

Uncovering Accounting in the Pasaji Ponan Tradition: An Ethnographic Study in Sumbawa Tribe

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ABSTRACT

This research aims to reveal and understand how accounting practices are implemented in the tradition of *pasaji ponan* in Sumbawa tribal communities. This research uses interpretive paradigm and ethnography as the research methodology. Data collection techniques were conducted by interview, observation and documentation. The results showed that the stages of *pasaji ponan* implementation consisted of Management Meeting and General Meeting, Pre-Ponan Tradition Preparation, Art Performance Night, Ponan Party Core Event and Post-Ponan Party Tradition containing cultural accounting values such as gratitude, friendship, togetherness, social care, mutual cooperation, and cultural preservation. This research is expected to open a dialog about the importance of considering local culture in developing a more diverse and contextual accounting system. In addition, this research is an opportunity to promote cultural tourism in Sumbawa by educating visitors about the social and cultural values in *Pasaji Ponan*.

INTRODUCTION

As an agricultural country, Indonesia has great potential in the agricultural sector thanks to its biodiversity and abundant natural resources. This natural wealth can be a capital for the implementation of economic development for Indonesia (Nadziroh, 2020). This means that the better the economy of a region is greatly influenced by the management of its resources. With many provinces and various tribes and cultures that adhere to customs or traditions as an expression of gratitude to God, Indonesia is known as one of the largest rice producers in the world (Rasnah & Nurlela, 2023). This is shown by the majority of Indonesian people who work as farmers, especially in rural areas. For rural communities, the agricultural process upholds mutual aid and cooperation among other farmers. In addition, almost all activities in daily life are inseparable from beliefs, culture, and traditions, especially in the agricultural sector and farming (Prabowo & Sudrajat, 2021).

The harvest party tradition is an inseparable part of agriculture. Traditions have distinctive characteristics (written/oral) as found in various regions, many traditions and rituals have their own uniqueness, such as death ceremonies, marriages, traditions during holidays and even in other rituals (Budi Setyaningrum, 2018). As is the case with the *Pasaji Ponan* or Harvest Party tradition, which is one of the most important traditional events and has been passed down from generation to generation by the people of Sumbawa, especially in Poto Village, Moyo Hilir District. This tradition is an offering tradition carried out by the community in two hamlets in Poto Village, namely Poto and Lengas Hamlets, and one hamlet in Berare Village, namely Malili Hamlet, Moyo Hilir Sub-district, Sumbawa Regency. This process is held every second or third week of February, by gathering on a hill called ponan which is in the middle of rice fields called Orong Rea in Poto Village (Sulastri et al., 2023).

The ponan party is a traditional ceremony in the form of life learning for the community that is filled with meaning. In the ponan tradition, various kinds of performances and arts are performed, and various Sumbawa specialties are served (Haris & Nasri, 2023). This event is not only a harvest celebration that celebrates the success of farmers in working the land and harvesting their crops, but also a place to strengthen social and cultural ties and has economic value because it involves the sharing of significant resources, both in the form of money and food in the local community. In line with the research of Martadinata & Faturrahman (2021) where in the procession of the ponan tradition the community prepares various food needs that will be served and consumed.

In this context, accounting plays an important role in ensuring transparency and accountability of the use of funds during the implementation of *Pasaji Ponan*. In the research of Samiun & Roekhudin (2020) revealed that accounting comes from the culture of the community where accounting practices are carried out, so accounting becomes an inseparable part of the community's cultural activities. There are many aspects to consider, including costs associated with event preparation, consumption, and so on. This is where the role of accounting becomes very relevant. Accounting not only assists in financial recording and reporting, but also in planning, controlling and evaluating

economic activities. However, literature to date shows that many traditional societies have not fully integrated accounting practices into their activities. This is often due to the lack of accounting knowledge and skills among the community. In line with Tukan & Sawarjuwono (2020) where people assume that accounting is only related to transactions in the business world.

Research on the pasaji ponan tradition has been conducted by several previous studies in various perspectives, including aspects of perception, local wisdom, symbolism, educational value and economic potential contained in the tradition. Masniadi (2022) for example, in his research explored farmers' perceptions of the ponan tradition whether it was positively correlated with agricultural productivity through prayers and hopes offered in the ponan tradition. Makwa & Rakhmatullah (2023) used symbolic interaction theory to examine the meaning of food offerings in the pasaji ponan tradition. Meanwhile, Haris & Nasri (2023) highlighted the educational values contained in the ponan tradition through an ethnographic approach. Ningsih & Masniadi (2023) explained the potential of the ponan tradition to attract tourists and the resulting economic impact.

Furthermore, Martadinata & Faturrahman (2021) discuss the meaning of the ponan tradition for the development of accounting education. However, no one has focused on how to disclose and present accounting practices and values in the implementation of the Sumbawa tribe's pasaji ponan tradition in Poto Village, Moyo Hilir District, Sumbawa Regency, West Nusa Tenggara using ethnographic methods. Therefore, based on these considerations, the researcher is interested in conducting a study entitled "Revealing Accounting in the Pasaji Ponan Tradition: An Ethnographic Study on Sumbawa Tribe."

