

Financial Management in Selamatan and Nadzar Traditions: An Ethno-Accounting Perspective at Pesarean Gunung Kawi

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Abstract

Accounting practices do not always take the form of formal record-keeping systems but also develop through the values, norms, and social practices embedded within a community. In culturally rooted societies, resource management is shaped by social and spiritual dimensions that influence understandings of responsibility and accountability. This study aims to analyze financial management practices associated with the traditions of selamatan and nadzar at Pesarean Gunung Kawi from an ethno-accounting perspective. The study employs a qualitative approach using a focused ethnography design. Data were collected through observation, semi-structured interviews, and documentation involving site managers, ritual practitioners, local residents, and pilgrims. The findings indicate that financial management within the traditions of selamatan and nadzar is not solely economically oriented but is also shaped by the community's cultural and spiritual values. The collection, allocation, control, and accountability of funds are carried out through a combination of operational procedures and trust-based social relationships. The values of mutual cooperation, trustworthiness, social concern, and respect for tradition shape the community's accountability practices. This study contributes to the development of ethno-accounting research by demonstrating that accounting can be understood as a social and cultural practice that not only manages resources but also sustains the values and social relationships within a community.

Keywords: *Accountability, Ethno-Accounting, Local Wisdom, Nadzar, Pesarean Gunung Kawi, Selamatan.*



A. INTRODUCTION

Not all financial decisions are determined by efficiency and profitability; in certain contexts, trust, tradition, and cultural values instead serve as the primary foundations for managing and distributing resources. Conventional accounting is generally viewed as a rigid, inflexible, structured, and procedural system, as reflected in normative accounting theory, which emphasizes that the preparation of financial statements must adhere to specific principles and standards to produce predictable and comparable information (Apriani et al., 2026; Afrizal, 2018). Nevertheless, various contemporary studies have demonstrated that accounting is not entirely independent but is influenced by the social and cultural values, belief systems, and historical conditions surrounding its practice (Harahap, 2019). This perspective is consistent with the thinking of Hopwood and Miller (1994), who conceptualize accounting as a social practice that not only reflects reality but also shapes how individuals think, organize themselves, and conduct their lives. Consequently, understanding

accounting practices and their changes requires an understanding of the social, cultural, and institutional contexts in which accounting is practiced (Hasanah et al., 2026).

In line with this perspective, ethnoaccounting emerges as an approach that views accounting not merely as a technical system but as a social practice shaped by the culture, values, and beliefs that develop within a society (Suryaputri et al., 2026). This perspective is based on the assumption that accounting practices are not universal but contextual, and may differ across communities according to their respective value systems. Furthermore, ethnoaccounting recognizes that financial management practices are not always based on considerations of efficiency and economic rationality but are also influenced by the spiritual, social, and cultural values embedded in society. In this context, ethnoaccounting positions accounting practices as a medium through which local values are reflected in economic and financial decision-making processes, while emphasizing that a community's resource management system cannot be fully understood without considering the cultural context in which it operates.

To date, ethnoaccounting research has revealed three main tendencies. First, accounting is understood as a social practice influenced by the values, culture, and relationships within society (Maulana, 2025). Second, accounting practices are regarded as mechanisms for managing community resources, established through the values of mutual cooperation, communal funding, and social solidarity (Thalib, 2024). Third, accounting is understood as an instrument of spiritual accountability that sustains community life through the values of trustworthiness (*amanah*), trust, and moral responsibility (Nida et al., 2026). These three tendencies are reflected in various ethnoaccounting practices in Indonesia, demonstrating that resource management and accountability mechanisms continually evolve in accordance with the cultural values prevailing within each community. The values of mutual cooperation and honesty underpin accounting practices in traditional performing arts (Sopanah et al., 2024), while mysticism shapes resource management mechanisms in environmental conservation (Bahri, 2024). Meanwhile, accounting practices among traditional traders develop through mechanisms based on memory and trust (Sopanah et al., 2023), whereas cultural symbols used in various rituals serve as representations of gratitude and as instruments of collective accountability in community life (Fitalia et al., 2025). These diverse findings demonstrate that ethnoaccounting research has successfully explained the relationship between cultural values and accounting practices across various contexts of community life. Nevertheless, most existing studies remain focused on the internalization of cultural values, spiritual accountability, and community-based economic practices. Consequently, limited attention has been paid to explaining how these values are manifested in the mechanisms of financial collection, allocation, and accountability within religious tourism practices. Specifically, research on Pesarean Gunung Kawi has predominantly examined anthropological aspects, spiritual spaces, and cultural syncretism, leaving unexplored

how the traditions of *selamatan* and *nadzar* shape the systems of financial collection, allocation, and accountability implemented by the *pesarean* management.

