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Phenomenology-Based Accounting for Cultural Heritage Assets: Interpreting the Economic and Cultural Value of the Tokko Garment

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Abstract

This study explores the lived experiences of cultural actors regarding the Tokko garment in Bone Regency, South Sulawesi, employing a qualitative phenomenological approach to examine its multi-dimensional value and reporting practices. Traditional figures, garment artisans, and community members reveal that the garment encapsulates deep historical lineage, philosophical chromatic symbolism, social solidarity, spiritual sanctity, and economic utility. Findings indicate that conventional monetary valuation fails to capture these intangible heritage attributes, creating significant reporting anomalies within institutional accounting systems. To resolve this limitation, the research proposes a comprehensive recognition and disclosure framework that accommodates non-monetary values through detailed narrative disclosures of provenance, symbolic meanings, physical conditions, and preservation efforts. Ultimately, this integration of phenomenology and cultural accounting bridges financial governance with indigenous heritage preservation, providing a robust model for reporting culturally significant assets.

Keywords : *Phenomenology, Cultural Assets, Accounting, Garment, Heritage.*

INTRODUCTION

The contemporary global economic landscape demands a radical rearticulation of how modern institutions define, measure, and manage historically grounded entities that have long been marginalized by the dominance of conventional capitalist rationality. Cutting-edge interdisciplinary scholarship demonstrates that cultural artifacts and traditional textiles are no longer passive commercial commodities, but rather living manifestations of cultural literacy representing class structures, gender dynamics, and the intergenerational transmission of collective memory. This socio-economic transformation directly intersects with the global paradigm shift toward local sustainable development, wherein traditional heritage acts as a vital catalyst for community identity resilience amidst universal market homogenization. However, universally applied mainstream accounting systems frequently fail to capture this multidimensional complexity because they remain trapped within reductionist monetary measurement frameworks, thereby neglecting the ontological dimensions of living cultural heritage.

A critical synthesis of cultural accounting literature and cultural studies reveals that prior empirical investigations tend to separate the intrinsic value of cultural materials from their accounting recording practices. Several studies assert that the meanings attributed to money and recording instruments within local communities possess cosmological roots extending far beyond mere transactional functions, encompassing deep spiritual and moral relations. Within the realm of visual and narrative representation, readings of cultural artifacts are frequently analyzed through sign deconstruction and the intersection of socio-historical anxieties, proving that material objects embody complex layers of ideological meaning. Nevertheless, these existing bodies of literature remain confined to the level of sociological or semiotic deconstruction, failing to articulate how the subjective conscious experiences of cultural actors can be systematically translated into asset recognition and reporting architectures.

Despite the continuous accumulation of empirical literature, critical appraisal uncovers glaring theoretical inconsistencies and conceptual gaps between mainstream accounting methodologies and the ontology of local cultural phenomena. On one hand, contemporary theories of consciousness emphasize the importance of temporal structures and pure phenomenological moments in structuring human experience of reality. On the other hand, aesthetic representations and visual techniques across various cultural media are frequently reduced to mere visual or cinematic aesthetic studies without touching the underlying economic structure of value recording. This epistemological gap creates an acute disjunction: accounting treats cultural heritage as rigid dead matter, whereas phenomenological realities demonstrate that artifacts such as traditional garments are living entities undergoing continuous dialectics of meaning.

The scientific and practical urgency of bridging this gap becomes increasingly critical as modernization and global fashion industrialization threaten the erosion of philosophical meanings embedded within heritage artifacts. The failure of conventional accounting to represent cultural, spiritual, and historical values risks impoverishing public understanding, reducing ancestral heritage to superficial commodities stripped of their ontological roots. Within the context of Indonesian accounting research, limited methodological comprehension regarding the application of phenomenology in cultural accounting research remains a fundamental barrier for both academics and practitioners. Absent adequate theoretical intervention, accounting will continue to validate the marginalization of cultural assets, allowing the richness of local civilizations to perish without ever being recorded with dignity in public accountability.

Responding to this theoretical vacuum, this research positions itself at the intersection of critical accounting, transcendental phenomenology, and economic anthropology, focusing empirically on the Tokko garment as an authentic representation of the cultural heritage of the Bugis community in South Sulawesi. Rather than submitting to market valuation logics that reduce value to nominal production costs, this research position constructs a novel conceptual framework placing the subjective consciousness of stakeholders—ranging from spiritual tradition guardians to artisans and the local community—as the fundamental basis for asset recognition. This approach redefines the boundaries of accounting as a discipline to accommodate nonmonetary entities, transforming reporting practices from mechanical administrative mechanisms into emancipatory instruments for preserving collective civilizational memory.

