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The Capitalization of the Cultural Value of the Mabbarasanji Tradition from a Cultural Economics Perspective: An Analysis of the Treatment of Cultural Assets Based on Local Wisdom

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Abstract

This study examines the Mabbarasanji tradition within the Culili neighborhood, Polewali Urban Village, Bone Regency, evaluating its structural dynamics as a non-monetary cultural asset from a cultural economics perspective. Utilizing an interpretive qualitative research design and phenomenological analysis, the inquiry captures the lived experiences of traditional reciters and local activists to understand how this oral performance generates localized social capital and maintains communal continuity. The findings indicate that the tradition represents a vital heritage resource whose value is determined by poetic auditory cadences, linguistic preservation, and collective voluntary labor. The investigation demonstrates that these customary practices directly satisfy the legal criteria established under Indonesian Law Number 5 of 2017 concerning the Advancement of Culture, thereby qualifying for formal institutional protection. To counteract modern threats of globalization and declining youth participation, this study devises a narrative Cultural Accounting Disclosure Framework that operationalizes qualitative sustainability metrics for state registries. Ultimately, this framework bridges the gap between abstract local wisdom and formal accountability systems, ensuring the sustainable preservation of Bugis cultural identity.

Keywords : *Mabbarasanji, Cultural Asset, Social Capital, Cultural Accounting, Intangible Heritage.*

INTRODUCTION

In the contemporary era of hyper globalization and accelerated digital transformation, the discourse surrounding cultural economics has evolved significantly, shifting from a conventional focus on tangible heritage protection to the complex mechanism of economic valuation embedded within intangible cultural practices. The conceptualization of culture as a strategic asset has gained substantial traction across international markets, wherein local wisdom is increasingly repositioned not merely as historical residue but as a dynamic form of cultural capital capable of driving sustainable development. Within this global academic shift, modern scholarly inquiry in cultural economics and accounting faces the intellectual challenge of integrating endogenous social value systems into standardized institutional frameworks, thereby aiming to reconcile the structural dichotomy between economic commercialization and the preservation of communal identity. This broader evolutionary trajectory underscores a growing scholarly recognition that indigenous oral traditions and localized customary practices possess inherent economic and non-economic values that require rigorous academic scrutiny, particularly concerning how these traditions are systematically recognized, measured, and institutionalized within emerging economic frameworks globally. The ongoing discourse demonstrates a critical paradigm shift where the sustainability of micro level traditional assets is intrinsically linked to macro level socio economic resilience, establishing a crucial nexus between institutional culture preservation and contemporary accounting governance.

Extensive contemporary literature has continuously attempted to decode the multifaceted nature of traditional practices and local wisdom within various institutional and educational spheres, reflecting an academic eagerness to document the integration of local values into broader social structures. Previous investigations have extensively explored the operationalization of cultural assets, emphasizing how localized wisdom can serve as an ideological foundation for educational institutional frameworks and communal character building (Rosyidah & Arif, 2022). Scholars have also scrutinized the pedagogical relevance of integrating local wisdom within digital societies, arguing that indigenous knowledge systems can enhance critical thinking and contextual learning in rapidly changing technological environments (Tohri et al., 2022). Furthermore, the intersections of religious values, gender roles, and daily rural practices have been evaluated to demonstrate how spiritual traditions maintain domestic stability and social cohesion across traditional agrarian communities (Syamsuni et al., 2025). In the realm of cultural tourism and creative economy, substantial research has investigated how community based wisdom can be successfully converted into innovative cultural products, creating a fine balance between market commercialization and structural preservation within renowned global destinations (Wirawan, 2025; Zulhuda et al., 2025). The structural functionalist paradigms and cultural communication networks underlying these local wisdoms have also been mapped out to demonstrate their systemic contribution to social order and historical continuity (Yunus & Awal, 2026).

Despite these valuable contributions, a profound conceptual and empirical disconnect persists within the existing literature, particularly regarding the formal financial and accounting operationalization of these intangible cultural practices as legitimate institutional assets. The dominant body of research remains heavily skewed toward descriptive anthropological documentation, living religious analysis, or basic pedagogical integration (Ulum, 2025), completely bypassing the critical economic dimensions of how these traditions function as distinct socioeconomic capital. Prior investigations into the Bugis community oral expressions have consistently treated these rituals through the isolated lens of religious acculturation and historical living traditions, leaving a conspicuous intellectual void regarding their structural positioning within formal asset management and economic valuation frameworks. More importantly, while macro level legislative tools such as the Indonesian Law Number 5 of 2017 concerning the Advancement of Culture provide an explicit mandate for the protection and utilization of oral traditions, the literature fails to provide a coherent accounting translation of how these statutory regulations can be applied to micro level community practices. There is a visible lack of critical synthesis explaining how intangible, deeply spiritual, and communal values can be systematically recognized, measured, and presented as cultural assets without losing their primordial sacred essence or succumbing to exploitative market reductionism.

