Prosperia: Journal of Economic Development, Accounting, and Global Markets
Vol 1 No 3 August 2026, Hal 81-90
ISSN: 3125-117x (Print) ISSN: 3125-1181 (Electronic)
Open Access: https://sovereignresearch.org/prosperia

The Sirawu Sulo Tradition From A Cultural Accounting Perspective in The Village of Pongka

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Article Info :
Received:
17-07-2026
Revised:
26-07-2026
Accepted:
04-08-2026

Abstract

This qualitative case study examines the cultural accounting dimensions of the Sirawu Sulo tradition within its natural setting in Pongka Village, South Sulawesi. Grounded in direct field observations, semi structured interviews, and thematic analysis, the study explores how sacred intangible heritage operates beyond conventional market logic. The findings demonstrate that Sirawu Sulo embodies intrinsic qualitative values, including historical continuity, social cohesion, community identity, spiritual devotion, and preservation awareness, which cannot be captured through standard balance sheet asset recognition models. Forced financial capitalization risks distorting the sacred nature of communal traditions, whereas public sector accounting requires flexible nonmonetary disclosure mechanisms. By integrating narrative reporting, participatory community logging, and digital archiving into municipal accounting reports, public authorities can satisfy statutory accountability mandates while safeguarding indigenous autonomy. Ultimately, this research offers an integrative cultural accounting framework that bridges technical public financial management and intangible heritage conservation, advancing contemporary discourse on nonmarket social accountability and community based asset stewardship in rural agrarian societies.

Keywords : *Cultural Accounting, Intangible Heritage, Sirawu Sulo, Social Accountability, Public Reporting.*

INTRODUCTION

In the contemporary epoch of accounting evolution, the theoretical boundary of financial reporting has expanded beyond standard tangible capital to encompass complex socio cultural phenomena that shape economic activities globally. National culture and local traditions exert a profound influence on institutional governance and financial frameworks, serving as an invisible yet powerful force that dictates organizational practice (Zahid, Khan, & Demir, 2024). Across emerging economies, dynamic structural transformations and rapid spatial redevelopments often place traditional heritage sites and indigenous socio cultural practices at risk of displacement or commodification (Syaban & Appiah Opoku, 2023). Concurrently, the formal institutional recognition of intangible cultural heritage has demonstrated significant capacity to stimulate regional economic vitality and tourism growth, highlighting the dual identity of living heritage as both a cultural repository and an economic driver (Tan, Anwar, & Jiang, 2023). This global trajectory necessitates a paradigmatic shift in accounting scholarship from rigid transaction based paradigms toward holistic cultural accounting frameworks capable of capturing nonmonetary community values.

Recent literature in micro level accounting has increasingly examined how indigenous socio cultural practices interact with informal financial mechanics and transactional behaviors. Empirical investigations demonstrate that local wisdom deeply informs commercial interactions, as informal sales accounting practices in traditional markets rely heavily on embedded ethical values rather than formal bookkeeping systems (Usman, 2023). Further critical inquiries reveal that the conceptualization of money and record keeping is intrinsically tied to local cultural perspectives, wherein financial symbols serve as conduits for social cohesion rather than mere instruments of profit maximization (Wardan, 2025). Similarly, scholarly examinations of community based traditions, such as the Koloman practice in Madura, illustrate that fund management within traditional social networks operates on principles of mutual accountability and cultural governance that transcend orthodox accounting logics (Syahroni, Priyadi, & Khasanah, 2025). These foundational findings collectively confirm that traditional practices contain sophisticated internal governance structures that demand specialized reporting mechanisms.

Despite these valuable scholarly contributions, existing cultural accounting research suffers from significant conceptual fragmentation and empirical limitations. A critical analysis of current literature reveals an overemphasis on descriptive accounts of local accounting practices while failing to establish standardized nonmonetary disclosure models capable of operationalizing intangible heritage assets. Most existing empirical models treat cultural traditions either as static historical artifacts or as mere precursors to formal commercial transactions, thereby overlooking living communal rituals that lack exclusive entity ownership or direct cash flow generation capabilities. Even recent investigations into community based financial sustainability within indigenous ceremonies struggle to reconcile the paradox between rigid financial recognition criteria and the fluid social spiritual dimensions of intangible cultural traditions (Windasari, 2026). Consequently, a profound theoretical void remains regarding how noncommercial, periodic communal rituals can be methodologically evaluated and reported without reducing their authentic cultural essence into artificial monetary figures.

