

MENTAL ACCOUNTING: THE MEANING OF 'BUWUHAN' IN JAVANESE WEDDING TRADITION: AN ETHNOGRAPHIC STUDY



<https://journal.unpas.ac.id/index.php/jrak/index>

Abdul Manan ¹, Rusdiana Permanasari², Nanang Ari Utomo³, Sujito⁴

^{1,2,3,4}Accounting Study Program, Faculty of Economics and Business,
Universitas Semarang, Indonesia

Corresponding Author: abdul.manan@usm.ac.id ¹

Jl. Seokarno Hatta Tlogosari, Semarang, Central Java, Indonesia

Article Info

History of Article

Received: 17/2/2025

Revised: 8/3/2025

Accepted: 9/4/2025

Available Online: 28/4/2025

Jurnal Riset Akuntansi Kontemporer

Volume 17, No. 1, April 2025,

Page 210-225

ISSN 2088-5091 (Print)

ISSN 2597-6826 (Online)

<https://doi.org/10.23969/jrak.v17i2.22923>

Keywords: mental accounting; ethnography; concept of buwuhan; tradition; culture accounting

Abstract

The tradition of *buwuhan*, or donation, is integral to Javanese traditional wedding ceremonies. This practice not only functions as financial support but also reflects social values such as collectivism and reciprocity within the community. This study aims at identifying the mental accounting practices involved in the *buwuhan* tradition during Javanese weddings and to analyse the symbolic meaning of financial management related to *buwuhan*. The research adopted a qualitative approach using an ethnographic method, with data collected through direct observation, interviews, and analysis of relevant documents. The informants included traditional elders, community leaders, and individuals who had participated in the wedding procession. The main finding revealed that the practice of *buwuhan* is perceived as a form of *kepotangan* a social debt or reciprocal obligation. As a result, many households manage their budgets by prioritising the fulfilment of these obligations over other financial needs.

INTRODUCTION

Accounting is a part of the social sciences that is shaped and influenced by human interactions within a community (Chariri, 2010); Gray (1988); Manan (2014) Gray (1988) showed that accounting is influenced by social values, which are shaped by ecological factors such as geography, history, technology, and urbanization. These, in turn, are affected by external forces including nature, trade, investment, and conquest. Gray et al. (1988) found that cultural dimensions play a significant role and

have a strong correlation with accounting values, which ultimately influence the development of accounting practices across different countries. This suggests that cultural values within a society also contribute to the character and evolution of accounting as a discipline. In other words, accounting is shaped by its environment through complex social interactions Kemp et al. (2014). Tricker (1978) in Saputro and Triyuwono (2009) stated that accounting is a cultural product of the society in which it is practised, meaning that it inherently reflects the cultural values of that society. Therefore, accounting cannot be separated from the social values embedded in the communities that develop and apply it.

Ahmar and Kamayanti (2009) also stated that accounting is a product of societal culture, formed within the structure of *habitus*. Their statement explained that accounting is a social or cultural product created from human concepts, which are the result of a combination of creativity, sentiment, and spirit. This view supports the arguments of several scholars, including Hofstede (1978) (Gray, 1988) Perera (1989) and Riahi-Belkaoui and Picur (2001) who stated that accounting is shaped by cultural values, economic systems, and social structures within society.

Environmental factors essentially play a dominant role in shaping accounting practices. Accounting practices develop alongside social, cultural, economic, and political changes, as well as with advances in science and civilization. A study by Efferin and Hopper (2007) investigated the relationship between cultural studies and Javanese society in the context of accounting, focusing on management control. The study shifted toward an anthropological perspective to gain deeper insight. Meanwhile, Kamayanti and Ahmar (2019) explored the Javanese *Slametan* tradition from an accounting perspective. *Slametan* is a cultural feature embedded in Javanese society. Their findings showed that accounting was used as a system for expenditure control, goods receipt, and internal control through elders or parents who were considered wise figures. Triyuwono (2000) added that accounting can interact actively with its environment, both socially constructed and socially constructing. (Suwardjono, 2014; 2) emphasized that behind actual accounting practices lies a set of underlying ideas in the form of assumptions, foundations, concepts, explanations, descriptions, and reasoning all of which shape and influence accounting practices. These underlying ideas are important to examine in the context of constructing and advancing the discipline of accounting.

One of the most interesting factors to study is culture. Culture refers to the overall pattern of thinking, feeling, and action of a social group that distinguishes it from others (Hofstede, 1999). Studies on the influence of culture on accounting practices have demonstrated, through numerous empirical analyses, case studies, and academic literature, that accounting values develop according to the specific circumstances and cultural values of a society at a given time (Baydoun & Willett, 1995) Doupnik and Tsakumis (2004) (Hopwood & Miller, 1994). According to (Hofstede, 1999), culture can be understood through dimensions such as individualism versus collectivism. In the context of Javanese culture, this mindset is reflected in values such as respect for hierarchy, togetherness, and a strong concern for social harmony. Javanese culture, which tends to be collectivist, emphasizes group interests over individual interests. This supports the view that Indonesians generally place a high value on social harmony and community togetherness. These values originate from a shared mindset within a group and gradually become habitual and customary, ultimately forming a distinct culture. Culture shapes habits, behaviours, ethics, and morals, and can offer a unique lens through which the application of scientific knowledge—such as accounting—is understood. The relationship between culture and its influence on accounting practices has been a topic of ongoing debate among researchers (Chanchani & MacGregor, 1999);(Fechner & Kilgore, 1994);(Gray, 1988); (Hauriasi & Davey, 2009)

(Hauriasi & Davey, 2009) Found a conflict between Western accounting practices and the traditional values of the Solomon Islands community. According to (Hauriasi & Davey, 2009), Their research emphasized the need for a sociological perspective to assess whether Western accounting methods can coexist with local traditions. They identified a key challenge in adapting accounting and management practices to align with existing cultural values and practices. Consequently, adjustments are necessary to ensure accounting better reflects the social realities of the local community. Similarly, Hopwood and Miller (1994), stated that accounting is not merely a tool for documenting and reporting economic facts but also an intrinsic and constitutive practice embedded in social relations. This perspective suggests that while elements of Western (capitalist) accounting such as figures, graphs, and

tables may be universally applicable in economic reporting, the underlying social functions of accounting cannot be detached from cultural context. Miller argued that accounting reflects and shapes social structures, making it culturally specific rather than universally transferable. Therefore, for accounting practices to hold meaning and relevance, they must align with the cultural and social values of the environment in which they are applied.

