

## Accounting Practices in the Barapan Kebo Custom in Sumbawa Regency

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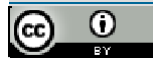
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### ABSTRACT

Traditional accounting practices in the context of the Barapan Kebo tradition in Sumbawa Regency have not yet been widely researched. This research seeks to fill this gap in the literature by focusing on how buffalo breeders and traditional actors in this tradition record, measure costs and determine profits. Using an ethnographic approach, data was collected through observations and interviews for days in the field. The results show that the concept of profit and loss is not only seen from a material perspective, but is also influenced by spiritual beliefs and local beliefs. Even though financial recording practices tend to be informal, the importance of financial monitoring is still reflected through simple recording carried out by the executive committee. The emphasis on non-material aspects in assessing profits, such as happiness and gratitude, illustrates that spiritual cultural values play a key role in accounting practices in the Barapan Kebo tradition. Accounting is understood as financial management that is not only practical, but also closely connected to the cultural and spiritual values of society.

## **INTRODUCTION**

Accounting has a crucial role in recording and managing the finances of an entity, including in traditional local contexts such as Barapan Kebo in Sumbawa Regency. For the people of Sumbawa, Barapan Kebo is an integral part of their cultural heritage that reflects traditional values and the sustainability of the local ecosystem. Therefore, it is important to understand how accounting can be integrated with these activities, accommodate cultural and environmental richness, and ensure balanced financial transparency and accountability. In this context, researchers try to discuss accounting practices that are in accordance with the Barapan Kebo tradition in Sumbawa Regency, as well as provide insight into the important role of accounting in the preservation and development of local cultural activities.

Several studies related to accounting based on local cultural values aim not only to reveal the uniqueness, beauty and richness of the nation contained in accounting practices, but also to preserve local cultural values from the pressure of adopting and implementing accounting based on western values. Although the adoption and implementation of accounting knowledge from western countries creates a number of problems, it can actually create challenges related to ignoring local wisdom values and even at a certain level has the potential to eliminate local cultural aspects in accounting practices (Thalib et al., 2023).

The Barapan Kebo tradition is Sumbawa's cultural heritage which is rich in historical value and local wisdom. This tradition is held every time before the start of the rice planting season. According to local beliefs, Barapan Kebo is held with the aim of providing offerings to the ancestors in the form of food and entertainment, with the hope that the rice seeds will be protected from pests and disasters to produce a good harvest. This tradition contains several philosophies: (1) a religious dimension, where Barapan Kebo unites the components of society and strengthens relations between them, (2) instills love of peace as a characteristic of Barapan Kebo, which rarely or never involves fighting, (3) promotes tolerance by bringing together various elements of society and respecting each other even though there are differences (Aldayana et al., 2021).

Barapan Kebo not only has cultural value, but also represents the economic aspects of society, especially in the context of agribusiness. Buffalo is considered an economic asset that needs to be recorded and accounted for. Buffaloes help the economy of the Sumbawa community, especially farmers and livestock breeders. The Sumbawa buffalo is a type of mud buffalo (*bubalus bubalis*), considered important by the local community as a provider of meat and milk. Apart from being a symbol of social prestige and an indicator of prosperity, Sumbawa buffalo are also a promising trade commodity (Gazali & Nahdatain, 2019). Although advances in mechanization and transportation affect the role of buffalo, keeping them is still profitable, especially in the context of karapan buffalo which can have a value of up to hundreds of millions if they meet certain criteria.

A lot of research has been conducted on accounting practices, by taking a research site from a Nasi Jinggo business in Denpasar, Hasibuan (2021) found that financial management is based on memory and experience. There is also an

investigation by Pratiwi (2018) which explores the reconstruction of accounting concepts in the art and culture of Karapan Sapi in Madurese society. Both studies highlight accounting practice phenomena that are not commonly encountered in the context of modern business principles. There are cultural elements among business people that make their business management remain traditional, but economically experience rapid growth. Information about business management practices related to local cultural aspects can be found in research (Budaya et al., 2023) which addresses cultural interactions in accounting among lopa-lopa craft entrepreneurs. Research on cultural elements that form the background can be referenced from research by (Wahyuni & Nentry, 2017), (Suryani et al., 2021), and (Santoso et al., 2022) which discusses the concept of determining prices and the meaning of profits in a business certain. References to several previous studies, along with the characteristics surrounding the buffalo farming business, which cannot be separated from the cultural aspects of the business actors, encouraged researchers to reveal this in an in-depth study.

It is strongly suspected that traditional accounting practices are also applied in the management of buffalo for the purposes of the Barapan Kebo tradition and in the implementation of this tradition. However, studies regarding customary accounting in Barapan Kebo are still limited. Therefore, this research attempts to fill this gap in the literature. The main focus of this research is how accounting is practiced in the Barapan Kebo custom in Sumbawa Regency. Next, the problem topic that will be explained is how buffalo breeders and traditional actors in the Barapan Kebo tradition carry out recording practices, measuring costs and determining profits. This involves understanding how they manage finances related to buffalo care, the costs involved in carrying out the Barapan Kebo tradition, as well as how they evaluate the profits from the activity. Thus, the aim of this research is to describe, analyze and interpret traditional accounting practices applied by the Sumbawa people in the Barapan Kebo tradition. By understanding these practices in a cultural and economic context, it is hoped that we can gain better insight into how the Barapan Kebo tradition is maintained and carried out by the people who practice it.

## **LITERATURE REVIEW**

### ***Traditional Accounting Concepts***

Accounting is not always associated with a tool in the company's activity process. Accounting is more than just the art of recording numbers; Accounting is influenced by the values and culture in which it is practiced. Understanding socio-cultural, political and economic aspects leads to consideration of social value creation as a determinant of accounting forms. The determined values provide insight into the peculiarities inherent in accounting. This increases awareness of the importance of local accounting. The relationship between culture and accounting has developed for a long time because accounting is a form of culture that continues to develop (Tukan & Sawarjuwono, 2020).