Resolving this intellectual blind spot carries immense scientific and practical urgency for contemporary accounting standard setters, local governance institutions, and indigenous communities alike. From an institutional perspective, the lack of an operationalized cultural accounting framework leaves municipal authorities without systematic tools to inventory, preserve, and disclose intangible heritage, exposing vital community traditions to marginalization or unchecked commercial exploitation. From a theoretical standpoint, failing to establish robust nonmonetary reporting mechanisms perpetuates the hegemony of traditional financial reporting, which privileges entity controlled economic resources over shared communal heritage. Without a structured disclosure model, policy makers cannot properly evaluate the social capital, historical continuity, and spiritual value generated by periodic communal events. Addressing this gap is essential to construct inclusive accounting frameworks that align public sector reporting with international mandates for the protection and advancement of living intangible cultural heritage.

This study establishes its distinct position within the global accounting landscape by operationalizing a cultural accounting framework specifically tailored to nonmonetary communal rituals, using the Sirawu Sulo tradition in the Village of Pongka, Bone Regency, Indonesia, as an empirical focal point. Moving beyond traditional studies that restrict cultural assets to tangible historical buildings or direct revenue generating folklore, this inquiry investigates a periodic, living Bugis ritual characterized by torch fire interactions, collective participation, and deep spiritual symbolism. By examining the structural intersection between communal social practices, incidental supporting economic activities, and qualitative disclosure requirements, this research directly bridges the gap between abstract cultural valuation theories and practical accounting disclosure frameworks. In doing so, this study reframes living cultural traditions from unrecognizable financial anomalies into systematically disclosed nonmonetary resources within narrative reporting systems.

The primary objective of this research is to analyze how the Sirawu Sulo tradition is conceptualized and disclosed through a cultural accounting perspective, specifically determining whether its structural characteristics align more appropriately with a communal social practice or a formal economic activity. Methodologically, this study contributes an integrative qualitative framework that combines field observations, semi structured informant interviews, community visual archives, and contextual document analysis to capture nonmonetary value dimensions without imposing arbitrary monetary values. Theoretical contributions arise from demonstrating that living communal traditions lacking exclusive entity control or reliable monetary metrics should be reported via narrative nonmonetary disclosures in supplementary notes rather than recognized as balance sheet intangible assets. Ultimately, this research provides local governments, standard setters, and indigenous communities with a practical blueprint for systematic cultural documentation, advancing accounting as a holistic social and moral practice.

RESEARCH METHODS

This empirical study adopts a descriptive exploratory qualitative case study design to examine the cultural accounting dimensions of the Sirawu Sulo tradition within its natural setting in Pongka Village, Tellusiattinge District, Bone Regency, South Sulawesi. The research targets key community actors deeply knowledgeable about the ritual, utilizing a purposive sampling strategy to select local cultural elders, village administrative officials, customary leaders, and active community participants. Primary empirical data were gathered through direct field observations and semi structured interviews, supplemented by secondary data sources comprising community visual archives, historical field records, and relevant regulatory frameworks governing cultural preservation and financial accounting standards, including international conventions and national laws (UNESCO, 2003, and Republik Indonesia, 2017). To operationalize qualitative variables without imposing artificial financial metrics, the core constructs of the study were categorized into five intrinsic cultural value dimensions consisting of historical continuity, social cohesion, community identity, spiritual devotion, and preservation awareness, alongside accompanying economic activities such as ceremonial consumption and logistical contributions.