To address this research gap, this study examines Pesarean Gunung Kawi in Malang Regency as its research context. This site is a burial complex associated with Islamic saints and religious scholars that has developed into a religious tourism destination characterized by the intersection of Islamic, Javanese, and Chinese traditions. The interaction of these diverse belief systems has shaped the practices of *selamatan* and *nadzar*, which carry not only spiritual significance but also give rise to mechanisms for fundraising, resource management, and economic distribution that sustain ritual activities and the livelihoods of surrounding communities. The presence of pilgrims also contributes to the development of a local economic ecosystem coordinated by the foundation and the *juru kunci* (custodians of the sacred site) through various religious and social activities. Given these characteristics, this study focuses on financial management practices associated with the traditions of *selamatan* and *nadzar* conducted under the management of the *pesarean* foundation. Specifically, the study examines the mechanisms of fund collection, management, utilization, and accountability associated with these two traditions as components of cultural accounting practices. Through this focus, the study aims to explain how spiritual practices are integrated with financial management mechanisms, thereby understanding accounting not merely as a recording instrument but also as an expression of accountability grounded in cultural values, trust, and *amanah*.

B. METHOD

This study employs a qualitative approach with a focused ethnography design to understand financial management practices within the traditions of *selamatan* and *nadzar* at Pesarean Gunung Kawi. A qualitative approach is adopted because the study focuses on an in-depth understanding of the experiences, perspectives, and meanings that individuals and groups attribute to a particular social and cultural phenomenon. Meanwhile, focused ethnography is part of the rapid ethnographies approach, which is used to investigate specific cultural phenomena through intensive field data collection over a relatively short period (Vindrola-Padros, 2020). This research design was selected because it can explain how financial management practices are understood not merely as economic activities but also as social practices influenced by cultural and spiritual values and societal norms through an ethnoaccounting perspective (Hopwood & Miller, 1994).

The study was conducted at Pesarean Gunung Kawi, located in Wonosari Village, Wonosari District, Malang Regency, East Java, Indonesia. This location was selected because of its distinctive cultural characteristics, reflected in the interplay of Islamic, Javanese, and Chinese traditions, particularly in the observance of *selamatan* and *nadzar*, which involve collective processes of fund collection, management, and utilization. The research was conducted from April to August 2026, encompassing the pre-research stage, field observations, interviews, documentation, and clarification of the research findings.

This study draws on both primary and secondary data sources. Primary data were obtained through observations, interviews, and documentation related to financial management practices within the traditions of *selamatan* and *nadzar*. Meanwhile, secondary data were obtained from the literature, including scholarly articles, books, previous studies, and supporting documents related to ethnoaccounting, financial management, and focused ethnography. Research informants were selected using purposive sampling, which was subsequently expanded through snowball sampling. Informants were selected based on their involvement in and understanding of financial management practices at Pesarean Gunung Kawi. The selection process was then expanded until the information collected reached data saturation (Creswell & Poth, 2018). The research informants included the pesarean management, custodians of the sacred site (*juru kunci*), ritual activity managers, economic actors operating in the surrounding area, and pilgrims with experience related to the traditions of *selamatan* and *nadzar*.

Data were collected through observation, semi-structured interviews, and documentation. Observation was conducted using a participant observation method with a level of moderate participation, as proposed by Spradley (1980). Through this approach, the researcher observed the implementation of the *selamatan* and *nadzar* traditions, interactions among actors, and the mechanisms of fund collection, utilization, and accountability within the pesarean. Semi-structured interviews were conducted to obtain information about financial planning, allocation, control, and accountability processes based on the informants' experiences. In addition, documentation served as supporting data in the form of financial records, transaction evidence, ritual activity schedules, photographs, and field recordings to strengthen the findings obtained through observations and interviews.

