

SUMENEP KERIS AS A CULTURAL ACCOUNTING TOOL: ASSESSMENT, RECORDING, MANAGEMENT OF CULTURAL HERITAGE

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Abstract

This study investigates the accounting practices of Sumenep keris craftsmen, focusing on their cultural values, thought patterns, lifestyles, and community beliefs. The study employed qualitative ethnographic methodologies in the craftsman centers of Saronggi, Bluto, and Lenteng. The initial model of the Keris craftsmen's "Cultural Accounting" was founded on the religious notion that "Fortune is not a mathematical concept that requires consideration," and accounting as a "scientific" discipline. The model prioritizes uncomplicated documentation, in contrast to conventional accounting methods. Bookkeeping management and accounting reports are distinct from each other. The research demonstrates that the accounting practices of Keris craftsmen are firmly established in the local culture, emphasizing the significance of this distinctive accounting model.

INTRODUCTION

The keris is one of Indonesia's traditional cultural objects, which has a beautiful value and is also full of meaning and function which is very important in society. In fact, the Indonesian keris has been recognized by UNESCO (United Nations for Educational,



Scientific and Cultural Organization) as one of the human cultural heritages that must be preserved and even designated as a masterpiece, (Masterpiece of Oral and Intangible Heritage of Humanity) at its meeting in Paris on 25 November 2005 (Irawan et al., 2021).

Keris is part of Indonesian culture which has become an identity for each region. In Madura, especially the city of Sumenep, is a city that is known as the largest number of keris craftsmen in the world. The interest of the masters in creating keris is increasing with the number of craftsmen being 652 people including keris blade, warangka and iron pande craftsmen so that in 2012 the city of Sumenep was named "Keris City." ” by UNESCO (Hafidhah & Herli, 2023).

The number of craftsmen is influenced by the demand for keris both in the domestic and international markets. Because the keris has high economic value and beauty or aesthetic value as a work of art (sudrajat). There are a number of keris centers in Sumenep, including Saronggi, Bluto and Lenteng. To make it easier for them to communicate, the craftsmen formed keris associations, including Pelar Agung, Mega Remmeng, and Pande Besi. This situation inspired individuals to rediscover their love both as collectors and as preservers of keris culture. This opens up business opportunities for keris craftsmen to develop.

On the other hand, business is an inevitable part of a human group. This means that economic activities cannot be separated from people's lives whatever their social status, location and time. As a way to fulfill basic needs (Butarbutar, 2019). In business activities, accounting concepts are needed to prepare finances, because accounting is a component of economics and business. The concept of accounting has now developed due to increasingly rapid globalization in the business world (Arena et al., 2018).

Current developments in accounting range from the simplest, which views accounting as recording to the most sophisticated, which views accounting as a rich information system using technology. (Anas, 2018). Study Sasongko et al. (2018) emphasizes that accounting is a process or activity which analyzes, records, assesses, summarizes, reports and manages financial information for the benefit of its users and the accounting process is a system that measures a company's business activities. The aim is to provide relevant and accurate financial information to stakeholders, so they can make decisions.

One form of accounting practice that always develops in society's social interactions is the aspect of cultural creation by humans by humans through the process of recording, classifying, summarizing and presenting cultural products that have the potential to give birth to creativity, taste and intention (Priyastiwi, 2016). This study aims to reveal the concept of cultural accounting from the Keris Sumenep perspective which is the result of artistic works of a cultured society.

Several similar studies regarding cultural accounting practices include research Nurhalimah et al. (2019) said that accounting practices in the scrap metal business in Madura were based on strong cultural values of brotherhood and kinship among business



people. In line with research Anas (2018) accounting practices carried out in scientific settings by traders are generally strongly influenced by local wisdom values in culture. Different from research Fitriyah et al. (2021) said that the practice of simple accounting records and household financial management for RSIA Permata Hati Mataram employees, employees can finally understand and are expected to be able to practice simple accounting records for every transaction that occurs in the household and manage expenses that are adjusted to the income obtained, so that household financial conditions are well maintained and can be accounted for. In line with research (Yuliana et al., 2020) that in managing household finances, Muslim families must pay attention to Islamic values such as justice, honesty and devotion to Allah SWT. Apart from that, this research also shows that Muslim families develop a Sakinah family accounting model whose data becomes a reference for Sakinah family accounting practice in the future.