Resolving this literature gap is a matter of profound scientific and practical urgency, because the ongoing failure to formalize the economic and accounting dimensions of intangible cultural traditions exposes these invaluable local wisdoms to systemic marginalization and structural erosion under the pressure of modern economic capital. Without a rigorous, paradigm shifting framework to articulate the capitalization and accounting treatment of cultural assets, localized oral traditions will continue to be excluded from formal national economic accounts, regional development budgets, and institutional asset registries. The accelerating decline in younger generation participation, combined with aggressive commercial modernization, threatens to permanently dismantle the social fabric of indigenous communities if these practices are not validated through a robust cultural economics perspective. Legally and operationally, establishing a scientifically sound method for the recognition and qualitative presentation of these traditions is crucial for operationalizing national culture advancement policies, transforming abstract statutory laws into functional, community level preservation mechanisms. Developing this framework is essential not only for the survival of ethnic identity but also for providing global policy makers with a replication template for managing vulnerable cultural capitals.

This study strategically positions itself at the innovative intersection of cultural economics, interpretive accounting, and regulatory policy analysis, offering a major departure from orthodox financial accounting by utilizing a phenomenological methodology to deconstruct the lived experiences of cultural actors. By explicitly investigating the capitalization of the Mabbarasanji tradition within the Bugis community, this research challenges the conventional, transaction-oriented definitions of asset recognition by introducing a qualitative, value-driven framework rooted in local wisdom. The research breaks new ground by utilizing the interpretive paradigm and Moustakas's phenomenological stages to translate the historical, social, and religious dimensions of an oral tradition into formalized accounting constructs of recognition and presentation. It serves as a critical bridge connecting empirical field realities in localized neighborhoods with the macro regulatory expectations of the Indonesian Law Number 5 of 2017, thereby establishing a sophisticated conceptual synthesis that redefines how intangible heritage is treated within contemporary accounting disciplines.

The ultimate objective of this treatise is to analyze and interpret the capitalization mechanism of the Mabbarasanji tradition from a cultural economics perspective, specifically evaluating how its historical, social, and religious dimensions can be structured as cultural assets based on local wisdom. Methodologically, this study contributes to the literature by demonstrating the power of qualitative phenomenological inquiries in capturing the intangible, lived essence of cultural values, providing a rigorous alternative to rigid, quantitative econometric modeling that often misrepresents cultural wealth. Theoretically, this research advances the discipline of cultural accounting by developing an innovative conceptual framework for the recognition, qualitative measurement, and narrative presentation of non monetary community assets. By doing so, it provides a comprehensive blueprint that enables academic researchers, state accountants, and cultural policymakers to systematically document, protect, and maximize the socio economic value of intangible cultural heritage globally.

RESEARCH METHODS

This study is classified as empirical in nature, utilizing an interpretive qualitative research design to capture the lived experiences of cultural actors directly involved in the preservation of heritage assets. The research context is specifically located within the Culili neighborhood of Polewali Urban Village in Bone Regency, where the target population comprises individuals who actively maintain the targeted oral performance. Rather than deploying statistical sampling methods, the inquiry implements a purposeful sampling strategy to select high quality informants, explicitly engaging experienced Barzanji reciters and dedicated local activists who possess deep historical insight. Primary data sources are gathered through semi structured in depth interviews, prolonged field observations, and extensive institutional documentation, which are subsequently triangulated with secondary regulatory data such as the Indonesian Law Number 5 of 2017 concerning the Advancement of Culture. Variables are operationalized qualitatively by mapping out structural dimensions of cultural capital, focusing on how communal practices achieve formal recognition, aesthetic valuation, and sustainable presentation as non monetary assets within the community.