Data analysis in this study employed Creswell's (2014) qualitative data analysis model, using an interpretive approach grounded in the ethnoaccounting perspective. This method was used to organize the data, identify patterns, develop themes, and understand the meanings of financial management practices within the community's cultural context. The analysis involved identifying themes related to fund collection mechanisms, fund management and allocation, accountability, and the cultural and spiritual values underpinning these practices. Subsequently, the findings were interpreted through an ethnoaccounting perspective to explain the relationship between financial practices and the social and cultural values prevailing within the community. Data trustworthiness was maintained through source triangulation by comparing information obtained from different informants and confirming interview findings through observations and documentation (Creswell & Poth, 2016).

C. RESULT AND DISCUSSION

1. Pesarean Gunung Kawi as a Sociocultural Space and Site of Ritual Practices

Pesarean Gunung Kawi has developed into a sociocultural space that serves not only as a site for pilgrimage activities but also as a setting for interactions among historical values, ritual practices, and community participation. Based on the

interview findings, the existence of Pesarean Gunung Kawi is closely associated with the history of two prominent figures in East Java, namely Eyang Jugo and Eyang Raden Mas Iman Soedjono. Both figures were followers of Prince Diponegoro during the Java War in the nineteenth century. Following this conflict, Eyang Jugo relocated to East Java and established a padepokan (a traditional center for spiritual teaching and community learning), which served not only as a place for disseminating Islamic teachings but also as a center for community education in aspects of social life, including cultivation and farming. After his death in 1871, Eyang Jugo was buried on the slopes of Mount Kawi in accordance with his will, marking the beginning of the development of Pesarean Gunung Kawi as a site of pilgrimage and community cultural activities.

This historical trajectory laid the foundation for the cultural practices that continue to be preserved today. The continuity of cultural values is evident in the observance of various traditions inherited from previous generations, including the use of Javanese cultural symbols in certain activities. An informant explained that the cultural identity of Pesarean Gunung Kawi remains strong because various longstanding rules and customs continue to be practiced in everyday activities, including the wearing of traditional Javanese attire on specific occasions and the observance of rituals passed down from generation to generation.

"Kalau orang Jawa itu kita berdoa, kita ikut dengan media makanan. Nah, kalau dulu banget itu awal-awal belum ada loket ini. Selamatan itu dibawa sendiri dari rumah sama pengunjung-pengunjungnya datang ke sini. Kemudian karena pengunjung yang datang ke sini bukan hanya orang sekitar saja, tapi juga ada orang-orang dari luar kota, luar pulau, luar negeri juga ada. Akhirnya kita dari Yayasan Ngesti Gondo ini memfasilitasi loket selamatan itu agar pengunjung lebih mudah untuk membeli makanannya." (AC,2026)

This quotation indicates that ritual practices at Pesarean Gunung Kawi have undergone a process of adaptation in response to changing social conditions. The selamatan tradition, which was previously conducted independently by pilgrims, has gradually been facilitated through a more organized service mechanism. This change has not eliminated the essential elements of the tradition; rather, it has introduced a new form that enables the community to continue observing the cultural practice amid increasingly diverse circumstances and needs.

The management of the Pesarean Gunung Kawi complex is carried out by Yayasan Ngesti Gondo, the institution responsible for sustaining activities within the area. According to the interview findings, Pesarean Gunung Kawi is managed neither by the government nor by the village administration but independently by the foundation, whose organizational structure is based on the family descendants of Eyang Raden Mas Iman Soedjono. The foundation plays a role in coordinating various operational activities, including employee management, site facilities, and activities associated with traditions and visitor services.

In the implementation of the selamatan and nadzar traditions, several actors perform different yet interrelated functions. The juru kunci (custodian of the sacred

site) is responsible for spiritual matters and the performance of prayers, while kitchen staff are responsible for preparing the food required for the rituals. In addition, service personnel assist with ordering procedures and guide visitors throughout the sequence of activities. The relationships among these actors constitute an important element in sustaining ritual practices at the pesarean.

