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Revealing Social Accounting Practices in the Sedekah Laut Tradition Pamayang Beach in Tasikmalaya Regency

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A B S T R A C T

This study explores social accounting practices within the Sedekah Laut (Sea Alms) tradition at Pamayang Beach, Tasikmalaya. Using a descriptive qualitative approach, data were collected through interviews with traditional leaders, community members, and youth representatives. Findings show that the tradition embodies key elements of social accounting—collective contributions, trust-based fund management, and community participation—despite the absence of formal accounting systems. These practices promote accountability and sustainability rooted in local norms and values. The tradition also supports public needs and strengthens social cohesion. The study concludes that Sedekah Laut represents a culturally embedded form of social accounting, offering an adaptive and sustainable model relevant to traditional communities facing modern challenges.

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INTRODUCTION

Social accounting is a concept that has evolved to accommodate social, cultural, and environmental dimensions in financial reporting practices. This approach emphasizes the importance of transparency, social responsibility, and sustainability in resource management by an entity or community (Mathews, 1997). In Indonesia, the rich culture and customary practices that exist within the community provide a unique context that allows for the application of social accounting based on local values. Traditions and cultural practices not only symbolize ancestral heritage but also function as social mechanisms that support the sustainability of community life. In many cases, cultural activities can create economic impacts, both directly through culture-based economic activities and indirectly through strengthening social solidarity and mutual cooperation (Anheier, 2005). Therefore, accounting in traditional societies cannot be separated from local values that shape informal reporting and accountability practices.

One cultural practice that reflects these values is the Sea Alms Tradition practiced by coastal communities in various regions of Indonesia, including Pamayang Beach, Tasikmalaya Regency. This tradition is a form of gratitude for the marine products obtained by fishermen and has been carried out for generations since the mid-20th century. In addition to the spiritual and cultural aspects, the implementation of this tradition involves a system of collective fundraising by the community, which is then used to finance a series of traditional and social activities. Although it does not follow formal financial institutional structures, the fund management practices within this tradition reflect the principles of social accounting, the practice of managing funds in this tradition demonstrates the principles of social accounting that reflect the values of trust, moral responsibility, and participatory mechanisms in the management of shared resources (Lehman, 2001). This opens up space for research into how cultural values and local social structures shape community reporting and accountability systems.

Recent studies show that social accounting literature remains largely focused on formal institutional settings, such as corporations and nonprofits, employing standardized ESG frameworks and regulated disclosures (Ibrahim, 2024) and (Rouault & Albertini, 2022). Recent studies, such as (Sopanah et al., 2024), explored local wisdom in the traditional Bantengan ritual, while (Mujahidi et al., 2025) examined the socio-ecological accounting system in the Leuit Ciptagelar tradition. Yet, few studies have specifically addressed how social accounting practices are applied within the Sedekah Laut tradition, especially among fishing communities that operate without formal accounting mechanisms but still uphold transparency, accountability, and sustainability based on communal values. This gap highlights the need for further research that investigates community-based accountability models rooted in local culture.

The urgency of this study lies in the need to document and deepen our understanding of traditional accountability systems that function effectively outside of formal institutions. In the face of modernization, globalization, and increasing pressure to adopt digital and standardized reporting systems, local practices like Sedekah Laut offer potential alternative models for building sustainable social and economic systems. This study is not only relevant for preserving cultural heritage but also contributes to expanding the discourse of social accounting in a more inclusive and context-sensitive direction. Therefore, this study aims to investigate how the Sedekah Laut tradition serves as a model of community-based social accounting by integrating cultural, social, ethical, and economic dimensions rooted in local wisdom

To contextualize how social accounting is reflected in the Sedekah Laut tradition, this study identifies four main dimensions cultural, social, ethical, and economic as they are manifested in the practices of the coastal community at Pamayang Beach. These dimensions are summarized in Table 1

