


# Disclosure Cultural Accounting of Tumpeng Sewu in The Village of Suku Osing Banyuwangi

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Article Info	ABSTRACT
<p><b>Article history:</b></p> <p>Received Nov, 2025 Revised Nov, 2025 Accepted Nov, 2025</p>	<p>The purpose of this study is to reveal the financing and accounting disclosure of the tumpeng sewu culture in the Osing tribe village of Banyuwangi. The tumpeng sewu culture is a village celebration held in the month of Dzulhijjah with the aim of hoping for protection and being blessed with fertile nature by God Almighty. This study uses an ethnomethodological approach with observation, interviews, and documentation methods. The results of this study reveal that the tumpeng sewu ritual is one way to maintain ecology and behave well in protecting the environment as a source of life and thanking God for what has been bestowed. The financing of this tumpeng sewu is carried out individually in each house. With the popularity of this culture, it can open up employment opportunities for the surrounding community and its accounting records are kept simple.</p>
<p><b>Keywords:</b></p> <p>Cultural Accounting; Financing; Tumpeng Sewu Tradition</p>	
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## 1. INTRODUCTION

Indonesia is a country rich in cultural diversity. This diversity is a valuable asset, reflected in various aspects of daily life, such as language, customs, art, music, dance, and religion [1].

Every culture that belongs to each region or tribe certainly has its own characteristics, the cultural patterns that become characteristics are influenced by social and economic patterns that have been adapted to the society and prevailing social norms [2].

Essentially, accounting has been associated only with financial management, which is heavily linked to activities such as input, process, and output. Accounting is often associated with objective aspects, where objectivity is based on transaction evidence and compliance with applicable accounting

standards. Therefore, accounting research is considered valid only when it is linked to a business context. However, it is important to remember that there are many interesting topics that can be uncovered and researched through a broader accounting science approach.

In line with that, [3] states that accounting practices in a region are often deliberately structured and developed to achieve specific social goals. This can lead to changes in the theories underlying accounting science, allowing it to better describe phenomena occurring in society. These changes can be influenced by developments in social, economic, political, cultural, and even the knowledge possessed by specific social groups.

Cultural accounting is a cultural policy that provides alternatives and

indicators of interesting relationships in financial management in real life environmental activities as a local wisdom genius [4]. Therefore, the researcher is interested in conducting research on the disclosure of tumpeng sewu cultural accounting in Kemiren village.

The tumpeng sewu tradition in Kemiren Village, Banyuwangi, is one that remains deeply rooted and well-preserved. It is a unique cultural heritage in Kemiren Village, Banyuwangi. The local community is committed to preserving their local culture, hoping it will survive and be passed down to future generations.

Every Dzulhijjah month, the Osing community in Kemiren village holds a traditional tumpeng sewu ritual or village celebration on Sunday or Thursday nights in that month, which aims to express gratitude and hope for protection and be blessed with a fertile nature by God Almighty.

The research that will be conducted is based on several studies, for example, the one conducted by Anis Jakfar, with the results of this study showing that accounting can be linked to cultures that are around our environment, for example, the kokocoran culture, namely the cultural tradition after the wedding reception, the relatives of the bride and groom take turns on the stage while dancing accompanied by gamelan music to do saweran giving some money to the bride and groom. However, the amount of money given by relatives and attendees is not free, because the host must record it and then return it when among the relatives [5].

[6] Conducting research, based on the results of the megoak-goakan tradition, when linked to a cultural accounting perspective, can influence community thought patterns and interactions due to its inherent values, such as togetherness in development and mutual cooperation. These values are implemented in accounting practices, as evidenced by village budget accountability reports.

In reality, accounting is closely linked to societal mindsets. It is hoped that society will develop morals based on values and culture to support the community's economy

[7]. This reveals an awareness of the inseparable relationship between humans and the environment, reflecting the duality of life as a place where emotional interactions occur. Furthermore, the importance of environmental issues is reflected in the closure or reporting through environmental management accounting reports or other reporting media. This approach is based on two interrelated aspects: the environment and the role of humans.