The research by (Hauriasi & Davey, 2009) provided space for reflection on the importance of considering how accounting practices are formed, and how their elements should better reflect the nature and traditions of society. This means that accounting is practised following the cultural and social values present in the surrounding environment, thereby making it more contextual and meaningful. Local culture shapes distinct patterns of accounting practice. The ideas that emerge behind accounting practices when influenced by a region's local culture will inevitably differ from those shaped by other cultural contexts. For instance, accounting practices influenced by Javanese culture reflect values and traditions unique to that society. The tradition of *buwuhan* or almsgiving in various regions of Java shares a common purpose: to strengthen communal bonds and foster a sense of togetherness. This is evident in the practice of mutual aid and the giving of alms during celebratory events such as weddings.

This study explores the perspectives that emerge from a simple accounting practice rooted in Javanese cultural wisdom, particularly from Central Java. This research focuses on the actors and users of accounting as depicted in the daily economic activities of the lower-middle class. The role of accounting, when viewed from the perspective of cultural locality, reveals that accounting practices are not confined to institutions or profit-oriented companies. Instead, accounting exists within every process of social dialectics and becomes an integral part of local cultural behaviour. The exploration of accounting studies has begun to reveal diverse models shaped by the characteristics of local environments and social cultures. Research on *buwuhan* offers valuable insight into the development of alternative economic models that are more community-based and sustainable. Such models can contribute to the creation of a more inclusive economic system while also strengthening social cohesion. In the context of household economics, this research helps to understand how *buwuhan* practices influence household economic performance, particularly in resource management and financial decision-making.

Many studies have explored the forms and meanings of accounting within the realm of cultural locality. For example, (Ahmar & Kamayanti, 2009) referencing (Geertz, 1976) examined Javanese *slametan* ceremonies (particularly *mantenan* and circumcision rituals) using a hermeneutic and phenomenological approach. (Paranoan, 2011) conducted an ethnographic study on the Toraja people, focusing on accountability in the *Aluk Rambu Solo* ceremony. Her research investigated the determination of buffalo prices, which reflect spiritual and cultural values such as *pa'pakaborosan* (love), *siri/longko* (self-respect), and *longko' to tuo* (prestige), all influenced by the ancestral religion *Aluk Tadolo*. Both studies demonstrate that accounting practices can be deeply embedded in cultural and spiritual traditions. Similarly, Wiyarni et al. (2013) examined accounting in traditional markets, emphasizing how these practices are shaped by local culture. These findings suggest that communities can learn to manage resources more effectively, thereby helping to reduce economic disparities. From a social perspective, such research fosters a deeper understanding of values like cooperation and togetherness, while also promoting financial inclusion by ensuring equal access to financial resources for all members of society.

One of the concepts of mental accounting in economics is the behaviour that explains how people manage and treat money differently, depending on its source and the context of its use. The *buwuh* or *buwuhan* tradition is an Indonesian practice of giving gifts or donations to someone hosting a celebration, such as a wedding, circumcision, or other significant events. This tradition has existed for a long time and continues to be preserved today. Initially, *buwuh* or *buwuhan* typically consisted of food items or basic staples, such as rice, sugar, or cooking oil. However, over time, *buwuh* has increasingly taken the form of cash, often packed in envelopes. The *buwuhan* tradition, particularly in Javanese wedding customs, is an aspect of culture that involves the giving and receiving of gifts, often in the form of specific goods or food items. In the context of *buwuhan*, spending on gifts or goods for a wedding can be considered a special category, separate from routine expenses. Families may treat

funds for *buwuhan* differently from funds allocated for daily needs. Society often views these funds as an investment in social and cultural relationships or as a form of gratitude. Mental accounting helps to explain how culture and social norms influence how people manage and prioritize their spending. In the case of *buwuhan*, the decision to give certain items can be influenced by social expectations and the desire to meet prevailing cultural standards.

The main objective of this study is to uncover and describe the meaning of *buwuhan* or donations from the mental accounting perspective, which has been deeply rooted in and shaped by the culture over the years. Additionally, this study aims at identifying a form of accounting that emerges from the meaning of *buwuhan*, which has not yet been explored in the realm of accounting science. This study uses a qualitative method, as the discussion revolves around the meaning or reality behind gifts or donations in the context of *buwuhan* within the community. The meaning or reality behind giving or donating in the context of *buwuhan* for Javanese society encompasses several aspects, such as the view that donations in *buwuhan* are often considered social debts, where those receiving the donations are expected to reciprocate the assistance in the future when they hold similar events.

The *buwuhan* tradition plays a role in maintaining social harmony by ensuring that all members of society feel involved and appreciated. This helps maintain social balance and reduces the potential for conflict. The interpretive paradigm is used to explore the meaning and significance of *buwuhan* within the marriage activities of the Pati Regency community. The ethnographic method was chosen for this study because it is believed to effectively describe a culture by understanding the way of life from the perspective of the indigenous people and their relationship with life, thereby gaining insight into their views of the world (Spradley, 2007).