The research conducted by the author is different from the research described above. The author focuses on the Sumenep keris as a cultural accounting tool. The choice of the Sumenep keris was because there was a cultural connection with accounting. Where the city of Sumenep itself is known as the City of Keris. Keris artwork character

RESEARCH METHODS

Qualitative research was chosen to further explore the uniqueness of a social group in the Sumenep community, especially the center of keris craftsmen, including Aeng Tong Tong Village, Saronggi District, Palongan Village, Bluto District, and West Lenteng Village, Lenteng District, in order to explore actors' perspectives on the use of accounting in everyday life. This is in line with the explanation (Fadli, 2021) that qualitative research methods aim to reveal the various unique things that exist in objects, such as individuals, communities, societies or groups, in the context of daily life in a comprehensive, comprehensive and scientifically responsible manner. This is also in line with the statement (Anggito, 2018) that qualitative methods are carried out using various methods currently available and using natural contexts to analyze things that happen.

This research uses ethnographic methodology to answer this research question. Ethnography is always identified with anthropological work which studies the natural character of individuals and communities living in certain cultural situations (Spradley, 2007). In line with research Kamayanti (2016) Ethnography is the essence of cultural anthropology. Ethnographers are expected to "learn" about culture by describing people and how their behavior, either individually or as part of a group, is influenced by the culture in which they live and move.

Ethnography for researchers is like a summary that explains a culture among a group of people. Researchers observe these social groupings, observing their daily routines, thought patterns, and belief perspectives. The research sites targeted by researchers are Aeng tong - tong Village, Saronggi District, Palongan Village, Bluto District, West Lenteng Village, Lenteng District. This location was chosen because the



area is a center for keris craftsmen in Sumenep Regency. This keris culture attracts researchers to uncover the accounting practices of these craftsmen (business people).

Each business environment will impact the choices made about how to implement accounting procedures, thereby creating a unique culture. The unit of analysis is any entity related to the research focus, including individuals, groups, organizations, objects, places, times, or events (Wijaya, 2018). The unit of analysis in this research is the center for keris craftsmen in Sumenep district and the individuals or organizations involved in implementing accounting practices. Researchers need informants who master and clearly understand information and facts about keris traditions, culture, lifestyle, people's mindsets, and phenomena that occur in the field that are directly related to accounting practice models, especially assessment, recording, and management. The informants here are people who have been involved in the field of keris for a long time, from production to distribution.

Based on the considerations above, it was determined that the core informants for this research were Paguyuban Pelar Agung, Paguyuban Mega Remmeng, and Pande Lenteng. This informant is a well-known craftsman center in Sumenep City. Its regular customers have reached local and foreign markets. These two associations and 1 group were chosen because they have similarities, namely as distributors and service providers, as well as producing themselves for many years. The following conclusions about the task delegation process are taken from observations and interview results of the three keris crafts centers which are summarized into one.

To determine the validity of the data, researchers use the opinion of Moleong (2021: 324), namely using the degree of trust (credibility), transferability (transferability), dependence (dependency) and certainty (confirmability). Triangulation is used to test the degree of trust and certainty of the results obtained from informants. Thus there is triangulation of sources, data collection techniques and time (Sugiyono, 2018: 424). This research analysis method employs a data analysis model as suggested in Spradley's (1997) ethnography, which consists of four types of analysis stages: domain, taxonomy, components and cultural themes.