Table 1. Actors and Their Roles in the Implementation of Ritual Traditions

Actor	Role in Ritual Implementation
Yayasan Ngesti Gondo	Manages the <i>pesarean</i> complex, operations, facilities, and the continuity of activities.
<i>Juru Kunci</i> (Custodian of the Sacred Site)	Performs spiritual functions and leads specific parts of the ritual process.
Kitchen Staff	Prepare the food required for <i>selamatan</i> rituals based on visitors' orders.
Service Staff / Visitor Assistants	Assist with service procedures and explain the sequence of activities to visitors.
Local Community	Supports cultural activities through social participation and supporting economic activities.

Source: Interview results, 2026

Beyond the involvement of internal management, the continuity of activities at the Pesarean Gunung Kawi is also supported by the local community. Community participation is evident in major events—such as the **haul** (commemoration)—through groups known as **Bioto** and **Sinoman**; these represent forms of collective effort to assist with event preparations, including cooking and cleaning the venue. Community involvement is also reflected in supporting economic activities, such as flower and food vendors who benefit from the presence of visitors to the site.

2. Financial Management, Fund Allocation, and Control

The continuity of the *selamatan* and *nadzar* traditions at Pesarean Gunung Kawi is supported by financial management practices that connect ritual activities with the operational needs of the site. Based on the interview findings, revenue from orders for ritual food is managed through a service counter, which serves as the initial point of transaction before orders are forwarded to the kitchen department. Various ritual requirements, such as *ayam besek* (chicken prepared in a woven bamboo container), *tumpeng* (cone-shaped rice dish), goats, *wayang* performances (traditional Javanese shadow puppetry), and *ruwatan* (a traditional ritual of purification), constitute activities that require resource management. This mechanism indicates the existence of transaction receipt procedures and interdepartmental coordination to ensure that visitors' needs are fulfilled while connecting these transactions with operational activities that produce ritual goods or services.

At the fund allocation stage, the interview findings indicate that revenue is allocated separately to cover raw material costs, finance operational activities, and support annual events. TI provided an example of an *ayam besek* transaction priced at

IDR 130,000, with estimated capital costs of IDR 50,000. Of the resulting IDR 80,000 difference, approximately IDR 20,000 is allocated to annual activities, while the remainder is used for operational needs. The informant explained that this allocation is determined by the principal manager, while the overall allocation percentages are not known to the employees interviewed. These findings illustrate a resource allocation practice that considers both production requirements and the continuity of activities at the *pesarean*. In accounting terms, this practice relates to cost management and revenue utilization. However, because the available information consists of an illustrative example provided by an informant and is not supported by comprehensive cost calculation documents, the practice cannot yet be classified as the implementation of a formal cost accounting system.

Another accounting dimension is evident in transaction recording and control. According to the informants, the service counter and kitchen maintain separate books of account and use order slips to help reconcile the number of products ordered with the quantities prepared. Reconciliation is performed daily to reduce the possibility of discrepancies between sales records and the quantities of inventory released. One informant explained:

"Di dapur ada pembukuan, di loket juga ada pembukuan. Jadi orang-orang itu setiap hari mencocokkan, karena kalau dua hari tiga hari sampai seminggu takutnya tambah banyak miss-nya." (TI, 2026)

This statement indicates that recording practices at Pesarean Gunung Kawi serve not only to document transactions but also to support internal control. The maintenance of separate records by the two departments and the use of order slips establish a cross-checking mechanism for the movement of goods. Daily reconciliation enables discrepancies to be identified at an early stage, before differences in the records develop into more significant operational problems. This practice can be understood as a form of operational accounting control, although its procedures are relatively simple and differ from the control procedures that may be implemented in organizations with formal accounting systems.

In addition to reconciliation between the service counter and the kitchen, the interviews also revealed daily reporting of receipts, expenditures, and the quantities of goods managed. This information is submitted to the foundation chairperson to support operational needs, including payments for supplies and specific activities. However, this reporting practice must be distinguished from access to comprehensive financial information. One informant stated that certain financial records are held by the foundation chairperson or the *juru kunci* (custodian of the sacred site) and are not accessible to all employees. These findings indicate that operational recording and reporting are in place, but the financial information available to individual actors is not entirely uniform. From an accounting perspective, this situation illustrates the distinction between the implementation of internal control and the transparency of financial information. Therefore, the existence of accounting records cannot automatically be interpreted as evidence of comprehensive transparency, particularly when access to certain records remains centralized under the management's authority.