LITERATURE REVIEW

Accounting and Culture

Accounting according to the American Institute of Certified Public Accountants (AICPA) is the process of recording, classifying, summarizing, processing, and presenting transaction data and financial events so that they are easily understood for decision making. In accounting practices not only consider financial-based values but also social and cultural. These values can include cultural heritage, customary practices, and moral and ethical values that develop in a society. A country's accounting system and the way individuals use it are strongly influenced by culture (Budianto et al., 2023). Therefore, accounting can also be formed from a developing culture. Culture is everything related to human behavior and beliefs, such as language, rituals, economics, life stages, interactions, and communication styles (Rachmi & Sawarjuwono, 2020).

The link between accounting and culture is not a new phenomenon and will continue to be important, as accounting is a system that continues to evolve over time. While accounting is often viewed as a technical discipline that aims to provide objective financial information, it is also a means of reflecting and reinforcing the cultural values and norms of the environment in which it is practiced. Accounting treatment in relation to culture or custom is one of the issues that is rarely discussed together (Hilnicputro, 2022).

Pasaji Ponan Tradition

The word *pasaji* in Sanskrit means offerings, in the Javanese-Indonesian dictionary offerings are dishes that have been provided in a place for consumption. Meanwhile, the word *ponan* comes from the name of the place, namely ponan hill where the ponan party is held. The pasaji ponan tradition is a harvest party tradition of the Sumbawa community which consists of several series of events. The implementation of the ponan tradition is carried out alternately every year by several villages, especially Lengas Hamlet, Poto Hamlet, and Sameri Hamlet, each of which takes turns to host (Makwa & Rakhmatullah, 2023). This tradition is carried out as a form of community gratitude at the end of rice planting until harvest. In addition, the ponan party ceremony is usually filled with cultural performances and literary arts both oral and written by the people of Sumbawa.

Accounting in Harvest Party

Harvest parties are generally a tradition organized by the community as a form of their gratitude for the agricultural products obtained. The implementation of the harvest party involves various activities, such as fundraising, event preparation, and division of tasks between local communities. In this case, accounting has an important role in managing resources and reporting activities related to the harvest party. One of the dimensions of accounting related to culture is disclosure, namely the costs arising from traditional ritual offerings generated by the economic activities of the community (F. N. I. Dewi et al., 2022).

METHODOLOGY

This research uses qualitative research methods with an ethnographic approach. Qualitative research methods are shown to describe and illustrate the phenomena that exist in the *pasaji ponan* tradition in Poto Village. The ethnographic approach was chosen because it allows to systematically describe the deeper cultural characteristics in space and time of an individual or group (Wijaya, 2018). This research is located in Poto Village, Moyo Hilir District, Sumbawa Regency, West Nusa Tenggara. The data collected is primary data, namely data obtained directly from the community using observation, interview and documentation techniques. As a participant observer, the researcher visited the informants' homes and had informal conversations while looking at the condition of the house to explore richer and more authentic data about the informants' backgrounds. In addition, researchers also conducted observations and documentation of data related to the financial management of ponan funds. The informants interviewed were community leaders in Poto Village who had in-depth knowledge and experience of the Pasaji Ponan tradition.

Table 1. List of Informants

Name	Role
H. Amrullah	Head of the Ponan Customary Institution
Sanusi	Treasurer of the Ponan Customary Institution
Sirajudin	Villagers

da According to Spradley, research using ethnographic methods is carried out based on 12 steps (Kamayanti, 2021). The steps begin with determining a key informant, conducting interviews, presenting descriptive questions, analyzing interview results, conducting domain analysis, determining focus, conducting taxonomic analysis, asking contrastive questions, making componential analysis, finding cultural themes and writing ethnographic research reports. Based on these 12 steps, researchers only used a few steps, but did not change or reduce the results of data analysis, such as determining research participants, then interviewing participants, then recording interview results, presenting descriptive questions, analyzing interview results, then making domain analysis, presenting focused questions, making taxonomic analysis, and making componential analysis and writing ethnography. This is because the researcher has determined the cultural theme to be studied, namely the tradition of pasaji ponan in the Sumbawa tribe in Poto Village, Moyo Hilir District.

To ensure the validity and reliability of the findings, researchers used triangulation. Where data obtained from different sources, namely interviews and observations, will be compared and verified with each other. This triangulation will help ensure that the research results reflect an accurate and comprehensive picture. Data triangulation strives for what the main respondents say is truly valid and in accordance with what is happening in the field (Saadah et al., 2022).

RESEARCH RESULT AND DISCUSSION

Sumbawa Tribe's Pasaji Ponan (Harvest Party) Tradition

Sumbawa is one of the districts in West Nusa Tenggara Province that has diverse traditions and cultures that are carried out for generations. As in the Sumbawa proverb "*Den Eta Den Ara' Len Desa Len Cara*" which means that different villages/regions have different customs, one of which is the pasaji ponan tradition. The tradition of pasaji ponan or commonly called ponan is a form of gratitude from the local community after planting rice as well as a gathering place. The community prays together to God (Allah SWT) with the hope that the rice harvest will be abundant. This means that the growing rice plants can run smoothly without interference, both in the form of natural disasters and pest attacks that have the potential for crop failure. It is not known exactly when this tradition began to be carried out, but in the narrative circulating in the Poto Village community there was an ancestor named Gafar (Haji Batu). When he later died, Gafar left a message "*Lamen ku mate, ngaro talat ku pang bawa puen pelam po' nan*" which means that if he died, please be buried under the po' mango tree and the Poto community carried out the will, where coincidentally the mango tree is located on a hill. That is why the place where Pasaji Ponan is held is called Ponan Hill (Makwa & Rakhmatullah, 2023). So that the place where the ponan tradition has been held from the past until now, namely in Poto Village, precisely on Ponan Hill which is in the middle of rice fields called *Orong Rea Desa* (large village rice fields).