This research comprehensively aims to explore the phenomenological interpretation of the Tokko garment and formulate a cultural accounting recognition and disclosure model capable of simultaneously reflecting both economic and cultural values. The theoretical contribution of this study lies in expanding the accounting paradigm through the integration of phenomenological philosophy into cultural heritage accounting, offering an alternative perspective for redefining asset meaning beyond the boundaries of conventional balance sheets. Methodologically, this study provides empirical contributions through deep data extraction grounded in the lived experiences of cultural subjects, which is expected to serve as a novel precedent for historical asset reporting standards in developing nations.

RESEARCH METHODS

This study is qualitative and empirical in nature, utilizing a phenomenological design to explore the lived experiences, consciousness, and subjective interpretations of cultural actors regarding the Tokko garment as a cultural heritage asset. The research was conducted in Bone Regency, South Sulawesi, focusing on a population of cultural stakeholders comprising traditional figures or Bissu, garment artisans, and local community members. Informants were selected using purposive sampling based on their specific knowledge, experience, and active involvement in the creation, utilization, and preservation of the garment. Data collection relied primarily on in-depth interviews and direct observation to capture both the intangible symbolic values and the physical production processes. The operationalization of the study centers on extracting multi-dimensional values including historical, philosophical, social, spiritual, and economic dimensions, as well as evaluating current recognition and reporting practices within cultural accounting.

Data analysis followed a rigorous qualitative workflow comprising data collection, data reduction, thematic grouping, data display, and conclusion drawing, focusing on the subjective meanings constructed by each informant category. To ensure trustworthiness and credibility, the study applied source and technique triangulation by cross-verifying the outcomes derived from interviews, field observations, and documentation. The analytical approach moves beyond standard monetary metrics to frame a comprehensive cultural accounting recognition and disclosure model. This interpretive framework enables the reporting system to accommodate non-monetary heritage values by detailing historical backgrounds, symbolic color meanings, social functions, physical conditions, and preservation efforts.

RESULTS AND DISCUSSION

Phenomenological Hermeneutics of Cultural Artifacts: Unveiling the Socio-Spiritual Matrix and Economic Valuation of Heritage Garments

The phenomenological inquiry into the Tokko garment reveals a profound intersection between intangible cultural heritage and traditional accounting frameworks within the Bugis community. Cultural actors such as the traditional Bissu figures, local garment artisans, and community members articulate diverse layers of consciousness regarding the garment's existence. This subjective interpretation transcends mere material utility, encapsulating historical continuity and spiritual reverence that defy conventional monetary valuations. Methodologically, the application of purposive sampling ensures that informants possess deep-rooted experiential knowledge concerning the creation and preservation of the asset. Through rigorous in-depth interviews and direct observations, the research captures the multi-dimensional essence of the Tokko garment across philosophical and social dimensions. Such qualitative rigor allows for an empirical investigation into how cultural artifacts maintain their sacred and functional integrity amidst modern socio-economic pressures.

The ontological status of the Tokko garment is deeply rooted in historical preservation and the transmission of ancestral values across generations. Informants consistently emphasize that the physical structure of the garment serves as a tangible archive of Bugis civilization and collective memory. This historical depth establishes an unbroken lineage between ancient cultural practices and contemporary societal identities. Qualitative data gathered from traditional stakeholders highlight that the garment acts as an embodied narrative of resilience and cultural endurance. Consequently, evaluating this artifact requires a phenomenological framework that captures its intrinsic historical gravity rather than reducing it to a commercial commodity. The preservation of these historical dimensions reinforces the argument that cultural heritage assets demand specialized interpretive accounting models.

Philosophically, the chromatic symbolism embedded within the Tokko garment functions as a sophisticated non-verbal communication system within Bugis society. Specific hues delineate distinct social hierarchies, life phases, and ritualistic statuses among the wearers. For instance, green historically denotes aristocratic lineage, red signifies youth, white represents ritual purity, and dark tones symbolize elder wisdom. These symbolic color attributes are internalized by community actors, shaping their subjective consciousness regarding social order and moral conduct. The philosophical dimension thus operates as an invisible ledger of social values, dictating behavioral norms and community expectations. Integrating these philosophical tenets into cultural accounting expands the traditional boundaries of asset recognition beyond quantitative metrics.