Based on the description presented, the author will reveal the cultural values of tumpeng sewu and the disclosure of cultural accounting for the financing of tumpeng sewu cultural rituals in the Osing tribe village of Banyuwangi. The title of the research is **"PenCultural Accounting Expression of Tumpeng Sewu in the Osing Tribe Village, Banyuwangi"**.

## 2. LITERATURE REVIEW

### 2.1 *The Influence of Culture on Accounting*

Accounting practices in any region can be influenced by various environmental factors such as economics, politics, culture, and demographics. Culture, derived from the Sanskrit word "buddhayah," is a way of life passed down from generation to generation, encompassing elements such as religion, politics, customs, language, clothing, buildings, and art. Culture is the organization of thought that distinguishes one group of people from another.

Cultural values in a country or region can influence accounting treatment, so it is important to understand how these local values influence financial disclosure so that financial reporting can be culturally appropriate. Several studies also show that cultures of individuality, masculinity, and uncertainty avoidance can influence how companies disclose information, and that cultural characteristics influence the auditor's ability to review

analytical procedures [8].

The aforementioned research findings indicate that culture has a significant impact on how individuals or groups implement accounting practices, including the preparation of financial statements. Consequently, culture can influence the role and outcomes of the interaction between accounting information and the behavior of financial statement preparers. Understanding this cultural impact in the context of accounting practices is important, particularly in international settings where different cultures can influence the understanding and implementation of the same accounting standards.

## 2.2 Accountability

According to Lukito, accountability is the obligation of public service providers to explain various matters related to all decisions and accountability for their performance. Accountability can be linked to the concept of Amanah, where each individual is required to be responsible for something that has been mandated, which can be manifested in financial reports. Accountability is divided into Fiscal Accountability, Horizontal Accountability, Legal Accountability, Program Accountability, Process Accountability, and Outcome Accountability [1].

For these various accountabilities, the disclosure of tumpeng sewu cultural accounting is included in the horizontal fiscal accountability because it is responsible for the use of public (village) funds to the Kemiren village community.

## 3. RESEARCH METHODS

This research uses a qualitative approach, which according to [9] is a type of research that aims to explore and understand the meaning or significance of individuals or groups of people in the context of social problems. This research adopts an ethnomethodological study design, which is an approach that seeks to describe the behavior or actions of individuals within their ethnic or cultural environment, with a focus on patterns of interaction and understanding of the meanings that exist in the life of a group. The ethnomethodological approach usually directs research towards an understanding of history or culture. Ethnomethodology aims to analyze and interpret culture and understand the way of life of others from each individual's perspective.

In determining the subjects for this study, the researcher used the snowball technique, a method obtained by rotating information from one informant to another. The informants in this study were Mr. Suhaimi, the traditional leader of the Osing tribe, Mr. Rizal, a member of the Kemiren Village-Owned Enterprise (BUMDes), and Ms. Mardiyah, a member of the Kemiren village community.

The object of this research is Kemiren Village, Glagah District, Banyuwangi Regency. Data collection used observation techniques, including a pre-field survey in Kemiren Village, interviews with designated stakeholders, and documentation of each research activity in Kemiren Village.

In determining the validity of the data, researchers use source triangulation techniques, which means comparing and verifying the reliability of the information obtained through different times and tools. In this technique, after researchers obtain data from one source, they re-examine it by asking the same questions to other informants. By comparing the answers obtained to these same questions, researchers can verify the validity of the previously obtained data.