Data analysis and interpretation follow an integrative thematic framework grounded in qualitative data reduction, thematic categorization, narrative display, and inductive conclusion drawing. Rather than employing econometric modeling or quantitative statistical testing, the qualitative data were systematically coded and mapped against established nonmonetary reporting guidelines and public sector accounting standards (Komite Standar Akuntansi Pemerintahan, 2023, and Ikatan Akuntan Indonesia, 2024). Methodological rigor and analytical trustworthiness were established through rigorous data triangulation across multiple informant accounts, observational records, and video archives, ensuring consistent contextual validity. Furthermore, analytical reflexivity was maintained throughout the thematic synthesis to evaluate whether the ritual aligns structurally with an entity controlled intangible asset or a nonmonetary communal tradition, thereby providing an empirically grounded foundation for narrative cultural accounting disclosures.

RESULTS AND DISCUSSION

Qualitative Empirical Identification and Value Categorization of the Sirawu Sulo Intangible Cultural Heritage

The qualitative empirical inquiry into Pongka Village reveals that the Sirawu Sulo ritual functions as a living embodiment of intangible heritage embedded within community memory (UNESCO, 2003). Local participants view the triennial fire interplay not as a commercial performance but as a sacred expression of post harvest gratitude deeply rooted in ancestral history. Field observations confirm that the symbolic utilization of ignited coconut leaves signifies collective courage and spiritual purification across generations (Puspita et al., 2024). This historical continuity illustrates how traditional practices resist modern cultural erosion through continuous community participation.

The preservation of cultural identity within agrarian societies relies heavily on the intergenerational transmission of nonmaterial customs (Al Farisi et al., 2024). In Pongka Village, customary leaders pass down procedural knowledge regarding ritual preparation through oral storytelling and active observational learning during harvest cycles. The active involvement of local youth ensures the structural preservation of symbolic meanings and ancestral reverence (Hu et al., 2022). Such informal transmission mechanisms strengthen community resilience against external socio economic transformations.

The empirical findings demonstrate that spiritual devotion constitutes a central pillar underlying the performance of Sirawu Sulo (Zahid et al., 2024). Prior to the main nocturnal event, designated participants apply consecrated coconut oil accompanied by traditional prayers to seek divine protection. This spiritual dimension transforms physical risk into a shared expression of faith and communal harmony (Saputra et al., 2022). Consequently, the ritual operates beyond mere entertainment, cementing spiritual solidarity among rural inhabitants.

Geographical and spatial dynamics play an important role in structuring the cultural landscape of rural traditional villages (Liu et al., 2023). The spatial allocation of the ritual ground in Pongka Village fosters inclusive public engagement, allowing villagers to congregate without socio economic stratification. This spatial cohesion reinforces place attachment and collective memory among local residents (Li & Wang, 2023). Such public spatial interactions highlight the intangible social capital generated through periodic cultural gatherings.

Analyzing local customs through a social perspective reveals intricate networks of communal reciprocity during ceremonial events (Sari, 2020). The preparations surrounding Sirawu Sulo necessitate spontaneous voluntary contributions ranging from physical labor to agricultural produce.

These nonmonetary exchanges illustrate how indigenous social structures maintain communal harmony through mutual support (Pertiwi, 2025). Table 1 outlines the multidimensional qualitative value constructs identified across informant interviews and field archives.

Table 1. Qualitative Value Constructs of the Sirawu Sulo Intangible Cultural Tradition

Cultural Value Dimension	Primary Operational Elements	Empirical Evidence in Pongka Village	Qualitative Significance Level
Historical Continuity	Ancestral narrative, post harvest memory, triennial cycle	Oral history transmission, historical continuity with Bugis agrarian roots	High
Social Cohesion	Communal cooperation, shared banquet, voluntary participation	Collective preparation of coconut fronds, open public participation	Very High
Cultural Identity	Unique torch ritual, distinct community symbol	Village landmark tradition, regional cultural pride in Bone Regency	High
Spiritual Devotion	Consecrated coconut oil, sacred protection prayers	Traditional rituals preceding fire interplay, black chicken procession	Very High
Preservation Awareness	Informal archiving, youth involvement, video records	Active intergenerational participation, digital video archiving by community	Moderate

Source: Synthesized from field interviews, observational records, and secondary documentations (Puspita et al., 2024, Republik Indonesia, 2017, UNESCO, 2003).

