



DOI: <https://doi.org/10.38035/dijefa.v7i1>
<https://creativecommons.org/licenses/by/4.0/>

An Accounting Study of the Bhubuwan Tradition

Hafidha Raniz Syarifa^{1*}, Ikhsan Budi Riharjo², Fidiana Fidiana³

¹Sekolah Tinggi Ilmu Ekonomi Indonesia, Surabaya, Indonesia, hafidharaniz@gmail.com

²Sekolah Tinggi Ilmu Ekonomi Indonesia, Surabaya, Indonesia, ikhsanbudiriharjo_elearning@stiesia.ac.id

³Sekolah Tinggi Ilmu Ekonomi Indonesia, Surabaya, Indonesia, fidiana_elearning@stiesia.ac.id

*Corresponding Author: hafidharaniz@gmail.com¹

Abstract: Accounting has evolved beyond formal systems into social practices embedded in cultural and relational contexts. One example is the bhubuwân tradition in the Madurese community, a gift-giving practice in ceremonial events that involves structured economic mechanisms and record-keeping. However, this practice has rarely been examined from a contextual accounting perspective. Therefore, this study aims to examine accounting practices within the bhubuwân tradition using a contextual approach. This study employs a qualitative ethnographic method conducted in Jaddih Village, Bangkalan Regency. Data were collected through interviews, participant observation, and documentation, and analyzed using an ethnographic model to capture the meanings and practices developed within the community. The results show that bhubuwân embodies informal accounting functions, including recording, measurement, control, and accountability, which are documented in the ongghâan book. These practices operate through social mechanisms based on trust, norms, and reciprocity, supported by an organized social structure. Furthermore, bhubuwân has multidimensional meanings, functioning as social debt and credit, a collective funding mechanism, a form of contribution, and a long-term social investment. This study concludes that accounting in a cultural context functions not only as an economic tool but also as a social mechanism that maintains balance, justice, and the sustainability of social relationships within the community.

Keywords: Bhubuwân, Cultural accounting, Reciprocity, Social accountability.

INTRODUCTION

Accounting is traditionally understood as the art of recording, classifying, and presenting financial information, which is not merely technical but also involves professional judgment in addressing the complexity of transactions. This perspective emphasizes that accounting is not a wholly mechanistic practice, but rather a social practice influenced by the organizational context and environment in which it operates (Sulistyowati et al., 2024). In line with this, contemporary literature positions accounting as part of a social construction that both shapes and is shaped by economic and social realities (Hasanah et al., 2026; Ulfa, 2023). Therefore, accounting serves not only as the language of business but also as a broader mechanism of

accountability in various organizational contexts, including the public and nonprofit sectors (Anthony & Govindarajan, 2007).

Developments in accounting research indicate that accounting practices are not limited to formal entities but are also present in the social life of communities. Studies on religious organizations such as churches and mosques reveal the existence of financial recording and reporting practices as a form of accountability to the community (Azwirman, 2017; Kaomaneng, 2012). Indeed, in the domestic sphere, household financial management practices reflect fundamental accounting principles such as recording, budgeting, and evaluating resources (Widiantari, 2021). This phenomenon reinforces the view that economic activities are always embedded within social and cultural structures (embeddedness) and form part of the social capital that underpins interpersonal relationships (Devi, 2017; Devika, 2020).

Furthermore, practices of recording and managing economic value are also found in cultural traditions, particularly in the context of traditional weddings. Research on the traditions of *buwuh*, *nyumbang*, and *tompangan* indicates that giving during social events is not merely interpreted as assistance but also as a reciprocity mechanism encompassing both economic and social dimensions (Rachmawati & Anwar, 2021; Ramadhania, 2021; Santoso, 2017; Sari, 2020). From an economic anthropology perspective, this practice aligns with the concept of gift exchange, which emphasizes the existence of reciprocal obligations in every gift (Mauss, 2002). Thus, such activities are not merely altruistic but also reflect an economic rationality grounded in social relations.

In the context of Madurese society, the *bhubuwân* tradition represents a similar practice with unique characteristics. *Bhubuwân* is a gift given at weddings that is systematically recorded based on the identity and nominal value of the contributor's contribution, with the aim of maintaining a reciprocal balance in the future (Abidin, 2013). This practice demonstrates the existence of recording, measurement, and control mechanisms that are substantively aligned with fundamental accounting principles. Furthermore, *bhubuwân* can also be understood as a form of "social debt" managed within the framework of cultural norms and community honor, thereby reflecting the interdependence between economic activities and social structures (Polanyi, 2001). From a social accounting perspective, this practice demonstrates that accounting not only represents economic reality but also plays a role in building social relationships and community accountability (Brown & Dillard, 2015).