Socially, the garment plays an indispensable role in cementing familial bonds and reinforcing communal solidarity during major life-cycle events. Ceremonial gatherings, particularly traditional weddings and the Mappacci ritual, utilize the Tokko garment as a unifying visual emblem of kinship and mutual obligation. Qualitative observations indicate that collective attire during these ceremonies fosters a shared sense of belonging and cultural cohesion among participants. This social functionality transforms the garment from an individual textile item into a dynamic catalyst for community integration and collective identity maintenance. Evaluating this social dimension necessitates an accounting approach capable of capturing qualitative communal benefits and relational capital.

Spiritual dimensions further elevate the Tokko garment from a secular textile to a sacred regalia associated with ancestral reverence and cosmic balance. Traditional figures and ritual specialists maintain that the garment holds metaphysical properties that connect the human realm with spiritual realms. These spiritual interpretations are preserved through sacred rituals and oral traditions passed down through specialized lineages. Ignoring these spiritual dimensions in asset valuation risks stripping the artifact of its core essence and reducing sacred heritage to mere decorative material. Therefore, comprehensive cultural accounting must accommodate these intangible spiritual valuations within its qualitative disclosure framework.

Economic dimensions emerge dynamically through the intricate production processes managed by local artisans and garment makers. While the artifact holds profound sacred and social value, it simultaneously functions as a vital source of livelihood and local economic stimulus. Artisans navigate the delicate balance between preserving traditional craftsmanship and adapting to contemporary market demands for comfort and aesthetics. This economic interplay highlights the dual nature of heritage assets as both cultural treasures and marketable commodities within creative economies. Empirical observations confirm that economic viability directly influences the intergenerational transfer of artisan skills and the physical survival of the craft.

Table 1. Analytical Dimensions of Cultural Meaning and Accounting Implications of Traditional Garments

Analytical Dimension	Primary Informant Perspective	Underlying Cultural Significance	Implications for Cultural Accounting
Historical	Traditional figures and community elders	Preservation of ancestral lineage and collective memory	Recognition of historical continuity and cultural heritage value within accounting frameworks
Philosophical	Community stakeholders	Chromatic symbolism representing social hierarchy and stages of life	Disclosure of symbolic and nonmonetary cultural values in cultural accounting practices
Social	General community members	Reinforcement of kinship networks and communal solidarity	Integration of social capital and community relationship indicators into cultural valuation
Spiritual	Traditional ritual specialists	Maintenance of sacred relationships and cosmic balance	Recognition of intangible spiritual assets and metaphysical cultural value
Economic	Traditional garment artisans and producers	Generation of local livelihoods and sustainable commercial activities	Balancing economic benefits with the preservation of intrinsic cultural value

Source: Primary qualitative data derived from in depth interviews with traditional leaders, community representatives, ritual specialists, and traditional garment artisans, processed by the authors (2026).

The triangulation of data derived from interviews, field observations, and documentation corroborates the multi-dimensional framework of the Tokko garment. Cross-verification among Bissu, artisans, and community members reveals a cohesive underlying consensus despite varying operational emphases. Bissu prioritize spiritual and philosophical integrity, artisans focus on productive techniques and economic returns, and community members emphasize social cohesion and aesthetic identity. This convergence validates the phenomenological premise that multiple subjective realities collectively construct a unified cultural asset. Methodologically, this triangulation ensures that the synthesized accounting model reflects the holistic lived experiences of all cultural stakeholders.

The thematic grouping and data reduction processes reveal critical tensions between commercial modernization and cultural preservation. Rapid shifts in consumer preferences and modern fashion trends threaten to dilute the traditional semiotics and manufacturing techniques of the Tokko garment. Artisans frequently confront the dilemma of modifying designs for commercial survival versus maintaining strict traditional authenticity. This tension underscores the necessity for robust documentation and active educational initiatives to safeguard heritage integrity. Cultural accounting frameworks must systematically capture these developmental vulnerabilities and risks of cultural erosion.