The theory in this study serves as a 'lens' for researchers, allowing them to view complex problems and social realities. With this 'lens,' the researcher can focus attention on various issues, and the theory provides a framework for analysis (Reeves et al., 2008). According to Reich (2012) theories are like 'glasses' they bring certain dimensions of the world into sharper focus while obscuring others. However, if the right glasses are chosen, the world as a whole becomes clearer. This research uses a sociological theory approach as a lens to understand accounting practices in Javanese society related to the concept of "*buwuhan*," viewed from the perspective of mental accounting. Since theory is an abstraction of reality, it is often necessary to consider other perspectives offered by alternative theories. One theory alone cannot be expected to provide a complete explanation or description of a particular behaviour, so it is important to consider perspectives from alternative theories Deegan and Deegan (2007). Different analysts may focus on the same features but adopt different theoretical perspectives.

This research views theory as a tool used to uncover the complexity of phenomena and provide an in-depth understanding of a particular life setting by offering a system of frameworks (Reeves et al., 2008). It also acts as a lens to see a deeper context and focus. According to (Kelly, 2010; Tavallaei & Talib, 2010) theory is used to reveal the complexity of phenomena and provide deep understanding, which is the main objective of this research. Structure Functional Theory, a theory that explains a phenomenon and symptoms in social institutions, focuses on roles and forms based on social symptoms and facts Yasir et al. (2018). emphasize that this theory pays attention to social facts. These two elements of structural and functional theory it is finally combined into functional structural theory (Agung, 2015). This theory has long been explained by figures from the classical organism school, initiated by Aguste Comte and continued by Spencer, with the basic assumption that society is a unified system, interdependent between one system and another (Yasir et al., 2018).

According to the functional structural theory approach, society is seen as a social system that emphasizes the function of the social structure. This Functional Structural Theory has had a significant influence on the study of social sciences, including sociology, in the modern era. The theory suggests that society is part of a social system consisting of interrelated and unified structures that work together to create balance. The functional structural theory emphasizes the regularity of the system or structure. It focuses more on the study of one social fact concerning other social facts (Ritzer, 2011)

Discussing functional structural theory, Talcott Parsons explains that the social system in society consists of several individual actors who interact with each other in a structured manner within institutions. Parsons, with his functional structural theory, focuses on several social systems and

structures in society that support each other to create a dynamic balance (Ritzer, 2011). The functional structural theory proposed by Talcott Parsons includes four concepts, commonly abbreviated as AGIL: Adaptation, Goal Attainment, Integration, and Latency. These are the essential elements that a system or structure must possess.

The four concepts described above are intended to fulfil the needs of social systems or structures in society. These four concepts are essential for a social system or structure to continue to survive. In addition, the social system must have a clear structure and set of laws to operate harmoniously with other systems. Structural functionalism theory focuses on the structure of society and the interrelationships among its various components, which support each other in achieving a dynamic balance. The study focused on how society maintains order through the interaction of its various elements (Ritzer, 2011).

According to (Agung, 2015), four conditions must be met for society to function effectively as a social system. First, society must be able to adapt to its environment to survive and grow. Second, members of society must collectively agree on shared goals and prepare an appropriate structure to achieve those objectives. Third, integration between individuals, communities, and institutions must be maintained through specific system controls to ensure harmony and stability. Lastly, members of society must be committed to fulfilling their respective roles to manage and resolve value conflicts that may arise during social interactions (Ritzer, 2018).

Parsons' concept of a social system consists of personal actors who are interconnected within both environmental and physical aspects. These actors are driven by the tendency to maximize satisfaction, which is influenced by culturally structured symbol systems that shaped their understanding of situations (Ritzer, 2011). According to the assumptions of structural functionalism theory, society tends to exist in a fixed or static condition, moving within a balanced and orderly state (Yasir et al., 2018). This theory viewed each element or institution as playing a vital role in maintaining the stability of society, with its members informally bound by shared rules and moral norms.

This school of thought discusses social structures or institutions using the concept of a social system. A social system refers to a network of structures that are interconnected and function in a mutually supportive manner, where each component provides feedback following its expected role (Usman, 2001). explained that society functioned as a system composed of interrelated areas that depended on one another. Each part played a distinct role, yet all contributed to the functioning of a shared life. Functional structural theory stated that society was a unified system, composed of components that were interconnected and bound together by shared values and mutual dependence.

Prospect Theory was developed by Tversky and Kahneman (1988) and it covered two disciplines psychology and economics (psychoeconomics) which involved analyzing a person's behaviour when making economic decisions between two choices. Prospect Theory focuses on how real decisions are made, using a descriptive approach. The theory is very simple. It began with Kahneman and Tversky's research into human behaviour, which they considered strange and contradictory in the context of decision-making. When the same research subjects were given the same choice but with different wording, they exhibited two different behaviours. Kahneman and Tversky referred to this phenomenon as risk aversion and risk-seeking behaviour.

Prospect theory, also known as loss aversion theory, states that because humans dislike losses more than equivalent gains, they are more willing to take risks to avoid losses than to take risks to achieve equivalent gains. It is a behavioural model that shows how people decide between alternatives involving uncertainty and risk, such as the percentage probability of gain or loss. Daniel Kahneman and Amos Tversky stated that there was a recurrent bias influencing people's choices under uncertainty, driven by psychological factors. According to prospect theory, humans process information illogically by valuing gains and losses differently. The theory explains that utility depends on changes from a person's reference point rather than absolute outcomes. It also emphasizes that people do not always behave rationally. The challenge lies in the assumption that this reference point is valid if and only if it functions as an indifference point after calculating certainty equivalence.

Prospect theory assumes that losses and gains are valued differently, so individuals make decisions based on perceived gains rather than perceived losses. Also known as 'loss aversion' theory,

the general concept is that if two equal choices are presented to an individual one framed as a potential gain and the other as a potential loss the individual tends to choose the gain-framed option. Prospect theory begins with the concept of loss aversion, a form of asymmetric risk aversion, based on the observation that people react differently to potential losses compared to potential gains. As a result, people make decisions based on potential gains or losses relative to their specific situation (reference point), rather than on absolute outcomes. This is referred to as reference dependence.