Although various previous studies have examined the practice of gift-giving in wedding traditions and community social activities, most have focused primarily on social and cultural aspects and the concept of reciprocity, and have not fully explored these practices within a comprehensive accounting conceptual framework. Studies (Ramadhania, 2021; Santoso, 2017; Setiawan, 2022) for example, emphasize the social function of the *nyumbang* tradition as a means of solidarity, social investment, and reciprocity, without deeply examining how the recording and management of these contributions can be understood as an accounting system. Meanwhile, research by (Sari, 2020) and (Rachmawati & Anwar, 2021) has begun to identify a duality of meaning as debt and receivables, but remains limited to partial interpretations and has not yet linked this to the concepts of recognition, measurement, and accountability within a broader accounting perspective. On the other hand, studies by (Thalib, 2019) and (Ainorofiqie, 2021) indicate that culture-based accounting practices possess distinctive local values, but have not specifically addressed marriage traditions as a structured social recording system. Thus, there is a research gap indicating that these practices have not been analyzed integrally as a form of contextual accounting system embedded within society.

Based on this background, this study aims to examine accounting practices within the *bhubuwân* tradition using a contextual approach. This study contributes to expanding the understanding of accounting as a socio-cultural practice that not only develops within formal systems but also grows organically within community life. Furthermore, this study offers

theoretical contributions to the development of social and cultural accounting, as well as practical contributions to documenting and reflecting local wisdom as part of a relevant traditional economic system amidst the dynamics of modernization.

METHOD

This study employs a qualitative approach using ethnographic research, aiming to deeply understand the meanings, values, and social practices within the *bhubuwân* tradition among the Maduranese community. This approach was chosen because it captures social reality from the perspective of cultural actors (emic perspective), making it relevant for examining accounting practices that develop contextually within community life (Kholifah, 2020; Spradley, 2007). The research is descriptive, focusing on a systematic depiction of recording practices, distribution mechanisms, and the socio-economic meanings within the tradition.

The research subjects consist of community members directly involved in the implementation of the *bhubuwân* tradition, including event organizers, invited guests, community leaders, and local cultural figures. Informants were selected through purposive sampling based on their involvement and understanding of the practices under study. Specifically, the research was conducted in Jaddih Village, Socah Subdistrict, Bangkalan Regency, Madura, which was chosen because it actively maintains the *bhubuwân* tradition in various social activities. Thus, the research population is the Bangkalan community, while the research sample consists of key informants who have direct experience with the practice.

Data collection was conducted using three main techniques: semi-structured interviews, participant observation, and documentation. Interviews were used to explore the informants' understanding, experiences, and interpretations regarding the *bhubuwân* tradition (Edi, 2016), sedangkan observasi dilakukan untuk mengamati secara langsung praktik sosial dan interaksi while observation was conducted to directly observe the social practices and interactions occurring during the celebration (Ni'matuzahroh & Prasetyaningrum, 2018). Documentation was used as supporting data in the form of archives, notes, and related documents (Kholifah, 2020). In this study, the researcher served as the primary instrument (human instrument), directly involved in the data collection and interpretation process.

Data analysis was conducted using Spradley's ethnographic approach, which encompasses the stages of domain analysis, taxonomy, components, and the identification of cultural themes. The research procedure began with the identification of key informants, field data collection, ethnographic recording, and the interpretation of the cultural meanings embedded in the *bhubuwân* practice. To ensure data validity, source and method triangulation techniques were employed by involving various informants and comparing the results of interviews, observations, and documentation (Morse, 2015).

RESULTS AND DISCUSSION

An Overview of the *Bhubuwân* Tradition

The *Bhubuwân* tradition is a practice of local wisdom among the Madurese people that functions as a reciprocity-based socio-economic mechanism within the context of ceremonial events. Research findings indicate that *Bhubuwân* is not merely a voluntary gift but entails a moral obligation to reciprocate the contribution in the future, as per the concepts of gift exchange (Mauss, 2002) and moral economy (Ramdany & Tsabit, 2025). In practice, every contribution, whether in the form of money or goods, is recorded and serves as the basis repayment when the giver hosts a similar ceremonial event, thus reflecting the existence of a culturally institutionalized "social debt" system.