Culture is the fundamental basis of thinking that underlies accounting practice. Social, cultural, economic and political environmental factors are

considered to be closely related to the type of accounting practice carried out. This is because accounting lives, interacts and develops following the footsteps of people's daily lives without them realizing it. Accounting practices will experience unique developments and changes along with developments in the social, cultural, economic and political environment. Studying current accounting practices is not enough to develop accounting structures and practices in a particular region or country. There are many basic ideas behind actual accounting practice in the form of basic assumptions, concepts, explanations, considerations, etc. (Hamonangan siallagan, S.E., 2016). It is actually very interesting to examine the thinking behind accounting practices with the aim of building and developing better and more advanced accounting.

If we look closely, the influence of business culture has a significant impact on the type of accounting practices implemented, shaping unique histories and developments as social, cultural and economic values evolve. Sustainable accounting practices are reflected in the local culture of a society, and ideas regarding accounting practices in the business world can vary greatly, depending on the local cultural influences of a particular group. This shows that accounting is the result of social interaction in society.

### ***Traditional Culture and Traditions of Barapan Kebo***

Before the Barapan Kebo game existed, buffalo were used by farmers to plow the fields before the rice planting season. The Barapan Kebo game then became a celebration event held by farmers to welcome the farming season. Especially on Sumbawa Island, which has clay soil, Barapan Kebo was organized with the aim of helping farmers plow their fields, so that the land to be planted can be optimized properly.

The Barapan Kebo game has been around since the founding of Sumbawa Regency in 1959. In the past, local people and fans of this game really looked forward to holding Barapan Kebo. The tradition is carried out before the rice planting season, in rice fields that have been knee-deep in water after heavy rain, becoming the Barapan Kebo arena for the people of Sumbawa Island. Several figures are involved, including the jockey who guides the buffalo to the sack line, while Sandro plays a trick role so that the buffalo does not go beyond the sack line. As a promotional event, this game used to be a means of showing off the buffalo skills possessed by sandro, jockeys and the local community (Gazali & Nahdatain, 2019).

The Barapan Kebo game is a forum for strengthening friendship between sub-districts. Over time, this tradition developed into a typical Sumbawa cultural event, held almost three times a month in a different location every week. The people of Sumbawa Island enthusiastically welcomed the event, taking turns coming to watch the games held by the organizing committee. As time goes by, Barapan Kebo has now transformed into a competition that introduces superior buffalo from the community of fans of this game. Gazali & Nahdatain (2019) revealed that in its development, this game is not only filled with friendship values as in the past, but increasingly emphasizes its competitive aspect. There are significant differences between the previous and current eras. Previously, the game did not involve a stop watch, but now the use of this tool has become common. Prizes in the past were limited to overall

prizes such as cloth, while now winners can win luxury prizes such as washing machines, televisions and even a cow. And the use of sacred sakak has also been replaced by ordinary wood. Traditions that once had greatness are now only considered ordinary games, and their magical value has decreased (Gazali & Nahdatain, 2019).

### *The Role of Accounting in the Implementation of Customs*

In the Barapan Kebo tradition which is rich in cultural meaning and social values, the use of accounting plays an important role in organizing this event. Along with the evolution of time and the complexity of events, financial management and financial recording have become important aspects in maintaining the smoothness and sustainability of this tradition. In the context of financial management, planning, monitoring and reporting accurately are the keys to ensuring that the necessary resources are available and used efficiently (Supriyono, 2018).

Organizing the Barapan Kebo tradition involves various costs, including event preparation costs, purchasing prizes, maintaining facilities, and compensation for participants and winners. Accounting can help in tracking and managing these costs through careful and systematic recording (Rahmadi, 2023). Apart from that, the use of accounting also helps in handling financial transactions related to the purchase and sale of buffalo. In this tradition, the price of a buffalo can be significant, especially for the owner of the buffalo who wins the race. Accounting helps in setting fair prices and managing transactions transparently between buyers and sellers, ensuring fairness and security for all parties involved (Syifa et al., 2023).

Thus, the use of accounting not only plays an important role in maintaining the order and continuity of the Barapan Kebo tradition, but also in promoting transparency, accountability and fairness in financial management and transactions related to this event. Through the application of accounting principles, this tradition can continue to develop and strengthen a valuable cultural heritage for the people of Sumbawa and future generations.

### **METHODOLOGY**

As previously discussed, this research aims to understand accounting practices in the Barapan Kebo custom in Sumbawa Regency. This research adopts a qualitative approach with an interpretive paradigm, specifically using ethnographic methods. This approach believes that accounting is an integral part of cultural activities, especially in the Barapan Kebo tradition. Therefore, ethnography is seen as a more appropriate method to deepen the understanding of this phenomenon.

The aim of qualitative research is to obtain an overall understanding of phenomena such as behavior, perceptions, motivations, actions and other aspects experienced by research subjects. This approach describes phenomena using words and language carried out in certain natural contexts, and utilizes various natural observation methods (Moleong 2018). Thus, this qualitative research focuses on achieving a deep understanding of reality.

Accounting science, which is included in the realm of social science, cannot be separated or studied in isolation only from the perspective of accounting itself to explore the meaning of social behavior and phenomena that occur in practice. Social phenomena that have occurred in the field of accounting recently require a special approach to understand each phenomenon that arises, because this world is considered to be something that is objectively unstructured and orderly, different from the positivist paradigm approach that has dominated so far. The interpretive paradigm begins with an in-depth examination of a phenomenon to produce a theory. The aim is to understand the meaning of an individual's or group's experience in an event, because the truth is obtained as a whole and is not only based on data and information that can be observed, but also involves information that is not visible and is studied in detail. (Nurhayati, 2016).