The process of implementing pasaji ponan is carried out every year, usually on the first or second Sunday between January and March after the

planting season. This is in line with what Mr. H. Amrullah said in his simple house, which is protected from the hot sun that afternoon:

"...one rainy season instead of dry season, many people ask for dry season but it is never approved. After the planting season, the rainy season is over..."

The statement of Mr. H. Amrullah as the head of the Ponan Customary Institution emphasized with enthusiasm that the ponan tradition is carried out during the rainy season when rice planting is completed, not during the dry season. This is because it has been a habit of the local community for generations. Researchers can feel that the rainy season is considered the right time because water is an important element for plant growth, especially rice. By performing ponan during the rainy season, the community hopes that nature will provide optimal support for a successful harvest.

This tradition is considered very important and an obligation that must be respected by the local community to maintain the continuity of agricultural growth. There was a time when the ponan tradition was not carried out which resulted in the destruction of the community's rice crop, therefore the tradition was carried out again. This was conveyed by Mr. Sirajudin in a soft but firm voice, while reminiscing about the past:

"...sejara tau sepuan perna engka ya boat ne, no mole pade orong mira serea pade na, ka perna coba semele kebo apa engka roa na harus acara ta..."

"...the history of the ancestors is that if this event is not done, the rice fields will fail to harvest all the red rice, and they have also tried to slaughter buffaloes, but they still cannot do this event..."

For the researcher, the look on Mr. Sirajudin's face shows that this is not just a story, but part of the belief and respect for ancestors and nature. On the eve of the ponan event, the people of the three hamlets will prepare food or dishes. The snacks are wet and must be boiled and not fried. The local community believes that these natural ingredients are medicines for rice plants to prevent pests and diseases. This was also expressed by Mr. Sirajudin with a voice full of conviction:

"...ya jadi medo bura pade, ya tolo mo pang padu uma tau na bau no ya kena penyakit apa. Nan luk ka kalis sepuan, malum acara ta tu turet tau dunung. To po ada semprot apa gina dunung ke apa..."

"...to become rice medicine, placed in the corner of people's rice fields so that they do not get sick. That's how it used to be, we used to follow people. Now there is just a spray first using what..."

In silence, the researcher felt a deep respect for the Ponan tradition. Although technology continues to develop, the sacred value and pride of this tradition remains alive in Mr. Sirajudin's heart. The boiling process, in which water vapor condenses and falls back into the container, is believed by the people of Poto Village to be a magical symbol to bring rain, irrigate rice fields, and increase agricultural fertility.

Stage of Ponan Implementation

At first, the ponan tradition was only a form of prayer and remembrance as a form of gratitude to God for the agricultural products that would be obtained (Wulandari & Hidayat, 2023). But over time, the local government saw great

potential in this tradition to become a tourist attraction. The process of implementing the pasaji ponan tradition consists of several stages, namely the Management Meeting and General Meeting, Pre-Ponan Tradition Preparation, Art Performance Night, Ponan Party Core Event and Post-Ponan Party Tradition.

Management Meeting and General Meeting

Before the implementation of an event, of course, a deliberation or meeting must be held first to discuss all the preparations needed. In the tradition of pasaji ponan, a meeting is held with the administrators and representatives from the three hamlets. In the research of Wulandari & Hidayat (2023) the core leader will contact the customary institution's management to conduct a survey to see if all the land has been planted. After the survey is carried out and all fields have been planted, they can proceed to the next stage, namely the management meeting and hasten the implementation of the general meeting. This was also explained by Mr. H. Amrullah, whose eyes were twinkling with pride and a big smile:

"...The first step is a board meeting at the chairman's house to determine when we will hold the general meeting. Usually it is held on Sunday night, then a week later we set a general meeting. This general meeting alternates between the three villages, if the poto that gets this year will be lengas, the general meeting will finish lengas, then malili, after malili, the next year's poto will be obtained..."

At that moment, the researcher could feel Mr. H. Amrullah's emotions flowing through his words, a sense of pride, responsibility and attachment to the ponan tradition. When the general meeting is held, the date of the ponan will be decided, who will be invited and what snacks will be made. The way to determine the results of the decision during the general meeting is that the core leader gives the date first to the meeting members for deliberation (Wulandari & Hidayat, 2023). Mr. Sanusi as treasurer of the ponan customary institution explained in a firm voice, as if to emphasize the importance of the moment:

"...the most important thing is determining the implementation of ponan, that's the most important thing there. On what day we will hold the ponan, the board usually meets on Sunday, the following week we usually leave for the day of the ponan..."

Mr. H. Amrullah also expressed his opinion with a small smile, then his eyes became serious again and showed deep sincerity and patience:

"...because there are many people, we invite 10 people per village, so the 30 people who attend are different. There are those who ask on Thursday, there are those who ask two weeks later, there are all kinds of things, then we take a middle ground and decide what day it is, usually a week later..."

The researcher began to understand how important the role of the administrators was in harmonizing these diverse opinions. There is a strong sense of pride, patience and responsibility for the tradition and the community. When the outcome of the meeting is certain, the core leader of the customary institution will ask the kadus in each dusun to inform the local community. The language conveyed by the kadus is Sumbawa because the daily language in Poto Village uses Sumbawa/Samawa so that all people understand the language because they share the same culture (Wulandari & Hidayat, 2023).