Empirically, there are two main models of *bhubuwân*: "*orâng blater*/blater people" and "*orâng biasa*/ordinary people". The *orâng blater* model is collective and organized through group structures with informal leadership, making the repayment of contributions more

structured and systematic. Conversely, the orâng biasa model is more flexible and relies on individual awareness without formal obligations. The variety of contribution forms (money, staple goods, and items of economic value) demonstrates that bhubuwan is an adaptive socio-economic system that integrates the values of solidarity, honor, and economic considerations into a single cultural practice.

The Flow of the Bhubuwan Tradition

Research findings indicate that the practice of bhubuwan, particularly in the orâng blater model, unfolds through a structured sequence and reflects mechanisms of collective coordination. The process begins with the distribution of invitations differentiated by social group, followed by the collective arrival of group members, and the consolidation of contributions by the group leader before they are handed over to the host. This pattern underscores the existence of a social organizational system rooted in traditional legitimacy and community social capital.

During the implementation phase, contributions are recorded in detail by the recipient, including the donor’s identity, type, quantity, and even the brand of the items. This finding indicates that the bhubuwan practice incorporates recording and measurement functions resembling informal accounting practices. Additionally, there is a division of social roles, where men tend to be involved in collective coordination, while women play a role in the distribution of goods and the domestic needs of the event.

The post-event phase is marked by the existence of a stat mechanism (collection of shortfalls), which functions as a social control to maintain reciprocal balance. This mechanism indicates that compliance is not regulated through a formal system, but rather through social norms, reputation, and a sense of shame. Thus, the entire bhubuwan process reflects an organized socio-economic system, where practices of record-keeping, control, and accountability are carried out collectively within the framework of local culture.

Recital of Bhubuwan Tradition

In terms of recital, the study found that the practice of bhubuwan is supported by a record-keeping system documented in a special book called “ongghân” (see Table xx, which illustrates an example of an ongghân book for the orâng blater group. This book serves as a medium for recording social transactions, including the donor’s name, address, type, and amount of contribution. In addition to serving as an archive, the book is also used as a basis for decision making in determining the amount of future repayments, as well as a verification tool in dispute situations (stat).

There are differences in presentation patterns between the Blater group (see Table 2) and ordinary people (see Table 3). Among the Blater, recording is done in a structured manner based on groups with the identities of the leader and members, thus reflecting a collective recording system. Meanwhile, for ordinary people, the records are individual in nature without a group structure. The use of specific symbols (e.g., the “X” symbol) to mark transactions that have been repaid indicates the presence of control and evaluation mechanisms within the system.

Table 2. Example of the “Ongghân” Ledger for Blater People Group

No	Name	Address	Number and Type of Bhubuwan	Note
1	B. Siseh	Rabasan	7kg of milled rice 60 5kg of milled rice 40	X
2	B. Lipah	Rabasan	5kg of green rice	
3	B. Mat Jupri	Rabasan	2L Fortune Oil 20	X
4	B. Snima	Rabasan	Gulaku 5kg 20	

5	B. Fatim	Rabasan	Minyakita 2L Gulapas	2kg
Etc.				

Source: Processed data (2025)

Table 3 Example of the “Ongghâân” Ledger For Ordinary People Group

No	Name	Address	Number and Type of Bhubuwân	Note
1	Ny. Adlan	Jl. Kemuning	Gula 3kg	
2	Atik	Tanahmerah	Minyak 2L	
3	Satiah	Burneh	Rp 100.000	X
4	Ifa	Pejagan	Rp 50.000	
5	Kutiyah	Langkap	Rp 50.000	
Etc.				

Source: Processed data (2025)

Overall, the research findings indicate that the practice of bhubuwân not only represents a social activity but also incorporates an accounting mechanism carried out informally through recording, measurement, and control in the ongghâân ledger. This practice underscores that accounting within a cultural context functions not merely as an economic tool but also as a social mechanism to maintain balance, justice, and the sustainability of relationships within society. As a practice deeply rooted in Maduran society, bhubuwân reflects the intertwining of economic activities with social and cultural values. This aligns with the view that economic activities are always embedded within social structures, norms, and community relations (Polanyi, 2001). In this context, bhubuwân functions not only as a form of assistance but also as a system that incorporates elements of recognition, recording, measurement, and social accountability for every contribution made. Given this complexity, the interpretation of bhubuwân can be viewed from various complementary perspectives: as a debt-credit relationship, as a practice resembling business activities, as a form of social contribution, and as an investment in long-term relationships. Furthermore, this interpretation also opens space for reflection on the relevance of bhubuwân in the development of a more contextual and socially oriented modern accounting.