As detailed in Table 1, the intrinsic value profile of Sirawu Sulo spans historical, social, identity, spiritual, and preservation dimensions (Republik Indonesia, 2017). The empirical data in the table emphasize that social cohesion and spiritual devotion record the highest thematic emphasis among key community informants. This thematic concentration validates the argument that local traditions prioritize social harmony over financial accumulation (Afiqoh & Rosyadi, 2026). The qualitative distribution confirms that intangible cultural heritage cannot be reduced to simple monetary valuations.

The economic activities accompanying Sirawu Sulo remain strictly peripheral to the core spiritual motivation of the ceremony (Hotimah & Aulia, 2026). Field observations indicate that expenditures incurred for coconut fronds, black chickens, and communal meals serve immediate functional purposes rather than profit generation. Informants emphasize that these financial outlays represent sacred communal investments rather than commercial costs (Muslihah et al., 2024). Understanding this distinction prevents the misinterpretation of sacred rituals as commercial transactions.

Sustainable heritage preservation in rural areas requires active community empowerment supported by local policy alignment (Muhtar et al., 2023). The triennial occurrence of Sirawu Sulo creates temporary surges in regional awareness, highlighting the need for systematic cultural archiving. Digital strategies and creative documentation offer viable pathways for capturing intangible practices without altering their authentic nature (Del Soldato & Massari, 2024). Such documentation frameworks safeguard historical knowledge against memory loss across generational shifts.

National cultural policies play a key role in recognizing and safeguarding indigenous practices within institutional accounting framework (Tan et al., 2023). The statutory framework in Indonesia explicitly mandates public protection and development of local cultural assets (Republik Indonesia, 2017). Aligning community traditions with national preservation standards enhances institutional recognition while respecting indigenous autonomy (Pai et al., 2026). This alignment establishes a formal basis for integrating cultural heritage into broader public governance models.

The integration of local wisdom into broader accounting discourse highlights the socio moral dimensions of indigenous financial practices (Rahma et al., 2026). Customary practices in South Sulawesi demonstrate that financial accountability extends beyond standard numerical ledgers to encompass communal trust and moral obligation. Informal accounting mechanisms embedded in traditional ceremonies reflect deep cultural commitments to fairness and collective welfare (Wardan, 2025). This holistic perspective enriches contemporary accounting research by embedding economic actions within cultural contexts.

Conceptualization of Cultural Accounting and Public Sector Financial Recognition Frameworks for Intangible Heritage

The evaluation of traditional communal rituals within modern financial accounting frameworks highlights a fundamental friction between technical asset definitions and intangible cultural values (Komite Standar Akuntansi Pemerintahan, 2023). In Pongka Village, the Sirawu Sulo practice involves physical materials such as coconut fronds and temporary ceremonial setups that do not satisfy the criteria of entity controlled tangible assets. Standard accounting norms require formal ownership rights and future economic benefit streams before capitalization can occur (Ikatan Akuntan Indonesia, 2024). Consequently, treating sacred communal traditions as standard balance sheet assets risks oversimplifying their complex social and spiritual significance.

Organizational culture and institutional accounting practices interact dynamically when assessing nonmarket cultural phenomena (Binh et al., 2022). The financial records maintained by village authorities regarding cultural events primarily capture operational expenditures rather than the intrinsic value of heritage preservation. Empirical evidence from field interviews indicates that local administrators view ceremonial budgeting as a public service commitment rather than an investment in capitalized assets (Syahroni et al., 2025). This administrative perspective aligns with public sector accounting standards that emphasize accountability over asset monetization.

Symbolic interactionism provides an insightful theoretical lens for interpreting informal record keeping and reciprocal financial commitments within indigenous communities (Nurhalimah et al., 2023). During the Sirawu Sulo event, community members contribute resources without expecting monetary repayment, relying instead on shared socio moral obligations. Similar reciprocal mechanisms observed in rural financial practices reflect collective debt and credit structures that bypass formal accounting instruments (Rahmatin & Martadinata, 2025). These nonmonetary exchanges underscore how cultural accounting encompasses broader moral contracts beyond traditional monetary units.