Preparations for the Pre-Tradition of Ponan

Once the date of the Ponan feast is set, the community starts to get busy preparing the ingredients for the traditional snacks. In a family, fathers and sons began to look for and prepare firewood, picking coconuts, bananas, banana leaves, coconut leaves, bamboo leaves in their gardens as processed materials (Masniadi, 2022). These ingredients are prepared a few days before the event, while rice and sticky rice are usually already available, and other ingredients are purchased from local or out-of-village farmers. Mr. Sanusi, with a tired smile, calls this process a burden that he accepts with grace:

"...malum yang nyer, bomong siong masi ada rua, godong me pang ada. Terpaksa tu les ko luar ne tu buya, saya sampe Taliwang kadang buya na. Lamén nyer ne ya seminggu atau sisa seminggu ne boe mo harus siap dean. Cuma godong de noroa, harus ne 2 hari sebelum anu ne baru nan po bau. Lamén bomong bau si 5/6 hari bau si, apalagi bomong ne na anung ba le si na redis ne bertahan nya. Lamén godong ne no bau, lamén 5 hari ba mate tres. Aok malum to ne jarang kenang kayu terpaksa dean, gas ne lamén no patik 4 ne yam kita ne no masak tepung. Nan de harus ya buya tawa kebutuhan..."

"... Understandably, like coconut, bomong (young coconut leaves) no longer exist, godong (banana leaves) also do not exist. We have to look outside; I sometimes go to Taliwang to look for it. If the coconut is a week or the rest of the week, all of that must be ready. Only banana leaves can't be picked, it must be 2 days before the event to be picked. If the buttocks can be 5/6 days, moreover, the buttocks should not be cut first so that they can last a long time. If the banana leaves can't, if it dies in 5 days. Yes, I understand that nowadays it is rare to use forced wood, if gas is not provided 4 cannot cook the snack. That's what you have to look for for preparation needs..."

A similar opinion was also conveyed by Mr. Sirajudin, his eyes lit up even though his voice trembled slightly mentioning the amount of ingredients for making snacks:

"...yam bale saya ne malum peno temue saya, loto lege bae ne 12 gantang apalagi sekitar ya 5/6 gantang, nyer ne no kurang ke 100..."

"... Like in my house, I understand that there are many guests, rice and glutinous rice alone are 12 bushels (36 kg), let alone about 5/6 bushels (15 kg/18 kg), coconut is not less than 100..."

From this explanation, the ingredients for the Ponan tradition are prepared several days in advance in large quantities. Mr. Sanusi and Mr. Sirajudin show earnestness, responsibility and sincerity to ensure the tradition runs smoothly. Once the ingredients are collected, the women cook the snacks at home, while the men work together to clean the Ponan hill and prepare for the event. According to Makwa & Rakhmatullah (2023), there used to be 10 types of mandatory snacks, but now people make 6 types: buras, petikal, lepat, topat, dange, onde-onde, banana, and drinking water. These snacks are neatly arranged on a dulang (tray) and covered with a serving hood.

Art Night

On the night before the main event, the community will hold art and cultural performances. The night of this art performance took place no less likely than the main event of ponan. This performance will be held in one of the three villages alternately every year (Makwa & Rakhmatullah, 2023). This is in line with what was conveyed by Mr. H. Amrullah seriously and confidently:

"... If the place where the poto is carried out is the lead, all kinds of things are to the preparation, yes, the sound system is ne, everything is known to the poto. On the night of the art performance, you still carry out a poto shoot, it's your turn to be lengas later like that..."

The researcher saw hard work, responsibility and great pride in making the event a success. The art performance involved many teenagers as organizers, while parents helped with financial donations. The event featured local dances, Rabalas Lawas (typical Sumbawa rhymes), Ngumang (old-time vocal art), and Bakelong (traditional music), which told the story of Ponan's origin. In addition to being a gathering place, this event is also a medium for cultural learning for the younger generation.

Ponan Party Core Event

The celebration or peak of the Ponan Party takes place on Sunday morning, with the hope that the entire community can participate because it is a public holiday. This event is usually held at 08:00 WITA on a hill in the middle of a rice field, where the community knows it as Bukit Pontan. At this event, each head of family is required to bring a tray containing cakes or snacks, Sumbawa people call it a "dulang", the tray is then brought by the mothers to the ponan event. The contents of the tray are in the form of cakes that are processed by boiling and should not be fried. Guests and visitors will come to fill the rice fields from all entrances to the ponan hill through the Orong Rea rice field area. This was conveyed by Mr. Sanusi with a small smile with a tired but proud look in his eyes:

"...bawa kona, soan kona ne lamem enda motor belangan kona e. To po ada motor dunung kan ola bao bangkat to ling ada mo aspal ola tani ne. Men dunung soan tau kalis bale, sewai nan nanta. Dapat ana ndi na kaling poto ya sempet mo tawa keluarga..."

"... Bring there (Bukit Pontan), uphold it above your head there if you don't have a motorbike, go there. Now there is only a motorbike that passes over the rice fields now because it has been asphalted into a farm road. If it used to be upheld above the head of the house, the woman was pitiful. Until later, people will be poto in the pocket (snacks) for their families..."