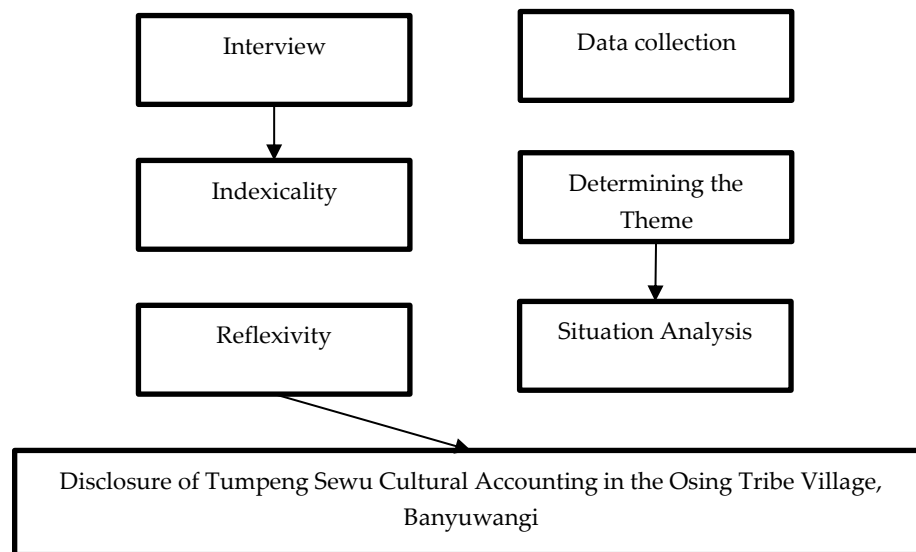


Figure 1. Data Analysis Techniques

## 4. RESULTS AND DISCUSSION

### 4.1 Research result

#### a. Kemiren Village

Kemiren Village is located in Glagah Village, Banyuwangi Regency. This village is renowned for its traditional wisdom. Local and Osing culture in Kemiren is still deeply rooted in its community. This village covers an area of 117,052 m<sup>2</sup> and stretches for 3 km, with the majority of its residents working as farmers. Kemiren can be said to be the soul of the Osing Tribe in Banyuwangi. This village still adheres to the local traditions and culture inherited from their ancestors.

Kemiren Village hosts three major events each year. The first is Ider Bumi (Earth Festival) on the second of Shawwal, followed by Tumpeng Sewu (Tumpeng Sewu) on Saturday night or the first Wednesday of Dzulhijjah. The final event is the free Ngopi Sepuluh Ewu Cangkir (Coffee with Ten Cups) Festival every October. The village also hosts traditional ceremonies and performances during weddings and circumcisions.

The Osing Kemiren Community. The diversity of customs, traditions, and culture is the main foundation for Kemiren Village to become a Cultural and Educational Tourism Village. This village serves as a place of learning about the lifestyle of the Osing people of Banyuwangi, a community that inherited some of the traditions and culture of Blambangan and Majapahit.

#### b. The Culture of Tumpeng Sewu

Every Dzulhijjah month, the Osing community in Kemiren village holds a traditional tumpeng sewu ritual or village celebration on Sunday or Thursday nights in that month. This ritual aims to express gratitude and hope for protection and the gift of a fertile nature from God Almighty. This ritual is also supported by other rituals such as the mepe kasur ritual, a barong procession, and a pilgrimage to the grave of Buyut Cili, who is believed by the local community to be the guardian of Kemiren village. This was stated by Mr. Suhaimi, the Traditional Head of Kemiren Village, when interviewed on October 2, 2023,

he stated:

*"This tumpeng sewu is performed mergo wis dadi weluri wong tuwek bengen, dadio sing rame utawa dadi sing paran-paran kang festival is important for community hajate to still be carried out without reducing the saripatine of this ritual. Zinc dishes are served here pechel pithik yaniku Ayu sing chicken is covered in fire-glazed liver and then shredded and shredded with shavings Coconut and zinc candlenut spices are served with yen diucel-ucel sabendinane when the goods hang well. The local community must carry out other rituals such as mepe mattresses, barong processions and ziaroh nang chili great-grandfather Niku Wis is appointed as the champion of Kemiren village.."*

In addition to the tumpeng sewu ritual, there are also other supporting events, such as the mepe kasur tradition. This was stated by Mr. Rizal, the Village-Owned Enterprise (BUMDes) of Kemiren Village, who stated:

*"The tumpeng sewu ceremony is held after the Maghrib prayer. Before the tumpeng sewu ceremony, the community performs the traditional ritual of mepe kasur, which means drying mattresses. These mattresses are gifts from our ancestors. The mepe kasur process is carried out from early morning until sunset. This is believed by the local community, especially those who are married, to be a symbol of longevity because after drying the mattresses,*

*they become soft and comfortable again, allowing them to sleep again like newlyweds."*

