

## BEYOND NUMBERS: A STUDY OF NON-MONETARY VALUES IN ACCOUNTING THROUGH THE LENS OF SEDEKAH BUMI TRADITION IN YOGYAKARTA

Fatma Dian Andriani<sup>1</sup>, Marko S. Hermawan<sup>2</sup>

<sup>1,2</sup> Binus Graduate Program, West Jakarta, DKI Jakarta, Indonesia

Email: fatma.andriani@binus.ac.id

### ABSTRACT

*Cultural accounting, a nuanced exploration of the interplay between accounting practices and cultural dynamics, takes center stage in this empirical study. The research endeavors to present a thorough overview encompassing theoretical foundations, methodological approaches, and implications for accounting practices and policies. Delving into theoretical underpinnings, the study aligns cultural accounting with disciplines such as sociology, anthropology, and critical theory, unraveling intricate cultural dimensions across national, organizational, and individual realms that shape accounting practices. Methodologically, a spotlight is cast on qualitative techniques like ethnography, interviews, and case studies, underscoring their contribution to the depth and richness of cultural accounting research. Furthermore, the study probes the impact of cultural accounting on diverse aspects of accounting practices and policies, particularly exploring its manifestation in the context of almsgiving culture. Culminating in a critical analysis, the research not only identifies gaps in the existing literature but also sets the stage for future research trajectories. This succinct yet comprehensive exploration serves as a catalyst for advancing cultural accounting discourse, offering insights poised to influence and inform adaptive accounting practices in our dynamically evolving global milieu.*

**KEYWORDS** Culture; accounting; sociology; anthropology; critical theory.



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### INTRODUCTION

The intersection of social development and accounting is a dynamic field that reflects the interplay between cultural, spiritual, and religious dimensions within a society. In the context of Indonesia, where cultural diversity thrives across numerous islands, accounting practices evolve alongside societal progress. Mulawarman

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(2010) has argued, the advancement of social levels correlates with the development of accounting within a society. Gray's (1988) has argued theory identifies four accounting cultures, Professionalism, Uniformity, Conservatism, and Secrecy, each shaping the sub-culture of accounting with distinct characteristics.

This study delves into the rich cultural tapestry of Indonesia, focusing on the Javanese community. With around 90 million people, the Javanese are the largest ethnic group in Indonesia, known for their unique language, refined demeanor, and adherence to traditions (Nashori, 2007). Javanese culture, deeply rooted in societal behaviors, significantly influences the actions and religious behaviors of its people.

In the modern accounting landscape, where numerical data often takes precedence, the qualitative aspects of accounting are equally crucial. The title "Beyond Numbers" encapsulates the essence of this study, emphasizing the exploration of non-monetary values inherent in cultural practices and indigenous wisdom. Damayanti (2009) has argued that socio-cultural values form a chain linking the past, present, and future, shaping societal identity. The 'Sedekah Bumi' ceremony, a traditional Javanese ritual, provides a unique lens for understanding the intangible values embedded in cultural practices. Celebrated in Yogyakarta, a city renowned for its historical and cultural significance, this ritual is a ceremonial tribute to Mother Earth, reflecting a deep-seated respect for nature and communal interdependence.

This research seeks to understand how the values and principles embedded in the 'Sedekah Bumi' tradition can inform and enrich the broader domain of accounting. Inspired by previous studies on cultural traditions and accounting behavior (Rizki, 2021), this study aims to explore the economic practices inherent in the Sedekah Bumi culture, specifically the incurring of costs. By investigating the meaning of these costs to the Javanese community, the study aims to uncover how they perceive and sustain the Sedekah Bumi Tradition.

In essence, this research endeavors to bridge the gap between the time-honored wisdom of cultural traditions and the evolving landscape of contemporary accounting practices. Through an inclusive, holistic, and culturally attuned approach, we hope to shed light on the intricate relationship between cultural values and accounting practices in our ever-globalizing world. The study is aptly titled "Beyond Numbers: A Study of Non-Monetary Values in Accounting Through the Lens of Sedekah Bumi Tradition in Yogyakarta."