Research with an interpretive paradigm is increasingly popular because in this paradigm, the researcher and the subject under study are seen as elements that must be understood in depth to reveal the meaning of a phenomenon or event, whether in the context of individuals, everyday life, or in thoughts and beliefs. (Djasuli, 2017). From the results of this interpretation, humans can gain a deeper understanding of existing reality and advance the development of science based on this understanding. Thus, the search for scientific truth, especially in the field of accounting, can be expanded through an interpretive paradigm approach (Jurana, 2019).

Ethnography, literally, refers to documentation or reports about the culture of a community based on field research conducted over a period of months or years. According to Spradley (2016), the main goal of ethnography is not just to understand culture, but more importantly to identify cultural themes that may not have been identified before. Ethnography involves direct study of individuals who can provide personal insight into cultures and subcultures. In general, ethnography can be considered as a re-recording of people's lives.

Ethnography also functions in building theories or explanations about people's ways of thinking, beliefs and behavior in local and temporal contexts. According to Kamayanti's (2017) definition, the aim of ethnography is not only to understand, but also to discover and reveal that the cultural subjects discovered may have never existed or been unknown before. Thus, this approach encourages researchers to be actively involved in research locations in Baru Tahan Village, North Moyo, Sumbawa Regency, West Nusa Tenggara. This direct involvement is intended to collect verbal (language) data, as well as to understand behavioral patterns and methods that emerge in the context of cultural traditions, which are relevant to the research objectives.

This research adopts the Spradley-style ethnographic method which emphasizes the problem-solving process, where the researcher becomes part of the problem solver. Spradley suggests using a Gradual Progressive Research Flow, which includes Twelve Step Stages that guide ethnographic writing strategies. This stage broadly includes: determining an informant; conducting interviews with informants; record ethnographic data; asking descriptive questions; analyzing ethnographic interviews; analyzing domains; asking structural questions; analyze taxonomy; asking contrasting questions; analyzing

components; discover cultural themes and write an ethnography (Spradley 2016).

The first step is determining the informant. This research used three informants, including: Pak Haji Jalo as the Barapan Kebo buffalo owner and jockey, Ajis as the Barapan Kebo buffalo owner, and Pak Dino as the Barapan Kebo event organizing committee. After determining the informants, the next step is data collection. In the context of Spradley's ethnographic method, the second to fourth steps are included in the data collection process, including interviews with informants, ethnographic recording, and asking descriptive questions. Interviews are conducted flexibly and unstructured, where recording devices are not always used but often log books and small notes are used to record each event in the research process. Writers and informants tend to build relationships that resemble friendships to reduce pressure on the informants and allow them to continue their daily activities. The log book is part of the ethnographic recording process and usually contains descriptive questions asked of the informant.

The next step in the data analysis method involves a series of steps, such as; analyzing ethnographic interviews, making domain analysis, asking structural questions, making taxonomic analysis, asking contrast questions, making component analysis, and finding cultural themes. Spradley (2016) defines analysis as a systematic examination of an object to determine its parts, the relationships between these parts, and their relationship to the whole. This ethnographic analysis involves investigating these various aspects according to the informants' conceptualizations. The first step in the domain analysis process according to Spradley is searching for and mapping relevant symbols. In making a domain analysis, the author selects several statements as samples to be developed by looking for terms that include and are covered. Next, the author prepares structural questions that are useful for research and writes them in a working paper. Structural questions are adapted to the informant, linked to other questions, and continuously repeated to find additional terms covered by both the informant and the local community. It should be noted that structural questions do not replace descriptive questions, but rather complement the overall analysis.

After establishing the structural question, the next step is to conduct a taxonomic analysis. This taxonomic analysis aims to show the relationship between all terms in native languages contained in a domain (Spradley 2016). The focus of this taxonomic analysis is more in-depth on domains that are relevant to research. Researchers will reorganize previously existing domains and look for new domains related to the research. Next, the researcher creates contrast questions based on previous taxonomic analyzes related to the research. According to Spradley (2016), contrast questions are a tool that allows ethnographers to easily discover various differences, both implicit and explicit. After asking contrast questions, the next step is to conduct component analysis. This stage involves a systematic search for various attributes (meaning components) associated with cultural symbols. Component analysis includes the process of searching, selecting, grouping, and organizing various contrasts into a paradigm. Apart from that, component analysis also involves checking

information again with informants and completing missing information (Spradley 2016).

The final step in data analysis was identifying cultural themes. Ethnographers, often without realizing it, while studying various cultural details, also try to paint a more comprehensive picture of the culture (Spradley 2016). This comprehensive cultural picture requires the ethnographer to develop conceptual themes. According to Spradley, cultural themes are cognitive principles that appear implicitly or explicitly, which are repeated in various domains, and act as connections between various subsystems of cultural meaning. In this research, the author used two strategies to identify and develop cultural themes, namely by integrating and writing a summary of the cultural atmosphere. The author believes that these two strategies are appropriate to the research context, considering the author's extensive experience in the research environment, subject and object, as well as the cultural summary that will be presented in the following chapters. However, this does not rule out the possibility of using other strategies to support better identification of cultural themes. From these cultural themes, the author will compile an ethnography in accordance with the twelfth step in Spradley's ethnographic method.

Published journals are a very valuable source of information for this research. Researchers collected related journals and scientific articles to understand the relationship or correlation between cultural accounting practices in Indonesia. A summary of this research is presented in table 1 below:

**Table 1. Previous research regarding cultural accounting practices in Indonesia**

No	Title	Types of Cultural Accounting Practices	Journal	References
1	"Akuntansi Luar Kepala" dan "Sederhana" ala UMKM Batik Tanjung Bumi yang Sarat Nilai Religiusitas dan Kesalingpercayaan (Sebuah Studi Etnografis)	MSME Accounting	Jurnal InFestasi	(Arena et al., 2018)
2	Potret Praktik Akuntansi oleh Pengusaha Kos-kosan berbasis Nilai Budaya Lokal	Accounting for Local Culture	Jurnal Bisnis dan Pemasaran Digital (JBPD)	(Thalib et al., 2023)
3	Ethnography Study: The Power of Agent in Determining the Cost of Production from	Buya Sabbe Accounting	Journal of Governance, Taxation and Auditing	(RIDWAN et al., 2023)