From the statement above, it can be concluded that the tumpeng sewu tradition is a Kemiren traditional tradition that begins after the Maghrib prayer, led by prayers from each prayer room to hold a tumpeng sewu celebration that aims to express gratitude and hope for protection and be blessed with a fertile nature to God Almighty. The menu used is pechel pithik, a food made from free-range chicken that is ingkung/grilled in front of a fire, then shredded and mixed with grated coconut and candlenut spices. Pecel pitik itself has the meaning "kang diucel-ucel sak bendinane ketika barang hang apik" which means "what is pursued every day is good things". From this statement, it has an important meaning for the community, the community hopes that everything they do every day is a good deed. In addition, the tumpeng sewu tradition also has other supporting traditions such as the mepe kasur ritual, the barong procession and a pilgrimage to the grave of Buyut Cili who is believed by the local community to be the guardian of the Kemiren village.

#### c. **Financing Tumpeng Sewu Cultural Ritual**

Financing is defined as the process or act of providing the necessary resources or funds to finance a specific project, business, or activity. Financing can come from various sources, such as bank loans, capital investments, personal funds, or other sources.

The Kemiren village

community independently finances the tumpeng sewu cultural ritual. Mr. Rizal, the village-owned enterprise (Bumdes) owner of Kemiren village, stated this during an interview on October 2, 2023:

"The Tumpeng Sewu tradition is an annual festival, so the budget for the event is supplemented by village funds. The Tumpeng Sewu tradition usually includes other supporting events, such as mepe kasur (a traditional ceremony offering to celebrate the feast). The village budget is typically used for supporting events and for offerings of tumpeng to local guests and tourists who wish to participate in the celebration. Tumpeng Sewu is a prayer ritual led by a tribal leader or elder in Kemiren village. However, the Tumpeng Sewu tradition is funded by the community itself, with local residents typically inviting relatives to enjoy the meal along the Kemiren village road. The Kemiren village road will be closed during the Tumpeng Sewu ritual."

The above statement was also put forward by Mr. Suhaimi as the Traditional Leader, he stated that

"Because the tumpeng sewu ritual has been officially made part of the Banyuwangi festival agenda, of course many people from outside the village and even the sub-district come to enliven the tumpeng sewu event and

even many tourists also come to Kemiren village."

The Kemiren village community stated that the amount spent on traditions varies from family to family, depending on the annual harvest and excluding income from non-farming activities. The Kemiren village community, with a population of approximately 2,560, covers an area of approximately 177,052 hectares, and most of the residents are farmers. This was stated by Mrs. Mardiyah, a Kemiren village resident, during an interview on October 2, 2023.

"The annual harvest is unpredictable, Miss. This means that it sometimes experiences decreases and increases. The cost of this tumpeng sewu also varies from house to house, depending on the number of family members. The minimum is around Rp. 300,000-Rp. 1,000,000, and the taste of the food is relatively consistent, because the ingredients and recipe used have been passed down through generations, so you can be sure that the taste is typical of Kemiren village. Furthermore, the increasing popularity of this tumpeng has opened up employment opportunities for the local community, including me. I can accept orders for community events such as engagements, celebrations, and catering."

A similar thing was also stated by Mr. Suhaimi as the traditional head of Kemiren village when interviewed on October 2, 2023, he stated

"Wong tuwek bengen nyampekake hajate community must be carried out without reducing the saripatine of this ritual. Sakniki evidencee akeh seng iso ngidupkaken family ne kanggo nerimo order keko ndeso-ndeso liyane, mergo tumpeng iki wis dadi characteristic of the community kene lan rasane bedo ambek tumpeng-tumpeng liyane kernoumbune niku typical press wong tuwek bengen"

From the interview statements above, it can be concluded that the results of community self-help vary each year, sometimes experiencing decreases and increases. When there is a decrease, the community only makes a simple tumpeng and does not invite relatives from outside the village, and vice versa. However, the relative amount spent by each Kemiren villager in carrying out the tumpeng sewu traditional ritual ranges from Rp 300,000 to Rp 1,000,000, this figure depends on the number of family members. The popularity of this typical Kemiren tumpeng has created employment opportunities for the surrounding community, some residents open orders for engagement events, celebrations, celebrations, and others.