Overall, financial management practices at Pesarean Gunung Kawi encompass transaction receipts, fund allocation, recording, reporting, and operational control. These practices demonstrate that accounting functions are present through procedures that have evolved in accordance with the needs of ritual activities and site operations, without necessarily following every component of a formal accounting system. At the same time, the concentration of authority over fund management and the limited access to financial records are important considerations in understanding how control and accountability are exercised. These findings provide a basis for further examining the relationship between accounting practices, cultural values, and accountability mechanisms within the social life of Pesarean Gunung Kawi.

3. Financial Accountability Based on Cultural and Spiritual Values

Financial accountability practices at Pesarean Gunung Kawi cannot be separated from the characteristics of its management as a pilgrimage site that accommodates both ritual activities and visitor services. The interview findings indicate that financial accountability is exercised through operational reporting to the foundation chairperson, while certain payments within the site are based on visitors' voluntary contributions. These two practices demonstrate that resource management is associated not only with operational requirements but also with the trust and spiritual meanings accompanying pilgrimage activities. This context is important because accountability practices must be understood in terms of the mechanisms actually implemented by the management and the values underlying them.

One form of accountability identified in the study is daily operational reporting to the foundation chairperson. The informants explained that these reports include the quantities of goods or orders, incoming funds, and outgoing funds, including payments required for specific activities. The reports are submitted daily to the foundation chairperson, who also coordinates operational needs. These findings indicate that accountability is exercised through the transmission of information from those carrying out the activities to the party vested with management authority. This mechanism serves both informational and supervisory functions because it enables the management to monitor ongoing receipts and expenditures. However, the reporting practices described by the informants remain operational in nature; the interviews do not provide sufficient evidence to establish whether the entire process is accompanied by formal financial statements prepared using standardized formats and procedures.

These findings can be compared with Puspita (2018), who demonstrated that improvements to financial reporting systems through *e-village budgeting* can support management efficiency and enhance accountability. Although the organizational context differs, this comparison highlights the importance of reporting mechanisms capable of supporting accountability for resource utilization. At Pesarean Gunung Kawi, operational reporting practices have been identified, but limited access to certain financial records indicates that the existence of reporting does not, in itself, guarantee comprehensive transparency. This issue is consistent with Crawford et al.

(2018), who situate accountability in nonprofit organizations within relationships with various stakeholders rather than treating it solely as the preparation of reports. In the context of Pesarean Gunung Kawi, operational reporting to the management demonstrates the existence of an internal accountability mechanism. However, because access to financial records is restricted, the extent to which financial information is accessible to other parties cannot yet be established. Accordingly, accountability practices need to be assessed based on the reporting mechanisms actually in place and the parties entitled to access the information.

On the other hand, the implementation of accountability must be distinguished from openness in access to financial information. One informant stated that certain financial records are held by the *juru kunci* and are not accessible to all employees. The informant explained:

“Ada pencatatan keuangan, tapi itu pribadi milik juru kuncinya, jadi kami juga nggak bisa mengakses itu.” (TI, 2026)

This statement illustrates that the existence of accounting records does not automatically mean that all parties involved have equal access to financial information. The management of financial information tends to be centralized among those vested with authority, while employees have knowledge of certain operational activities according to their respective responsibilities. This situation highlights the distinction between the existence of internal reporting mechanisms and comprehensive financial transparency. Therefore, financial accountability at Pesarean Gunung Kawi should be interpreted proportionately: operational information is reported, but access to financial records by all parties has not been established.

Another dimension of accountability is reflected in the payment practices observed within the *pesarean* complex. The informants explained that certain payments are voluntary, such as donations placed in collection boxes provided in the pavilion and at designated locations. In contrast, goods or services requiring specific materials and preparation, such as food for *selamatan* rituals and prayer items, are offered at predetermined prices. The informants emphasized that visitors are not required to make donations beyond payments for goods or services that carry an established price.