Bhubuwân as a Debt-Credit Relationship

Normatively, bhubuwân is a form of informal debt and credit governed by social norms, trust, and collective moral obligations. Unlike formal systems that rely on contracts and legal sanctions, bhubuwân operates through mechanisms of reputation and social relations, in line with the concept of embeddedness. This practice also reflects the theory of social exchange (Davlembayeva & Alamanos, 2023) as well as gift exchange (Mauss, 2002) which emphasize the obligations to give, receive, and reciprocate within long-term relationships. In practice, these obligations are recorded in the ongghâân ledger, which contains the identity of the giver, the type, brand, and amount of the contribution. This record-keeping demonstrates the function of accounting as a tool for social control and accountability that evolves in accordance with cultural values. The stat mechanism, used to collect outstanding contributions, serves as a social control based on norms and a sense of shame, aligning with the concept of moral-communal accountability and the strengthening of social capital (Zubaidah & Nugraeni, 2023). Furthermore, the obligation of bhubuwân can be inherited by heirs, indicating the continuity of social responsibility across generations. This aligns with studies on informal financial practices such as ROSCA (Davlembayeva & Alamanos, 2023), bhubuwân demonstrates that trust-based systems are capable of supporting economic resilience while maintaining social cohesion. Therefore, it can be emphasized that bhubuwân functions not only as a system of debt and credit, but also as a mechanism for the distribution of resources and the stabilization of a community’s socio-economic relations.

Bhubuwân as Business

From a microeconomic perspective, bhubuwân can be understood as a collective funding mechanism to support the organization of community events. This practice reflects bounded rationality in economic decision-making, where the collective distribution of burdens functions as a risk-sharing strategy to reduce household financial pressure. Field findings indicate variations in orientation, ranging from solidarity to calculative tendencies, for example in managing ceremonial consumption or selecting forms of contribution. A preference for goods over money indicates adaptation to market price fluctuations, thus reflecting practical economic considerations. Within the framework of moral economics, this practice continues to function as a community-based social protection mechanism (Ramdany & Tsabit, 2025), which is more flexible than formal institutions. This phenomenon bears similarities to ROSCA (Davlembayeva & Alamanos, 2023), although it is not periodic. Records in the ongghân book also demonstrate managerial functions as tools for planning, control, and evaluation (Sulistyowati et al., 2024). Although it contains elements of economic calculation, bhubuwân is not entirely profit-oriented as suggested (Dinç et al., 2022) but continues to emphasize social balance. Therefore, bhubuwân can be understood as a form of community-based “social business.”

Bhubuwân as Contribution

Within the framework of moral economics, bhubuwân is a practice of contribution grounded in the values of fairness, empathy, and collective solidarity (Ramdany & Tsabit, 2025). Economic actions in this context are not solely profit-oriented but focused on the sustainability of social relationships. Field findings indicate that the return on bhubuwân is not always understood rigidly but can be interpreted as charity or an act of sincerity. Anthropologically, this practice aligns with the concept of gift exchange and the typology of reciprocity, particularly general reciprocity, which does not demand an immediate equivalent return (Mauss, 2002). From a social accounting perspective, the recording of bhubuwân serves not only as an economic control mechanism but also as a form of social accountability and recognition of participation within the community (Dinç et al., 2022). This is also linked to the concept of social capital (Davlembayeva & Alamanos, 2023), where contributions strengthen relational networks and create long-term social security. From the various explanations above, bhubuwân as a contribution affirms that local economic practices operate within a framework of collective morality.

Bhubuwân as Investment

From a social capital perspective, bhubuwân is a form of long-term investment aimed at fostering reciprocal obligations, trust, and social networks (Devi, 2017; Devika, 2020). The contributions made create expectations of future returns, thereby functioning as “social savings” within the community. Practices such as ompangan demonstrate the accumulation of social obligations, where excess contributions are not considered settled but become new debts. Standards of value equivalence, including the uniformity of product brands, reflect efforts to maintain fairness and social reputation. This aligns with the concepts of social and symbolic capital (Dinç et al., 2022; Sulistyowati et al., 2024) as well as the strengthening of social networks (Davlembayeva & Alamanos, 2023). Within the framework of social exchange (Dinç et al., 2022), larger contributions can enhance prestige and access to future support. Recording in the ongghân book also reflects the management of intangible assets such as reputation and trust. Furthermore, this practice can be understood through signaling theory (Dinç et al., 2022), where contributions serve as indicators of an individual’s economic capacity and social commitment. Thus, bhubuwân as an investment reflects the integration of economic rationality, social strategy, and symbolic legitimacy.

