesia is still an interesting thing to study in various scientific disciplines. Culture is an inherited way of life that is owned by a group of people from generation to generation, where in practice there are economic exchange activities by the perpetrators. In Lumajang Regency there is a cultural community called the Gunungan community. The community carries out a tradition that is usually carried out to coincide with a special day that has been planned by each member as host, for example during wedding celebrations and circumcision celebrations. Some call the Gunungan cultural community Tayuban, which has existed for decades and has developed to this day. The beginning of the Gunungan culture was formed to unite or strengthen ties of

brotherhood between Madurese migrants so that they could help each other in every need if community members had the desire. Celebrations in the Gunungan community are not only wedding parties, but also circumcision celebrations, or other celebrations that are conceptualized as a party. As time goes by, the cultural meaning of Gunungan becomes an opportunity to collect material for event organizers. Often celebration organizers deliberately invite guests to get as many materials as possible. Uniquely in the Gunungan community, donations that have been given must be returned to the guests if the guests celebrate with the same amount or even more.

Material activities in the Gunungan community are actions carried out because of the hope of reward or remuneration for fellow community members. Reciprocal donations to the host who owns the celebration in the Gunungan community is another interaction that, if viewed from an economic perspective, needs to be recorded to ensure that later the host pays according to what was given by the invited guests. Recording is carried out by recording officers who have criteria in accordance with those determined by the community. Therefore, when a celebration is held there will be a reception officer who records the nominal donations from guests according to the amount given [1]. As stated in research [2] the culture of donating is a culture of recording the results obtained from the gifts of guests at every celebration.

The concept of donation to the Gunungan community has another meaning with the tradition of donating to a celebration party in general in several regions in Indonesia. Three rules must be carried out by members of the Gunungan community, namely, the obligation to give, the obligation to receive and the obligation to give back [3]. These rules are binding between members, so it can be interpreted as if there is no voluntary giving between members in the Gunungan community. It is even possible that these regulations may later become a burden for some members of the community, this is based on the unpredictability of a person's economic situation at a certain time. This phenomenon is different from research conducted by [4] in that the contract that occurs in the practice of donating is likely to be a gift because there is no debt contract but rather a voluntary gift from guests.

Several accounting research themes that focus on exploring accounting practices in a culture of wedding celebrations, and traditional ceremonies in certain communities, were carried out by [5] with a research focus on uncovering the meaning of the *tompangan* tradition in Sumenep Regency, Madura, from an accounting perspective in the young shoot group as well as to describes the treatment of *tompangan* assets in terms of those who give and receive donations in the *tompangan* tradition. The research results found that in the implementation of the *tompangan* tradition there is a meaning that is recognized as a debt, this is because there is an obligation to return donations received and the right to receive back donations previously given, besides that there is also a greater return on donations received. previously which caused binding pressure. Meanwhile, the treatment of assets for donations in the *tompangan* tradition has been carried out quite well.

Accounting science is not only seen as a medium for managing finances in the business world, in everyday life we can also encounter accounting science, for example in households and cultural celebrations. Because it occurs in everyday life, it can be said that accounting is influenced by individual behavior and the environment that surrounds it, namely culture. Culture and accounting science are two aspects that researchers find interesting to study. Another cultural accounting research topic from [6] focuses on the construction of accounting practices at the Tolobalango wedding ceremony in Gorontalo. In the Islamic paradigm, research findings show that there are two ways for the Gorontalo people to practice accounting at Tolobalango ceremonies, including avoiding non-material losses and financing the implementation of Tolobalango, where both methods are driven by the spirit of mutual help (*huyula*) and kinship (*o'ngalaa*). Research explores the treatment of accounting in other cultures [7], [8], [9].

The inherent Madurese identity and culture make it possible to contribute to and influence economic actions, especially the accounting behavior that they apply in managing every rupiah from donations received in the Gunungan tradition. Culture is a social aspect that is also inherent in individuals and is believed to be closely related to accounting behavior in implementing the Gunungan tradition. The difference in treatment and perspective on accounting behavior in the Gunungan tradition and other regions, of course, gives rise to different patterns of recognition. The social interaction of reciprocity that occurs in donating activities in the Gunungan community is an interesting phenomenon to study. People who are members of the Gunungan community think that the contribution they make is a binding pressure that must be paid at a later date. With the background and orientation of members' participation in the Gunungan community, it is necessary to carry out research to describe the perspective of the parties involved in Gunungan activities from an accounting perspective. This is because Gunungan is a transactional activity that contains a financial element and contains elements of benefits expected by community members. Therefore, the author feels it is necessary to conduct research to explore and analyze accounting behavior in the Gunungan tradition for members of this community.

