



Cultural Accounting in Dayak Desa's Gawai Tradition

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ABSTRACT

This study aims to examine accountability practices in the implementation of the Gawai Dayak Tradition in Umin Jaya Village, Sintang, West Kalimantan. A qualitative approach with ethnographic methods was used to understand how the management and reporting of cultural activity funds are carried out based on local cultural values. Data were collected through observation, semi-structured interviews, and documentation. The results of the study indicate that fund management in this tradition is not optimal, because there is no clear written financial recording or reporting to the community. Fund management is based more on trust with accountability only conveyed verbally during the committee disbandment meeting. Therefore, increasing community knowledge and skills in financial management is necessary so that the principles of transparent and responsible accountability can be implemented without compromising local cultural values.

INTRODUCTION

Indonesia is a country with diverse religions, ethnicities, nations, and customs. Traditions and culture are still preserved by indigenous communities. Accounting plays a crucial role in preserving cultural traditions by recording budget funds. Nicholas *et al.* (2024) revealed that the tradition *sangjit* Accounting is closely related to accounting, such as financial transparency in the preparation of financial reports. Accounting practices in the Kokocoran culture of Sumenep Regency, Madura, only record the parties who give and return donations (Nur & Syahril 2022). Meanwhile, in Bali, to preserve local wisdom, accounting practices are influenced by the philosophy of *three black stones* of value *Parahyangan, pawo ngan*, And *Palembang* which is a form of harmony between humans and God.

Accounting is the process of recording, classifying and summarizing transactions related to finance (Hendriksen, 2000). Warren *et al.* (2014) defines accounting as an information system that provides reports for stakeholders. Public Sector Accounting is a service provided by government or public institutions that focuses on the process of recording, classifying, managing, and presenting data related to financial transactions (Sopannah *et al.*, 2023).

Traditional rituals or celebrations are cultural heritage assets (UNESCO *Institute for Statistics*, 2009) and needs to be preserved as an ethnic identity. The Gawai Dayak tradition is an annual event routinely held by the Dayak Desa tribe who inhabit the interior of Sintang, West Kalimantan, specifically in Umin Jaya Village. This tradition is generally held for two days and one night. The first day is the opening day, where the community focuses on preparing to welcome visitors, also known as *temuai*. Then, in the evening, there will be a night of entertainment and arts performances. This evening of entertainment and arts performances will be enlivened by local residents and visitor. Gawai Dayak is a cultural expression that still survives. The Gawai Dayak event in this village consists of two traditional ceremonies. First, *Ngamik Semengat Padi* is a procession of praying to *Petara* (God) and the blessing of rice seeds before planting. People believe that blessed seeds will produce a good harvest and protect them from pests. Second, *Nyungak ke Nemiak* is a ritual to introduce babies to nature through the process of bathing in the river and praying to *Petara* (God). This ritual aims to ask for the protection and safety of children *King Juata* (King or Ruler of Water) and instill spiritual and ecological values from an early age (Tsing, 2005). Funding for the Gawai Dayak event in Umin Jaya Village is obtained from the village budget, legislative donations, contributions from local communities and families who participate in traditional rituals, as well as village budgets and sometimes receive donations from the legislature. The collection and distribution of these funds is conducted openly and collectively, demonstrating the social accountability of indigenous communities.

The literature on cultural accounting has grown in recent years. Bull *Accounting* (Polite *et al.*, 2024) discusses the relationship between traditional arts and accounting practices through local wisdom values in Bantengan art. Meanwhile, *Accounting in Bugis Culture* (Prabowo, 2018) links accounting practices with local cultural values such as sipakatau and sipatokkong. Furthermore, *Akuntanesia: Nusantara in a Multiparadigm Accounting Perspective*

(Prabowo, 2024) highlights accounting practices from the perspective of culture, ethnicity, language, and religion in Indonesia. Cultural accounting practices in Indonesia are still very simple (Dewi *et al.*, 2022), based on social values such as gratitude, family ties, mutual cooperation, solidarity and cultural preservation (Ayu *et al.*, 2023; Ilyas *et al.*, 2023; Ariyanty & Ridhawati 2024; Zulfaidah & Riazavita 2024; Fitalia *et al.*, 2025; Panai *et al.*, 2025; Jurana *et al.*, 2025). The collected funds will be recorded and budgeted (Bianca & Sokarina 2025). Budget fund management is based on trust, harmony of human relations, God and the natural environment (Putra *et al.*, 2020). Costs incurred as sincerity, a symbol of commitment, abundance, prosperity, tradition and sacrifice (Lahay *et al.*, 2024), debt for those who have carried out the tradition and receivables for those who have not carried out the tradition (Widianti *et al.*, 2023). Tahirs *et al.* (2024) stated that although knowledge of ritual stages and ceremonies does not have an indirect influence, these factors play a role in shaping the financing and implementation of ceremonies. Indigenous traditions that receive government attention in the form of budgetary assistance can improve community promotion efforts to the public, thereby attracting visitors and potentially boosting the local economy (Wahyuni & Sartika 2024).