Current reporting practices within conventional institutional accounting exhibit severe limitations when applied to heritage assets like the Tokko garment. Standard monetary valuation models fail to capture historical prestige, symbolic depth, and spiritual significance, resulting in profound informational anomalies. Empirical findings from Bone Regency demonstrate that omitting these qualitative dimensions produces an incomplete and distorted depiction of organizational and cultural wealth. Accounting systems must therefore evolve to incorporate narrative-rich disclosures that detail physical conditions, preservation efforts, and historical backgrounds. This expanded reporting paradigm aligns financial governance with the true multi-dimensional value of indigenous cultural assets.

The synthesis of these empirical findings culminates in a comprehensive cultural accounting recognition and disclosure model tailored for heritage garments. By moving beyond rigid monetary metrics, the proposed interpretive framework successfully reconciles economic utility with intangible cultural preservation. The model mandates the systematic recording of non-monetary attributes, ensuring that future generations retain access to the philosophical and historical contexts of their heritage. Ultimately, this phenomenologically grounded accounting approach bridges the gap between traditional cultural stewardship and modern financial accountability.

Critical Discursive Interpretations and Modernization Transformations of Indigenous Garments

Phenomenological investigations into cultural artifacts necessitate exploring how traditional attire adapts to contemporary socio-economic environments while retaining its foundational heritage values (Bose, 2024). Traditional garment artisans frequently navigate complex tensions between preserving authentic historical production techniques and satisfying evolving modern consumer preferences (Lan & Liu, 2024). Empirical observations within textile industries demonstrate that commercial pressures often compel artisans to modify traditional designs, fabrics, and color palettes (Kimura, 2024). Such material adaptations reflect broader shifts in societal identity and consumer choice during periods of rapid modernization (Valk, 2024). Accounting frameworks must systematically incorporate these dynamic transformations to accurately capture the operational reality of heritage assets (Afiqoh & Rosyadi, 2026).

The commercialization of traditional textiles introduces significant challenges regarding the preservation of sacred symbolism and indigenous philosophical meanings (Ghobain, 2026). When garments like the Tokko are commodified for contemporary fashion markets, their intrinsic spiritual and historical dimensions risk being overshadowed by mere aesthetic utility (Rausch, 2024). Qualitative analyses indicate that younger generations frequently adopt traditional attire based on contemporary visual appeal rather than ancestral knowledge (Gutiérrez & McDuffie, 2024). This divergence highlights an educational gap that threatens the intergenerational transmission of intangible cultural heritage (Agnes & Joseph, 2024). Institutional accounting models must address this loss of intangible context by mandating comprehensive narrative disclosures alongside financial reports (Ashar et al., 2025).

Scholarly discourse on indigenous textiles underscores that material culture serves as an active medium for negotiating gender, labor, and socio-cultural identities in Asia (Bose, 2024). Historical trajectories of national clothing demonstrate that material shortages and war mentalities historically reshaped indigenous garment production and public perception (Kimura, 2024). Similarly, contemporary studies on ethnic women reveal that reclaiming traditional attire empowers marginalized communities to articulate their rights and cultural sovereignty (Huda et al., 2025). These dynamics illustrate that garments function simultaneously as economic commodities and powerful discursive symbols of resistance and self-determination (Ghobain, 2026). Evaluating these multi-dimensional roles requires a rigorous phenomenological accounting framework that bridges subjective human experiences with objective reporting standards (Thalib, 2023).

Community-based facilitation and respectful engagement with traditional authorities are paramount for safeguarding indigenous knowledge systems and heritage assets (Agnes & Joseph, 2024). Collaborative frameworks ensure that commercial adaptations of traditional garments respect customary laws and honor the spiritual significance maintained by elder custodians (Teh, 2026). Empirical findings in cultural accounting emphasize that preserving heritage assets depends heavily on active community involvement and the transmission of tacit knowledge (Hidayat et al., 2026). Without such community-centric governance, modernization initiatives risk alienating indigenous stakeholders and eroding the cultural foundations of the asset (An & Yamashita, 2025). Consequently, accounting systems must reflect these collaborative preservation efforts to maintain true accountability to local populations (Ashar et al., 2025).

The integration of local wisdom into economic practices provides a vital catalyst for regional sustainability and cultural continuity (Teh, 2026). Case studies on localized pricing and valuation demonstrate that indigenous communities often assign intrinsic worth based on spiritual and philosophical principles rather than purely market-driven forces (Dasila, 2024). Local economic actors, including artisans and small-scale producers, conceptualize monetary transactions through culturally embedded lenses of reciprocity and social harmony (Wardan, 2025). These alternative perspectives challenge conventional Western accounting dogmas that prioritize strict monetary quantification over qualitative relational wealth (Rahmadani et al., 2026). Harmonizing indigenous valuation methods with formal accounting standards requires innovative reporting structures that accommodate non-monetary heritage metrics (Afiqoh & Rosyadi, 2026).