Table 1. Dimensions in the Pamayang Beach Sea Alms Tradition

Dimensions	Description	Indicator
Culture	The Sea Alms Tradition is part of a cultural heritage that has been passed down from generation to generation and reflects the identity of the fishing community on Pamayang Beach.	- Existence of traditions in the community - Community understanding of cultural values - Community efforts to maintain the continuity of traditions
Social	Mutual cooperation and solidarity are the core of the Sea Alms Tradition which strengthens relationships between people and communities.	- Collective participation in resource collection - Community involvement in planning and implementing traditions - Values of mutual cooperation and solidarity
Ethics	Norms and values that form the basis for implementing traditions, including beliefs and moral responsibility.	- Trust in fund managers - Community compliance with the implementation of traditions
Economy	A collective contribution system that helps ease the burden of costs and supports the economic well-being of the community.	- Fund collection and allocation system - Transparency and accountability in financial management - Sustainability of traditional funding systems

LITERATURE REVIEW

Social accounting is a branch of accounting that focuses on recording, reporting, and analyzing the impact of an organization's or entity's activities on the social environment and society at large. Unlike conventional accounting, which focuses primarily on financial information and a company's profit and loss, social accounting aims to evaluate the social contributions, moral responsibility, and social impact of an organization's decisions and policies. In other words, social accounting not only captures economic transactions but also captures the human, environmental, and cultural values that are essential to social life.

In a broader context, social accounting can be understood as the process of collecting and presenting data related to an organization's social activities, including corporate social responsibility (CSR), community empowerment programs, environmental protection, and sustainable development. Its primary objective is to provide relevant non-financial information to stakeholders, such as the public, government, NGOs, and consumers, that cannot be obtained from traditional financial reports. This information serves as the basis for evaluating an organization's social contributions.

Social accounting emphasizes the importance of accountability and transparency regarding the social impacts of economic activities. In many cases, companies can generate significant profits but also cause social and environmental damage, such as pollution, labor exploitation, or the marginalization of local communities. This is where social accounting comes into play, ensuring that economic entities not only pursue profits but also take responsibility for their communities and the environment.

Historically, the concept of social accounting evolved from a critique of pure capitalism, which tends to neglect humanitarian aspects and social justice. As global awareness of sustainability and social justice issues grows, many organizations have begun adopting a social accounting approach as part of their reporting systems. Social accounting is now seen as a crucial instrument for achieving good and ethical corporate governance.

Social accounting also reflects local values and community culture. In many cases in Indonesia, social practices such as sea alms, mutual cooperation, or deliberation have their own accounting dimensions not captured by conventional reporting systems. For example, in the sea alms tradition, contributions of funds, goods, and labor from various parties are not recorded in formal accounting systems, yet they have significant social and economic significance for local communities. Social accounting helps capture and understand these values.

Approaches to social accounting can be either quantitative or qualitative. Quantitatively, social information can be assessed by the amount of budget spent on social programs, the number of local workers employed, or the volume of emissions reduced. Qualitatively, data can take the form of narratives, testimonials, or documentation of social activities. These two approaches complement each other in presenting a comprehensive picture of an entity's social contribution. One tangible form of social accounting is the sustainability report, typically published by large companies. This report includes information on the social, economic, and environmental impacts of their business activities. However, in local communities and traditional cultures, social accounting is often conducted informally and passed down through generations, without written documentation, but still maintains strong accountability mechanisms through social norms and community oversight.

Social accounting plays a crucial role in sustainable development. By systematically recording and evaluating social activities, organizations can identify their strengths and weaknesses in positively impacting society. This also opens up opportunities for strategy improvement and program planning that are more relevant to local social needs. Therefore, social accounting is not only reflective but also prospective, helping organizations grow with a heightened social awareness. In both academic and practical contexts, social accounting requires the involvement of various disciplines, such as sociology, anthropology, and business ethics. This interdisciplinary approach enriches the analysis of social phenomena that cannot be explained solely by numbers or economic data. For example, understanding the symbolic meaning and spiritual values of local traditions like sea alms requires a cultural perspective and local wisdom that can only be captured through an in-depth qualitative approach.