	Indonesia Heritage Product		(JOGTA)	
4	How did Paggadde-gadde Maintain its Business? An Ethnography Study Before and During Pandemic of Covid-19	Paggadde-gadde Accounting	AKUNSIKA: Jurnal Akuntansi dan Keuangan	(Wahyuni et al., 2021)
5	Faktor yang Mempengaruhi Keuntungan Peternak Sapi Perah di Kabupaten Jember (Studi Kasus Desa Kemuning Lor Kecamatan Arjasa Kabupaten Jember)	Accounting for the Meaning of Profit	Digital Repository Universitas Jember	(Abdhillah, 2016)
6	Profits in the Perspective of Traditional Market Traders in Gresik, East Java Province, Indonesia	Accounting for the Meaning of Profit	Jurnal Kewirausahaan dan Bisnis (JKB)	(Santoso et al., 2022)
7	Kerbau Toraja: Harga dan Keberlanjutan	Pricing Accounting	Perspektif Akuntansi	(David, 2022)
8	Penerapan Akuntansi Dalam Perspektif Budaya Jawa Pada Pedagang Nasi Jinggo Di Denpasar	Javanese Cultural Accounting	Jurnal Inovasi Penelitian	(Hasibuan, 2021)
9	Mengungkap Praktik Akuntansi Budaya Dalam Upacara Adat Pelantikan Orang Kay Suku Kei Maluku	Financial Cycle Accounting	Owner: Riset dan Jurnal Akuntansi	(Syifa et al., 2023)
10	Mengungkap akuntansi budaya atas pembiayaan ritual upacara adat kasada suku tengger bromo semeru	Cost Reporting Accounting	Proceeding of National Conference on Accounting and Finance (NCAF)	(Dewi et al., 2022)
11	Makna Budaya To Ciung Maccae Ri Luwu Dalam Pengelolaan Keuangan Daerah	Regional Financial Management Accounting	Jurnal Ilmiah Akuntansi Peradaban	(Tamrin et al., 2017)
12	Akuntansi Bisnis Tionghoa	Family Accounting	Jurnal Ilmiah Akuntansi	(Anandita et al., 2023)

		Peradaban		
13	Akuntabilitas Dalam Praktik Akuntansi Upahan Dan Hapolas: Sebuah Pendekatan Etnografi	Celebration Ceremony Accounting	Jurnal Ilmiah Akuntansi Peradaban	(Samiun, Aspiaty A. , Triyuwono, Iwan, 2020)
14	Menguak Konsep Harga Dan Laba Di Balik Transaksi Banten	Cost Accounting	Jurnal Akuntansi Multiparadigma	(Suryani et al., 2021)
15	Study Etnografi pada Proses Penetapan Harga Belis di Rote Ndao	Accounting for the Meaning of Prices	E-Jurnal Akuntansi	(Tukan et al., 2020)

## RESEARCH RESULT

### *Barapan Kebo in the Daily Life of Sumbawa People*

The rearing of karapan buffalo in North Moyo District has become part of the cultural heritage of the farming/breeding community there. Motivations can vary, ranging from the presence of abundant rice fields, personal interests (hobbies), to commercial goals. The attraction of karapan buffalo is increasing because of its high economic value, especially after winning in competitions. The Barapan Kebo event has now attracted the interest of beginners who have experience of raising Karapan buffalo for 0-5 years, showing that there is regeneration in the culture of buffalo farming and implementation of the Barapan Kebo tradition (Dilaga et al., 2023). Even though it is still widely followed by old players, currently it is also in demand by various groups such as students, traders/entrepreneurs, and Civil Servants (PNS)/Private Employees. The presence of domestic and foreign tourists who witnessed the Barapan Kebo tradition also contributed to this change, making the event more than just entertainment for farmers/breeders.

This event continues to grow over time and is now an event every month, both for charity purposes and as a competition with various prizes. When Barapan Kebo takes place, people gather to watch the competition. Even though sometimes the jockeys look dirty because of the mud, it is entertainment for the spectators. Being a jockey in Barapan Kebo has its own challenges, such as maintaining speed and balance so that the buffalo hits the sakak quickly. The participating buffalo are collected 3 or 4 days before the cultural event to have their height and age measured, so they can be placed in the correct competition category. Several types of buffalo used in the competition are two male buffalo of the same size, which are carefully selected and specially trained by their owners. Each buffalo is divided into age classes. The lifespan of a buffalo is usually 1-5 years. Buffalo classes start from children to adults. The duration of the event is determined by the number of buffalo taking part.

The Barapan Kebo tradition is not only about gifts, but also a connection between the people of Sumbawa and others by sharing joy or more about experiences with the community. The buffalo owners enthusiastically brought their chosen buffalo to compete. This tradition is also an opportunity to sell buffalo, where spectators can choose the buffalo they want to buy after the

match is finished. The transaction ends by determining the price based on the buffalo's running performance and other superior characteristics.

Barapan Kebo involves certain costs in its implementation. These costs are often obtained from participant registration fees, which are generally 100 thousand rupiah per pair of buffalo. Apart from that, sometimes there are also sponsors or donations from other parties which are used in addition to buying prizes for the competition winners. The goal of these fundraisers is often to increase the value of the grand prize, thereby enriching the experience for participants and attracting more people to take part in the tradition. This is confirmed in the following statement by Mr. Dino as the implementing committee for Barapan Kebo:

*"The average registration fee so far is 100 thousand per pair of deck buffalo. If there are sponsors or donations, that's just as an addition. To buy gifts too. To increase the main prize. Like this week the prize details are four cows. Well, of course there is a sponsor."*

Mr. Dino's statement shows that, in this week's case, on December 17 2023, there were four cows as the main prize, which shows that there is a sponsor for the event. This shows that sponsors or supporting parties have contributed to making the event more interesting by providing various and valuable prizes for the participants.