Table 2. Comparative Analysis of Traditional and Modernized Craft Paradigms and Their Implications for Cultural Accounting

Empirical Variable	Traditional Craft Paradigm	Modernized Market Paradigm	Accounting Recognition Implication
Material Selection	Use of authentic and locally sourced traditional textiles	Use of lightweight, commercially adaptable, and market oriented fabrics	Documentation of material transformation and provenance to preserve cultural authenticity
Design Constancy	Strict adherence to inherited geometric patterns and traditional construction	Adoption of trend driven modifications and customized sizing	Recording structural design changes and assessing risks to cultural integrity
Symbolic Valuation	Strong alignment with age, social rank, and ritual status	Greater emphasis on aesthetic preferences and social media influences	Disclosure of symbolic value erosion and the need for cultural education initiatives
Economic Motive	Preservation of sacred heritage and strengthening of communal identity	Generation of commercial income and expansion of livelihood opportunities	Integration of economic utility with the intrinsic cultural value of traditional crafts

Source: Primary qualitative data obtained through field observations, in depth interviews with traditional artisans, cultural practitioners, community leaders, and local entrepreneurs, analyzed by the authors (2026).

Methodological rigor in phenomenological accounting demands meticulous triangulation to capture the subjective consciousness of diverse cultural actors (Singhal & Srinivasan, 2024). By cross-verifying data obtained from in-depth interviews, field observations, and historical documentation, researchers eliminate individual biases and establish empirical validity (Lestari, 2024). Qualitative workflows involving data reduction, thematic grouping, and structured data display ensure that complex human experiences are translated into coherent analytical insights (Revika et al., 2024). This systematic approach allows accounting researchers to map out how different stakeholder groups—such as ritual specialists, artisans, and community members—construct shared meanings around cultural assets (Sintowoko et al., 2025). Ultimately, this empirical depth strengthens the epistemological foundation of cultural accounting research (Thalib, 2023).

Legal frameworks concerning cultural heritage assets provide essential normative boundaries for protecting tangible and intangible indigenous properties (Pemerintah Pusat, 2010). Statutory definitions of cultural heritage emphasize the necessity of state and community collaboration in maintaining historical sites, traditional clothing, and ritual artifacts (Pemerintah Pusat, 2010). However, legal recognition often conflicts with standard financial accounting practices that struggle to assign monetary values to protected historical properties (Utomo, 2021). Empirical anomalies in asset valuation frequently result in public entities omitting critical heritage items from official balance sheets (Ramadhani & Yuliansyah, 2024). Addressing these regulatory gaps requires aligning accounting standards with national cultural preservation laws to ensure comprehensive institutional accountability (Hidayat et al., 2026).

The structural anomalies observed in heritage asset reporting highlight the urgent need for a paradigm shift toward cultural accounting models (Rahmadani et al., 2026). Public institutions and museums frequently record historical assets solely in physical unit terms while delegating qualitative descriptions to supplementary financial notes (Ramadhani & Yuliansyah, 2024). While this practice maintains quantitative neutrality, it fails to communicate the profound social, spiritual, and economic significance embedded within the assets (Utomo, 2021). Expanding the reporting boundary through narrative-rich disclosures enables organizations to transparently report preservation efforts, maintenance expenditures, and risks of cultural degradation (Wulandari & Widodo, 2023). Such transparent reporting models empower policy-makers and communities to evaluate the true holistic value of indigenous heritage (Ashar et al., 2025).

The synthesis of phenomenological interpretation and cultural accounting theory culminates in an actionable disclosure framework for heritage garments (Wulandari & Widodo, 2023). By integrating historical backgrounds, symbolic color meanings, physical condition assessments, and artisan profiles, the proposed model transcends traditional monetary limitations (Hidayat et al., 2026). This interpretive reporting structure successfully reconciles commercial viability with intangible cultural preservation, ensuring long-term sustainability for indigenous artifacts (Teh, 2026). Future research must continue exploring how phenomenological methodologies can be standardized across diverse cultural accounting contexts to foster global respect for localized heritage assets (Afiqoh & Rosyadi, 2026). Ultimately, this comprehensive framework bridges the divide between financial governance and the living traditions of indigenous communities (Rahmadani et al., 2026).