Researchers can feel that there is sincerity, enthusiasm and longing for the times when the ponan tradition is carried out with simplicity. For Mr. Sanusi, the journey to the ponan hill is a meaningful tribute to the traditions of the ancestors.

The Ponan feast begins with dzikir, prayers and tahlilan together led by traditional and religious leaders, to ask for protection, goodness and a bountiful harvest for the community. The meaning of lexical prayer is to call on Allah and ask for His help and help (Mursalim, 2011). After the prayers, the event continues

with speeches from community leaders or officials such as the regent, who provide support and strengthen the unity of the community. Mr. H. Amrullah says:

"... The first is tahlilan trus, the second is just the opening if there is a regent, maybe the regent's remarks if there is a council, maybe the council's remarks are rare, the sub-district head is the event. After that, all the events are just over, the rest is the most complicated, the most melting..."

When he talked about the stages of the event, his eyes lit up, but then his smile faded when discussing the more complicated parts. The smile that usually adorns his face is now replaced by fatigue, so the researcher feels that behind all the celebration and happiness, there is hard work paid off with hardship and fatigue. From the explanation of Mr. H. Amrullah, the activity after the speech was the distribution of food to all residents whose process was quite complicated and at the end of the event was marked by a meal together. The distribution of food in the form of snacks such as Buras, Petikal, Lepat, Onde-Onde, Dange, Topat, Serapat, and other snacks that are characteristic of the Ponan ceremony brought to Bukit Ponan will be distributed to invited guests and visitors by the assigned administrators. In line with what Mr. Sanusi said, his voice was firm and there was a mixture of pride and weight on his shoulders:

"...waktu istirahat nan na ya bagi dulang ya edar. Cuma de pertama ne ndi kan ada pang tamu undangan nan ne kan len si ada keballi, ba dean ndi tu anung dean pasang ke rumput laut tu anung tili bau nom tama. Becamper si ada si batasan, kau poto jangka ta ae apa peno dulang mu jangka ta, e kau lengas ndi jangka ta. Saya si atur dean, trus kau malili ndi jangka ta ae. A.. kaling ndi de entek ko bao anung nan ne de pang tamu undangan nan ne a ndi kan kau poto umpama 50 dulang entek konan, e poto ete kau 20 ae, kaling ndi lengas 15, malili 15 lamen saya sepelangan denan dunung. Kam boe denan ne kam selese ke a ba sila mo ko masyarakat de ada tamu len..."

"... The break time was distributed to trays (snack trays). It's just that the first one will be in the invited guests, it's also different, we will put a rope to cover it so that other people don't enter. Mixed but there are limits, this is a poto until here, the limit is because there are many trays, lengas will arrive here. I am the one who arranges it, trus malili until here. Later, those who go up to the top at the place of the invited guests, for example, will take 50 trays, e poto take 20, then lengas 15, malili 15 if I run it first. It's finished and it's only welcome for the community and other guests..."

Researchers can feel the spirit and responsibility that exists in Mr. Sanusi. Behind all the busyness, there is a strong determination to ensure that everyone can feel happiness and warmth. With countless guests and visitors, it has consequences for the local community to provide an adequate amount of snacks. However, the distribution of these snacks also sometimes cannot be distributed evenly to visitors. This is because there is too many visitors who want to follow the ponan tradition. As conveyed by Mr. Sirajudin with a smile full of empathy:

"...untuk tu bau beang serata tau nan ne o tidak mungkin, cuma nan de harap maklum ling tau nan ne, tapi nongka kena tepung ne nosoka beling, sebab ne nongka tu undang tau kami engka. Ya mungkin kemeri kemore sate lalo gita apa ya ada nan ne, jadi no bau kena tepung engka dapat ne ya harap maklum maaf bae

mo. Lamen sekedar makan tetap si ada no soda de no kakan, malum biasa ne ¾ nan ne betompok ne beang sopo dulang be kakan tepung. Cuma de kadang-kadang ne kam boe tepung poto ne masi malili nan ne alo si kona, i nan mo model..."

"... To be able to distribute evenly among visitors is impossible, that's all those visitors hope to understand, but no one can get snacks and don't talk about it, because we don't invite them. Yes, maybe you are happy to come and see what is at the event, so you can't get snacks, please understand and apologize. If it is just a meal and there is no one who does not eat, understandably usually 3/4 of the people gather in a tray (tray) to eat snacks. It's just that sometimes when I run out of poto snacks while Malili is still, yes, I also follow that, that's the model..."

There was a slight tone of regret in his speech that reflected an awareness of the limitations faced. From this explanation, researchers can feel a deep mixture of emotions of longing for sharing, a sense of responsibility and a little despair.

Traditions after the Ponan Party

After the meal together has been completed, the community usually cleans the party place. In line with Mawarni (2022) research which explained that when the event was over, all people who participated in the event were busy picking up their food waste to maintain environmental cleanliness and for residents who participated in the Ponan Party Ceremony, the leaves must be thrown in the rice fields or around the rice fields, because they can keep pests and diseases away. This is in line with what Mr. H. Amrullah said, his voice was firm but gentle and his face showed how seriously he was thinking about what was being told:

"...man kerante tepung, deta tu kerante anung ne sate buya tau nan ne apa singin nan ne, roro ne buras, petikal buya nan mana ta rea me aya ka ete ling tau nan waulahuallam, nos tu to aya ka ete, enda bela kecuali nan ne mungkin gelas ai atau apa ne nan si. Tapi lamen de kela aji coba mo datang gita me aya kokat ling tau nan ne, me ada tam rea ne enda..."