PESAREAN GUNUNG KAWI SELAMATAN DAN NAZHAR		PESAREAN GUNUNG KAWI SELAMATAN DAN NAZHAR	
AYAM BESEK	Rp. 1.300.000	AYAM BESEK	Rp. 1.300.000
TUMPENG AYAM	Rp. 270.000	TUMPENG AYAM	Rp. 270.000
TUMPENG AYAM SAYUR	Rp. 330.000	TUMPENG AYAM SAYUR	Rp. 330.000
TUMPENG AYAM NASI ISI 3 NASI PUTIH	Rp. 510.000	TUMPENG AYAM NASI ISI 3 NASI PUTIH	Rp. 510.000
TUMPENG AYAM NASI ISI 3 NASI KUNING	Rp. 500.000	TUMPENG AYAM NASI ISI 3 NASI KUNING	Rp. 500.000
KAMBING BESEK	Rp. 630.000	KAMBING BESEK	Rp. 630.000
TUMPENG KAMBING	Rp. 130.000	TUMPENG KAMBING	Rp. 130.000
TUMPENG KAMBING SAYUR	Rp. 610.000	TUMPENG KAMBING SAYUR	Rp. 610.000
TUMPENG KAMBING EKORAN	Rp. 650.000	TUMPENG KAMBING EKORAN	Rp. 650.000
TUMPENG KAMBING NASI NASI PUTIH	Rp. 2.400.000	TUMPENG KAMBING NASI NASI PUTIH	Rp. 2.400.000
TUMPENG KAMBING NASI NASI KUNING	Rp. 920.000	TUMPENG KAMBING NASI NASI KUNING	Rp. 920.000
TELUR BESEK	Rp. 960.000	TELUR BESEK	Rp. 960.000
TUMPENG TELUR	Rp. 120.000	TUMPENG TELUR	Rp. 120.000
TUMPENG TELUR SAYUR	Rp. 200.000	TUMPENG TELUR SAYUR	Rp. 200.000
SAYUR TUMPENG	Rp. 260.000	SAYUR TUMPENG	Rp. 260.000
	Rp. 80.000		Rp. 80.000
SATU EKOR KAMBING SAJEN	Rp. 2.500.000	SATU EKOR KAMBING SAJEN	Rp. 2.500.000
SATU EKOR SAPI SAJEN	Rp. 20.000.000	SATU EKOR SAPI SAJEN	Rp. 20.000.000
SATU EKOR TUMPENG SAPI	Rp. 25.000.000	SATU EKOR TUMPENG SAPI	Rp. 25.000.000
SATU BLEK MINYAK TANAH	Rp. 300.000	SATU BLEK MINYAK TANAH	Rp. 300.000
SATU BLEK MINYAK SOLAR	Rp. 350.000	SATU BLEK MINYAK SOLAR	Rp. 350.000
SATU KWINTAL BERAS	Rp. 1.600.000	SATU KWINTAL BERAS	Rp. 1.600.000
WAYANG KULIT	Rp. 7.000.000	WAYANG KULIT	Rp. 7.000.000
WAYANG RUWATAN	Rp. 15.000.000	WAYANG RUWATAN	Rp. 15.000.000

Figure 1. Menu of Selamatan and Nazhar Traditions

Source: Observation results (2026)

This difference in revenue collection patterns is associated with the values of trust and spirituality accompanying pilgrimage activities. Visitors may make voluntary donations without being subject to a predetermined minimum amount, whereas the purchase of ritual goods or services is based on established prices. These two forms of revenue have distinct characteristics; therefore, their sources and uses need to be understood according to their respective mechanisms. Voluntary contributions allow visitors to determine the amount of their donations without coercion, while spiritual values provide the social context surrounding these contributions. However, trust and voluntarism do not, in themselves, demonstrate that funds have been comprehensively recorded and accounted for. This aspect needs to be considered alongside the existing reporting mechanisms and information disclosure practices, particularly because access to certain financial records remains centralized among the management.

In foundation management, trust in an institution also needs to be distinguished from the transparency of its financial information. Maulidiyah and Darno (2019) examined the relationship between financial statement transparency and accountability and donor trust in religious social foundations. In this study, voluntary contributions at Pesarean Gunung Kawi are associated with the trust and spiritual significance attributed to the site by visitors. However, these findings do not, in themselves, establish the level of trust in the management or the extent of its financial transparency. Therefore, the spiritual meaning of giving and the mechanisms of financial accountability need to be analyzed as two related but distinct aspects.