Mental accounting is built on prospect theory. Thaler (1999) described mental accounting theory as a highly influential behavioural economic framework that examines the psychological cognitive processes individuals use in making purchasing decisions. In contrast to deterministic economic theory, mental accounting theory views individuals as 'pleasure machines, with gains producing pleasure and losses producing pain' (Thaler, 1999). Mental accounting theory was first introduced by Richard Thaler in 1985 as one of the consumer behaviour models developed based on aspects of psychology and microeconomics (Thaler, 1999). The theory suggests that similar to companies, every human being records and categorizes expenses into accounts in their minds. In the human mind, there is an accounting process, similar to that of a company, which includes bookkeeping and evaluation of consumption decisions.

Mental accounting is a cognitive process in which individuals record, summarize, analyze, and report financial transactions or events to track cash flow and control spending. In mental accounting, the components involved include framing effects, specific accounts, self-control, decision-making, self-reports, and the hedonic treadmill. Humans consider spending as an experience to be evaluated (Thaler, 1999). Similarly, in organizational accounting, one analyzes the cost-benefit through ex-ante and ex-post evaluations. Humans compare the costs and benefits of a decision to conclude the extent to which the decision benefits them. Various studies have revealed that the way the mind works does resemble the accounting system that is widely discussed in conventional or mainstream accounting literature (Güven & Sørensen, 2012; Thaler & Sunstein, 2008). However, this study does not explore further the implications of the extent to which mental accounting can support the pursuit of happiness. Instead, this study focuses on mental accounting in the context of a society that divides expenses into several categories, such as expenses for daily needs, investments, and special events. In the context of the *Buwuhan* tradition, as in the topic of this study, spending on gifts or goods at a wedding can be considered a special category separate from other routine expenses.

Lamberton (2015) argued that accounting is often considered the main language of business, encouraging profit maximization as the primary goal of a company. Businesspeople often judge the success of a company based on accounting indicators (for example, the ability to control more resources in society, which results in high-profit growth, and the development needed to beat competitors). Accounting is based on the assumption that the phenomena it deals with are independent, involve concepts with intrinsic value, and can be measured precisely, making it seem objective. However, these assumptions are delusional: "Accounting can never be objective because it is a practice that revolves around a relatively hidden world of truth, embedded with delusions of fairness, objectivity, accuracy, and independence; while its carefully crafted language misleads us into believing that it inhabits a world of objective reality." (Lamberton, 2015).

It can be interpreted that accounting, in the name of objectivity, builds ethics based on self-interest and places profit as the most important goal. Furthermore, accounting instills dualism and separation between "who we are" and "who they are," in the delusion that is considered "reality." We are led to believe that we should strive for more, as the symbol of success and "happiness" emerges from the accumulation of such success. Given the important role of accounting in business, it is not surprising that business often grows into a selfish, greedy force, bringing suffering to many people.

Culture and Accounting: Indonesia is currently one of the countries that still adopts Western accounting systems, especially those from England, the United States, and Australia. In fact, according to (Hauriasi & Davey, 2009), a sociological view of accounting is needed to determine whether Western accounting practices can interact with local traditions. In their research, they stated that there is a challenge in identifying accounting and management methods or practices that align with existing local cultural values and practices. Therefore, some adjustments are necessary to better reflect the nature of the community in question.

Hopwood and Miller (1994), stated that accounting is not only a tool that merely documents and reports the facts of economic activity but is an intrinsic and constitutive practice of social relations. This means that we can adopt the Western (capitalist) accounting system as long as it relates to economic activities (numbers, graphs, tables), which tend to be universally applicable. However, according to Miller, accounting is also an intrinsic and constitutional practice of social relations, which is different from Western culture and, therefore, cannot be applied universally. Therefore, it is believed that accounting must align with the cultural and social values of its environment if it is to have meaning. (Perera, 1989) stated in his research that the accounting system is a product of its specific culture and environment. Consequently, accounting tends to be shaped by the environment in which it operates (Mueller et al., 1994).

Different environments cause different accounting patterns, which are associated with various cultural factors such as social values, religion, political systems, and historical backgrounds. It cannot be denied that culture is a strong influence that underlies human behaviour and social values, thus impacting accounting practices. Accounting is a product of culture and cannot be separated from environmental influences and social relations in society. Culture is believed to influence accounting practices in a country, region, or even a specific place. Research conducted in Türkiye by Askary et al. (2008) showed that the influence of cultural values on accounting practices in Türkiye is very diverse and complex. This occurs because social values are still influenced by Islamic values, such as Islamic customs, rituals, and beliefs. However, the country has adopted a largely secular approach to governance despite its pros and cons.

The inseparable relationship between culture and accounting gave rise to the idea of building accounting based on Indonesian cultural values. Accounting does not only fully adopt Western accounting systems but can also adapt to the culture and values present in Indonesia. Indonesia consists of various ethnic groups with different cultural customs and values, which give rise to various forms of accounting practices based on local culture. Cultural influences are believed to shape accounting practices that may differ from conventional accounting.

METHOD

This research is qualitative, using an ethnographic approach. The research location is Pati District, Central Java, with the research object being the local community. This research also employs an interpretive paradigm to provide an interpretation of the meaning behind the concept of buwuhan or donations that occur during wedding processions at the research location, including how it is connected to accounting. Buwuhan is a common tradition in Javanese society, where people give donations to families holding celebrations such as weddings, circumcisions, or thanksgiving. These donations can be in the form of basic goods, such as rice, sugar, oil, and others. Ethnographic methods are considered appropriate because the main goal of ethnographic research is to discover and describe the culture of a society or organization (Bennett et al., 1982). Furthermore, the definition of ethnography is always linked to the concept of culture (Goetz & Hansen, 1974; Wolcott, 1975).