The qualitative analysis and interpretation processes follow rigorous methodological standards, adopting the systematic phenomenological stages established by Moustakas and Creswell to maintain structural integrity throughout the evaluation (Denzin & Lincoln, 2018). The analytical procedure begins with full verbatim transcription of all field records, followed by a meticulous horizonalization stage to extract every significant statement regarding the economic and social value of the targeted tradition. These extracted statements are systematically grouped into overarching conceptual themes, which are then developed into distinct textural and structural descriptions that reflect how the local wisdom interacts with modern institutional environments. To guarantee credibility, dependability, and conformability, the research incorporates comprehensive technical triangulation by rigorously comparing interview transcripts, physical artifacts, and observation logs, alongside source triangulation across multiple local actors. Ultimately, this systematic qualitative protocol allows the study to construct a rigorous interpretation of the phenomenon, successfully translating abstract cultural practices into formalized accounting disclosures for intangible heritage assets.

RESULTS AND DISCUSSION

Epistemological Recognition and Axiological Dimension of the Mabbarasanji Performance as a Cultural Asset

The empirical field investigations in the Culili neighborhood explicitly reveal that the indigenous actors construct the meaning of the targeted oral performance beyond its initial religious character. The community systematically identifies the regular practice as a core repository of collective identity that represents historical, social, and spiritual values within the Bugis community. This field discovery indicates that localized oral traditions function as an intangible socioeconomic capital that possesses unique characteristics distinct from standard economic goods. The analytical findings emphasize that the shared comprehension of this heritage practice forms an informal framework of accountability that actively preserves regional history across multiple generations.

The lived experiences of the active practitioners clarify that the structural continuity of the oral performance relies on informal transmission patterns within families. The local actors constantly reinforce these traditional routines during critical lifecycles to build a resilient barrier against modern external changes. This continuous internal preservation provides the essential baseline for considering the long standing tradition as a dynamic community asset. The field data confirm that this local custom satisfies the foundational requirements of an intangible resource due to its distinct spiritual and social values. The progressive integration of these regional values into family life serves as a structural foundation for rural community preservation (Syamsuni et al., 2025).

The empirical observations demonstrate that the communal acceptance of the tradition establishes an implicit social agreement regarding its long term value. The active participants maintain that the ritual protects regional social networks while functioning as a spiritual resource. This local wisdom remains highly applicable for maintaining community resilience within contemporary environments (Tohri et al., 2022). The internal structural mechanics of this recognition process are systematically detailed in Table 1 to illustrate the primary dimensions of the cultural value.

Table 1. Structural Dimensions and Community Perception of the Mabbarasanji Tradition

Cultural Dimension	Core Value Components	Local Accounting Recognition Status
Historical Identity	Intergenerational knowledge, Bugis language retention, ancestral lineage documentation	Recognized as non monetary community legacy
Social Integration	Communal cooperation, reciprocal labor sharing, network reinforcement	Recognized as a social capital facilitator
Religious Devotion	Prophet praises, localized Islamic teachings, public prayers	Recognized as a spiritual welfare asset

Source: Field Interviews and Direct Interpretive Observations in Culili (2026)

The qualitative configurations structured in Table 1 show that the community assigns explicit asset qualities to their shared heritage practice based on local wisdom. This qualitative classification aligns with advanced perspectives in cultural accounting that emphasize the inclusion of non monetary attributes within formal institutional registries (Ashar et al., 2025). The research evidence demonstrates that the historical, social, and religious dimensions operate as integrated value drivers within the community asset framework. This multi dimensional configuration requires a major adjustments in modern accounting governance to accommodate non commercial assets.

The field data show that the historical component relies significantly on localized linguistic interactions to secure intergenerational continuity. The active reciters employ specialized linguistic structures to communicate historical knowledge and ancestral values during public ceremonies. This process underscores the critical role of linguistic preservation in maintaining the structural continuity of minority communities (Arifin & Harpiani, 2023). The empirical evidence confirms that the preservation of these communication patterns prevents the degradation of the cultural capital.

The field interviews indicate that the community experiences a heightened sense of collective responsibility through their long term participation in the ritual. This shared commitment creates an informal accounting framework where the accountability of the asset is measured by its social continuity rather than financial returns. This structural arrangement mirrors global patterns where indigenous knowledge dissemination relies on community networks (Boikanyo et al., 2025). The empirical documentation shows that this social validation serves as the primary mechanism for institutionalizing the asset.

The field research confirms that the religious dimension acts as a primary institutional catalyst that stabilizes the traditional practice against external challenges. The integration of religious principles provides a legitimate structural justification that allows the custom to remain functional within modern institutional spaces. This functional integration demonstrates how religious values can be aligned with localized customary expectations to preserve social order (Jafar et al., 2025). The field results indicate that this alignment enhances the systemic value of the heritage asset.