4. Local Wisdom as the Foundation of Ethnoaccounting Practices

Local wisdom at Pesarean Gunung Kawi is reflected in cultural customs and rules that continue to be observed in daily activities and ritual events. The interview findings indicate that traditions are preserved not only through the performance of rituals but also through the provision of resources necessary for their continuity. An informant explained that the *sandingan* ritual is performed daily, while a *tumpeng* is prepared as a ritual offering on Monday Pahing nights using foundation funds. Other cultural activities, such as Cap Go Meh celebrations and *wayang kulit* (traditional Javanese shadow puppetry) performances, are also funded by the foundation. These practices demonstrate that the continuity of tradition is one of the considerations guiding resource allocation. From an ethnoaccounting perspective, financial decisions are not directed solely toward meeting operational needs but also toward preserving cultural practices that hold significance for the *pesarean* community.

Cultural values also influence decisions regarding the procurement of ingredients for *selamatan* rituals. TI explained that ingredients such as eggs, spices, and other supporting materials are sourced from the surrounding community so that local residents can also benefit economically from activities at the *pesarean*, even when their prices may be higher than those offered by alternative suppliers. The informant stated:

"Walaupun kan sebenarnya lebih mahal yaa, tapi gapapa tetap dipakai untuk kita."
(TI, 2026)

This statement illustrates that procurement decisions are based not only on price but also on the benefits intended for the surrounding community. The decision reflects the consideration of social objectives in resource utilization. Lower prices are not the sole basis for selecting suppliers, as the management also considers the economic participation of local residents. Thus, this procurement practice demonstrates how concern for the local community can influence cost-related decisions.

Local wisdom is also evident in community participation in organizing major events. The informant mentioned *bioto* and *sinoman* as forms of community involvement in assisting with preparations for annual events, such as the *haul* (an annual commemoration of a religious figure's death). These activities include cooking together and cleaning the area, with residents typically beginning to assist several days before the event. This practice demonstrates that cultural events do not rely entirely on paid labor but are also supported by community participation. These contributions of time and labor constitute social resources that sustain community activities, even though they are not always expressed in monetary terms. Such involvement illustrates that the continuity of cultural activities is also sustained by the social capital embedded within the community. This finding is consistent with Hutama et al. (2025), who identified mutual cooperation and tolerance as forms of social capital that support the sustainability of community-based tourism villages. At Pesarean Gunung Kawi, this social capital is manifested through residents' contributions of time and labor in preparing cultural events, indicating that support for tradition is expressed not only through financial allocations but also through collective participation.

Social and spiritual meanings are also reflected in visitors' contributions of resources. The informant explained that some visitors, whose families have visited the site for generations, provide donations in the form of money and basic food supplies to support the management of the complex. These contributions are associated with gratitude and visitors' beliefs, while the funds received are used for maintenance purposes, such as repainting and cleaning the area. The informant also mentioned that large candles at the Chinese temple are provided through visitors' donations (TI, 2026). These findings indicate that giving is not based solely on economic exchange but also embodies spiritual significance and concern for the continuity of the *pesarean*. From an ethnoaccounting perspective, these meanings help explain how the values and beliefs of the community influence the forms and purposes of resource contributions.

Spiritual interpretations also influence how visitors perceive expenditures for ritual needs. The informant explained that expenditures at the *pesarean* are often understood as acts of *sedekah* (charitable giving), while food prepared for *selamatan* rituals carries its own significance because it has undergone a prayer ceremony and can subsequently be taken home or shared with others (TI, 2026). This indicates that

the value of an expenditure is understood not merely in terms of the goods received but also through the ritual significance accompanying them. Accordingly, ethnoaccounting practices at Pesarean Gunung Kawi demonstrate that the meanings attributed to money and resources are also shaped by the spiritual beliefs upheld within the community.

5. Reconstructing Accounting Practices from an Ethnoaccounting Perspective

The research findings indicate that financial management practices associated with the *selamatan* and *nadzar* traditions at Pesarean Gunung Kawi are shaped by the interplay of economic activities, cultural values, and spiritual beliefs. Revenue from ritual services, fund allocation for operational needs, transaction recording, and the use of resources to sustain traditions demonstrate that financial activities are not separate from their social context. This finding is consistent with Budianto et al. (2023), who explain that accounting practices in Indonesia can be understood through the contexts of the families, communities, and businesses in which they occur. Accordingly, reconstructing accounting practices at Pesarean Gunung Kawi requires treating financial management mechanisms and the values underpinning them as two interconnected aspects.