Ethnography involves extensive fieldwork, which allows for direct observation of the activities of the group being studied, communication and interaction with people, and the opportunity to conduct both formal and informal interviews (Bogdan & Taylor, 1975); (Jorgensen, 1989); (Lofland, 1971). Data analysis techniques in research on the Buwuhan tradition can involve participant observation with person-to-person interaction. Participatory observation is a data collection method that actively involves researchers in the activities being studied. In the context of the Buwuhan tradition, researchers are directly involved in the donation process and social interactions that occur during the hajatan event. This research uses the "Gradual Progressive Research Flow" proposed by Spradley and Elizabeth (2007) in ethnographic research. In ethnographic research. The steps in the "Gradual Progressive Research Flow" are as follows: determining informants, interviewing informants, making ethnographic notes, asking descriptive questions, conducting interview analysis, making domain analysis, asking structural questions, making taxonomic analysis, asking contrast questions, making component analysis, finding cultural themes, and writing an ethnography.

The data collection method was carried out on a rolling basis with several informants through interviews, followed by observing the behaviour of organizational members or company employees. Data was also collected concerning secondary sources, including literature and supporting data. In the context of research on the Buwuhan tradition, documentation of supporting data sources included several types of records and documents that helped understand this practice more deeply. One such document was the guest donation record book, which contained information about who donated, the amount donated, and the type of donation. The purpose of this record was to ensure that donations could be reciprocated with the same or greater amount in the future. Additionally, visual documentation, such as photos and videos, helped record the process of implementing the Buwuhan tradition, including how donations were given and received.

This technique is a data triangulation mechanism based on the principle of intersubjective meaning, which refers to a concept that fosters informant relationships capable of constructing objectivity for reality itself or human life between informants. The process of extracting information was carried out through unstructured interviews, adapting to the conditions of the informant. Informants in this study were selected based on five minimum requirements for selecting good informants, namely: (1) full enculturation; (2) direct involvement; (3) unfamiliar cultural atmosphere; (4) sufficient time; (5) non-analytic (Spradley & Elizabeth, 2007). Based on these requirements, the writers succeeded in selecting informants who met the five criteria for good informants. Therefore, all informants in this study were fully enculturated, directly involved, had sufficient time, and were non-analytical.

In testing the validity of data in qualitative research, the main criteria for research data are validity, reliability, and objectivity (Sugiyono, 2017). Testing was carried out to obtain valid findings and interpretations. In this qualitative research, testing the validity of the data included tests of credibility (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity).

RESULTS

This section explains the results of data analysis originating from two research instruments: observation and interviews with informants. Before collecting data through observations and interviews, the writers first asked permission from the government in Penambuhan Village, Margorejo District, Pati Regency, Central Java. The observation was the first step taken by the researcher in collecting research data. During the observation process, the researcher acted as a participant observer. This means that the researcher mingled and carried out activities together with the people or groups being studied. This type of observation was suitable for the researcher to directly learn about the culture and daily life of a traditional group (Creswell, 2015). In other words, the researcher directly observed the "*buwuhan*" tradition and procession at the observation site, made field notes, and recorded all relevant data.

Researchers made observations by visiting the site where the wedding was taking place, at the house of one of the village residents. The results of the researcher's observations, after approaching several community members or elders to obtain information about "*buwuhan*" at weddings, revealed the meaning of "*buwuhan*" in various aspects involved in the process of giving "*buwuhan*." Based on the observations, it was found that "*buwuhan*" plays a very important role in the structure of Javanese culture, both as a symbol of hope, and blessings and as a means of strengthening the relationship between the extended families of the groom and the bride. Additionally, it serves as a form of cooperation among community members.

As stated by one of the informants "SL" (community figure) when the writers spoke with him,

"...buwoh niku yo tipe e ngeh macem macem mas... yo dongakke, yo rewang, yo mergo kepotangan utowo sambatan (bergantian). Biasane yen maune nyumbang tenogo ya bisa ganti tenogo, nyumbang beras ya diganti beras, gula diganti gula, uang diganti uang. Mulane nek ngepasi panenan orak hasil dadi binggung mumet ngatur sumbangan utowo buwuhan..."

“Buwio, Yes, there are various types of donations, mas... praying, helping with energy, paying off debts for past help, or sambatan (taking turns). Usually, if you previously donated energy, you can replace it with donations like rice, sugar, or money. That’s why, if the rice harvest happens to be unsuccessful, you are left confused about how to manage or determine the priority of life’s needs with donations or buwuhan.”

The tradition of "nyumbang" or "buwuhan" is a practice where people help each other by giving donations in the form of labour, rice, sugar, money, or other agricultural products in turns (*rewang*), with each donation being replaced according to the type of donation given. For example, if someone donates labour, the replacement would be labour; if rice, it is replaced with rice, and so on. This system helps ease the shared burden of organizing a celebratory event. It also serves as a form of cooperation and social insurance, where people help each other with the expectation of receiving an equivalent reward in the future. This way, the burdens and risks of life are fairly distributed among community members.

This tradition can become a burden for the community when the harvest fails or when agricultural products are insufficient to replace the donations. Therefore, the arrangement of donations and *buwuhan* must be carefully managed to avoid causing problems. The community must be adept at managing and determining the priority scale between daily needs and the need for donations, especially during the month or season of the celebration. This tradition reflects the traditional social practice in Javanese society that regulates donations and assistance in turn, which is an integral part of the culture of cooperation and community solidarity.

The same thing was also conveyed by the informant "KDS" (community figure), according to the informant;

“Buwoh kuwi yo bentuk wujud guyup rukunne warga masyarakat, saling bantu membantu ngeringanke bebanne tonggo. Saling podo mbalekke. Maksude yen mbiyen pernah kepotangan buwuhan karo tonggo rupo beras 10 kilo, mulo gantian nyumbang sejumlah yo kurang luwih 10 kg. Gantian maksude mas.....”

Buwoh is a form of community harmony, where people help each other to lighten the burden of their neighbors by reciprocating. What is meant by “returning the favour” is that if you have received a buwuhan or donation from a neighbour in the form of 10 kilos of rice, you would return the favour by donating an equivalent amount, approximately 10 kilos of rice, in return, sir.....