Community based cultural traditions generate subtle economic impacts and value flows that extend beyond local administrative borders (Sulistyowati et al., 2024). The temporary influx of visitors during the triennial Sirawu Sulo event creates localized commercial exchanges for local vendors in Pongka Village. Local market actors adapt informal pricing and sales strategies rooted in regional customs during these high density cultural gatherings (Usman, 2023). Such localized economic dynamics demonstrate that cultural events generate real economic activity without converting the tradition itself into a commercial commodity.

Regional development initiatives and infrastructure transitions often impact the spatial sustainability of customary practices (Syaban & Appiah Opoku, 2023). In South Sulawesi, community accounting frameworks must account for communal land stewardship and public space allocation necessary to maintain traditional rituals safely. Community led financial reporting in indigenous settings increasingly incorporates nonmonetary indicators to measure cultural continuity and communal well being (Windasari, 2026). Table 2 synthesizes the comparative accounting attributes between standard financial reporting guidelines and the cultural accounting disclosures applied to Sirawu Sulo.

Table 2. Comparative Analysis of Financial Accounting Recognition versus Cultural Accounting Disclosures

Accounting Parameter	Standard Public Sector Financial Reporting (PSAP)	Cultural Accounting Disclosure Framework	Practical Application in Sirawu Sulo Context
Asset Recognition	Strict criteria requiring entity control and monetary valuation	Nonmonetary recognition based on social and historic value	Excluded from balance sheet assets due to lack of entity control
Cost Measurement	Historical cost or fair value measurement protocols	Operational expense recording and volunteer contribution logging	Annual operational expenses logged without capitalizing tradition
Disclosure Method	Financial notes, balance sheets, and cash flow statements	Narrative disclosures, qualitative registries, performance logs	Qualitative registry in village administrative and cultural reports
Economic Orientation	Future economic inflows and service potential metrics	Social cohesion, spiritual preservation, communal capital	Focus on social solidarity and intergenerational heritage preservation
Accountability Basis	Statutory compliance and audit verification standards	Participatory community oversight and moral trust	Open village assembly and participatory community evaluation

Source: Synthesized from regulatory standards and empirical literature (Ikatan Akuntan Indonesia, 2024, Komite Standar Akuntansi Pemerintahan, 2023, Syahroni et al., 2025).

As detailed in Table 2, the comparative evaluation demonstrates distinct differences between conventional financial reporting and cultural accounting frameworks (Ikatan Akuntan Indonesia, 2024). While statutory public accounting focuses primarily on historical cost valuation and legal asset control, cultural accounting prioritizes narrative disclosure and nonmonetary value dimensions (Komite Standar Akuntansi Pemerintahan, 2023). The empirical synthesis presented in the table validates that intangible heritage requires qualitative reporting models rather than forced numerical monetization. Adopting narrative accounting approaches enables public entities to report cultural stewardship accurately without distorting sacred traditions.

Public sector governance models require adaptive accounting mechanisms to capture the nonfinancial accountability inherent in heritage preservation (Komite Standar Akuntansi Pemerintahan, 2023). In Pongka Village, financial disclosures regarding public funds utilized for Sirawu Sulo focus on transparency, budget execution, and community participation metrics. Local government reporting practices demonstrate that accountability in cultural context is achieved through open community meetings rather than complex cost benefit analyses (Syahroni et al., 2025). This participatory oversight mechanism reinforces trust between local authorities and community members.

Integrating cultural dimensions into environmental and social accounting frameworks enhances the holistic evaluation of agrarian traditions (Rahma et al., 2026). The sustainable sourcing of coconut fronds for the fire interplay demonstrates an ecological resource management practice embedded in Bugis agricultural customs. Accounting for such sustainable practices requires capturing ecological balance alongside social solidarity during public reporting cycles (Windasari, 2026). Broadening the scope of accounting disclosures allows policy makers to appreciate the ecological wisdom embedded within indigenous rituals.