Although various studies have been conducted, to date there has been no scientific research specifically addressing accounting practices in the Gawai Tradition of the Dayak Desa Tribe. This research aims to fill this gap by exploring how accountability and transparency related to social responsibility, fund management, and social reporting occur in the implementation of Gawai.

An ethnographic approach was used in this study to understand accounting and accountability practices in the Gawai Tradition of the Dayak Desa Tribe from a local cultural perspective. Ethnography allows researchers to explore how forms of financial accountability are implemented, understood, and accepted by indigenous communities based on their collective values. Spradley (1980), in Participant Observation, emphasized that direct involvement of researchers through participant observation is essential to capturing the meaning of social practices from the perspective of cultural actors. Thus, this approach helps reveal accounting not only as a technical system, but also as part of the social structure and an expression of shared responsibility shaped by local norms and values.

This research is expected to provide theoretical contributions and enrich the multiparadigm accounting literature, particularly on cultural and critical approaches. Practically, this research will also be useful as a basis for cultural preservation and the development of locally based accountability systems appropriate to the context of indigenous communities.

LITERATURE REVIEW

Public Accounting

Public accounting is a branch of accounting that focuses on recording and reporting the finances of organizations that serve the public interest and are not profit-oriented (Sopanah *et al.*, 2024; Erlina *et al.*, 2015). According to Mahsun (2006), the public sector includes the provision of goods and services to the public funded by taxes or state revenues. Mardiasmo (2009) emphasized that public

sector accounting functions as an information tool for the government and the public. Public accounting is divided into two, namely government accounting and social accounting (Rachmat, 2010). Government accounting is used by central and regional governments and is compiled based on Government Accounting Standards (SAP) in accordance with PP No. 71 of 2010. Meanwhile, social accounting is applied to non-profit organizations such as foundations, hospitals, and religious institutions. The differences between the public and private sectors are influenced by economic, political, cultural, and demographic factors (Biduri, 2018).

Cultural Accounting

Accounting is generally understood as an objective and standardized system for recording and reporting financial transactions, but in practice it is heavily influenced by social and cultural contexts. Values such as honesty, responsibility, transparency, and accountability are often interpreted through local wisdom that lives within communities, especially those that uphold customs such as mutual cooperation, deliberation, and collective trust. In traditional communities or religious institutions, financial accountability is not only realized through written reports but also through open forums such as community meetings, as a form of transparency that aligns with social values (Sopannah & Bahri, 2025). The concept of cultural accounting exists to bridge accounting practices with the social and symbolic dimensions of culture, with the aim of documenting, preserving, and assessing cultural contributions to the social identity and economic well-being of communities (Gallhofer & Haslam, 2003; Gray et al., 1996).

Accountability

Accountability is the primary foundation for building public trust, integrity, and transparency (Muhajir, 2024). Accountability can be understood as the obligation of an institution or individual to be accountable for their actions, decisions, and use of resources to stakeholders (Lukito et al., 2014). In an ethical context, accountability is also related to the concept of amanah, the moral responsibility to provide an honest account of what has been entrusted (Susilowati, 2017). Accountability is divided into two main forms: vertical, namely accountability to a higher authority; and horizontal, namely accountability to the public or wider community (Mahmudi, 2015). In addition, Elwood in Manggaukang (2006) identified four types of accountability: process, laws and regulations, programs, and policies. Meanwhile, Schedler and Plano in the same source added fiscal and outcome accountability. In the context of financing the Gawai Dayak tradition, the accountability practices applied include horizontal fiscal accountability, because they are accountable for the use of public funds directly to the community.

Ethnographic Approaches in Cultural Research

The ethnographic approach is a qualitative method used to understand social and cultural practices through the researcher's direct involvement in the lives of the communities being studied (Spradley, 1980; Haris, 2022). This

approach can be divided into two types: realist ethnography, which focuses on objective descriptions of culture, and critical ethnography, which highlights issues of power and inequality within social structures (Poewandari, 2017). In the context of cultural accounting research, ethnography allows researchers to explore the symbolic and social dimensions of economic practices and understand the underlying values from the perspective of the cultural actors themselves (Creswell, 2007). Thus, this approach provides an appropriate framework for explaining how traditional accountability systems are practiced and maintained in indigenous communities.

METHODOLOGY

This study uses a qualitative approach with ethnographic methods to understand cultural accounting practices in the Gawai Dayak tradition. An ethnographic approach was chosen because it allows for a deeper exploration of the cultural meanings and accountability systems implemented by the community within the context of traditional rituals. The Gawai tradition is not only a spiritual celebration but also a collective forum for resource management that reflects the principles of culturally based accountability.

The research location is Umin Jaya Village, Dedai District, Sintang Regency, West Kalimantan Province. This location was chosen because the community still actively maintains the annual Gawai Dayak tradition. The research subjects consisted of traditional leaders, who provided in-depth insights into the symbolic meaning, ritual system, and financial management of Gawai, as well as local community members who act as cultural actors. Through them, information related to reporting, financial accountability, and the values embraced within the social system was obtained contextually.