The empirical analysis establishes that the localized practice operates as a living educational mechanism that transmits ethical standards to the younger generation. The active actors utilize the public performance to teach ancestral wisdom and social values to the youth. This localized educational approach provides a distinct mechanism for sustaining identity within contemporary educational environments (Rosyidah & Arif, 2022). The research findings indicate that this informal pedagogical framework is essential for maintaining the value of the intangible resource.

The field evidence demonstrates that the community recognition of the tradition creates an endogenous protection zone that resists exploitative external interventions. The local practitioners intentionally maintain control over the performance parameters to prevent inappropriate commercialization. This protective behavior illustrates how traditional communities build internal resilience against global socio economic shifts (Mustikasari, 2025). The qualitative outcomes indicate that this community control is critical for maintaining the authenticity of the resource.

The interpretive evaluation indicates that the formal recognition of the tradition requires a significant paradigm shift away from traditional accounting models. The empirical findings prove that the value of this heritage resource is embedded within its social functionality and spiritual utility rather than its market exchange value. This conceptual positioning aligns with modern critical theories that demand alternative frameworks for non corporate asset accountability (Denzin & Lincoln, 2018). The empirical evidence confirms that the tradition must be integrated into national protection systems to ensure its long term survival.

Aesthetic Valuation, Reciprocal Social Capital, and the Statutory Alignment of Mabbarasanji under Law Number 5 of 2017

The qualitative exploration of the Mabbarasanji performance in the Culili neighborhood reveals that its valuation relies heavily on specific aesthetic structures that function as non-monetary capital. The empirical field data show that the acoustic, poetic, and linguistic delivery of the Barzanji text creates a shared emotional response among participants, raising the practice above a simple routine. The active reciters use distinct vocal styles and traditional Bugis language structures to convey spiritual narratives during public gatherings. This specialized linguistic communication serves as a key driver for preserving minority identity and protecting community heritage against external cultural influences (Arifin & Harpiani, 2023).

The field observations indicate that the artistic delivery of the text strengthens community connections by reinforcing shared cultural roots. The field interviews demonstrate that this aesthetic valuation is closely tied to the generation of localized social capital. When community members participate in the oral performance, they engage in institutional networks of mutual support, shared labor, and social trust. The structural continuity of the ritual relies on voluntary public participation, which strengthens relationships within the Polewali Urban Village.

This dynamic mirrors broader patterns in rural areas where community engagement acts as both a resource and a potential barrier for sustainable development (Anwar et al., 2026). The field results confirm that the performance builds a reliable framework of social safety nets through shared cultural responsibilities. The empirical analysis shows that the social capital created by the custom is maintained through long-term reciprocal practices. The community members collectively manage the operational demands of the performance, including providing space, preparing shared food, and coordinating event logistics without using commercial transactions.

This shared effort demonstrates how customary practices can adapt to modern institutional needs while preserving traditional social structures (Jafar et al., 2025). The field data show that this collaboration builds community trust, creating an informal framework for managing shared heritage assets. The research findings confirm that these local practices align directly with national legal protections, specifically Indonesian Law Number 5 of 2017 concerning the Advancement of Culture. The field evidence shows that the performance functions as a verified oral tradition and social custom, satisfying the statutory definitions established in Article 3 and Article 5 of the law.

This legal alignment provides a formal framework for protecting local wisdom from commercial exploitation while maintaining community control over its execution (Gunawan, 2025). The structural components of this regulatory connection and its aesthetic drivers are systematically organized in Table 2.

Table 2. Taxonomy of Legal Recognition and Aesthetic Drivers as Intangible Capital Metrics

Aesthetic and Social Asset Components	Field Observation & Operational Manifestation	Statutory Alignment (Law No. 5 of 2017)	Strategic Capital Designation
Poetic Auditory Cadence	Oral recitation of historical texts using traditional Bugis melodies	Object of Oral Tradition (Pasal 5)	Expressive Intangible Capital
Voluntary Mutual Cooperation	Shared community labor for ritual setup and resource sharing	Object of Rites and Customs (Pasal 5)	Reciprocal Social Capital
Localized Linguistic Retention	Consistent use of ancestral language structures during public rituals	Cultural Preservation Mandate (Pasal 3)	Endogenous Identity Capital

Source: Field Interviews and Regulatory Analysis in Culili (2026)

The qualitative details in Table 2 confirm that the custom functions as a structured cultural asset that fits within national legal frameworks. The integration of local performance styles with formal legal protections protects the practice from unauthorized commercial use (Gunawan, 2025). The field research indicates that this statutory alignment provides community actors with the legal tools needed to secure state support for ongoing preservation efforts. The empirical findings show that the structural functionalism of the tradition helps maintain social balance within the Bone Regency.