At another time, the writers asked several informants about the meaning of *buwuhan*, and the answers varied widely. The informant “MH” (parent) said that:

“...buwuhan iku ya koyo podo dene utang piutang mbalekke ya sesuai karo sing di tompo mbiyen....”

Buwuhan is like a debt that is repaid according to what was received or even more than the amount that was originally given.

Other informants, such as informants "SR", "JUN", "SL", and “KDS” believe that:

“buwuhan niku mangke yo di timbang mas, dicatet supoyo dienggo pengeling eling mbesok nek sing nggowo beras yo di timbang nganggo kaleng, gulo, yo dicacet per kilone, opo maneh rokok, mie, iku mengko yo mbalekkene kiro kiro se imbang karo sing digowo sak iki. Mulane nek wayah besar, opo rejab ngepasi okeh sing nduwe gawe dadi binggung oleh e mbagi danane opo maneh nek ora ono panen. Kudu pinter pinter ngatur,..... nek wis pernah kepotangan opo yo orak buwoh, mengko isin karo tonggo teparo, diarani gelem nompo ora gelam mbaleni. Opo maneh sing pertama nduwe gawe mantu, mesti entuk e okeh mergone mbeiye mbiyen buwuh e yo okeh. Yooo iso dianggep idep idep nabung mas....

“Buwuhan will later be recorded, sir, so that it can be used as a reminder for the future. For example, when someone brings rice, it will be weighed with a can, sugar will

be recorded per kilo, and other items like cigarettes and noodles will also be written down. The idea is that the donation will later be returned approximately equal to what was received or brought by the donor. That's why, during the "Besar" or "Rajab" months, if you don't have money, you can become confused about how to manage your donations. Therefore, it's important to be good at managing your resources. If you've "lost" something, you may not be able to return it, and this could cause embarrassment to your neighbours. Whether you want to accept or give, there's a social expectation. This is especially the case when you're hosting a first-time event, where you need to receive a lot of return donations... it's almost like saving, sir.

Other opinions are also similar, such as those expressed by informants "SR", "TI" (elders) and "JUN" (parents) who said that;

"...Kebiasaan warga yen sumbang utowo buwuh kuwi ngowo gawan koyo beras, gula, rokok, tenogo kuwi jenenge gantian utowo balesan... biasanya sitik yo mbalek sitik okeh yo mbalek okeh. Wong ning ndeso kuwi siji nduwe gawe yo wong sak deso buwuh kabeh. Mulane, ne lagi ora ono panen, ora ono duwit bingung oleh e ngelola keuanganne omah. Kebutuhan mben sasi ne nek mbarengi wulan besar kudu pinter mbagi pinter ngatur keuangan rumah tangga. Butuh e omah omah lak yo okeh kebutuhan makan, sekolah listrik, ditambah sumbangan sing orak ono entek e sewulan ngedur.."

The habit of the residents when donating or engaging in buwuhan is to bring items such as rice, sugar, cigarettes, or even labour, and this is based on the concept of reciprocity. Usually, if someone donates a small amount, they will return a small amount, and if they donate a lot, they will expect a larger return. In the village, one resident's donation becomes a shared need for the entire community. However, if the harvest is poor or fails, it becomes difficult to manage household finances. Monthly expenses, including allocations for donations, require careful management and prioritization. Monthly household needs, such as school fees and electricity, combined with ongoing donation demands, force people to be clever in managing and dividing their finances.

"Alternating" here refers to the principle of taking turns or reciprocity in providing assistance or donations (*buwuhan*) between community members. For example, if someone has received assistance in the form of 10 kilograms of rice from their neighbour, then when it is their turn to host an event or need help, they will also assist in an amount roughly equivalent to what they received. The amount of donations from community members or neighbours will be recorded separately by the person designated by the host. Therefore, "alternating" is not simply about taking turns mechanically, but also about fostering solidarity and mutual care within the community.

In the village, when a resident holds a celebration, the entire community typically participates in *buwuh* or donations. This tradition requires residents to be skilled in managing household finances, as monthly expenses such as school fees, electricity, and basic needs must be balanced with donations, which are often significant and continuous throughout the month. When the harvest fails or agricultural yields are poor, residents may struggle to manage their finances, as they are still expected to fulfil their donation obligations. Therefore, the community must be wise in prioritizing their spending to ensure that both household needs and social obligations can be met without creating excessive financial strain.

Household financial management, which must regulate both monthly needs and allocations for donations, involves a mindset or mental financial management technique. This method divides money into distinct "pockets" or categories based on spending goals, as seen in mental accounting. In situations where monthly needs, such as school fees, electricity, and essentials, must be met alongside ongoing social obligations like donations, mental accounting allows individuals or families to allocate funds separately for essential needs and donations, ensuring they do not become intertwined. This approach helps control spending more effectively. By creating a priority scale for expenses, families can ensure that important needs are not neglected, even when social obligations arise. Managing finances with discipline is key to avoiding wastefulness while still meeting all obligations. This concept is particularly

crucial in rural communities where the tradition of *buwuh* (rotating donations) can add an extra burden to routine needs. With mental accounting, families can more effectively divide their budget, ensuring they meet both their living expenses and social commitments without facing excessive financial strain.

DISCUSSION

The findings from these observations show that the *buwuhan* tradition in Javanese weddings functions not only as a material gift, but also as a symbol rich in social, cultural, spiritual, and economic meaning. *Buwuhan* reflects cooperation among community members, serves as a form of reciprocity, and acts as a way to repay past contributions—a concept known in Javanese as *kepotangan*. In this context, families who previously received *buwuhan* from others are now giving it back as they hold their celebrations. In practice, donations in the form of staple foods such as rice, sugar, and similar goods are recorded by neighbours or others assisting with the event. In contrast, monetary donations are typically documented separately by the host after the event ends. These are usually written on paper along with the donor's name, serving as a reference for future reciprocity. This entire process is an integral part of a deeply rooted tradition, full of symbolism, and reflects the importance of family ties and spiritual values in Javanese society (Williams, 1991).