The ongoing evolution of international nonmonetary reporting standards provides useful benchmarks for documenting cultural assets in developing nations (UNESCO, 2003). By incorporating narrative performance indicators, local governments can fulfill statutory preservation mandates while preserving community autonomy (Republik Indonesia, 2017). Empirical insights from Pongka Village support the implementation of qualitative heritage registries within municipal accounting reports

(Muhtar et al., 2023). Such integrated reporting structures bridge the gap between technical financial management and intangible heritage conservation.

The cultural accounting interpretation of Sirawu Sulo enriches contemporary academic understanding of nonmarket financial management in traditional settings (Zahid et al., 2024). Recognizing that money and accounting records carry deep symbolic meanings in local cultures prevents inappropriate policy interventions (Wardan, 2025). Future accounting research must continue exploring hybrid reporting models that honor indigenous value systems while satisfying public governance requirements. This balanced theoretical perspective ensures that sacred heritage remains preserved as a vital living tradition for future generations

Policy Implications, Strategic Nonmonetary Disclosures, and Community Empowerment Frameworks for Cultural Accounting Preservation

Synthesizing the empirical evidence from Pongka Village highlights the necessity of developing structured qualitative disclosure frameworks for sacred intangible heritage (UNESCO, 2003). Traditional practices like Sirawu Sulo demonstrate that community values cannot be adequately depicted through standard monetary balance sheets. Integrating qualitative performance indicators into regional reporting mechanisms provides a transparent method for evaluating cultural vitality without introducing distortive commercial metrics (Tan et al., 2023). This strategic policy orientation ensures that local customs receive formal recognition within public administration systems.

The operationalization of narrative reporting models requires close collaboration between customary leaders and local government accounting officers (Komite Standar Akuntansi Pemerintahan, 2023). Field observations indicate that joint consultative meetings establish mutual trust and foster shared understanding regarding nonmonetary asset preservation. Documenting ceremonial expenditures within qualitative footnotes allows public entities to maintain statutory compliance while honoring indigenous traditions (Ikatan Akuntan Indonesia, 2024). Such collaborative frameworks strengthen institutional governance while preserving the authenticity of local rituals.

Community empowerment serves as a foundational driver for sustaining traditional knowledge systems alongside formal governance practices (Hu et al., 2022). In Pongka Village, active civic participation during ceremonial preparations generates informal educational spaces where youth learn social responsibility. Connecting community led cultural preservation with sustainable regional planning enhances social resilience across rural territories (Muhtar et al., 2023). These grassroot dynamics illustrate how nonmarket accounting practices foster long term community autonomy.

The adaptation of creative archiving technologies offers new avenues for capturing intangible heritage values in digital formats (Del Soldato & Massari, 2024). Visual recordings and ethnographic logs collected in Pongka Village function as qualitative accounting ledgers that track generational participation. Preserving these digital records within public repositories ensures that cultural capital remains accessible for future academic and civic evaluation (Al Farisi et al., 2024). Digital preservation strategies thus complement formal public sector disclosures by providing verifiable empirical documentation.

A broader theoretical synthesis demonstrates that national culture significantly shapes financial practices and administrative reporting behavior (Zahid et al., 2024). Incorporating Bugis cultural values into regional social accounting frameworks validates indigenous perspectives on stewardship and collective asset management. Developing integrated disclosure guidelines allows local administrators to report intangible cultural heritage without imposing artificial market valuations (Pertiwi, 2025). Table 3 outlines the strategic policy roadmap for integrating nonmonetary cultural disclosures into public sector reporting guidelines.

Table 3. Strategic Policy Roadmap for Nonmonetary Cultural Accounting and Intangible Heritage Disclosures

Implementation Phase	Key Administrative and Cultural Actions	Primary Stakeholders Involved	Strategic Policy Objective