There are also payments that must be made for the maintenance of rice fields in connection with the implementation of Barapan Kebo. This payment is made to the rice field owner, who may not be the event organizer. The amount of this payment varies depending on the agreement, but is usually at least around 1 million rupiah. These funds are usually used to repair swales or rice terraces, indicating that holding this event also contributes to maintaining the agricultural environment in the region. This is contained in a quote from Mr Dino's statement, *"Paid for the maintenance of the rice fields. If the person who owns the rice field is not the organizer. Depends, the minimum is usually 1 million. Just to repair the swales."*

Pak Haji Jalo explained about the buffalo auction process which was carried out on a large scale. If there are several people who are interested in the buffalo, he will ask prospective buyers how much they are willing to pay. Then, the buffalo will be given to the person who offers the highest price. This explains why the price of buffalo can reach hundreds of millions of rupiah. He stated as follows:

*"Yes, it was auctioned like that, the price was huge. For example, there are 3 people interested in my kebo. So, I will ask how much do you dare to pay? Later, whoever dares to give the highest price will get the prize. "That's why it can cost hundreds of millions."*

He also explained that karapan buffalo cannot be kept in large numbers because they are usually sold in pairs. So, the owner can only keep two or a maximum of four. Because each pair will be sold and repurchased, the

maintenance of Karapan buffalo remains at the same number. As Pak Haji Jalo said:

*"If you lose the Karapan, you can't keep a lot of them, bro. Two at most or not four. Because he's a pair. So, if you sell, buy again. Sell, buy again. Now there are still two of them. That's the umpteenth kebo I keep. "I already kept a kebo karapan and became a jockey before I married my wife."*

Barapan Kebo care includes nutritional and health aspects. The buffalo is given the main food in the form of grass as usual. However, this treatment also includes bathing in warm water, both before and after fighting. Bathing with warm water is intended to maintain the buffalo's physical condition so that they remain in top condition when they are in battle. This is as stated by Ajis as follows:

*"To eat, we just give it grass as usual. Then, if you shower, use warm water when you want to go to battle, the same as when you come home from battle. "This is to maintain the condition of the buffalo's body so that it remains in good condition."*

Good body condition is an important factor in ensuring that the buffalo is able to give its best performance in the fighting arena. Thus, this care becomes an integral part of the strategy to maintain the welfare and optimal performance of the Karapan buffalo.

#### ***Measuring Costs in the Barapan Kebo Tradition***

The price of a karapan buffalo can increase to more than 100 million rupiah if it succeeds in becoming champion. However, slightly different care is required to maintain karapan buffalo. Apart from that, it also requires a diligent training process to increase the buffalo's running speed. If you don't have the skills to be a jockey, the buffalo owner must be ready to hire a jockey who is skilled at riding karapan buffalo. And also buffalo owners must be prepared for significant costs. These costs include transportation to the training/competition venue, registration in competitions, purchasing special accessories for the buffalo, trainer payments, and costs for feed. The amount of this fee varies depending on the buffalo owner.

As explained by Pak Haji Jalo regarding giving special feed to buffalo:

*"There are herbal medicines in particular. At least once a week when you're not too fit. If you are not fit, you will be given herbal medicine. Some people make their own herbal medicine, some people buy it. But if I make it myself, I use Sumbawa tamarind, duck eggs and brown sugar mixed together. This ingredient is easy to find and is always in the kitchen. At least it's not up to 50 thousand to buy duck eggs. Even then, I only treat it once every two weeks for kebo."*

This is different from Ajis' statement, which is more inclined towards using purchased vitamin drugs.

*"For treatment, we just buy vitamin medicine. Not even 100 thousand. I usually give vitamins once every 2 weeks. Every time you go to battle. "The medicine is just to increase his strength and stamina so that he remains stable."*

According to him, treatment is enough to give vitamins once every two weeks, especially before and after fighting. He saw that this vitamin helped increase the buffalo's strength and stamina, as well as maintaining its stability. Karapan buffalo care can vary depending on the preferences and beliefs of each owner. Some breeders choose the traditional approach of using herbs they make themselves, while others prefer to use purchased vitamin medicines. However, the aim of the treatment remains the same, namely maintaining the buffalo's health, fitness and performance in battle. This shows that in managing their business activities, Karapan buffalo owners consider aspects of animal welfare and the continuity of spiritual culture in making care decisions. Ajis is a student who is still learning to be a jockey and does not have enough experience to handle buffalo professionally. Therefore, he hired a trainer to help train the buffalo. Here's his confession:

*"I'm still learning to be a jockey. Because I'm still in college and can't fully see this kerbo, so we hired a trainer. But when it comes to taking care of it, my father and I take care of it myself. Pay him sincerely, we only give him 25 thousand for each training session. If we eat, we take him home. We ask for two workouts a week. I still monitor that and study at the same time when I'm not busy studying."*

*"Yes, so every time you take part in a competition now you still hire a jockey. So I still prepare 100 thousand to pay the jockey, 100 thousand for registration. "We happen to have our own vehicle to take the kerbo to the competition location."*

Ajis is still in the learning stage and chooses to use the services of a trainer and jockey so that the buffalo he owns can participate in competitions to the best of his ability. Although he shares the responsibility of caring for the buffalo with his father, Ajis recognizes the importance of providing fair compensation to the trainers and jockeys who help him, showing respect for the values of fairness and cooperation in his spiritual culture. By ensuring proper payment for the professionals who help him, Ajis is not only showing a commitment to continuing to learn and improving his skills as a jockey, but also looking after the welfare of his buffalo. This reflects recognition of the importance of harmony between personal progress and the sustainability of spiritual culture in the management of its business activities.