Phenomenological Accounting Recognition and Disclosure Framework for Indigenous Cultural Heritage Assets

Phenomenological inquiries into indigenous textile assets require accounting frameworks that extend far beyond standard monetary metrics to capture non-monetary heritage values (Afiqoh & Rosyadi, 2026). Traditional financial reporting models frequently experience severe structural anomalies when attempting to value historical artifacts and sacred garments (Rahmadani et al., 2026). Public entities and cultural institutions regularly encounter difficulties in establishing reliable market prices for historical objects, resulting in omissions from formal balance sheets (Utomo, 2021). Empirical investigations demonstrate that recording assets merely in physical unit terms provides an incomplete representation of true organizational wealth (Ramadhani & Yuliansyah, 2024). Consequently, developing an alternative recognition model is imperative for aligning institutional accounting practices with cultural heritage preservation mandates (Hidayat et al., 2026).

Qualitative data derived from cultural stakeholders indicate that the multi-dimensional value of the Tokko garment encompasses historical provenance, philosophical symbolism, and spiritual sanctity (Ashar et al., 2025). These intangible attributes demand comprehensive narrative disclosures within financial statements to inform policymakers and communities adequately (Wulandari & Widodo, 2023). Statutory regulations governing cultural heritage emphasize the necessity of transparent documentation regarding the physical condition and social function of historical properties (Pemerintah Pusat, 2010). Accounting systems must integrate these qualitative dimensions to ensure that the preservation efforts and maintenance expenditures of heritage items are fully transparent (Revika et al., 2024). Harmonizing qualitative narratives with financial reporting bridges the gap between economic accountability and cultural stewardship (Thalib, 2023).

The operationalization of a phenomenology-based accounting model relies on capturing the subjective consciousness and lived experiences of diverse community actors (Singhal & Srinivasan, 2024). Methodological triangulation confirms that traditional figures, artisans, and community members construct shared cultural meanings that transcend commercial utility (Lestari, 2024). Data reduction and thematic grouping workflows translate these complex human interactions into structured reporting categories suitable for institutional disclosure (Sintowoko et al., 2025). Such systematic integration ensures that the reporting framework respects indigenous knowledge systems while satisfying rigorous academic standards (Agnes & Joseph, 2024). Institutionalizing these disclosures empowers local communities to protect their intellectual property and heritage assets against commercial exploitation (Teh, 2026).

Economic valuation in indigenous contexts is frequently mediated by spiritual principles and relational reciprocity rather than purely market-driven forces (Dasila, 2024). Local economic actors conceptualize monetary transactions through culturally embedded lenses that prioritize social harmony over profit maximization (Wardan, 2025). These alternative perspectives challenge orthodox Western accounting dogmas that reject non-quantifiable wealth dimensions (Rahmadani et al., 2026). Collaborative community engagement is therefore essential to establish pricing mechanisms that reflect both the commercial labor of artisans and the sacred worth of the garment (An & Yamashita, 2025). Integrating these localized economic realities into formal reporting enhances the disciplinary relevance of contemporary accounting research (Afiqoh & Rosyadi, 2026).

Modernization pressures and shifting consumer preferences introduce significant vulnerabilities regarding the preservation of authentic indigenous craftsmanship (Kimura, 2024). Artisans constantly navigate the delicate balance between modifying designs for commercial survival and maintaining strict traditional aesthetics (Lan & Liu, 2024). This tension underscores the necessity for accounting models to track design modifications and document the risks of cultural degradation (Bose, 2024). Narrative disclosures must explicitly detail the availability of skilled artisans and the intergenerational transmission of traditional techniques (Valk, 2024). Capturing these developmental vulnerabilities safeguards the long-term sustainability of the textile tradition (Ghobain, 2026).