### **Theoretical Framework and Hypotheses**

Accounting, often called the corporate language, has evolved to meet the rising demand for report preparation and increased corporate transactions (Kusnadi, 2001). Its main roles include generating quantitative data and providing financial information (Suwardjono, 2005). The historical development of accounting dates back to around 3,600 BC, with formalization attributed to the introduction of "double entry bookkeeping" in 14th-century Italy by Genoese traders, documented by Luca Paciolo in 1494.

In response to the industrial revolution in England in the 18th century, the first Company Act was issued in 1845, granting legal status to companies. In Indonesia, the title "Accountant" was regulated in 1954, and the Indonesian Accounting

Principles Committee formulated crucial guidelines known as Financial Accounting Standards (SAK).

The late 20th century saw a transformative impact on accounting with the introduction of computers, making tasks more efficient and accurate. The widespread use of personal computers, accounting software, and advanced telecommunications has facilitated global access to data, reshaping accounting practices (Swardjono, 2005).

Ecosystem planning and management involve key stages like problem identification, mapping, valuation, and decision-making. Non-monetary approaches in these stages consider people's expressed importance, preferences, and needs for nature, using both qualitative and quantitative metrics beyond money (Chan et al., 2012). These approaches recognize diverse aspects of human well-being, including symbolic, cultural, ecological, and spiritual attributes, with monetary value being just one part. Non-monetary valuation (NMV) has historically played a crucial role in environmental policies, especially in defining protected regions (Kukkala and Moilanen, 2013). In the last decade, global initiatives like MA, TEEB, and IPBES have acknowledged its contribution to assessing ecosystem services. Despite increasing interest, non-monetary valuation of ecosystem services remains an emerging area with no standardized methodology (Nieto-Romero et al., 2014). This often leads to the use of broad and inconsistent metrics (Seppelt et al., 2011), making results challenging to interpret and implement. Improving NMV's usability requires clear definitions of its scope, terminology, and the tailored application of non-monetary methodologies.

The Sedekah Bumi ceremony is a traditional procession where the community offers Earth's produce to nature, typically celebrated with a feast in village halls, farmlands, or sacred places. Javanese tradition expresses gratitude to the Almighty for Earth's resources, passed down through generations and flourishing in agrarian cultures. Nadlif (2014) has argued Sedekah Bumi as evidence of Indonesia's diverse cultures, a Javanese ritual expressing gratitude to God for sustenance. It's performed annually, coinciding with the village elder's death anniversary, honoring them and thanking God for prosperity, safety, and peace.

Considered a type of "selamatan" (thanksgiving feast), Sedekah Bumi aims to express gratitude for successful harvests and is a lasting tradition in Yogyakarta (Pakuna et al., 2020). It reflects Indonesia's rich cultural diversity (Arinda, 2016).

In agricultural communities, preserving traditions like Sedekah Bumi is crucial for cultural sanctity (Nugraha, 2020). Modernization poses a threat to cultural heritage, and maintaining cultural, social, and economic resilience is essential (Mangunjaya et al., 2020). Balancing tradition and modernity is challenging, given their different orientations (Jalil, 2019). Modernization, driven by information technology, significantly impacts Indonesian culture, with developing countries, including Indonesia, influenced by developed nations.

Peursen (1976) has argued that asserts that culture, encompassing traditions, is an inheritance or continuation of norms, customs, rules, and treasures. Traditions within a specific community thus become a semiotic system of meaning, rich in symbols significant to those immersed in the culture. In Indonesia, particularly in

Java, the Javanese community passionately upholds ancestral traditions, notably the "sedekah bumi" or "earth alms."

The practice of the "sedekah bumi" tradition carries an implicit accounting aspect embedded in the Javanese community's generational implementation. This enduring practice involves simple recording and reporting, distinct from contemporary financial accounting systems.