In the *buwuhan* tradition, donations received can be considered as an "account." The community separates income from harvests, allocates funds for *buwuhan* or donations, and categorizes other sources of income accordingly. For example, income from a rice harvest may be treated as an "account for daily needs," while *buwuhan* may be recorded as an "account for special events." This approach helps in planning event-related expenses. Allocating *buwuhan* funds specifically for certain costs, such as wedding expenses or other social activities, prevents these funds from being mixed with daily household expenses (Ramadhania, 2024).

Mental accounting allows people to evaluate each donation separately. For example, if someone received a large donation from a close friend, they might have felt obligated to provide an equivalent return in the future (Thaler, 1999). This sense of obligation could influence their financial decisions, particularly in terms of allocating funds for other expenses. By implementing mental accounting, people can more effectively control their spending during the wedding season. In the context of mental accounting, the classification of finances during marriage seasons in Javanese society especially during high-intensity months such as Dzulhijjah (the Great Month) and Rabiul Awal (the Month of Maulud) has implications for increased financial activity. This seasonal increase reflects a rise in economic transactions that may be recorded in mental accounting as periods with higher expenditure accumulation compared to other months. Both traditional and modern accounting practices require greater attention to budgeting and family cash management during these periods. Thus, from a mental accounting perspective, the classification of marriage seasons in Javanese society provides insight into seasonal spending patterns shaped by cultural traditions. This understanding is valuable for financial analysis at both the individual and community economic levels (Chen et al., 2023).

Overall, from the perspective of mental accounting, this concept has a significant influence on *buwuhan* practices, particularly in helping people categorize and evaluate the donations they receive. Mental accounting supports better financial management and strengthens social relationships. However, it is important to recognize the potential conflict that may arise from the sense of obligation to reciprocate donations. Mental accounting also encompasses the understanding of such obligations. Communities often record the donations they receive so that they can plan appropriate reciprocity in the future either in the form of return donations or other types of support when needed. Understanding the importance of maintaining good relationships with neighbours is an essential part of social life in the village.

After completing the first to fifth stages in the "Gradually Advanced Research Flow," the researcher proceeded to the sixth stage, namely domain analysis. Domain analysis is a technique used in ethnographic research to understand the relationships between concepts or categories within the culture being observed. In the context of the *buwuhan* tradition at Javanese weddings, domain analysis focused on identifying categories and elements related to giving or receiving *buwuhan*, as well as how these elements are interconnected and contribute meaning within Javanese culture.

In the context of the *buwuhan* tradition at Javanese weddings, several main categories or domains need to be analyzed. *Buwuhan* in a Javanese wedding is not only a donation or gift of goods but also includes the concept of reciprocity or remuneration. After identifying the main categories or domains, the next step is to map the elements contained within each domain. The following are the elements found in the *buwuhan* domain at Javanese weddings. The types of *buwuhan* in Javanese wedding traditions vary greatly, depending on the social status of the family and the economic capabilities of the bride, groom, and their extended families. These donations may include staple foods such as rice, sugar, and other household items. Those who give are expected to receive in return. The Javanese term *kepotangan* refers to a sense of debt or obligation that will eventually be repaid. This concept also plays a role in managing expenses during the celebration season (Sutikno et al., 2022).

The conclusion from the domain analysis of the *buwuhan* tradition in Javanese weddings shows that *buwuhan* is not merely about giving material goods or agricultural products. This practice holds deep meaning within the social, spiritual, cultural, and economic contexts of Javanese society. *Buwuhan* reflects values of togetherness, cooperation, and reciprocity, serving as a medium for expressing social solidarity and strengthening kinship ties. The cultural meaning of *buwuhan* lies in its role as a form of inherited local wisdom, reflecting communal values such as mutual concern and collective responsibility. Spiritually, *buwuhan* is often accompanied by prayers and well-wishes, symbolizing hopes for blessings and the smooth running of events. Many people believe that helping others brings positive rewards in both this life and the hereafter. Economically, *buwuhan* functions as a cost-sharing mechanism. It helps ease the financial burden of families hosting celebration events. The donations received are typically used to meet various needs, such as food and logistical expenses. Elements within the *buwuhan* tradition such as the type of donations given, the identities of givers and recipients, and the symbolism embedded in the exchange are interconnected. Together, they form a complex and meaningful social and cultural structure in the life of Javanese communities.

Taxonomic analysis is a technique within the domain analysis approach in ethnographic research that focuses on classifying or grouping cultural elements or concepts found within a particular domain (Domingo & Sierra, 1997). In this context, taxonomic analysis is used to categorize the various elements present in the *buwuhan* tradition at Javanese weddings. This method provides a more structured understanding of how different aspects—such as the types of *buwuhan*, the parties involved, the purpose of the gifts, and the manner of their presentation—are interconnected within a broader cultural and social framework. This classification process reveals that the *buwuhan* tradition is not merely about material giving, but also embodies deep social, cultural, and spiritual values that are essential to the fabric of Javanese communal life.

Component analysis is a technique used in ethnographic research to break down and identify the cultural elements or components that make up a social practice or tradition. In the context of the *buwuhan* tradition at Javanese weddings, the component analysis aims at understanding the key elements that constitute the practice of giving *buwuhan*, as well as the relationships and meanings embedded in each of these elements. Through this analysis, it becomes evident that the *buwuhan* tradition comprises various interconnected aspects, including physical elements (such as the types of *buwuhan* given), procedural elements (such as the timing and parties involved in the giving), and symbolic or social meanings (such as the connection between giving *buwuhan* and the collective hope for prosperity) (Whitehead, 2005).