#### **d. Disclosure Accounting in the Tumpeng Sewu Cultural Ritual**

Responsibility is a crucial element for public organizations. This responsibility is often equated with accountability. However, in reality, responsibility and accountability have different meanings (Fitriana, 2022). Responsibility is

a form of responsibility based on policy, while accountability is a form of responsibility based on records (financial reports). Similarly, when viewed from a scope perspective, responsibility tends to be internal, while accountability tends to be external.

The community's response to the Tumpeng Sewu ceremony has been excellent. This traditional ritual is attended by all levels of the Kemiren village community, from elders to grandchildren and great-grandchildren. It's even common for some residents to invite relatives from outside the village to join in the festivities. This was expressed by Mrs. Mardiyah, a Kemiren villager, during an interview:

"The people of Kemiren village are very harmonious. Every traditional ceremony is attended by all parties. One such ritual is the tumpeng sewu (cone-shaped rice cake). This tradition brings many blessings to the community, making it eagerly awaited every year. Furthermore, the Regent of Banyuwangi has designated this ritual as a festival. The event is undoubtedly even more lively, attracting people from outside Kemiren village, eager to experience the event."

The above statement was also put forward by Mr. Rizal as the Village Owned Enterprise (Bumdes) of Kemiren Village, when interviewed he stated:

"Since the Tumpeng Sewu cultural ritual was made a part of Banyuwangi's festivals, this has been a

positive development for Kemiren Village. The Tumpeng Sewu ritual has become more widely known and has become a source of income for the community. Furthermore, the government funds this event. Previously, the village used a fee system for this event, which was used to cover the cost of the sound system, additional lighting, banners, and other expenses. However, this fee is no longer in place, as the government funds these funds."

The tumpeng sewu tradition has boosted the local economy, with some offering catering and takeout services. In terms of regional revenue, the growing popularity of this tradition has added to Banyuwangi's tourist destinations. Mr. Rizal, a village-owned enterprise (Bumdes) manager in Kemiren Village, stated this during an interview:

"Kemiren Village is known for its rich, well-preserved culture. It's been designated a must-visit tourist destination. Several schools even invite their students to visit Kemiren Village, where the locals teach them how to make tumpeng (rice cone) and other traditions. This, of course, will increase regional revenue."

In addition to responsibility, accountability is necessary. Accountability, not only to external parties but also to God, requires accountability. The local community quite strongly agreed with the above statement, as they explained in an interview on October 2, 2023. He stated:

"The evidence of community accountability to God is very reliable. Before the funds for this event were funded by the government, the village used a fee collection system for this event. The delegation was made to pay for the sound system, additional lights, banners, etc. The recording system was quite simple, only including expenses and income. However, the person entrusted with collecting the collected money did not dare to misuse it, because this is a sacred ritual, an expression of gratitude to God for what has been given to the village of Kemiren. So, if it was misused, it would have fatal consequences for that person. However, now there is no such fee collection system because the funds are funded by the government."

From the explanation above, it can be concluded that the Kemiren village community is quite responsible for the Tumpeng Sewu ritual and the implementation of accounting is quite simple, where after implementing the collection system, the community will make a simple financial report where there are only expenditure and income columns.

The Tumpeng Sewu ritual demonstrates the importance of the environment to humans, and requires attention and care for the ecology, which must be managed well and in balance. Therefore, the context of accounting and human activity encourages people to behave well and protect the environment as a



source of life, while also expressing gratitude to God for what has been bestowed upon them. The Tumpeng Sewu ritual raises awareness of the importance of the environment and that life is a manifestation of our responsibility to God.

## 5. CONCLUSION

Based on the explanation above, it can be concluded that the tumpeng sewu cultural ritual plays an important role for the community. This ritual expresses gratitude

and hopes for protection and the gift of fertile nature to God Almighty. In addition, this ritual provides awareness to humans about the importance of the environment and life as a form of accountability to God. When viewed from an economic perspective, the popularity of the tumpeng sewu culture can open up employment opportunities for the surrounding community and regional income because the tumpeng sewu tradition is made one of the must-visit regional destinations. The financing of this tumpeng sewu is carried out individually in each household and the recording is done simply by only listing income and expenses.

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