"... Don't discuss snacks, we discuss this we want to find out what the name is, waste is buras, petikal look for it even though it is how big it is when it was taken with the people waulahuallam, we don't know when it was taken, there is nothing left except it may be glass water or whatever it is. But for boiled snacks, try to come and see when they are collected with those people, there is not the slightest..."

From Mr. H. Amrullah's sentence, the researcher realized that even though the event was over, the responsibility to preserve cultural heritage and the environment remained. People who understand the importance of the snack waste served will take the waste to be taken to their rice fields. The community believes that snacks that have been cooked by boiling and then served in a tray have their own meaning. For them, the package of the snack can be a medicine for their rice so that the mothers usually take the package of the used snack and take it to their respective rice fields. This aims to be a fertilizer for their rice plants.

Ponan Fund Accountability Process

In the research of Syifa, et al. (2023) explained that accountability or "responsibility" is generally interpreted as an obligation or necessity to bear and answer, in other words, the need to bear the consequences arising from a behavior or deed in order to answer a problem and problem. As in the ponan tradition, there is also a person in charge of expenses related to ponan. The opinion expressed by Mr. Sanusi in a firm and steady tone:

"... In the book it is completely written the amount of money, that's the one who is my administration. Later after the new meeting, I will know what has come out, how much I received on the ponan. I am not responsible for that time, later next year's management meeting, I will be responsible for what I received, the receipt of all the fees, the remaining cash in cash, how much in the bank, how complete..."

From Mr. Sanusi's explanation, the researcher felt that he showed a deep sense of responsibility and a sense of pride and thoroughness with a convincing voice. He has written down the costs related to the implementation of ponan in a special book as an administration and will be responsible later. There are records that show accountable management of ponan funds for 2023/2024.

Table 2. Accountable management of ponan funds in 2023/2024

No	Types of Fees	Expense	Total
1	Meeting Consumption Cost in Malili	Rp 250.000	
2	Parking Fee	Rp 200.000	
3	Management Meeting Fee	Rp 150.000	
4	Buy Sevin	Rp 40.000	
5	ADM and FC Fees	Rp 36.000	
6	Buy Nails	Rp 35.000	
7	ADM Fees	Rp 30.000	
8	Buy Water	Rp 90.000	
9	Buy a neat strap	Rp 35.000	
10	Buy Keresek Bags	Rp 60.000	
11	Buy Tarpaulin	Rp 190.000	
12	Gotong Royong Consumption Costs	Rp 100.000	
13	Buy Cement 2 Zak	Rp 190.000	
14	Buy Sand 4 L 300	Rp 1.000.000	
15	Buy Coral 1 L 300	Rp 700.000	
16	Builder Cost	Rp 1.100.000	
17	Loudspeaker Officer	Rp 300.000	
18	Speaker Maintenance Fee	Rp 200.000	
19	Buy Bottled Water	Rp 50.000	
Amount of Fees			Rp 4.756.000

The table above details the types and estimated costs in the implementation of the Ponan tradition in 2023/2024 which provides an overview of the budget allocation for the smooth running of the event. This note supports transparency and accountability, emphasizing ethics, honesty, fairness and responsibility in its management. If ignored, it will create an opening to commit fraud for the parties involved (Ariyanti & Jumaidi, 2024).

Accounting Process of Receipts and Expenditures in the Pasaji Ponan Tradition

Abdurahim (2015) argues that expenditures from a cultural perspective carried out in traditional celebration activities have nothing to do with income generation as a follow-up, even though expenditure for these celebrations requires a very large cost. This means that the expenditure is not made with the aim of obtaining material benefits alone, but to maintain social harmony, fulfill customary obligations and strengthen cultural identity. Accounting practices for the receipt of the pasaji ponan tradition can be found in the tray money from the community in the three hamlets and donations from the government. Where donations from the government are more focused in the form of development projects where traditions are held, namely in Bukit Ponan. As conveyed by Mr. H. Amrullah with a voice full of confidence:

"... If the poto is ordinary, the money is 600 divided by 10, yes 60 trays, if Malili 70 lengas, ordinary 65 above 60, the person because the lengas is tied up, there is an event there ponan di Orong Semri, a bit less than him"

Mr. Sanusi also explained with his eyes shining for a moment when discussing donations:

"... There is someone like last year there was 20 million from the regent, but it was not me who held it, it was held by the chairman to build what must be built..."

These two informants seemed to be trying hard to maintain enthusiasm and honesty in their conversations. Researchers can feel complex emotions, such as a sense of pride in the ponan tradition and the burden and responsibility of being a manager. The main purpose of recognition in accounting is to determine when a transaction or event can be classified as an expense or income (Indaryani & Sokarina, 2024). Meanwhile, in the context of the feast, the costs related to the traditional celebration have nothing to do with the acquisition of income. Overall, the income in the harvest party reflects the value of togetherness and mutual cooperation more than financial benefits. All receipts are used solely to ensure the smooth running of the event, with no expectation of material gains. In line with what Mr. Sanusi said in a slow voice, as if to confirm every detail:

"... For tray money, from there the cost, that fee is what we use. What is an expense is usually the cost of the management meeting, the cost of the general meeting, the shopping for goods that we will bring to the ponan event, usually water, cracker bags, neat ropes, nails, there is mutual cooperation for the preparation of the implementation..."