RESULTS AND DISCUSSION

The Philosophy of the Keris in the Daily Life of Sumenep Craftsmen

The philosophy of the Keris by the people of Sumenep is that the Keris is not a sharp weapon but a work of art. Keris is a work of art left by ancestors that is full of philosophical symbols about life accompanied by rituals that have cultural functions, with a distinctive shape that is easy to distinguish from other objects, because it is not symmetrical at the wide base, often the blade winding, and many of them have damascene, namely visible fibers of bright metal coating on the blade. As quoted from one informant's statement.



"The keris work in our village goes back to our ancestors. The keris here is different from the keris in other areas, because every craftsman when making a keris has a meaning in their life. "Therefore, every work of a keris craftsman has its own cultural values" (Sumenep female master Ika Arista)

The majority of Sumenep residents work as keris craftsmen but there are also some who work as farmers. Initially keris was considered a side job. The side work in question is work that is done between busy schedules and only when someone orders a keris, then they process the keris. Explained by Mr. Murahma (Keris craftsman)

"Most of the people here are keris craftsmen but there are some who farm, because here most people have their own land. It's safe if you don't farm, especially now it's corn season. For me, when I get home from the garden I just continue carving the keris" (Mr. Murahma - craftsman)

Even though there are people who farm, the people there do not leave their jobs as keris craftsmen. People really understand that the keris is a valuable ancestral culture. Keris is made by Sumenep craftsmen with great care and attention. Even without the owner's supervision, they make it look like the keris is their own. In the past, keris were kept and not commercialized, because keris were still considered mystical objects. Usually stored in a small chest for years and used as a complement to offerings. When keris began to explode on the market and were also recognized by UNESCO as a national asset, keris, including in the city of Sumenep, began to transform into trading assets for the Sumenep community, starting to grow and compete in the national and international realm. Seeing the development of keris, nowadays keris are starting to be made by women, not just men anymore. Therefore, the keris has great economic value in addition to its beauty or aesthetic value as a work of art. Thus, the economic development of Sumenep keris craftsmen is increasingly rapid.

The ethnography used to answer the research questions has been carried out in accordance with the required stages.

Taxonomy 1 Cultural Accounting Keris Sumenep Perspective

From a cultural accounting perspective, a keris is a work of art that has high historical, artistic and cultural value, which can be seen from several points of view. Historically, keris is not only limited to economic aspects, but also includes cultural and social aspects.

Economically, the Sumenep keris has material value as a collection that is of interest to art and history collectors. Its economic value is reflected in its selling price which can reach high figures. In accounting, the value of this keris can be recorded as a valuable asset, and if owned by an institution or company, it can be considered as part of an intangible asset that has significant cultural and historical value. As explained by the informant.

"For me, the Sumenep Keris is not only a collection object that has high artistic and historical value, but is also part of the cultural heritage of our ancestors. "Here I am a keris craftsman, so in the context of cultural accounting, this keris has a value that goes beyond the economic aspect and the keris can be



recorded as a valuable asset for the people of Sumenep" (Empu Ika Arista)

From a social perspective, the Sumenep keris also has a role in maintaining local and national cultural identity. Recognition and preservation can be part of efforts to preserve and promote the Sumenep keris. It can record expenditure and investment in supporting the sustainability of artistic culture.

"The Sumenep Keris is not just ordinary folded iron. The manufacturing process involves the high skill of keris craftsmen who have inherited traditions from generation to generation. Because every time you make a keris it is in accordance with previous standards. There are cultural values reflected in the symbolism and philosophy contained therein. So every carving and pattern on the keris blade that I make has its own meaning and message" (Andi - Keris Craftsman)

Thus, cultural accounting provides a holistic view of Sumenep keris craftsmen, not only looking at their economic value but also recognizing the cultural, spiritual and social values attached to them. This underlines that local knowledge, beliefs and wisdom need to be preserved for future generations.