The performance acts as a shared communication channel that resolves internal tensions and maintains structural stability across generations. This functional resilience highlights how localized communication systems protect indigenous structures from modern external pressures (Yunus & Awal, 2026). The field data confirm that the statutory recognition of the performance under Law Number 5 of 2017 strengthens its role as a key asset for community preservation. The local actors in Culili reinforce these traditional routines during critical lifecycles to build a resilient barrier against modern external changes.

This continuous internal preservation provides the essential baseline for considering the long-standing tradition as a dynamic community asset. The field data confirm that this local custom satisfies the foundational requirements of an intangible resource due to its distinct spiritual and social values. The progressive integration of these regional values into family life serves as a structural foundation for rural community preservation (Syamsuni et al., 2025). The empirical observations demonstrate that the communal acceptance of the tradition establishes an implicit social agreement regarding its long-term value.

The active participants maintain that the ritual protects regional social networks while functioning as a spiritual resource. This local wisdom remains highly applicable for maintaining community resilience within contemporary environments (Tohri et al., 2022). The qualitative configurations demonstrate that the historical, social, and religious dimensions operate as integrated value drivers within the community asset framework. This multi-dimensional configuration requires adjustments in modern accounting governance to accommodate non-commercial assets.

Sustainable Preservation Matrix: Devising a Cultural Accounting Disclosure Framework for Intergenerational Heritage Continuity

The long-term survival of the Mabbarasanji tradition faces critical structural challenges due to modern economic pressures and shifting cultural interests among the younger generation. The field investigations in the Culili neighborhood indicate that modern lifestyles often conflict with the intensive training required to master the oral performance. This operational tension creates a significant risk where traditional practices may be altered or commercialized purely for economic return rather than historical preservation (Aptasari et al., 2024). The empirical evidence highlights the urgent need for structured community interventions to maintain the authenticity of the resource.

The field data show that addressing these modern challenges requires informal educational frameworks managed directly by the community. The senior reciters in Polewali Urban Village organize voluntary family mentorships and localized training groups to pass the performance techniques down to local youth. This community-led approach reflects successful global patterns where indigenous knowledge preservation depends on local networks rather than formal institutional programs (Boikanyo et al., 2025). The field results demonstrate that these voluntary educational efforts are essential for keeping the asset functional within the modern environment.

The research findings indicate that maintaining the continuity of the tradition requires a clear accountability model, which can be achieved by developing a formal Cultural Accounting Disclosure Framework. Because the asset provides social and spiritual benefits rather than financial returns, traditional corporate reporting models are completely insufficient for capturing its value. Modern accounting practices must adapt by using narrative and qualitative reporting methods to document non-monetary heritage resources (Ashar et al., 2025). The structural design of this qualitative disclosure framework is detailed in Table 3.

Table 3. Cultural Accounting Narrative Disclosure Matrix and Strategic Continuity Indicators

Disclosure Category	Qualitative Disclosure Indicator	Verification Method	Operational Reporting Metric
Asset Continuity	Retention rate of oral performance techniques among youth	Intergenerational interview logs and field observations	Number of active youth reciters per family group
Social Utility	Frequency of cooperative community rituals and voluntary labor	Public community records and event documentation	Annual number of community events supported
Institutional Protection	Level of alignment with national cultural preservation laws	Legal audits and local government registration records	Inclusion status in state heritage registries

Source: Synthesized Qualitative Field Framework for Heritage Accounting (2026)

The disclosure matrix in Table 3 offers a practical alternative to traditional financial reporting by focusing on qualitative indicators of asset health. This alternative approach aligns with qualitative research methodologies that prioritize contextual meaning and narrative depth over numerical measurements (Denzin & Lincoln, 2018). Using this framework allows the community to present a clear record of its intangible wealth to state institutions, balancing the pressure for commercial growth with the need for cultural preservation (Wirawan, 2025). The field data indicate that implementing this formalized narrative disclosure provides a clear mechanism for documenting heritage capital.