Behind every word he said, the researcher felt sincere love and dedication and a sense of hope that all efforts would not be in vain. In accounting, the informant's statement will affect how income and expenses are recognized, both internal and external. Where income is defined as cash inflows from an increase in assets, while expenses are defined as a decrease in assets or an increase in debt

(Miranda & Sokarina, 2024). Mr. Sanusi said in a soft voice but in a serious tone, while recalling the experience of previous years:

"... On that D-day, there are usually expenses. Maybe the cost of the sound system is less, we have a budget for the sound system. Sometimes there is something free from the local government, usually donated or from the sub-district head donating the sound system, which means we don't spend money, or what energy is at the event, for example, parking attendants, we still pay, usually one village is 3 people, then we give Rp 20,000 for one person, yes around Rp 200,000 is the expense. Maybe that's the last expense, usually there is a sound system from the sub-district head, and then there are officers, we also give it to just buy cigarettes, from there the tray money can be used..."

Researchers realized the importance of every dollar spent in the implementation of the Ponan tradition. Mr. Sanusi explained the management of costs and expenses during the event, including the handling of sudden or unexpected costs at the core event. In the harvest party tradition, two types of costs are recognized, namely fixed costs and variable costs. Fixed costs in the context of a harvest party include expenses that do not change regardless of the number of guests or the scale of the event. Examples are decorations, equipment rental, entertainment, traditional rituals, security, permanent labor, and documentation. These costs are mandatory for both small and large celebrations. Meanwhile, variable costs depend on the number of guests or the size of the event. The bigger the event or the more guests, the higher the variable costs will be. These include refreshments, additional labor, additional snacks, and unexpected costs.

Pasaji Ponan Tradition as a Gratitude Medium

In the implementation of the pasaji ponan tradition, prayer and dhikr are an inseparable part of this event. The community will gather on the hill of ponan to offer prayers as a form of gratitude to God for the abundant harvest. Joint prayer activities led by traditional elders or local religious leaders can reflect a symbol of the closeness of the relationship between humans, nature and God. In line with the research of Y. A. Dewi & Sokarina (2024) that every human being has a responsibility to maintain a harmonious relationship with the creator and the universe. With a slightly softened face and shiny eyes full of emotion and pride, Mr. H. Amrullah stated:

"... activities on the D-day of ponan, yes, there may be anything that is done there, there is the arrangement of the event nan, usually the opening of the e before the opening of the first tahlilan, we pray together..."

From the explanation of Mr. H. Amrullah, the researcher reflects that the main thing that must be done before the main event starts is to do tahlilan and pray together. Praying together can remind us of the importance of being grateful for the blessings received and awaken warmth and awareness to be humble in living life. In line with the research of Haris & Nasri (2023) that this tradition teaches the community, especially the younger generation, to always be grateful and appreciate the results of their efforts and sustenance obtained.

Pasaji Ponan Tradition as a Media of Friendship, Togetherness and Social Concern

Isnaini & Arzak (2019) explained that humans as social beings, basically cannot live alone without the participation of others both in physical contexts and socio-cultural contexts. As well as the value of social concern which is reflected in the process of implementing the pasaji ponan tradition, where the local community respects each other. This was in accordance with what Mr. Sirajudin said in a stern tone and a serious face, but there was warmth in his eyes:

"...nopoka jira ne tari jire de sopo nan, harus jira dean no akan tu boat lamem nopoka jire de sopo nan na. Nya jangka tu saleng santuret..."

"... wait until the one is finished; we will not do it if it is not finished. Once we respect each other..."

Researchers can see how much the community upholds mutual respect. Mr. Sirajudin explained that even though there is still only one rice field that has not been completed, it must wait for the rice field to be planted. This attitude shows a very high sense of togetherness and social concern between residents. In addition, the tradition of pasaji ponan is an important momentum to establish friendship and strengthen brotherhood. With a small smile and a hopeful look, Mr. H. Amrullah stated:

"...mentu peno tamu tu ne peno mo keluarga tu ya datang, i ba peno tu mina gina ya semal ke no tu senentan..."

"... When there are many of our guests, many of our families also come, yes we also make a lot of (snacks), it's a shame if we don't bring souvenirs..."

From Mr. H. Amrullah's explanation above, the researcher felt that there was a sense of togetherness and affection. The community will invite relatives and friends to visit and stay in touch. The meaning of friendship in a broad sense is that it means connecting brotherhood and connecting affection, and it can also be interpreted as connecting kinship ties (Fatimah, 2017). This means that the tradition of pasaji ponan is seen by the people of Poto Village as a means to reunite residents from several hamlets, especially residents in Poto, Lengas, and Malili Hamlets who used to come from 1 (one) village.

Pasaji Ponan Tradition as a Media for Mutual Cooperation

Participation in the preparation and implementation of traditions teaches the values of togetherness, mutual cooperation, and cooperation between citizens, which form social solidarity and mutual respect among community members (Azzam & Nasri, 2019). The preparation to the implementation of the ponan event is carried out together, starting from cooking food, decorating and performing art. All members of the community regardless of age or social status actively participate in this activity, so that a strong sense of mutual cooperation is realized among them. The same thing was also conveyed by Mr. Sanusi with eyes shining with enthusiasm:

"... There is mutual cooperation before the implementation of field preparation, not to mention those who have rice fields, those who do not have rice fields also participate in the preparation until the implementation is completed..."