Taxonomy 2 Cultural Accounting as an Assessment

The process of making keris is almost the same as other art objects, but the symbols used by Sumenep masters are different from keris in other regions. Technically, keris management, the forging process is carried out in each individual's home, the workers are not attached but depend on each other, that's the term that more or less describes it. Each worker does not have a direct contract with the service provider, but they are bound by tradition which makes them have that contract. Centers for keris craftsmen in Sumenep include Aengtongtong Village and Palongan Village which specialize in Keris and Warangka, and also West Lenteng Village specializing in iron pande. Keris craftsmen often hold meetings on certain days to discuss various problems in the world of keris. These meetings are usually also used as a bazaar (buying and selling) of keris products produced by its members.

Previously, the Pelar Agung and Mega Remeng associations produced two types of keris, including the Kodhen keris and the Alusan keris. Kodhen keris is a keris with lower class quality, because it does not use complicated forging techniques to make it. Therefore, the shape looks very simple and gives the impression of being ready-made. This keris is usually sold as a souvenir and is often found in souvenir shops in tourist areas. Meanwhile, the Alusan keris has a different manufacturing technique from the Kodhen keris which has a higher quality price than the Kodhen keris. Alusan keris have a better appearance, highlighting the beauty of the blade shape and prestigious art. This keris is made using complicated metal forging techniques. As explained by the two informants in making different keris.

"I usually make kodhen keris here, the technique for making it is fast, it doesn't use complicated forgings for decoration or ornaments, it doesn't use brass layers and the warangka uses teak and neem wood. Usually I can finish 5-10 keris blades per day" (Mulyadi Masyarakat Great Pelar)

This was also conveyed by members of the mega remmeng community who make Alusan keris.

"I myself make Alusan keris, the technique of making which is difficult and the process takes a long time, because I prioritize beautiful shapes and detailed carvings for ornaments, usually using brass, gold and gems and the warangka using timoho and trimbalu wood, after the work process is complete , the keris that I make is still soaked in hard water to make it look old and show its prestige. Usually it takes me 7 to 10 days to finish 1 keris blade" (Megaremmeng community effort)

Table 1. Differences in material value in Alusan keris and Kodhen keris

Material	Keris Alusan	Keris Kodhen
Iron	Ordinary iron	Nickel iron, meteor
Kris ornaments	Kris ornaments (brass, gold and gems	Ordinary ornaments
Wood	Timoho wood, trimbalu wood	Ordinary wood (teak, karno)
Ornament (carving)	3D carvings, intricate carvings.	Simple carving
Pedhok	The shape is complicated	The form is simple
Mendhak	Usually use gold, gems	Don't use it
Landeyan	Intricate shapes and carvings	The shape is simple, there are no carvings

The craftsmen in the two associations, namely Pelar Agung and Mega Remmeng, have different knowledge about the values of keris. such as historical value, historical value, and aesthetic value. The assessment of keris depends on the knowledge possessed by each craftsman. The following is the informant's account from the Keris perspective of accounting assessment practice.

"In terms of assessment, the keris does not use accounting concepts, it should be like that, I assess this keris according to the knowledge I have, because every craftsman who makes keris is in accordance with the standards of previous keris. "And the selling price of the keris depends on the level of difficulty and detail in the drawing and carving. Usually the price for a kodhen keris is around 60,000 to 75,000 per blade, while the price for an alusan keris is around 1 million to 10 million." (Andi Pelar Agung)

This was also confirmed by one member of the Mega Remmeng community who was practicing assessing his keris.



"I myself, when evaluating a keris and determining its price, look at the quality of its prestige, shape and carving. So this assessment depends on the knowledge of each craftsman. Because there is no bookkeeping in determining the price value, here I carve it, shape it myself according to customer requests, if you calculate it, you will think about it and get more confused, which is important to do. Capital is separated, if you use it, it's considered a debt" (Baidhawi, member of megaremmeng)

Even though the accounting flow they use is fluid, they still have a basis that underlies their business, so it continues to run to this day. The application of an accounting process that flows like water is based on the perception that the fortune received does not need to be calculated like mathematics. They surrender their fortune to be regulated by God, the Governor of Fortune.