Table 3. Proposed Cultural Accounting Disclosure Components for Traditional Heritage Assets

Disclosure Component	Information Content	Reporting Medium	Normative Objective
Historical Provenance	Lineage, antiquity, and ancestral transmission of traditional heritage	Supplementary notes to financial reports	Documenting historical continuity and the origin of cultural heritage assets
Symbolic Semiotics	Chromatic meanings, social status indicators, and ritual functions	Narrative disclosure	Preserving intangible philosophical knowledge and symbolic cultural values
Physical Condition	Preservation status, physical condition assessment, and inventory quantity	Notes to the financial statements	Monitoring material integrity and the physical sustainability of cultural assets
Social Functionality	Ceremonial utilization, customary practices, and contributions to kinship cohesion	Qualitative sustainability or cultural heritage report	Capturing relational capital and the social value generated within the community
Economic Metrics	Production costs, artisan compensation, maintenance expenditures, and conservation costs	Financial ledger and notes to the financial statements	Balancing economic utility with the preservation of intrinsic cultural value

Source: Primary qualitative data obtained through interviews, field observations, and document analysis involving traditional community leaders, cultural practitioners, artisans, and local heritage institutions, analyzed by the authors (2026).

The commodification of cultural symbols in contemporary society necessitates rigorous discursive interpretations within accounting research (Ghobain, 2026). When traditional garments are adapted for mega-events or modern fashion markets, their underlying sacred narratives risk being distorted (Rausch, 2024). Younger demographics frequently consume indigenous textiles based on aesthetic trends rather than historical consciousness (Gutiérrez & McDuffie, 2024). Accounting disclosures must actively counteract this educational deficit by providing explicit contextual histories alongside financial metrics (Agnes & Joseph, 2024). Such transparent reporting reinforces the educational mission of cultural institutions and museums (Ashar et al., 2025).

Empirical findings from textile labor studies demonstrate that gender dynamics and community empowerment are deeply intertwined with traditional garment production (Bose, 2024). Historical material shortages reveal how national clothing regulations historically transformed public perceptions of indigenous attire (Kimura, 2024). Contemporary ethnographic research on marginalized women highlights how reclaiming traditional textiles articulates cultural sovereignty and political voice (Huda et al., 2025). Recognizing these socio-political dimensions within accounting frameworks validates the emancipatory role of heritage assets (Thalib, 2023). Accounting thus emerges as a powerful tool for documenting community resilience and self-determination (Ghobain, 2026).

Respectful facilitation by traditional authorities is paramount for establishing legitimate accounting practices that honor indigenous governance structures (Agnes & Joseph, 2024). Collaborative frameworks guarantee that valuation models respect customary laws and incorporate the spiritual oversight of elder custodians (Teh, 2026). Empirical accounting studies confirm that heritage asset preservation depends on maintaining active channels between institutional auditors and local knowledge holders (Hidayat et al., 2026). Without such collaborative governance, financial reporting models risk alienating indigenous stakeholders and misrepresenting asset values (An & Yamashita, 2025). Institutionalizing these participatory practices ensures genuine accountability to the communities originating the culture (Ashar et al., 2025).

The synthesis of phenomenological insights and cultural accounting theory establishes a robust paradigm for evaluating indigenous heritage assets globally (Wulandari & Widodo, 2023). By integrating historical narratives, symbolic disclosures, and physical condition assessments, the proposed framework resolves longstanding financial reporting anomalies (Hidayat et al., 2026). This interpretive reporting structure successfully harmonizes commercial economic utility with the preservation of intangible cultural heritage (Teh, 2026). Future scholarly inquiries must continue expanding phenomenological accounting models across diverse international heritage contexts (Afiqoh & Rosyadi, 2026). Ultimately, this comprehensive framework bridges formal financial governance with the vibrant, living traditions of indigenous communities (Rahmadani et al., 2026).

CONCLUSION

The phenomenological investigation into the Tokko garment demonstrates that indigenous heritage assets embody a complex matrix of historical, philosophical, social, spiritual, and economic dimensions that transcend standard monetary quantification. By synthesizing lived experiences from traditional Bissu figures, garment artisans, and community members, the research reveals how cultural artifacts function simultaneously as sacred symbols of collective identity and as dynamic drivers of local economic livelihoods. Furthermore, the critical evaluation of modernization pressures and regulatory frameworks highlights structural anomalies in conventional financial reporting, where historical and intangible values are routinely omitted from official balance sheets. Addressing these reporting limitations requires an innovative cultural accounting model that integrates narrative-rich disclosures regarding symbolic meanings, physical conditions, preservation efforts, and artisan profiles. Ultimately, bridging phenomenological interpretation with institutional accounting standards ensures that indigenous cultural heritage is preserved, transparently communicated, and safeguarded for future generations.

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