From Geertz's (1973) interpretive perspective, financial practices can be understood as social actions that acquire meaning through culture. In this study, such meanings become apparent when expenditures for ritual needs are understood not merely as costs but also in relation to the performance of prayers, expressions of gratitude, and respect for tradition. The selection of local suppliers despite their higher prices, as well as the allocation of funds to sustain cultural activities, further demonstrates that resource utilization decisions incorporate social and cultural objectives alongside economic considerations. Therefore, the meaning of accounting in this context cannot be adequately explained solely through the amounts of revenue received and expenditures incurred; it must also consider the social and cultural reasons that influence financial decisions. This understanding is consistent with the studies of Maulana (2025) and Sopanah et al. (2024), which demonstrate the relationship between cultural values and accounting practices in community life. These findings also bear similarities to the study by Windasari (2026), which shows that the financing of traditional ceremonies can involve collective contributions in the form of money, goods, and labor, with the preservation of tradition serving as one of the objectives of resource utilization. At Pesarean Gunung Kawi, support for cultural activities is likewise evident through foundation funding and community participation in annual events. Although the management mechanisms differ, both contexts demonstrate that financial management practices associated with cultural activities need to be understood in conjunction with social contributions and the objectives of preserving tradition.

This reconstruction also reveals that accounting practices at Pesarean Gunung Kawi have social and institutional dimensions. Hopwood and Miller (1994) conceptualize accounting as a practice that must be understood within the

organizational and social contexts in which it operates. The research findings indicate that resource management involves the division of responsibilities, coordination across departments, and mechanisms for recording and reconciling transactions. However, these practices do not fully reflect a standardized formal accounting system. Operational records are maintained, while access to certain financial records remains centralized among the management. This situation indicates that accounting practices develop in accordance with the local organizational structure and operational needs, while also revealing limitations that must be considered when assessing financial information transparency.

Regarding accountability, the perspective of Letiche et al. (2025) helps explain accountability as a practice shaped by relationships among actors, identities, and organizational contexts. At Pesarean Gunung Kawi, these relationships are evident in the reporting of operational activities to the management, voluntary donations, and community contributions to sustaining the site. Nevertheless, trust and spiritual values cannot be treated as substitutes for financial accountability mechanisms. Restricted access to certain records indicates that the social meaning of trust must be distinguished from information transparency. Consistent with Thalib (2024) and Fitalia et al. (2025), these findings demonstrate that accounting practices in cultural contexts may embody religious values, gratitude, and social solidarity while still involving resource management mechanisms that can be examined from an accounting perspective.

Based on these interrelationships, accounting practices associated with the *selamatan* and *nadzar* traditions at Pesarean Gunung Kawi can be reconstructed through three interconnected dimensions: the economic-operational dimension, which encompasses the receipt, utilization, recording, and control of resources; the social-institutional dimension, which encompasses the division of responsibilities, coordination, and relationships between the management and the community; and the cultural-spiritual dimension, which shapes the meanings and considerations underlying financial decisions. These three dimensions constitute an analytical synthesis of the research findings rather than formal categories explicitly used by the informants. This reconstruction positions ethnoaccounting as a perspective for understanding how resource management mechanisms are implemented and interpreted within a particular cultural context.

D. CONCLUSION

This study demonstrates that financial management practices within the *selamatan* and *nadzar* traditions at Pesarean Gunung Kawi are not solely oriented toward economic resource management but are also shaped by the cultural values, social relationships, and spiritual meanings embedded within the community. The mechanisms of fund management, activity control, and accountability implemented by the site management demonstrate accounting practices that integrate operational mechanisms with local values. The ethno-accounting perspective reveals that accounting practices extend beyond conventional financial procedures to function as

social practices reflecting mutual cooperation (gotong royong), trustworthiness (amanah), trust, and the sustainability of cultural traditions within a community. Future research could extend ethno-accounting studies to other cultural communities or social settings with different characteristics to broaden the understanding of the relationship between accounting and local values. In addition, managers of cultural communities could consider strengthening financial documentation and record-keeping systems through more structured practices while preserving the social and cultural values that have long underpinned their financial management practices.

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