This is different from Pak Haji Jalo who said that training karapan buffalo depends on the person teaching it. According to his confession, he took less than a month to teach the buffalo and immediately took him to the karapan. This is because Pak Haji Jalo has been used to training buffalo since he was still single. He also added, *"If I usually prepare it, it's usually 500 and above. "In that case, the registration fee is usually the same as renting a pickup for us to take to the competition location."*

The cost of buffalo accessories also varies. Pak Haji Jalo explained that this goes back to the decision of the buffalo owner. There are those who make their own using materials such as thread and buttons, which usually costs around one hundred thousand rupiah. The selection of buffalo accessory costs as explained by Mr. Haji Jalo reflects the values of spending discretion and creativity in considering accessory needs within the available budget. The use of simple materials such as thread and homemade buttons shows respect for tradition as well as the ability to save costs, while still ensuring the well-being and readiness of the buffalo for competition. This shows that in an accounting context, Karapan buffalo owners consider expenditure efficiency and the sustainability of spiritual culture in meeting the need for buffalo accessories.

People who attend the Barapan Kebo traditional event do not only come as spectators, but some also aim to buy a pair of buffalo that participate in the competition. Spectators who want to buy a pair of buffalo will follow the entire process of the traditional event from start to finish to determine which buffalo they will buy. After the match ends, prospective buyers will look for the owner of a pair of buffaloes to ask for information about the buffaloes and see their condition. At that time, a transaction between the buffalo breeder and the buyer will occur to determine the sales price. The selling price of the buffalo is based on the buffalo's running speed during the race and the characteristics that indicate that the buffalo is able to run well, such as fur swirls (*unyang-unyang*), physical shape, and the condition of the buffalo's tail. This information was obtained from Pak Haji Jalo who stated:

*"Nowadays, the price per head is not the same. It's just like looking at the characteristics. He usually buys a small kebo that is 1 year old and is placed in the class when he runs, namely the learning class. The smallest. The price is different depending on the characteristics they have or what they call a navel. It's like my one kebo costs 12 million to buy a small one. The other one is around 8 million. That's the smallest kebo class. The more often Kebo wins, the higher the price people bid on, it can increase 10 times or more. I once had a good kebo that ran and often won at sub-district level. I kept it for 3 and a half years and often took part in competitions. The buying price was 11 million, people were haggling it up to 80 million per head. "That's how it is if you lose track of it, people can bid up to hundreds of millions if it's really good if it has the same running speed as its navels."*

As for additions from Ajis who revealed that:

*"In the past, I bought it for 10 million, took it for a month's practice, then for 4/5 months I regularly participated in racing and I could sell it for 25 to 30 million. The more often you win, the higher the price, but if you've only won once it's not too high, so I usually don't sell it straight away. Let him win often first so he can bid high with people."*

Here Ajis emphasizes that the more often the buffalo wins in competitions, the higher the selling price will be. However, if the buffalo has only won once, then the selling price is not too high, so he usually doesn't sell it directly. The aim is to give the buffalo the opportunity to win often first, so that

later it can be offered at a higher price by potential buyers. Thus, Ajis pays more attention to aspects of spiritual values and reputation in running his business. He placed the interests of the buffalo and their achievements in the race above purely financial aspects. His approach reflects trust, where giving the bull a chance to win first is considered a long-term investment that will bring greater financial returns in the future. In this case, the accounting approach is determined more by spiritual and philosophical considerations than by direct calculation of numbers.



Figure 1. Ajis' Barapan Kebo

### ***Recording Transactions in the Barapan Kebo Tradition***

Pak Haji Jalo stated that he had never formally recorded transactions. For him, all costs are calculated roughly and he estimates the profits himself. The approach is more informal, focusing on the experience and pleasure of carrying out a hobby, without being too concerned about calculating numbers.

*"If it was real like that, I would never have done it. The problem is that all the costs are overhead. I already know the capital and profits myself. If you take it into account, you will end up thinking about it and not enjoying your hobby. The important thing is just do it."*

Ajis also has a similar view, he prefers to let everything flow without official recording. For him, just keeping his memory is enough to answer questions related to expenses and income in caring for buffalo. The approach is more relaxed and not tied to rigid transaction details.

*"Oh, never mind. I just let it flow like water. Because looking after this kerbo does not necessarily mean income and expenses. Mostly I just rely on my memory if someone asks questions."*

In spiritual cultures such as Barapan Kebo, the formality aspect in accounting may not be emphasized as much as success and luck which are

considered sustenance from God. Rough transaction recording and financial management that relies more on estimates and experience show that in this context, spiritual values and personal experience take precedence over numerical accuracy in financial recording. This reflects the view that success and profit do not always have to be measured strictly through numbers, but can also be understood through experience, pleasure and luck which are considered part of destiny or sustenance from God.

However, a different approach emerged from Pak Dino, the Barapan Kebo organizing committee. According to him, recording transactions is still needed for reporting purposes to the chairman and members of the committee when the committee is disbanded. Even though these notes are not very formal, they still provide an overview of financial flows during the activity. The minimum total expenditure in one Barapan Kebo activity is stated to be a minimum of 15 million rupiah.

*"There are still deck notes. Secretary's notes, to be reported to the chairman and members when the committee is disbanded. It's like a record of expenses for prizes, food, organizing committee costs, and other costs such as coupon making costs, transportation, generator fuel, and land rental. Its nature is not standard. He just made it in an ordinary notebook. And delivered not so formally. The form is not even typed. The problem is that ordinary events are self-supporting, without a formal RAB. For a total of 1 activity, the minimum is 15 million. Because the event is self-supporting from registration. After reporting, it is sometimes thrown away."*