The researcher felt enthusiasm in his voice because there was togetherness from the community who gathered. There was happiness on his face when he talked about people who selflessly came to participate. The Pasaji Ponan event is carried out in mutual cooperation, involving all residents with the realization that success depends on joint contributions. So that heavy work will feel light if done together. This tradition not only strengthens social ties among citizens, but also teaches the importance of cooperation and solidarity in community life (Haris & Nasri, 2023). The spirit of mutual cooperation created through Pasaji Ponan is a valuable lesson for the younger generation to continue this tradition and maintain harmony in society in the future.

Pasaji Ponan Tradition as a Media for Cultural Preservation

Until now, the tradition of pasaji ponan has become one of the tourist attractions on the island of Sumbawa. The traditions and legends that accompany the procession of the implementation of the ponan tradition are something of interest for the tourism sector, especially natural and cultural tourism (Ningsih & Masniadi, 2023). This means that the ponan tradition is not only part of the cultural heritage that must be preserved, but also has the potential to attract tourists. Mr. Sirajudin lifted his face slightly, his eyes lit up with pride as he said:
“... This place has become a cultural heritage village, what is the term, about the art because it has become cultural center...”

In each of his sentences, the researcher felt that his tone of voice brought respect and love to Poto Village. From Mr. Sirajudin's explanation, it refers to that Poto Village has been designated as a cultural heritage village that has important historical, cultural, and artistic values. This reinforces the idea that cultural tourism can be a tool for cultural preservation and value education (Nasri, 2023). The Ponan art show features dance, music and food specialties from Sumbawa that reflect the richness of local culture. The event is entertaining as well as a platform for artists to be creative and introduce traditional arts to the younger generation and ensure traditions are kept alive and thriving.

Accounting in the Pasaji Ponan Tradition

In the tradition of Pasaji Ponan, which is a harvest party in the Sumbawa Tribe, accounting is not only limited to the financial aspects and its record-keeping. But also, as a tool to maintain social order and deep cultural values. Cultural accounting in a tradition is not only about recording and managing funds, but also about respecting and maintaining cultural values that have been passed down from generation to generation (Y. A. Dewi & Sokarina, 2024).

Pasaji ponan is a tradition that involves the community in its preparation and implementation. In this process, the contribution of every community, both material and non-material, will be reflected. Activities in the pasaji ponan tradition will certainly spend a certain amount of money (there is cash flow out) which is accompanied by income (there is cash flow coming in). In the cash receipt system, the Pasaji ponan tradition is about the amount of income obtained through tray money (money for trays containing various cakes and typical snacks), while in the cash expenditure system, it is about a number of costs

incurred when carrying out operational activities such as costs incurred at management meetings, shopping for goods and others.

Accounting in the tradition of pasaji ponan includes how to manage and account for ponan funds. Apart from being a resource management tool, accounting in pasaji ponan also functions to strengthen social ties and cultural identity of the people of Sumbawa. In line with the cultural values reflected in the pasaji ponan tradition such as the value of gratitude, mutual cooperation, togetherness, and social concern.

CONCLUSIONS AND RECOMMENDATIONS

This research reveals accounting in the tradition of pasaji ponan in the Sumbawa tribe. The results of the research show that there are several series of processes in the implementation of the Pasaji ponan tradition which consists of several stages, namely Management Meetings and General Meetings, Pre-Tradition Preparation of the Ponan Tradition, Art Performance Night, Core Events of the Ponan Party and Post-Pesta Ponan Traditions. Furthermore, in the series of events, the researcher found that the process of receiving and disbursing ponan funds was very involved in the tray money for the cost of the harvest party in the tradition of pasaji ponan. The donations received will be used solely in the form of a development project at the place where the ponan event takes place.

In the management of ponan funds, the role of accounting is urgently needed to reflect good accountability and transparency. Accounting records are made by the treasurer of the Ponan Customary Institution in a simple manner which includes the number of receipts and expenditures that occur in the tradition of pasaji ponan, as well as the roles and practices of accounting that are realized, namely financial planning, fund receipt, fund management, and fund expenditure. Where later the costs concerned will be responsible for the general meeting. So, it can be concluded that there is a relationship between accounting and harvest party culture. Then there are fixed costs and variable costs in the accounting of ponan fund expenditures that can be used as guidelines in financial management at harvest party events (pasaji ponan).

Cultural accounting values that are reflected in the implementation of the Pasaji ponan tradition in the Sumbawa tribe, include gratitude, friendship, togetherness, social concern, mutual cooperation, and cultural preservation. Overall, from the values reflected, the Pasaji ponan tradition not only functions as a traditional ritual, but also as a medium to strengthen social relations and strengthen local cultural identity.

ADVANCED RESEARCH

Thus, the researcher acknowledged that this study has limitations. With the impact of social and economic changes, such as urbanization and modernization, it can affect the way local communities organize the ponan tradition, making researchers unable to analyze these influences in depth which is quite difficult. For this reason, further research is suggested to be able to explain in detail the historical changes that affect the practice of the Pasaji ponan tradition, present and reveal the receipts and expenditures in this tradition in other regions, use research in the field of ethnography as an effort to uncover the

funds received and spent from the perspective of different research locations, and gain a more complex understanding of the Pasaji ponan tradition. Furthermore, by focusing on the community's views on the meaning and social value of the Pasaji Ponan tradition, it will greatly contribute to the preservation of Sumbawa culture.

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