Data collection was conducted using three main techniques: participant observation, semi-structured interviews, and documentation. Direct observations were conducted during the Gawai ceremony to capture the symbolic processes and values internalized by the community. Interviews were conducted with traditional leaders and community members to explore their perceptions regarding cultural aspects, preservation, and accounting dimensions within the tradition. Documentation in the form of customary records, local financial documents, activity photos, and previous literature were collected as supporting data. To ensure the validity and legitimacy of the data, this study employed triangulation techniques by comparing the results of observations, interviews, and documentation (Denzin, 1978), to ensure consistency and conformity between the data and the reality on the ground.

RESEARCH RESULTS AND DISCUSSION

The Gawai Dayak ceremony in Umin Jaya Village consists of two main traditional ceremonies, namely *Ngamik Semengat Padi* and *Nyungak ke Nemiak*. Both ceremonies require offerings called *pegelak*, with different provision mechanisms. Information obtained from interviews with traditional leaders in Umin Jaya Village, in the *Ngamik Semengat Padi* ceremony, *pegelak* is prepared by the traditional leader together with the Gawai Dayak committee. Meanwhile, in

the *Nyungak ke Nemiak* ceremony, *pegelak* is provided independently by each family participating in the ritual. The cost of the *Nyungak ke Nemiak* ceremony is charged at IDR 20,000.00 per child, which is allocated for the person giving the prayer or traditional ritual (*Bekana, Bejandih, Besampi, and Besarih*). The funds for the *Ngamik Semangat Padi* ceremony come from voluntary community donations ranging from IDR 2,000.00 to IDR 5,000.00, and are used for similar needs and consumption of the committee, with the committee personally covering any shortfalls.

In an interview with the traditional leader of Umin Jaya Village, regarding funding, the traditional leader stated that from 2020 to 2023, the Gawai Dayak festival received Rp5,000,000.00 from the village budget, with no contribution from the Member of Regional Parliament. However, in 2024, there was a significant increase with the receipt of Rp18,000,000.00 from the village budget and an additional Rp14,200,000.00 from legislative donations. In addition to the two main ceremonies, Gawai Dayak also hosts evening entertainment or art performances as part of the celebration series. Funding for these activities comes from the village budget, voluntary community donations, and the committee's personal funds. This event is a significant cultural attraction, with an estimated 1,000 visitors annually. This has a positive impact on the local economy, especially for micro, small, and medium enterprises (MSMEs) and ikat weaving artisans who have the opportunity to sell their products to visitors.



Figure 1. *Nyungak ke Nemiak* Event Procession

However, research observations indicate that accountability practices in the management of Gawai Dayak funds have not been adequately implemented. There is no official documentation of financial accountability reports submitted to the community. The committee tends to directly use the funds received for operational needs without systematic record-keeping. Lack of knowledge about accounting and financial reporting practices makes record-keeping unnecessary, resulting in a lack of transparency mechanisms accessible to the public. However, accurate and transparent financial reports represent a form of moral and social responsibility to the public who participate and contribute to these traditional activities.

From a sociocultural perspective, Gawai Dayak's fund management is still based on the values of trust between residents and the principle of mutual cooperation. The traditional leader stated that accountability for the use of funds is only conveyed verbally in a limited forum, namely during the committee's dissolution meeting, which focuses more on evaluating the success of the event in general without presenting financial details. This reflects a gap in the

application of public accountability principles in culture-based activities. Therefore, it is necessary to strengthen the capacity of community-based financial management through a contextual approach, without eliminating the essence of local cultural values, so that traditions remain sustainable but in line with the principles of transparent and accountable governance.

CONCLUSION AND RECOMMENDATIONS

Based on the research results, accountability in the implementation of Gawai Dayak in Umin Jaya Village is still not optimal. Management of funds for traditional activities is carried out without clear recording and reporting to the community. Although funds are obtained from various sources such as the village budget, legislative donations, and community contributions, there are no written reports regarding the amount received and its use. This indicates that transparency and accountability are not yet a priority in this cultural activity. Fund management is based more on mutual trust and a spirit of mutual cooperation among residents, with accountability only conveyed verbally at the disbandment of the committee without financial details. Therefore, it is necessary to improve understanding and financial management skills within the traditional community so that traditions can run smoothly and in accordance with the principles of transparent and responsible accountability.

It is recommended that the Gawai Dayak committee begin implementing simple record-keeping regarding the receipt and use of funds as a form of accountability to the community. Village governments and the legislature are expected to provide financial management assistance that respects local cultural values. Further research is encouraged to explore cultural accounting practices in other indigenous communities and develop accountability models that align with tradition while still promoting transparency and social responsibility.

ADVANCED RESEARCH

Future research should focus on developing a comprehensive model of cultural-based financial accountability that integrates indigenous values with modern accounting frameworks. This model could explore how traditional trust systems, such as those practiced in the Gawai Dayak tradition, can coexist with formal reporting mechanisms to enhance transparency without eroding cultural integrity. Comparative ethnographic studies across different indigenous communities in Indonesia would also provide deeper insights into how cultural norms influence accountability practices. Moreover, participatory approaches involving community members and local governments are essential to co-create culturally sensitive accounting education programs, ensuring that accountability systems evolve sustainably while preserving the authenticity of indigenous traditions.

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