Thus, social accounting serves as a bridge between the economic world and society. It makes social values an integral part of the recording and reporting process, and creates a space for recognition of social contributions made both formally and informally. In an era of increasing awareness of social issues and sustainability, social accounting is highly relevant and essential for implementation in both modern organizations and local cultural practices steeped in the values of the community.

Social accounting is an approach to accounting that broadens the focus of traditional financial reporting by incorporating social and environmental dimensions into the accounting system. This approach aims to provide a more comprehensive picture of the social impact of economic activities, not only on the entity concerned but also on the surrounding community and environment. In this context, accounting is not merely a financial calculation tool but also a means to build accountability, transparency, and social participation within society (Mathews, 1997; Lehman, 2001). In societies that still strongly uphold cultural values and customs, social accounting often occurs in informal forms based on mutual cooperation, trust, and social norms. This is evident in many traditional community practices that utilize voluntary contribution systems, verbal reporting, and collective resource management. As Anheier (2005) notes, in societies with community-based social structures, accountability does not always require a formal administrative system because trust and social ties are sufficient to strengthen control mechanisms. One cultural practice that represents social accounting in local communities is the Sedekah Laut tradition, as examined in various cultural and accounting studies based on local wisdom. This tradition not only serves as a form of spiritual and cultural expression but also serves as a collective economic mechanism that ensures the continuity of traditional events and supports the community's social needs. Previous research, such as Dewi et al. (2022) and Abrori (2019), shows that accounting practices in traditional cultures, such as the Kasada or Ojhung traditional ceremonies, contain a participatory fund management system that reflects strong social accounting values.

The local cultural values embodied in traditions such as Sedekah Laut (Sea Alms) also serve as a form of preserving community identity, where the practice of collecting and allocating funds is carried out voluntarily, with full moral responsibility, and based on the principle of mutual cooperation. With increasing awareness of the importance of social and economic sustainability, such practices are becoming increasingly relevant to study, particularly within a social accounting framework that considers ethical and cultural aspects as part of the community reporting system. In facing the challenges of modernization and globalization, social accounting practices based on local culture are expected to adapt without losing their essence. Therefore, it is important to examine more deeply how traditional values can be maintained while simultaneously synergizing with modern approaches to community-based financial management.

METHODOLOGY

This study uses a descriptive qualitative approach, which aims to describe and understand in depth the practice of social accounting in the implementation of the Sea Alms Tradition at Pamayang Beach, Cipatujah District, Tasikmalaya Regency, West Java Province. This approach was chosen because it allows researchers to explore the cultural, social, economic, and ethical values contained in the tradition holistically. Data collection was conducted through in-depth interviews with three categories of informants who were considered representative, namely: (1) Traditional leaders who represent the views of the traditional community, (2) Residents directly involved in the implementation of the tradition, and (3) Representatives of the younger generation as parties expected to continue the preservation of culture. Respondents were selected purposively, taking into account their active involvement in the implementation of the tradition as well as their knowledge of the values contained therein. Although the number of informants is limited, the qualitative approach allows for the achievement of data depth through the exploration of individual experiences, meanings, and perceptions within their socio-cultural context. In the context of a case study, a small sample size is not a constraint as long as the data obtained is rich in information and relevant to the research objectives (Patton, 2015; Yin, 2018).

All interviews were recorded, transcribed, and analyzed using thematic analysis techniques. This process was conducted to identify key patterns related to the implementation of social accounting, including funding contribution mechanisms, transparency, ethical values, and the role of socio-cultural practices in maintaining traditional traditions. Data validity was strengthened through source triangulation and in-depth interpretation of the social context of coastal communities. Using this method, the research is expected to provide a comprehensive understanding of how social accounting is implemented not only as a reporting practice but also as an integral part of the identity and sustainability of the fishing community on Pamayang Beach.