Indonesia is celebrated for its cultural diversity, with Javanese culture exemplifying high standards of politeness and Sundanese culture emphasizing empathy. These diverse cultures collectively enrich the nation's cultural tapestry (Antara & Yogantari, 2018). Javanese cultural values, including respect, diligence, integrity, local wisdom, and mutual regard, positively influence the ethics of public accountants. As one of Indonesia's largest ethnic groups, the Javanese possess a profoundly rich cultural heritage. The humanitarian aspects of Javanese values foster social harmony, playing a pivotal role in shaping behavior and emphasizing collaboration and unity (Indrayanto & Yuliasuti, 2017). This implies that Javanese culture contributes significantly to governance and optimal achievements in society, ensuring a structured and balanced life (Suhartini, 2021).

The inherent values within Javanese culture can inspire the formulation of a code of ethics, incorporating principles like "Ojo Dumeh" (being unpretentious), "Alon-alon asal kelakon" (acting wisely), and the courteous communication style reflected in Bahasa Jawa Kromo Inggil. Integrating these values into the public accountant's code of ethics enhances their professional standards, offering a unique local cultural approach. This integration not only elevates ethics and integrity in accounting practices but also enriches the professional approach by recognizing and appreciating local wisdom.

## RESEARCH METHOD

In the pursuit of understanding phenomena, qualitative research emerges as an approach rooted in assumptions, theoretical lenses, and interpretive analyses of how individuals or groups interpret social issues (Creswell, 2015). Qualitative research, as defined by Bogdan and Taylor, focuses on producing descriptive data through words, capturing human behaviors and experiences without statistical methods (Moleong, 2017).

This research method, devoid of statistical approaches, relies on observations, interviews, and analyses to gain a general understanding of social reality from participants' perspectives (Sari, 2014). Embracing an interpretive paradigm, it recognizes the multifaceted nature of reality and aims to comprehend the meaning of individuals' experiences in a given phenomenon (Nurhayati, 2016).

Qualitative research, based on the presented definitions, emerges from observations, interviews, and analyses without statistical methods. It is employed to study natural conditions, providing descriptive data in written or oral form. This method is particularly suitable for exploring the natural conditions of an object and heavily relies on the researcher's observation process.

"Sedekah Bumi," translated as "Earth Alms" or "Offering to the Earth," is a traditional Javanese ritual expressing gratitude for the earth's bounties, particularly the harvest. Rooted in Javanese animistic beliefs, intertwined with Hinduism and

Islam, this ritual holds significant cultural and spiritual value in Yogyakarta. The ceremony involves communal offerings of food, flowers, and traditional Javanese cakes, symbolizing unity, gratitude, and the cyclical nature of life.

Ethnography, a qualitative research method, explores cultural phenomena by explaining the social behaviors and beliefs of a specific group. Immersing in the cultural context, this approach is ideal for understanding the symbolic meanings, values, and socio-cultural contexts of Sedekah Bumi by observing ceremonies, rituals, and daily life in Yogyakarta.

Grounded theory, a method to generate theory from data, allows the emergence of theories during the research process. Applied to Sedekah Bumi, it aids in identifying underlying cultural patterns, beliefs, or structures not immediately apparent. The iterative process of data collection and analysis uncovers deep-seated cultural paradigms related to the ritual.

The Special Region of Yogyakarta, where Sedekah Bumi is actively practiced, serves as the primary research location. Traditional leaders and local community members act as informants, providing insights into the non-monetary values embedded in the tradition. Their perspectives contribute to a comprehensive understanding of the Sedekah Bumi tradition and its potential application in the broader field of accounting.

In this research, the data collection process is conducted through interviews, observations, and document analysis, employing the Triangulation Technique for verification from various sources, perspectives, and times. The interviews are semi-structured, allowing diverse data collection in different situations, while observation relies on systematically watching and noting behaviors for experiential insights. The documentary method is utilized, recognizing that most social facts are stored in documentary materials. These materials, including documents, photographs, and statistical data, act as "informants" for qualitative researchers, answering questions about their background, purpose, and relevance.