The empirical analysis shows that social entrepreneurship can help support the tradition without compromising its core values. By connecting the performance with broader community initiatives, local actors can generate resources to maintain the practice while protecting its social purpose (Rofiah & Eryana, 2025). This sustainable approach demonstrates how communities can use social capital to protect historical assets from exploitative commercial markets. The field data suggest that integrating the practice into a narrative accounting framework protects its status as a shared community resource.

The interpretive findings show that a qualitative accounting framework converts abstract cultural practices into clear institutional records. This systematic documentation provides the verification required by state agencies to issue protection grants under national preservation policies. The empirical data confirm that structural documentation safeguards the ritual from shifting social environments. The localized tracking metrics secure the continuity of the ancestral practice within the contemporary economic environment.

The research demonstrates that treating the performance as a formal cultural asset allows the Bugis community in Culili to protect its historical identity, maintain social connections, and ensure the tradition survives for future generations. The qualitative field evidence demonstrates that regional kinship rituals operate as structural pillars for communal stability. This stable continuity is visible in the preservation of domestic marital customs that reflect deep historical roots (Andini et al., 2025). The community remains committed to protecting these ancestral practices from globalizing forces.

The protective barriers built by the community reflect a broader desire to resist digital hegemony through internal structural preservation (Efendy & Al Ihram, 2025). The localized learning frameworks provide the necessary tools for younger generations to maintain their cultural roots. The operational records show that youth engagement increases when traditional learning methods are embedded within daily life. This internal transmission system ensures that the heritage asset does not become an inactive historical artifact.

The field observations confirm that the ritual remains highly integrated within the daily lives of the local population. This internal integration aligns with broader heritage preservation frameworks that prioritize continuous cultural practice over museum display (Mustikasari, 2025). The active community members view the tradition as a living resource rather than a static piece of history. The descriptive field records demonstrate that the survival of the practice depends on its active performance during social gatherings.

The modern institutional environment requires that local wisdom be translated into recognizable regulatory formats to secure ongoing regional protection (Zulhuda et al., 2025). The qualitative disclosure framework fulfills this requirement by establishing a formal link between community practice and state administrative records. The empirical findings indicate that local actors use these narrative metrics to justify the allocation of regional preservation resources. This strategic alignment ensures that the Mabbarasanji tradition remains structurally protected within the contemporary cultural economy.

The structural patterns documented in Culili provide a clear example of how ancient wisdom survives modern transitions through community action (Diko & Xaba, 2025). The community reciters maintain their roles as cultural guardians by reinforcing traditional pedagogical values during communal ceremonies (Kadir & Rosmini, 2025). This active enforcement of historical values prevents the erosion of regional identity under external pressures. The field data show that the combination of local commitment and narrative accounting frameworks ensures long-term preservation.

The internal transmission of the tradition is further supported by the structural values embedded within local institutional routines (Rosyidah & Arif, 2022). The field interviews indicate that family groups remain the primary site for the initial exposure to the oral performance. This domestic foundation ensures that the specialized vocal techniques are preserved before youth engage with external educational environments (Ulum, 2025). The resulting continuity protects the structural baseline of the heritage asset.

The empirical results confirm that the performance operates as a vital asset for community cohesion within the urban village. The active participants utilize the ritual to maintain historical connections while adapting to modern economic realities. This dual capacity demonstrates the functional flexibility of the tradition within the contemporary cultural economy. The study concludes that the implementation of a narrative accounting framework provides the structural visibility needed to sustain this local wisdom.

CONCLUSION

This study confirms that the Mabbarasanji tradition operates as a multi-dimensional cultural asset that integrates spiritual devotion, social utility, and legal recognition within the Bugis community of the Culili neighborhood. The empirical findings demonstrate that the qualitative capital of this oral tradition is driven by distinct aesthetic cadences and structural social networks that generate non-monetary wealth and localized mutual trust. By aligning these local practices with the statutory mandates of Indonesian Law Number 5 of 2017, the tradition achieves a formal heritage status that safeguards it against commercial exploitation while reinforcing regional identity. Furthermore, addressing the modern challenges of youth engagement and globalization requires structured community mentorships alongside the implementation of a formalized Cultural Accounting Disclosure Framework. Ultimately, translating these abstract qualitative values into a standardized narrative reporting model provides state registries and community archives with the precise administrative tools necessary to secure institutional support, ensure long-term preservation, and maintain intergenerational continuity within the contemporary cultural economy.

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