No. :	
Tanggal : 17 Desember 2023	
<b>Modal</b>	
• Jumlah peserta	
250 pasang kerbau x 100.000	= 25.000.000
• Sponsor	5.000.000
	<u>30.000.000</u>
<b>Pengeluaran</b>	
• Hadiah	
72 Selimut <del>x 40.000</del> x 40.000	= 2.880.000
8 Hambal <del>x 80.000</del> x 80.000	= 640.000
14 Kasur Palembang x 150.000	= 2.100.000
4 Kipas angin besar x 200.000	= 800.000
8 Lemari pakaian x 300.000	= 2.400.000
4 Ekor sapi x 3.500.000	= 14.000.000
	<u>28.820.000</u>
• Konsumsi	
262 Nasi bungkus x 6.000	= 1.572.000
10 Air dus semangkok x 18.000	= 180.000
2 Slop rokok malboro/kretek x 110.000	= 220.000
	<u>1.972.000</u>
• Sewa lahan	= 1.000.000
• Pemeliharaan sawah	= 1.050.000
• Panitia pelaksana	= <del>1.000</del> 800.000
• Biaya lain <sup>2</sup>	= 1.500.000
<b>Total Pengeluaran</b>	<b>= 29.142.000</b>
Kelebihan uang kas = 30.000.000 - 29.142.000 KNI	
	= 858.000

**Figure 2. Financial report for Barapan Kebo competition activities (17 December 2023)**

Even though there are variations in approaches to recording transactions, for parties involved in organizations or committees, recording is still important to do, even in simple forms such as recording expenditures or

receipts of funds, but this is useful for reporting and financial control purposes. Even though these notes are informal and only made in a regular notebook, they still provide a fairly clear picture of financial flows during activities. The total minimum expenditure stated by Mr. Dino reflects awareness of the importance of more structured financial management, even though the activities remain self-supporting and do not have a formal budget plan (RAB). In this way, there is a unification of local traditions with modern elements to achieve more efficient goals in financial management of activities such as Barapan Kebo.

### ***Determining Profit in the Barapan Kebo Tradition***

According to Pak Haji Jalo, the matter of profit and loss in Barapan Kebo is something that is entrusted to fate or the sustenance given by God. He felt grateful because the buffalo he owned often won competitions and received various prizes.

*"When it comes to profit and loss, I believe in the good fortune of the crow no si ya ete eagle. "Alhamdulillah, the kebo that I have now has often won competitions and won 4 washing machine prizes, a TV, a character mattress, a wardrobe and many more."*

Ajis also has a similar view. For him, assessing profits in Barapan Kebo also depends on sustenance. The prizes received are proof of the buffalo's success in the competition. However, what is more important for him is the feeling of happiness and pride because the buffalo he cares for can win and be recognized by many people.

*"If you make a profit, it depends on your luck. Usually mattresses, cupboards, washing machines, all kinds of gifts. But what makes me grateful is that I can feel happy and proud because I won and became known to many people."*

From these two statements, it can be seen that in the Barapan Kebo tradition, material aspects such as gifts received are considered as a sign of good fortune and success, which then becomes a source of happiness and pride for buffalo owners. For them, the value of profit is not only seen in terms of material or financial gain, but is also influenced by spiritual values and luck which are considered as sustenance from God. In the accounting context, achieving success is not only measured from financial aspects, but also from feelings of happiness, pride and relationships with society. This shows that the concept of profit in Barapan Kebo culture goes beyond material aspects and includes spiritual values which are very important for the people who practice it. However, this is different from Mr Dino's confession as the executive committee who stated:

*"If you say it's a profit, there's no deck. Because it's self-supporting. At least if there's money left over from the activity capital, it's usually distributed to the committee. If not, we always make contributions. For example, how many buffalo there were at that*

*time, we multiplied it by 5 thousand "To become cash and pay the executive committee on duty."*

Pak Dino considers Barapan Kebo to be an activity that prioritizes cultural and traditional values rather than financial gain. This activity is more self-help which shows the importance of community participation and the spirit of mutual cooperation. The prize system of registration fees and contributions used for cash purposes and payments to the organizing committee shows awareness of the importance of maintaining traditions and strengthening ties between communities. Thus, the main aim of these activities seems to place greater emphasis on maintaining and promoting local cultural values rather than optimizing financial profits.

***Domain Analysis, Taxonomic Analysis, Componential Analysis, and Theme Analysis***

Based on the results of interviews and ongoing ethnographic events, making log books and ethnographic notes has resulted in three analyses. The aim of this process is to identify themes that emerge from the journey of the Barapan Kebo tradition in implementing their traditional activities. The results of this analysis can be seen more clearly in table 2 below:

**Table 2. Semantic relationships between domains, taxonomic analysis and componential analysis**

Domain	Domain (Terjemahan)	Hubungan Sematik	Istilah Pencakup	Kategori (Tema)
Special herbs Vitamin Accessories Registration and transportation fees Hire a trainer Hire a jockey		Measuring the costs of caring for and training buffalo	Buffalo Care and Preparation Costs	Cost Measurement Accounting Practices
Auction Highest price offer Running pace Navel Buffalo performance		Determine the selling price of buffalo	Determining the Selling Price of Buffalo	
Sponsors Donations Registration fee		Source of funds for Barapan Kebo activities	Management of Barapan Kebo Activity Funds	
Ricefield		Expenditures		

maintenance <i>Sengkedan</i> Consumption Coupon Gasoline generator Land lease Transportation Committee fees	<i>Terasering</i>	for Barapan Kebo activities		
Expenditure records in a regular notebook Out of my head Flowing like water Hang on to memories		Record financial reports	Simple Note Taking	Accounting Recording Practices
Self-subsistent <i>Silahturahmi</i> Hobby Feeling happy and proud <i>Rezeki gagak no                  si ya ete elang</i>	The crow's fortune will not be taken by the eagle (every human being's fortune will not be exchanged)	Measuring profits	Profit Determination	Profit Accounting Practices

The domain analysis described in table 2 was carried out based on the results of days of observations and interviews in the field. This process continues until the author feels that the data collected is sufficient to be analyzed according to domain categories. This domain analysis, as discussed previously, aims to identify words related to the background and problem formulation.

After establishing these domains, the author continues by finding semantic relationships between related words. This allows grouping into six related words, namely measuring costs for caring for and training buffalo, determining the selling price of buffalo, source of funds for Barapan Kebo activities, expenses for Barapan Kebo activities, recording financial reports, measuring profits.