Regarding the data analysis method, qualitative research generally follows a procedure from a general to specific approach, combining a broad framework with specific steps. The qualitative data analysis process commences while data collection is ongoing, proceeding to analyze interview responses after a specific data collection period. The analysis involves data reduction, summarizing key aspects and identifying patterns, aiming for clear presentation. Data display follows, represented through brief descriptions, charts, or relationships between categories in qualitative research. Lastly, the process concludes with drawing initial conclusions, subject to change with further evidence during subsequent data collection stages. A conclusion supported by valid and consistent evidence is considered highly credible (Creswell, 2007).

## **RESULT AND DISCUSSION**

The "Sedekah Bumi" tradition is a traditional rice harvest ceremony of the Sundanese community, conducted annually. This ceremony is carried out solemnly and festively in various traditional villages in Sunda. Sedekah Bumi is often

referred to as Slametan or Syukur (Kasih, 2017). Fundamentally, Sedekah Bumi is an activity of offering or giving alms to the "earth" that has bestowed both material and non-material sustenance upon the community. The aim is to ensure the earth remains fertile, its sustainability preserved, and continues to provide value to humans. Different regions have different names for the Sedekah Bumi activity. This was also conveyed by respondents 6 and 10 regarding the meaning of "Sedekah Bumi".

**"Sedekah Bumi, as people here call it 'merti dusun', signifies a gratitude ceremony after harvest, appreciating the harvest yield, and the community expressing gratitude for all the blessings from God in the form of a thanksgiving alms. Its forms vary, which is why each creates their own 'tumpeng'." (translated) - Respondent 6**

This was also conveyed by respondents 10 regarding the meaning of "Sedekah Bumi"

**"Sedekah Bumi is a traditional ceremony to express gratitude to the Almighty God for the abundance of the harvest. It is our way of thanking nature for its blessings."(translated) - Respondent 10**

The term "Sedekah Bumi" combines two Javanese words: "Sedekah," meaning "alms" or "charity," and "Bumi," meaning "Earth." Rooted deeply in the agrarian ethos of Java, this tradition is a reflection of the symbiotic relationship between the land and its people. It embodies an amalgamation of beliefs, shaped by Java's animistic past and later influenced by Hinduism and Islam, thus representing a synthesis of spiritual philosophies.

At its heart, Sedekah Bumi is an act of gratitude. The Javanese agrarian communities depended on the earth's generosity for their sustenance. Recognizing this, they developed a ritual to give back, a symbolic act of returning a portion of what was received. Sedekah Bumi usually involves a communal gathering. Families prepare offerings, predominantly food like rice dishes, fruits, and traditional Javanese delicacies, signifying the earth's bounties.

### **Non-monetary Value in Sedekah Bumi Tradition**

The Javanese tradition and actions are based on two primary principles. First, they are anchored in a philosophy of life that intertwines religious and mystical elements. Second, there's an ethical approach to life that emphasizes the importance of morality and dignity in daily activities. They perceive the world through a spiritual, mystical, and magical lens, always referencing the presence of God, venerating ancestors, and acknowledging unseen, supernatural forces (Herusatoto, 2003).

The values contained within culture serve as a reference for human attitudes and behaviors as individual beings, who are inseparable from their relationship with community life and its unique cultural orientation. (Berger & Luckmann, 1991).

***Gratitude and Appreciation to Nature***

Sedekah Bumi is a tradition that reflects the community's gratitude towards nature, especially for the blessings and yields that the earth has provided. It's a form of acknowledgment and recognition of what's received from nature. Through Sedekah Bumi, the community shows their awareness that the earth's yield is not something to be taken for granted, and therefore needs to be appreciated and valued. This was conveyed by respondents 2 regarding gratitude in "Sedekah Bumi" tradition

**"Sedekah Bumi is the practice of tradition to express gratitude for the Mercy and Blessings given by the Almighty and also to send prayers for our ancestors; after all that, the essence is about being grateful for all the blessings received." (translated) - Respondent 2**