Phase 1 Qualitative Mapping	Identification and classification of nonmonetary intrinsic cultural value dimensions	Customary elders, village historians, community researchers	Establish baseline qualitative inventory of intangible cultural assets
Phase 2 Participatory Logging	Documentation of operational expenses, voluntary labor, and material donations	Village administration, community committee, local vendors	Ensure financial transparency while maintaining nonmarket asset status
Phase 3 Digital Archiving	Creation of digital multimedia repositories and oral narrative archives	Youth organizations, media specialists, regional archives	Guarantee intergenerational preservation and empirical auditability
Phase 4 Narrative Reporting	Integration of qualitative footnotes and narrative indicators into public reports	Municipal accounting officers, public sector auditors	Satisfy statutory reporting mandates without commercializing heritage
Phase 5 Policy Alignment	Integration of cultural assets into regional sustainable development plans	Regional government, cultural ministries, UNESCO representatives	Institutionalize long term protection and funding for cultural preservation

Source: Synthesized from public sector accounting frameworks and policy literature (Hu et al., 2022, Muhtar et al., 2023, Republik Indonesia, 2017, UNESCO, 2003).

As detailed in Table 3, the strategic framework outlines key policy phases ranging from qualitative identification to digital archiving and formal public reporting (Republik Indonesia, 2017). The policy parameters in the table emphasize that active community involvement and multi stakeholder collaboration are essential for effective implementation. This structured progression confirms that nonmonetary reporting models provide actionable pathways for public authorities seeking to preserve cultural heritage (Pai et al., 2026). Systematic policy alignment ensures that indigenous traditions receive sustained institutional support without losing their spiritual core.

Evaluating nonmarket financial behavior through local wisdom concepts reveals alternative paradigms of social accountability (Afiqoh & Rosyadi, 2026). Craftsmanship and ceremonial practices across Indonesian regions demonstrate that economic actions are frequently subordinated to moral commitments. Local informal market exchanges observed around public gatherings further confirm that community trust operates as an unwritten accounting ledger (Usman, 2023). Recognizing these socio moral dynamics expands the theoretical scope of contemporary accounting research.

The alignment of traditional financial management with Islamic and indigenous ethics offers further insights into nonmonetary reporting (Hotimah & Aulia, 2026). Resource allocation during communal rituals prioritizes social welfare over personal profit, creating a self sustaining network of mutual assistance. Similar patterns of voluntary resource pooling during customary events demonstrate how informal cost structures maintain community solidarity (Muslihah et al., 2024). These empirical insights highlight the viability of ethically grounded accounting models in rural settings.

Socio environmental accounting perspectives emphasize the deep connection between indigenous rituals and sustainable land management (Rahma et al., 2026). In Pongka Village, the symbolic utilization of agrarian materials during Sirawu Sulo reinforces community respect for natural resources. Documenting these eco friendly customs within social accountability reports highlights the broader societal benefits generated by traditional cultural practices (Windasari, 2026). Environmental accounting disclosures thus capture the ecological dimensions of heritage preservation.

Ultimately, the cultural accounting perspective provides a robust framework for resolving the tension between technical reporting standards and intangible cultural heritage (Binh et al., 2022). By adopting narrative disclosures and participatory reporting models, public accounting institutions can honor indigenous traditions while maintaining public accountability. The empirical findings from Pongka Village demonstrate that sacred practices can thrive alongside modern governance systems when supported by flexible policy frameworks (Republik Indonesia, 2017). This research establishes a theoretical and practical foundation for future studies in cultural accounting across diverse global contexts.

CONCLUSION

This empirical study demonstrates that the Sirawu Sulo tradition in Pongka Village functions as a vital intangible cultural asset whose profound historical, social, and spiritual values transcend conventional financial accounting frameworks. By analyzing the interplay between indigenous Bugis customs and formal reporting guidelines, the investigation reveals that attempting to capitalize sacred communal rituals into standard balance sheet assets introduces artificial commercial metrics that distort community stewardship. Instead, public sector reporting institutions must adopt adaptive cultural accounting mechanisms centered on qualitative narrative disclosures, participatory community assemblies, and digital archiving repositories to ensure comprehensive nonmonetary accountability. Aligning regional preservation policies with nonmarket reporting models allows local authorities to fulfill statutory compliance requirements while honoring community autonomy and ecological wisdom. Ultimately, this integrative theoretical perspective establishes a robust foundation for embedding nonmarket cultural value constructs within broader public administration and social accounting research.

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