Symbolic analysis of *buwuhan* in social, cultural, spiritual, and economic contexts is essential to understanding human interaction and the structure of society (Sulistiyono & Budiman, 2024). Symbols function as tools of communication that enable individuals and communities to assign meaning and build relationships. From a social perspective, symbols play a central role in interaction. Through symbolic expressions, individuals can convey identity, values, and social roles. For example, in many cultures, a wedding ring symbolizes commitment—illustrating how social meaning is shaped through collective agreement. In line with symbolic interactionism theory, individuals act based on the meanings they ascribe to these symbols, which are developed through continuous social interaction.

Cultural Meaning: In a cultural context, symbols serve to strengthen group identity. Ceremonial practices illustrate how symbols represent pride and attachment to ancestral traditions. These symbols

carry not only literal meanings but also deep cultural values, fostering a sense of solidarity among community members. **Spiritual Meaning:** Spiritually, symbols act as mediators between humans and sacred entities. In rituals, such as offerings during traditional wedding ceremonies, these symbols express hopes, prayers, and reverence for higher powers, creating a spiritual connection between individuals and the divine. **Economic Meaning:** From an economic perspective, symbols can influence consumer behaviour and market dynamics. For instance, certain brands may symbolize social status, influencing purchasing decisions. Understanding the symbolic significance in an economic context is crucial for businesses, particularly wedding organizers (WOs), to design more effective marketing strategies (Bruner, 1995).

Overall, symbolic analysis offers profound insights into how humans interact and shape their social realities. These symbols serve not only as tools for communication but also as representations of cultural values, social identities, spiritual beliefs, and economic dynamics. Understanding the symbolic meanings behind these elements is crucial for fostering effective communication and building harmonious relationships within society.

Component analysis reveals that giving *buwuhan* during Javanese weddings is not merely a material contribution but a deeply embedded practice within the social, spiritual, and cultural values of Javanese society. This tradition plays a significant role in strengthening family relationships and expressing respect. In addition to the strategies mentioned earlier, the researcher also employed a method of identifying similarities between contrasting dimensions across all domains. From the domain analysis, taxonomic analysis, and component analysis, four key cultural themes emerged. These themes of financial control and fulfilling obligations (debts) serve as the primary findings of this research, shedding light on the complex nature of the *buwuhan* tradition and its role in Javanese culture.

Research findings on economic themes in cultural symbols highlight two main themes: financial control and the fulfilment of obligations (debt). Financial control reflects how cultural symbols often embody values tied to resource management and collective financial planning. For example, in communities practising the *gotong royong* system, financial management is a shared responsibility, with everyone contributing to important events such as weddings or traditional ceremonies. These events require collective contributions from community members, illustrating how financial control extends beyond individual management to include community-based planning and resource allocation. This communal approach emphasizes the importance of collaboration and shared responsibility in managing finances within traditional practices.

The fulfilment of obligations, particularly related to debt, is a significant cultural theme in many societies. In the context of debt, symbols often carry values of honour and responsibility. Honouring debt repayment is viewed as a matter of respect, and fulfilling this obligation is seen as a symbol of personal integrity. Conversely, failing to repay debt can result in a loss of reputation within the community. For instance, practices that provide social security or support to those in debt reflect social norms emphasizing mutual aid. Debt repayment often involves special rituals, which not only mark the completion of financial obligations but also reinforce social bonds and solidarity among community members. These rituals help maintain the sense of interdependence and trust within the community.

CONCLUSION

Mental accounting allows families to manage their finances more effectively by dividing their income into specific categories and evaluating expenses regularly. This process helps prioritize essential needs while ensuring that social obligations, such as *buwuhan* or donations, can be met without creating financial strain. By allocating funds for routine needs separately from those for donations, families can make more structured and controlled financial decisions. Mental accounting encourages individuals to weigh the benefits and consequences of each expense, making it easier to navigate social obligations in a thoughtful and organized manner. This psychological tool provides an effective way for families to manage their finances while maintaining the balance between personal needs and community responsibilities, such as fulfilling the requirements of the *buwuh* tradition.

The findings of this study highlight two key themes: financial control and the fulfilment of obligations (debt payments). These themes demonstrate that cultural symbols do not merely represent community identity and values but also have important economic consequences. Financial control and the fulfilment of obligations (debts) illustrate how communities manage their resources and maintain social relationships through established cultural norms. By understanding these symbols, we gain deeper insights into the economic and social dynamics within a specific cultural context. These themes shed light on how cultural practices intertwine with economic behaviour, shaping both individual financial decisions and community interactions.

Mental accounting is a cognitive process where individuals organize and manage their financial resources by categorizing them for specific purposes, such as personal consumption, savings, or donations. This approach helps individuals make more structured and planned financial decisions. Local culture plays a significant role in shaping financial attitudes and mental accounting practices. In village communities, the deeply rooted *buwuhan* tradition heightens awareness of social obligations, which influences how individuals manage their harvests or income. However, as social and economic conditions change, rural communities may face challenges in preserving these traditional practices. This study does have limitations, primarily its focus on the *buwuhan* tradition in Javanese wedding ceremonies, which means the findings do not apply to other cultural practices. Additionally, the ethnographic methodology provides valuable in-depth insights but lacks quantitative data for broader generalization. The study is also limited to wedding contexts, leaving unexplored similar practices in other events, such as circumcision ceremonies or other traditional gatherings.

Future research could broaden the scope by conducting cross-cultural studies to compare similar practices in other communities. Quantitative methods, such as surveys, could be applied to explore the relationship between the amount of '*buwuhan*' and various socioeconomic factors. Additionally, it would be valuable to examine the effects of modernization, including digitization and urbanization, on the evolving practices and meanings of '*buwuhan*.' Research focusing on the local economic impact of this tradition, particularly on small businesses like catering and event decoration, could offer new insights into its broader economic implications. Furthermore, social psychology-based analyses could investigate the role of emotions and social pressure in decisions related to '*buwuhan*.' By adopting a more comprehensive approach, future studies could further deepen our understanding of how traditions influence financial management and strengthen social ties within communities.

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