Implications of Bhubuwân for Modern Accounting

Bhubuwân affirms that accounting is a contextual and value-laden social practice (Sulistiyowati et al., 2024). This practice demonstrates that accounting systems evolve in accordance with the cultural character of a society. Therefore, bhubuwân serves as a relevant example of community-based accounting within cross-cultural discourse. The existence of the ongghâan book demonstrates that simple record-keeping can fulfill the functions of control, planning, and accountability (Anthony & Govindarajan, 2007; Merchant & Van der Stede, 2017). This practice also strengthens transparency and social cohesion through informal mechanisms (Ezzamel, 2002) and community participation (Brown & Dillard, 2015). Furthermore, bhubuwân represents moral and collective accountability that transcends formal models and aligns with the triple bottom line concept and legitimacy theory (Suchman, 1995). However, this practice also has the potential to create social pressure and reproduce inequality, as well as shift solidarity into a matter of calculation (Ramdany & Tsabit, 2025). Overall, bhubuwân demonstrates that the development of modern accounting needs to integrate local values, social solidarity, and cultural context, making it more inclusive, contextual, and oriented toward social sustainability.

CONCLUSION

This study demonstrates that the practice of bhubuwân in Madurese society represents a form of contextual accounting, where the functions of recording, measurement, control, and accountability are carried out through socio-cultural mechanisms rooted in the values of reciprocity, trust, and collective moral obligation. Using a contextual approach, these findings affirm that accounting is not only present in formal systems but also exists in the daily practices of society through simple instruments such as the ongghâan book, which serves as a medium for both documenting and controlling socio-economic relationships. Furthermore, bhubuwân cannot be understood in isolation but as a multidimensional practice encompassing social debts and credits, collective funding mechanisms resembling business activities, solidarity-based contributions, and long-term social investments. These four dimensions demonstrate that economic rationality in local communities is intertwined with moral values, reputation, and the sustainability of relationships, thereby broadening our understanding of economic practices that are not solely oriented toward material gain.

The primary contribution of this study lies in reinforcing the perspective that accounting is a social practice embedded within a cultural context, while also offering conceptual implications for the development of a more inclusive and contextual modern accounting system. The practice of bhubuwân demonstrates that community-based record-keeping systems can effectively perform accounting functions without relying on formal structures, and emphasizes the importance of moral and collective accountability. Thus, this study enriches the body of accounting knowledge, particularly in the development of social and cultural accounting approaches, and opens up space for integration between local practices and contemporary accounting frameworks that are more sensitive to social values and the sustainability of community relations.

REFERENCES

- Abidin. (2013). *Bhubuwân sebagai investasi sosial dalam masyarakat Madura*. <https://doi.org/10.19105/karsa.v20i2.34>
- Ainorrofiqie. (2021). *Akuntansi tradisi Lalabet*. Universitas Islam Negeri Maulana Malik Ibrahim Malang.
- Anthony, R. N., & Govindarajan, V. (2007). *Management control systems* (12th ed.). McGraw-Hill.
- Azwirman, A. (2017). Analisis Penerapan Akuntansi Masjid dengan Menggunakan Microsoft