From the semantic relationships that have been formed, researchers then group the semantic relationships into specific stages, namely encompassing terms in taxonomic analysis. There are five encompassing terms found, which contain interrelated relationships. The terms included include the costs of caring for and preparing buffalo, determining the selling price of buffalo, managing funds for Barapan Kebo activities, simple record keeping, and determining profits related to the domains that have been analyzed. Components of purchasing vitamin medicines, making special herbal medicines and accessories, competition registration and transportation fees, trainer and jockey rental fees are used to cover the costs of caring for and preparing the buffalo. Meanwhile, auctions, the highest bid price, running speed, navel and performance of the buffalo are characteristics that include determining the selling price of the buffalo. Sponsors, donations, registration fees, maintenance of rice fields, swales, food, coupons, generator petrol, land rental, transportation and committee fees are components that cover the management of funds for Barapan Kebo activities. The domain of recording expenses in a regular notebook, out of your head, flowing like water, and relying on memory is used to cover the concept of simple note-taking. And finally the domains of self-help, friendship, hobbies, feelings of happiness and pride, and sustenance *crow no si ya ete eagle* are used to cover the determination of profit.

The final stage of ethnographic analysis is componential analysis which is a systematic search for various attributes (meaning components) (Appel, 2017) related to cultural symbols (Spradley, 2016). At this stage, researchers group the encompassing terms that have been created into several categories (Suryani et al., 2021). These six semantic relationships are then grouped into four categories (themes) of accounting practices in accordance with Barapan Kebo customs. These categories are cost measurement accounting practices, accounting recording practices, and profit accounting practices. The cost measurement accounting practice category consists of three scopes, namely the costs of caring for and preparing buffalo, determining the selling price of buffalo, managing funds for Barapan Kebo activities. The category of accounting recording practices consists of one encompassing term, namely simple recording. And the category of profit accounting practices comes from one encompassing term, namely profit determination.

After considering the above categories, the final stage of the analysis involved creating a series of contrasts to identify cultural themes. This is done by looking for relationships between domains that are related or conflicting. After obtaining these domains, the author continues by formulating contrast questions. In a series of contrasts, the author found that: 1) the costs of caring for and preparing the buffalo, determining the selling price of the buffalo, managing funds for Barapan Kebo activities, are cost measurements established by the informants; 2) self-reliance, friendship, a sense of happiness and pride, hobbies, and belief in one's own sustenance are the cultures that guide the lives of all informants; 3) self-reliance, trust, and a sense of happiness and pride are forms of culture in terms of determining profits.

Based on the results of this analysis, the accounting practices that occur in Barapan Kebo activities cannot be separated from the cultural context and values that surround them. This analysis highlights the importance of

understanding the complex relationship between technical and cultural aspects in accounting practices in various social and cultural contexts. From the Barapan Kebo tradition, researchers can gain valuable understanding of the meaning of accounting practices in the context of local culture and traditions. Even though Pak Haji Jalo and Ajis' daily practice as buffalo breeders does not involve formal recording of transactions, the concept of profit and loss is still present in their thinking. First, this research can illustrate that the concept of profit and loss in the Barapan Kebo tradition is often seen more from a spiritual or destiny perspective, where the gifts obtained are considered as sustenance given by God. This illustrates how religious values and local beliefs influence the way people view success and profits. Second, although there is no formal transaction recording, there is a form of informal recording carried out by the implementing committee, which records the costs associated with organizing Barapan Kebo. This shows that the concept of financial monitoring remains in these activities, even though it is carried out simply and informally. Third, this research can also highlight the importance of non-material aspects in assessing benefits, such as feelings of happiness and pride in the achievements achieved by the buffalo. This shows that the value of profits is not only measured in material terms, but also in terms of achievements that are considered valuable by local communities. Overall, the meaning of accounting practices in the Barapan Kebo tradition shows that the concept of profit and loss is not only limited to material aspects, but also involves spiritual values, local beliefs, and a sense of pride for achievements in a cultural tradition that is rich in meaning.

Reconstruction of accounting concepts in the Barapan Kebo tradition shows that accounting is seen as less formal and sometimes not even done directly. In this context, accounting is not only limited to formally recording financial transactions, but also includes an understanding of profits and losses in the activities carried out. From the interview results, it appears that buffalo breeders tend to rely on their experience and intuition in assessing the success and profits of Barapan Kebo activities. Recording of financial transactions is not done systematically, but there may be informal records made by the executive committee for reporting and financial control purposes. Accounting in the Barapan Kebo tradition is better understood as a financial management process that is more practical and not tied to standard formal rules. In this context, accounting may be seen more as a tool for understanding financial flows in general rather than as a system that has strict rules and procedures as in modern business.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusions**

Accounting practices in Barapan Kebo are strongly influenced by the local cultural context. The concept of profit, financial recording, and achievement assessment are not only based on material aspects, but also deep spiritual and cultural values. Although there are efforts to record financial transactions informally, recording practices in Barapan Kebo tend to be simple and informal. This can lead to a lack of transparency and obstacles to effective financial management. Non-material aspects such as feelings of happiness,

pride and gratitude have an important role in assessing success and profits in the Barapan Kebo tradition. This suggests that cultural values play a major role in accounting practices in these societies.

### Recommendations

It is important to increase awareness of the importance of more structured and transparent financial records in Barapan Kebo activities. This can be done through training and education to the relevant communities.

Further strengthening and maintaining cultural values such as gratitude, pride and friendship can help maintain the integrity and sustainability of the Barapan Kebo tradition.

Further research is needed to understand more deeply the impact of accounting practices in the Barapan Kebo tradition on the sustainability and development of local culture.

### ADVANCED RESEARCH

1. Research may be limited to a certain time period and limited location, so the data collected may not cover all variations and aspects of accounting practices in Barapan Kebo.
2. Although researchers have tried to understand accounting practices in the Barapan Kebo cultural context, there is still the potential that some aspects of this culture are not fully represented or well understood.

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