This was also conveyed by respondents 4 regarding gratitude in "Sedekah Bumi" tradition

**"Sedekah Bumi is about how the earth gives, and how humans show their gratitude to the Almighty for all the sustenance and gifts that have been bestowed. The community donates the yield of the land to return to nature as a means to thank God. For instance, the Sedekah Bumi offered to mountains represents the community's gratitude to God for the blessings provided through the mountains, as well as for the beaches and other natural riches." (translated) - Respondent 4**

The Javanese worldview emphasizes inner peace, harmony, and balance (Mulder, 1981). This philosophy emphasizes acceptance of various events by positioning individuals as part of a community and the community as part of nature. Each individual has rights and responsibilities within the community, and likewise, the community has a responsibility towards nature.

Implementing gratitude and appreciation for the environment is attainable through the green accounting approach, often employed by entities dedicated to environmental preservation. This method, considering both environmental efficiency and effectiveness, integrates environmental considerations into business strategies (Cohen and Robbins, 2011:190). Green accounting combines environmental and financial data to minimize negative impacts and control costs, supporting government policies and becoming crucial in environmentally friendly business concepts (Cohen and Robbins, 2011:190). By revealing and appropriately allocating environment-related costs, companies enhance their environmental performance.

Emerging in Europe during the 1970s, the environmental accounting approach, or "green accounting," originated from advocacy by non-governmental organizations and heightened public environmental consciousness. It urges companies to extend their scope beyond industrial ventures and integrate environmental stewardship into operations. Green accounting assesses the impact of businesses on



human quality of life and the environment, seeking to achieve a balance that benefits environmental conservation (Komar, 2004). It emphasizes mitigation, reduction, and prevention of environmental impacts, addressing potential ecological threats.

Environmental accounting categorizes financing for conservation efforts by companies and governments into environmental positions and business practices (Suartana, 2010). It acts as a quantitative measurement framework for a company's environmental conservation activities (Suartana, 2010), including approaches at the micro level like environmental management accounting and financial reporting. Environmental accounting is a subset of the accounting discipline, providing reports for both internal and external stakeholders.

Integrating gratitude and appreciation for nature, as seen in Sedekah Bumi (an earth almsgiving tradition), with green accounting offers a profound perspective for businesses. Environmental accounting systematically records and manages financial transactions related to environmental conservation actions, illustrating resource allocation for environmental protection (Suartana, 2010). It quantitatively measures conservation efforts, covering environmental management, energy use, raw materials, and financial reporting with environmental and social responsibility considerations.

In the modern business context, the importance of environmental accounting grows due to stakeholder demands for environmentally friendly operations. Integrating traditional values with environmental accounting principles, as embodied in Sedekah Bumi, provides a fresh perspective on sustainable business. Embedding gratitude and respect for nature into the framework ensures that the environment is not viewed solely as an exploitable resource but as an entity to be respected, fostering a holistic business paradigm that prioritizes harmony with nature and benefits for future generations in a healthy and sustainable environment.

### ***Generosity and Emphaty***

Goleman (2001) defines emotional intelligence as the ability to understand and recognize one's own emotions and those of others, while motivating oneself and managing emotions in both personal and interpersonal interactions.

Through Sedekah Bumi, the community shares the yields of the earth with others, demonstrating generosity and empathy. In the business world, this can be linked with corporate philanthropy and CSR, where companies give back to the community. This was conveyed by respondents 1 regarding the empathy in the "Sedekah Bumi" tradition.

**"One of the benefits of Sedekah Bumi is sharing the bounty of the earth in Yogyakarta, receiving the 'Berkah Dalem' [blessings from the Palace or Divine Blessings], from the community to its members. For the people of Jogja, this is truly extraordinary." (translated) - Respondent 1**

This was also conveyed by respondents 7 regarding the empathy in the "Sedekah Bumi" tradition.