"So don't be rigid in describing bookkeeping. In other words, sustenance from Allah is not mathematics. Fortune is not one plus one equals two, not one thousand minus one hundred becomes nine hundred. The important thing is that I sell honestly, maintain quality and never lie to buyers. So from that basis, Bismillah, my accounting is like that" (Mr. H. Sanamo, head of the Agung Pelar Community)

The information provided by the large business community interprets the results of their business based on the increase in assets they already own, not in an exact calculation. This illustrates how the people of Sumenep interpret accounting only to the extent of estimates that they believe in. This belief is the result of a mindset that has become a habit, so that the practice or form of accounting carried out is considered to be true. This statement is also considered true by the great football community. The description of profits is always based on the wealth already owned. This wealth is considered to be the result of accounting management in his business so far.

From the two informants' statements above, it is known that there are differences in the technique of making keris by practicing judgment, researchers consider "accounting" which they believe is due to the lack of narrative value and the minimal availability of educational centers, which is the factor causing the low selling value. What is clear from the researchers' observations is that the people of Sumenep are rich in craftsmen but have zero branding value, they only think about buying and selling without thinking that this keris is a long-term investment.

Taxonomy 3 Cultural accounting as recording

The results of the taxonomic analysis of the 2 informants appointed this time were Pande Besi. The Pande community has simple record keeping and is different from the two previous communities. This informant believes that accounting records are very important for the keris business he is involved in. This difference is also interesting for researchers. Seeing this big difference is quite obvious. This is where researchers are interested in making a comparison of the three keris centers. Previously, we will explain how blacksmiths apply recording in determining price values. Pande Besi considers accounting as information in doing business, here is his explanation;

"Recording must be there, if it is not recorded how can it be done, sis. The

term is like this, we are a different business from an office. And here I am the only forging place that sells raw keris. Let's say we buy iron and charcoal, there is a purchase receipt, sometimes some are kept and some are thrown away. But usually at the end of the month I total everything. If it's not like that, we can't do business, we don't know whether we will gain or lose. I have to record it every month."

Mr Padeli's record keeping was carried out very routinely, in fact it had become an obligation. Accounting is considered as information to determine the development of the keris business. The form of recording carried out by Mr Padeli is relatively simple. Because it only records the production and sales portions. This Pande keeps records based on receipts for purchasing raw materials, and expenses incurred to pay employees. In a month it was found that total purchases amounted to 15,500,000 rupiah, this calculation includes iron, charcoal, employee wages and other operations. Meanwhile, the net profit per month is 3,500,000 rupiah, which is obtained from reducing the total sales proceeds of 19,000,000 with expenses for purchasing raw materials. The form of recording carried out by pande lenteng.

Table 2. Production and sales of Pande Lenteng for the period November 2023

Recording of expenses for November 2023	
Name of Material	Qty price
Iron Nickel	25 pieces 3000,000
Pamor Iron	20 pieces 4,500,000
50 sacks of charcoal	
Employee wages	+ - 7,500,000
Operational	
Total	15,500,000

Table 3. Calculation of net results (Profit) of Pande in Lenteng for the period November 2023

Net result (Profit)	
Description	Amount
Sales	19,000,000
Expenses	15,500,000
Total Profit	3,500,000

The recording model used by Mr Ahmadi is "considered correct". Mr. Padeli's commitment to recording is very clear, even though the recording is simple, the business he built can still develop to this day. These findings show whether the recording is good

or not. that have been made do not affect business development. As long as there is commitment and principles in doing business that are maintained, there will be no bankruptcy or loss.