## II. METHODS

The type of research used by researchers in this research is a qualitative approach with an ethnomethodological research design. Ethnomethodology is an approach that seeks to describe behavior or actions within the inherent cultural sphere relating to patterns of interaction and study that lead to understanding the meaning that exists in the life of a group [10]. The use of this approach leads to historical or cultural studies. Ethnomethodology aims to analyze and interpret culture, understanding the way of life of other people from each individual's perspective. Data collection techniques in this research were through observation, interviews, and documentation. The data analysis technique uses a method developed by [11].

In this research three categories of informants were determined; (1) Key Informants, namely people who are involved with the Gunungan community, and are often asked for help by the celebration organizers to carry out the celebration, (2) Key Informants, namely people who are involved in the Gunungan community and are still active as members of the community, people who are involved in the Gunungan community and have held celebrations, and people who are involved in the Gunungan community and have contributed to celebrations, (3) Additional Informants, namely people who are not involved with the Gunungan community but know about the existence of the community. Informants were carried out using purposive sampling.

## III. RESULT AND DISCUSSION

The origin of a culture is a very important part because in an art and culture there must be characters and values that become meaning. Traditions and culture often characterize a region because of its uniqueness. Every tradition, custom or culture certainly has meaning and values which are conveyed as a guide or reference as a way of life. In the sense that tradition and culture are tools or methods for communicating certain messages through activities contained in tradition.

Talking about Gunungan is related to local wisdom products among certain communities in an area. Gunungan practice applies several principles starting with holding a celebration or celebration party for each member of the community. In the implementation of Gunungan, several activities are often carried out during celebrations or celebration parties. One of the activities that occurs is giving donations in the form of money or goods to the event organizers. This form of donation will later be accounted for by both parties participating in the implementation of Gunungan.

Apart from the form of donation, there is another thing that needs to be considered in implementing Gunungan, namely the concept of giving donations. The concept of donations that occur in the implementation of Gunungan is determined by the form of donations that will be given from both relatives and guests during the celebration. This shows that the form of donation given will determine how to contribute to Gunungan during the celebration event. So in the implementation of Gunungan, the form of donation and the method of donating become a habit that is often carried out.

Several examples related to local wisdom occur in the practice of *nyumbang* (*buwuh*) in the city of Surabaya [12], where the practice of *buwuh* in the people of the city of Surabaya occurs every time there is a wedding invitation. In the practice of *bush* there are two different points of view. Firstly, some people in the city of Surabaya think that *buwuh* is considered purely a form of gift to the owner of the wedding party so that the giver of the *buwuh* feels that there is no need for the right to receive it back. Second, some people in the city of Surabaya think that *buwuh* is something that needs to be accounted for by both parties, so there is a need for transactions to be returned.

Remembering that this research aims to explore accounting practices in the *Gunungan* tradition, several unique things will be discovered. From the definition, accounting is an activity that requires neatness, and accuracy in recording, classifying, summarizing and reporting in a good manner in monetary units on financial transactions and other events relating to the organization's finances as well as interpreting the results of these recordings [13].

In connection with the description of this phenomenon, the concept of accounting in *Gunungan* will emerge, especially regarding the organizational sustainability of investments made by members of the *Gunungan* community. In *Gunungan*, each member of the community has the right to become a host to obtain the right to return material donations that have been given to other members. This system is based on the *Gunungan* principle, namely the obligation to give, the obligation to receive, and the obligation to give back [3].

The financial management model in *Gunungan* can be said to have an important role in implementing this tradition. Financial management is the main thing in every event in the *Gunungan* tradition. The financial management process consists of recording, reporting and analyzing data with the aim of providing information and evaluation in future decision-making prospects [13]. In terms of management, recording and billing are initiated by the host individually with the help of one of the community members appointed by the host as the recording officer.

The first and most important process in an accounting process is recording various transactions that occur in a business/organization. This can also be referred to as bookkeeping which is the process of recognizing transactions and entering them as records. Bookkeeping is only concerned with the recording segment and nothing else. Accounting itself usually consists of a lot of bookkeeping for detailed recording purposes. As revealed from the results of the interview with Mr A, if in our activities, every time we hold a celebration, we record donation transactions made by members and invited guests to the host. Recording takes the form of simple recording including name, address and nominal. There is a separate book for recording and it is kept by the host.

Another opinion was also expressed by Mr. B as an additional informant, with the results of the interview that Donors also keep personal records, because in this context we must return the donations we receive and this is continuous or binding to the best of our ability.