**"Sedekah Bumi is also an expression of gratitude to God Almighty as well as love for one's hometown. Thus, every citizen participates. From those who live abundantly to those who live with limitations, everyone takes part according to their capabilities, with sincerity and joy." (translated) - Respondent 7**

Integrating values like empathy and generosity, exemplified in traditional ceremonies such as Sedekah Bumi, into accounting, particularly within Corporate Social Responsibility (CSR), enhances business practices and adds a new dimension to a company's societal and environmental responsibility. Empathy, understanding others' experiences, becomes a foundation for identifying community needs, while generosity, giving without expecting returns, aligns with CSR by providing assistance to communities without direct profit expectations.

Sedekah Bumi, representing gratitude towards nature, inspires companies in CSR initiatives, fostering harmonious relationships with nature and communities. Integrating empathy and generosity into accounting via the CSR framework enables companies to develop more sustainable and community-oriented strategies. This enhances public perception, ensuring ethical operations and accountability to society and the environment.

Social responsibility emphasizes a company's duty to minimize negative environmental impacts. Beyond profit pursuit, companies must contribute to addressing social issues. CSR obligates companies to respond to community expectations, reflecting community objectives and values. CSR activities are crucially disclosed in annual reports, detailing the company's efforts in addressing social and environmental concerns (Hadi, 2014).

### ***Togetherness and Gotong Royong***

In the "Sedekah Bumi" tradition, the value of togetherness stands out as a profound and fundamental essence. This ritual, which expresses gratitude to God and Nature, is not merely a ceremony but a moment where the entire community joins hands to unify their thoughts and feelings. They collaborate in preparing offerings, sharing food, and reflecting on the meanings of life and nature. Every action, from preparation to execution, represents cooperation, mutual understanding, and care for one another. Through "Sedekah Bumi", the community is taught to respect, comprehend, and support each other, reinforcing social bonds and tightening the ties of brotherhood. Here, togetherness is not just a word but tangible in every breath and heartbeat of this tradition.

The Javanese community believes that "selamatan" holds religious and social values that evoke a strong sense of solidarity, encompassing unity, neighborliness, and harmony. This belief also fosters a profound sentiment that all members of the community are of equal stature to one another (Suseno, 2001). This was conveyed by respondents 6 regarding the empathy in the "Sedekah Bumi" tradition.

**"Sedekah Bumi is a symbol of harmony. Firstly, we express our gratitude to Allah SWT. We also believe that unity can protect us from divine torment.**

**If the community is not harmonious, we believe it will incur wrath and disaster. Additionally, when people often meet and collaborate, it can shield us from prejudice, fostering trust among community members. Hence, there's no room for negative assumptions due to that harmony. We believe that in a community where there's unity, life will be secure and safeguarded from torment and calamity.” (translated) - Respondent 6**

This was also conveyed by respondents 7 regarding the empathy in the "Sedekah Bumi" tradition:

**“Besides being an expression of gratitude to the Almighty God, this "Sedekah Bumi" is also a manifestation of love for one's hometown. Therefore, every resident participates, from those blessed with plenty to those living with limitations. Each contributes based on their individual capabilities, with genuine sincerity and joy. The values of this tradition aim for goodness, harmony, and drawing closer to God and the Universe.” (translated) - Respondent 7**

The "Sedekah Bumi" tradition deeply embodies the value of togetherness, transcending mere ritualistic practices. Through this tradition, community members unite, reinforcing social bonds and mutual understanding. It's a poignant manifestation of collective gratitude towards God and Nature, emphasizing the importance of unity, cooperation, and the profound essence of brotherhood in the community.

Team collaboration, defined as a collective commitment to achieving a pre-determined goal, involves individuals sharing a mission. Distinguishing itself from working groups, teams produce output reflecting combined thoughts and contributions (Soegoto, 2009). Ismainar (2012:211) views teamwork as systematic task coordination for goal realization, while Poerwopoespito (2010:143) defines cooperation as collaborative work with active participation, equal responsibility, and proportional contributions.