RESEARCH RESULT

The Sea Alms tradition on Pamayang Beach is a cultural heritage that has been deeply embedded in the lives of fishing communities since 1950. More than just an annual ritual expressing gratitude for abundant marine produce, this tradition has evolved into a social system reflecting cultural identity, social togetherness, ethical values, and the community's economic independence. In practice, this tradition involves all elements of society, both men and women, young and old, in various forms of participation, ranging from financial contributions, labor, to logistics. This research reveals that the Sea Alms practice can be understood not only as part of a cultural activity but also reflects a social accounting mechanism that exists within the structure of coastal communities. This practice encompasses the process of collectively collecting, managing, and utilizing resources, all carried out based on the principles of trust and moral responsibility among community members. This is evidence that accounting, even in its most basic form, can take place outside of formal institutions and still maintain social accountability.

In-depth interviews with three main groups: traditional leaders, community members who practice the tradition, and the younger generation, show that the Sea Alms Tradition embodies complex and interconnected social values. Traditional leaders emphasized the importance of preserving the tradition as part of the identity and honor of coastal communities. Those directly involved highlighted the tradition's role in building solidarity.

Tabel 2. Research Results Summary Table.

Dimensions	**Subdimensi**	**Practical Findings**	**Conclusion**
Culture	Cultural preservation	The traditional leader stated that sea offerings are a legacy of coastal community identity that must be passed down.	The Sea Alms tradition is an integral part of the community's culture and is passed down across generations.
	Cultural values	The values of mutual cooperation and solidarity are considered to be the core of community life.	Cultural values strengthen social structures and form the basis of collective practices.
	The role of the younger generation	The younger generation shows commitment to preserving traditions.	The active involvement of the younger generation is important in ensuring the sustainability of traditions.
Social	Solidarity	This tradition strengthens relationships and concern between residents.	Traditions serve as a medium to strengthen social bonds and community empathy.
	Social relations	Harmony between community members increases during and	Tradition becomes a space to strengthen

		after the implementation of the tradition.	social relations and form a sense of family.
Ethics	Transparency	Fund management is based on trust, not formal administrative transparency.	Accountability is built through moral values and collective trust.
	Responsibility	The community feels they have a moral obligation to support the implementation of traditions.	Social responsibility is the main foundation in implementing traditions.
Economy	Collective contribution	Funds and material assistance are collected voluntarily by the entire community.	The mutual cooperation system lightens the economic burden on the community.
	Economic independence	Tradition supports the development of public facilities when state funds are limited.	Tradition supports local economies and encourages community-based self-reliance.
	Sustainability of funds	Community contributions ensure the regular implementation of traditions from year to year.	The sustainability of the traditional financial system is maintained by a spirit of mutual support.

These findings demonstrate that the practice of social accounting in the Sedekah Laut tradition is not simply a system of recording or financial reporting, but rather a social mechanism built on trust, solidarity, and cultural values inherent in the community. There is no rigid recording system, but rather a shared understanding regarding the collection and use of funds, which are managed openly and trustworthy by community leaders. The younger generation plays a strategic role in maintaining the relevance of this tradition amidst the challenges of modernization. They are not only cultural successors but also agents of change who can encourage the adaptation of traditional values to the current context without losing their essence.

From an economic perspective, the collective contribution system provides a local solution to government budget constraints, particularly in financing infrastructure and other public needs. Ultimately, this tradition serves as an effective form of social accounting, distributing economic responsibilities fairly and sustainably. Thus, the Sea Alms Tradition is not only a cultural heritage but also reflects a socio-accounting system that combines local values with the principles of sustainability, participation, and collective responsibility.

DISCUSSION

The research results show that the Sea Alms Tradition practiced by the fishing community on Pamayang Beach not only reflects cultural and spiritual practices but also functions as a social accounting system that regulates collective resource management. This tradition integrates four main dimensions: cultural, social, ethical, and economic, forming a unified community-based sustainability practice. From a cultural dimension, Sea Alms serves as a mechanism for preserving ancestral heritage that is passed down from generation to generation. As expressed by the traditional leader, this tradition is not only a symbol of community identity but also a means of maintaining local values amidst the current of modernization. This is in line with Klamer's (2002) view that cultural practices can function as both economic and spiritual activities. The role of the younger generation is crucial in this context, as the sustainability of traditions depends not only on the repetition of rituals but also on the regeneration of values.