The purpose of recording in *Gunungan* culture is very important to recognize transactions received from the donation procession of each member and guests who attend.

Another aim of recording is to make it easier for each *Gunungan* member to calculate how much funds have been transacted. Without recording, it is feared that small or large errors will occur which could harm each party who has carried out transactions contributing to the *Gunungan* tradition.

Recording in the *Gunungan* tradition is generally recorded simply as a calculation of both income and expenditure that occurred during the *Gunungan* tradition. Every transaction that occurs can affect the composition of the accounting equation. These transactions can change the composition of assets, liabilities and equity. In the *Gunungan* tradition, recording is carried out to find out how to align assets, liabilities and equity from discordant transactions during *Gunungan* activities. Analysis is carried out to find out how assets can increase and manage these assets. Likewise with obligations, how to reduce obligations in *Gunungan* traditional financial management. Attention is needed in financial management to balance assets and liabilities by aligning the goals or sacrifices made by each member of the *Gunungan* community.

After carrying out the recording process, the next process is reporting. Reporting within an entity/organization is all aspects related to providing and conveying financial information to stakeholders (Hantono & Rahmi, 2018). With financial reports, business/organization leaders can find out financial conditions, reliable information encourages leaders to be more precise in making decisions so that it is easier to achieve common goals. In the context of financial reporting culture, it can be interpreted simply as all activities related to "contributing" which are classified according to this cultural method and then conveyed to the host. The results of the interview are as follows After making notes in the guest book, we as bookkeepers then cross-check to match the physical amount of money with the amount of our notes, and then we report it to the host (notebook).

Financial Report Analysis is a process of reviewing financial conditions and their elements which aims to evaluate the results that have been achieved and predict the development of a business/organization in the future. Meanwhile, the analysis in *Gunungan* can be expressed as one of the host activities to examine all contributing activities. Checking can involve matching the names of members who donate back to the host. As the results of the interview are as follows the host will check which members have contributed back through the guest book with a personal note. This is a step to check members who do not return the money that has been invested by the host to members who previously held a celebration.

Accounting in a cultural context is not much different from accounting within an entity and organization. Cultural activities carried out or carried out are then assessed and will later be linked to existing theories in accounting science. However, in terms of recording, it is limited to recording money in and money out by name and nominal, not based on the accounts contained in the accounting equation. In this procedure there is also no reporting in the form of financial reporting as explained in the accounting equation, but the reporting is explanatory. The recording officer and the host gather and then match the donation transactions from the activities that have taken place with the host's records. This activity is associated with income from returning capital that

has been given by the host to other members during the Gunungan tradition in the past, as well as as a record for the host of the capital that has been received from other members to be returned in the future.

Transaction management in the Gunungan tradition must be given serious attention in its implementation. Bearing in mind, that the success of implementing the Gunungan tradition depends on how the host manages to record finances from the activities of donations received from guests from fellow communities. There needs to be a clear recording of where the funds were obtained from and the amount obtained. This is done as evaluation material for the host in implementing the Gunungan tradition next time.

The practice of donating is classified into two groups, namely the grant group which in practice does not expect a return, and the receivables group because there is a sense or tradition of having to pay back [14]. Initially, donations in the Gunungan community were a form of assistance to the hosts as an effort to maintain ties of brotherhood by helping each other among fellow Madurese migrants. However, this tradition acculturates into a binding system for community members. In the sense that no expenditure is recognized for free, everything must be valuable and generate profits in the future.

The reciprocity expected from donating activities in Gunungan morally creates pressure for members to return what they receive in the future. The moral burden that has become entrenched and has even become an unwritten rule for Gunungan members has become an obligation that must be ready to be fulfilled, in the sense that through this moral burden the obligation to return donations from several members has been acknowledged. As expressed by key informants, he says that buwuhan money or donations obtained from guests from fellow members of the Gunungan community must be returned at a later date according to the amount stated in the record. Members who provide capital have the right to receive money from that capital back. And recipients of capital, are obliged to return the capital received.

The obligation to return donations can only be carried out during the implementation of Gunungan. Returned donations must be the same in form, quantity and quality as the donations previously received. In this activity, there is an adjustment to the return of donations, if there is a change in the value of an item due to the influence of changes in time and economic development. Returns of donations are handed over to the celebration owner in the same manner as receipts. Donations are given to the registrar to be recorded first, then broadcast to the host as proof that the donation has been received by the celebration owner. As expressed by the main informant in this research refunds of buwuhan money can only be received when community members are holding a celebration. "Because of this, sometimes there are some members who have not received their money back, entrust their names to the members who celebrated to get the money back that they have not yet received, in simple terms, passing on the celebration.