- Excel for Accounting. *Jurnal Ekonomi KIAM*, 29(1).
- Brown, J., & Dillard, J. (2015). Dialogic accountings for stakeholders: On opening up and closing down participatory governance. *Journal of Management Studies*, 52(7), 961–985.
- Davlembayeva, D., & Alamanos, E. (2023). *Social exchange theory: A review*.
- Devi, N. U. K. (2017). *Praktik Sosial Warok Pada Komunitas Taropan (Studi Pratik Sosial Tokoh Warok Dalam Tradisi Bhuwuhan Pada Komunitas Taropan Kecamatan Tiris Kabupaten Probolinggo)*. Universitas Brawijaya.
- Devika, F. (2020). *To'-Oto': Perilaku pengembalian investasi kepala keluarga masyarakat Sampang Madura*. Universitas Islam Negeri Maulana Malik Ibrahim.
- Dinç, Y., Jahangir, R., Nagayev, R., & Çakır, F. (2022). Economics of savings-based finance: an interest-free model of rotating savings and credit association in Turkey. *Journal of Islamic Accounting and Business Research*, 13(2), 338–363.
- Edi. (2016). Teknik wawancara dalam penelitian kualitatif. *Jurnal Pendidikan Tambusai*, 9(1), 9932–9938.
- Ezzamel, M. (2002). Accounting and redistributive practices in ancient Egypt. *Accounting, Organizations and Society*, 27(7), 735–765. [https://doi.org/10.1016/S0361-3682\(01\)00060-9](https://doi.org/10.1016/S0361-3682(01)00060-9)
- Gray, R. (2002). The social accounting project and Accounting Organizations and Society. *Accounting, Organizations and Society*, 27(7), 687–708. [https://doi.org/10.1016/S0361-3682\(02\)00037-8](https://doi.org/10.1016/S0361-3682(02)00037-8)
- Hasanah, U., Pramudyastuti, O. L., & Rumah, P. P. (2026). *Akuntansi dalam Konteks Kearifan Lokal: Menyatukan Tradisi, Nilai, dan Praktik Sosial*. Penerbit Pustaka Rumah C1nta.
- Kaomaneng. (2012). Akuntabilitas laporan keuangan gereja sebagai organisasi nirlaba. *Jurnal Lintas Ilmu*, 2(1), 111–121.
- Kholifah. (2020). *Metode penelitian etnografi dalam kajian sosial budaya*. <https://doi.org/10.47709/jpsk.v3i01.1956>
- Mauss, M. (2002). *The gift: The form and reason for exchange in archaic societies*. Routledge.
- Merchant, K. A., & Van der Stede, W. A. (2017). *Management control systems: Performance measurement, evaluation and incentives* (4th ed.). Pearson.
- Miller, P., & Rose, N. (1990). Governing economic life. *Economy and Society*, 19(1), 1–31.
- Morse, J. M. (2015). Critical analysis of strategies for determining rigor in qualitative inquiry. *Qualitative Health Research*, 25(9), 1212–1222. <https://doi.org/10.1177/1049732315588501>
- Ni'matuzahroh, & Prasetyaningrum, S. (2018). *Observasi sebagai teknik pengumpulan data penelitian*. UMM Press.
- Polanyi, K. (2001). *The great transformation: The political and economic origins of our time*. Beacon Press.
- Rachmawati, R., & Anwar, S. (2021). *Budaya dan tradisi buwuh sebagai hutang piutang*. <https://doi.org/10.26740/jekobi.v4n3.p69-83>
- Ramadhania. (2021). Akuntansi antropologi dalam pernikahan Jawa. *Oetosan Hindia: Telaah Pemikiran Bangsa*, 3(1), 30–34.
- Ramdany, M., & Tsabit, A. M. (2025). Persepsi Tradisi Tompangan Sebagai Bentuk Investasi Masyarakat Andulang Gapura Sumenep. *Muttaqien; Indonesian Journal of Multidisciplinary Islamic Studies*, 6(1), 77–112.
- Santoso. (2017). Pola transaksi sumbangan (buwuh) dalam adat perkawinan. *Jurnal Indonesia Sosial Teknologi*, 2(4).
- Sari. (2020). *Tradisi tompangan dalam perspektif akuntansi*. <https://doi.org/10.32815/ristani.v1i1.348>
- Setiawan. (2022). *Potret resiprositas tradisi nyumbang*. <https://doi.org/10.24235/equalita.v4i1.10892>

- Spradley, J. P. (2007). *The ethnographic interview*. Waveland Press.
- Sulistyowati, R., Arfamaini, R., & Meilia, F. (2024). Transforming Buwuhan Tradition In Accounting Perspective: Exploring Value And Economic Impact. *Accounting and Finance Studies*, 4(3).
- Thalib. (2019). Akuntansi Huyula. *JRAMB*, 5(1).
- Ulfa, I. M. (2023). Paradigma Akuntansi dalam Perspektif Kajian Sosiologi. *AL-MIKRAJ Jurnal Studi Islam Dan Humaniora*, 4(1), 1137–1147.
- Widiantari. (2021). *Praktik akuntansi rumah tangga dalam perspektif sosial*. <https://doi.org/10.23887/vjra.v10i01.56142>
- Zubaidah, A. N., & Nugraeni, N. (2023). Pengaruh Akuntabilitas Dan Transparansi Terhadap Kualitas Laporan Keuangan Pada Pemerintah Kabupaten Sleman. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(3), 978–988.