Taxonomy 4 Cultural Accounting as Management

Another type of accounting practice carried out by the blacksmiths in Lenteng is "Management Practices". The informant appointed this time was Pande in Lenteng. The Pande community has a simple report and is different from the two previous communities. This informant believes that accounting reporting is very important for the keris business he is involved in. Only Pande Besi in Lenteng uses the management concept between the 2 communities above. This is also interesting for adoptive researchers. The center already has its own customers, namely craftsmen from 2 communities. because Blacksmiths only focus on forging iron.

"For keris management, I usually book anyone who orders a different shape or size according to the customer's interests. "Because I'm only a craftsman who forges the raw keris, if I don't keep it in the books, sometimes I forget who has paid the deposit and who owes it" (Mr. Mudehra Pande Besi).

The form of bookkeeping carried out by Mr. Mudehra is very simple. Because it only records part of the order and the person who pays the down payment is also the one who owes it.

Table 4. Report management format that orders keris

No	Name	phone number	Order type and quantity	Income paid in advance	Remain der
1.	xxx				
2.		087xxx			
3.			Keris Kodhen (2 codes)		
4.				Xxxxx	
5					Xxxx

This table shows the format for bookkeeping transactions with customers, which consists of five columns which present information about the identity of the customer's name, telephone number, type and number of keris ordered, income paid in advance as well as remaining unpaid debts. The records made in each transaction are very necessary for the pande business so that there are no misunderstandings regarding orders or unpaid debts. This bookkeeping is done with the aim of ensuring that their business remains smooth and that no one is harmed by traders and customers.

The three accounting concepts (Table 5) used by the people of Sumenep show that the culture and cultural values of the local community are still contained.

Table 5. Construction of the concept of cultural accounting as an assessment, recording and management of the Keris Sumenep perspective.

Results of Cultural Accounting Practices	Sumenep Community Accounting Form
Assessment Practices	Flowing like water, profit: Fortune is not mathematics. Increase in assets: increase in craftsmen's wealth due to craftsmen's knowledge capital by prioritizing product quality.
Note-Taking Practices	Simple note taking, mind recall. Routine as a salary target with prices based on the market.
Management Practices	Simple bookkeeping with customer transaction report management format.

CONCLUSIONS AND RECOMMENDATIONS

Accounting is described by society as very different from accounting in general, which is capitalist in nature. The accounting described is more about practices that prioritize social morality and the religious side of the informants. When social culture and religious culture come together to form the basis of the practices applied, the resulting accountability is more relevant, compared to the current accounting culture (read: accounting standards) which many writers claim is capitalistic.

Indonesia is rich in great social culture. The accounting that develops in keris crafts centers is in fact accounting that is full of local cultural values. This research found 3 cultural accounting practices, including assessing with cultural knowledge, recording in mind, and managing social media. All three live and are run by keris craftsmen in Sumenep who are the focus of this research. These three are forms of accounting rules that are believed by (the practitioners) to be sufficient as a basis for seeing the achievement of their business performance.

"Cultural accounting practices" as the findings of this research imply that accounting is not just about numbers that must be recorded, but more about the actual content of accounting philosophy. The findings found that accounting has another philosophy, namely religious culture which is related to religion, then social culture which is directly related to society. If all aspects of indigenous culture are harmonized with the current accounting culture, accounting can become an assessment, recording and management that is in accordance with the beliefs of the actors, according to the culture they believe in. In the end, accounting can be integrated and become a habit carried out by all cultural communities in Indonesia.

Several limitations in carrying out this research include first, accessing information from employees, because there are several employees (craftsmen) who work

in different places. Researchers only got a few supporting informants in this research. Second, all of the Sumenep keris making centers that were found were not connected with banks, as banks generally require certain forms of accounting, so that the dimensions of accounting practices that were found were purely directed at internal business information needs only.

For further research, extracting more comprehensive information on all parties involved in business activities will be able to reflect the actual conditions that occur. It is also possible to use several other research methods to photograph the phenomenon of cultural accounting practices.

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