In the social dimension, it was found that the values of mutual cooperation and solidarity are the main foundations for the tradition's sustainability. Each community member contributes according to their capacity, whether in the form of materials, labor, or logistics. This tradition serves as a means of strengthening relationships between residents, creating a sense of community ownership, and strengthening informal social networks that support communal life. This view aligns with Bebbington et al. (2007), who stated that social accounting practices in local communities can strengthen social cohesion and create meaningful participatory spaces. In the ethical dimension, Sedekah Laut reflects a trust-based management system. The community does not demand formal transparency, as trust in traditional leaders or fund managers has become a highly respected social norm. Nevertheless, a form of accountability remains in the way the community questions and ensures that funds are used appropriately. This aligns with the concept of "trust-based accountability" often found in traditional social systems (Lehman, 2001). Meanwhile, in the economic dimension, this tradition demonstrates a system of collective contributions that eases individual burdens and forms a shared funding mechanism. The funds collected are used not only for the Sea Alms event, but also to finance other public needs such as road construction, fish auction venues, and religious facilities. This tradition also encourages the community's economic independence, as they are not entirely dependent on government assistance or external sponsors. This system reflects the basic principles of social accounting, where community welfare is the primary goal of financial management (Gray, 2010). Furthermore, the introduction of manual financial records indicates a transition from oral accounting systems to simpler forms of documentation. This indicates a collective awareness of the importance of more structured documentation and financial management, while maintaining the traditional values that underpin its moral foundation.

The Sea Alms tradition also creates a space for social education, especially for the younger generation. Through their active involvement, the values of responsibility, care, and social participation are instilled from an early age. Thus, this tradition is not merely symbolic but also educational and shapes the collective character of the community. Overall, this discussion demonstrates that the Sea

Alms tradition is a concrete example of social accounting practices that thrive within the local cultural context. This system does not rely on formal instruments like those found in modern organizations, but is able to create forms of accountability and sustainability through deeply rooted cultural and social values. This research reinforces the view that traditional systems have their own mechanisms for managing and accounting for resources, which deserve to be recognized and valued in contemporary accounting discourse.

CONCLUSION AND RECOMMENDATIONS

Based on the findings, it can be concluded that the Sedekah Laut (Sea Alms) tradition at Pamayang Beach is not merely an annual cultural ritual, but a concrete form of community-based social accounting. This tradition reflects the integration of cultural values, social solidarity, ethical responsibility, and economic contribution, carried out through cooperation and mutual trust among community members. Although practiced informally and without a modern accounting system, the fund management process demonstrates accountability and transparency grounded in social norms. The active participation of all community members, including the younger generation, indicates that this tradition serves not only as cultural heritage but also as a social instrument that supports economic sustainability and strengthens social cohesion in the face of change.

For future research, it is recommended to conduct comparative studies of similar traditions in other regions to identify both universal and unique patterns of community-based accountability. A participatory approach is also encouraged to involve local communities directly in documenting and developing culturally relevant reporting mechanisms. Additionally, further studies may explore the potential of applying simple digital tools to support transparency without diminishing the core values of local wisdom. Lastly, it is important to examine how the values of social accounting embedded in this tradition can be integrated into local education curricula as part of broader efforts to preserve and regenerate cultural practices.

ADVANCED RESEARCH

This research focuses on social accounting practices within the local cultural context of the Sea Alms Tradition on Pamayang Beach. For future research, it is recommended that studies be conducted with a broader scope and a comparative approach across regions with similar traditions. Furthermore, a more in-depth exploration of the community's financial recording system longitudinally could enrich our understanding of the transformation process from a traditional system to a more documented one, without losing the cultural values that underpin it. Quantitative studies could also be added to quantify the social and economic impacts on community well-being.

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