Also added by key informants in this research. He said, that community members who have a better economy or can be said to be rich people, usually to get money back that has been donated, hold their celebration even if there is no wedding or other celebration, namely by holding cultural arts

performances, usually called *tayuban*, which can be in the form of performances. orchestra, etc."

This understanding strengthens the pattern that has been expressed by the main informant. Members of the Gunungan community tend to recognize the money that has been spent during Gunungan as receivables. They already know the nominal amount of donations that can be collected through records kept of Gunungan implementation in the past.

The characteristic of liability (obligation) is the burden or obligation to act and fulfill certain accents. Assets that have been given in the form of donations are an unwritten agreement that has been formed and has become a tradition that must be fulfilled and cannot be undone to be repaid as an obligation. Obligations are something that must be fulfilled and must not be underestimated or abandoned. Etymologically, debt is money or goods in a certain amount that is lent for use with the consequence of being obliged to return something similar [15]. Apart from that, debt is also a wealth asset that is handed over to the recipient as a loan with a condition that at maturity the recipient party will be able to replace the loan [16].

In other words, as an obligation, the money obtained from donations during Gunungan must be paid back. This is reflected in the following interview results for members who, until Gunungan takes place for some time, have no records of capital returns, they will be billed by a special officer at the behest of the host who has carried out the wish. Likewise, for members who cannot attend, there is still an obligation to return the capital, either through a collection officer brought in from the host or a representative of a family member.

From this statement, debts and receivables in Gunungan can last for a long time, so someone who is in debt must always be prepared if at any time the donations received have to be paid. This Gunungan tradition is in line with the consumerist lifestyle of society, this is characterized by the habit of people who feel successful if they can build a large house, have abundant wealth, and hold large celebrations.

Conventionally, equity is a company's net worth of assets and cash minus the value of all its liabilities. Capital is a resource used to start an activity that requires costs and is the basis for starting a job. Capital can be in the form of goods or money that is used for human productive activities and is an important part of social interaction in society. Capital as a medium for meeting economic needs is also a medium for financing social needs, including the tradition of contributing to social activities [17]. The activity of donating at celebrations as economic capital or social capital in people's lives has become a routine that is always patterned and carried out by individuals and groups.

From the perspective of Gunungan members, the money given to the host of the celebration is capital that has economic value with the hope that it will be returned later when the party giving the celebration will hold the celebration. On the other hand, the money received by the host or event owner is considered a medium for collecting additional capital, in the hope of easing the host's financial burden in financing the preparation needs for the celebration. This is reflected in the results of interviews with the following informants, the buwuhan money that we give to the owner of the celebration at the time of Gunungan, we call it capital, with the aim of not only easing the burden on the host, but

also as an advantage for us as givers in the future if we are also carrying out a similar celebration or when experiencing difficulties economy.

The cultural influence on Gunungan as capital or equity has had an impact on financial management patterns and the amount of money given by the giver to the host. So, the other side of Gunungan for capital providers can be an investment and economic security for the future.

Substantially, accounting practices in this research are influenced by the cultural, economic, and legal sectors as well as social institutions that take place in the Gunungan community. The development of Gunungan-based accounting also requires an understanding of the history of the place where the tradition takes place. This understanding can then be understood, that the accounting practices in Gunungan are accounting practices that develop based on social construction in society. Activities that occur between guests who make donations and the host as the owner of the celebration receiving donations are unwritten legal acts. Legal actions give rise to legal consequences, in Gunungan this is the recipient of the donation resulting in the host or owner of the celebration being obliged to return the donation to the person who gave it because the donation is a debt. On the other hand, the unpredictable economic condition of society in the future due to changes in time and economic growth will certainly also influence the success of the Gunungan tradition. The problem that arises is delays or arrears in returning capital from recipients to capital providers. This problem will have an impact on the sustainability of Gunungan and its members, where social witnesses in the form of ridicule and negative views of society will accompany it.

#### IV. CONCLUSION

In its implementation, the Gunungan tradition is linked to the basic concepts of accounting, which is an accounting practice that develops based on social construction in society. Developing Gunungan-based accounting requires an understanding of the history of the place where the tradition takes place. This understanding provides meaning for the financial transactions that occur during the implementation of Gunungan. Reciprocity in Gunungan as capital and debts and receivables. Capital is the term for money used to donate to the host with the motive that in the future it will be returned by the recipient of the capital, namely the host organizer of Gunungan, equivalent to the recorded nominal amount. Gunungan is a debt and receivable where in transactions there is an unwritten rule, namely the obligation for the Gunungan perpetrator to return the capital received during the celebration.

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