Gotong Royong (team collaboration) involves individuals combining efforts with a shared approach to achieve specific goals, preventing task duplication and ensuring an even distribution of responsibilities. Its presence in an organization avoids overburdening individuals and fosters a collective spirit in task completion, leading to efficient outcomes and informed decision-making.

The integration of teamwork principles, seen in Yogyakarta's Sedekah Bumi tradition, into accounting practices emphasizes that social and environmental responsibilities result from collaborative efforts. Sedekah Bumi's community-wide participation showcases synergy's impact, encouraging companies to involve all divisions in reporting responsibilities. This holistic approach enables companies to produce financial reports reflecting collective contributions to sustainability and social responsibility. This teamwork also promotes transparency and integrity in reporting, aligning with Sedekah Bumi's values.

### ***Reflection and Introspection***

Sedekah Bumi is a traditional Javanese ritual where the community gives back to nature and expresses their gratitude to the Almighty for the bounties and blessings they have received.

On a personal level, participating in "Sedekah Bumi" allows individuals to introspect about their roles and responsibilities in the world. They consider how their actions impact the environment and society at large. It's also a time to introspect on one's gratitude to God and nature, acknowledging the gifts and bounties that the earth provides continuously. It offers a moment for individuals to evaluate if they are living in harmony with nature and if they are respectful and grateful for its offerings. This was conveyed by respondents 4 regarding the reflection and introspection in the "Sedekah Bumi" tradition.

**“The practice of "Sedekah Bumi" takes various forms. Some offer a portion of their possessions to nature, rooted in the philosophy of expressing gratitude to God for the blessings they bestows through nature. However, there is also a belief within the community that this act serves as a means to cast away the misfortunes of the past and to strive towards becoming a better individual in the future. (translated) -Respondent 4**

This was also conveyed by respondents 10 regarding the reflection and introspection in the "Sedekah Bumi" tradition

**"Sedekah Bumi is a tradition that has been practiced since our ancestors' time. Beside of expressing gratitude, Sedekah Bumi is also a tradition to welcoming a better tomorrow. The hope is that the charity given by the community signifies that the past is behind, and they are ready to start a brighter and more blessed future." (translated) – Respondent 10**

In essence, "Sedekah Bumi" is not just a ritual, but a profound reminder for humans to reflect on their interdependence with nature and to introspect on their spiritual and moral responsibilities.

The integration of reflection and introspection values in accountability accounting for Sedekah Bumi Yogyakarta is crucial for responsible, ethical, and positive resource management and fund allocation. Centers of responsibility must reflect on their roles and ethical considerations in managing Sedekah Bumi funds, ensuring alignment with community values. Flexibility is essential for improvement, empathy towards community needs enhances fund meaning, and collaboration among responsibility centers maximizes impact. Transparency in reporting ensures honest and accurate information about fund use. Integrating these values brings benefits in maintaining charity fund management integrity, generating positive impact, and engaging communities better.

Responsibility accounting, a vital part of management accounting, focuses on management control processes, measuring the performance of responsibility centers through assessing controllable costs. This system tracks revenues, costs, or

assets related to specific units or sections, known as responsibility centers, led by managers responsible for their performance. Responsibility accounting collects information about costs and revenues from each center, aiming to track deviations between actual outcomes and established budgets.

### ***Respect***

Within the Javanese cultural practices, such an offering is termed Here's a breakdown of the values of respect encapsulated in the "Sedekah Bumi" tradition:

- a. **Respect to Nature:** The primary purpose of the "Sedekah Bumi" ceremony is to express gratitude for the bounty that the Earth has provided, particularly after a successful harvest. This act signifies a deep respect for the natural world, recognizing its role in sustenance and survival.
- b. **Harmony with the Environment:** The ceremony is an acknowledgment of the balance that humans must maintain with nature. By offering a portion of their harvest back to the Earth, participants demonstrate respect for the environment, emphasizing that taking from nature requires giving back, thus maintaining a harmonious relationship.
- c. **Respect for Traditions:** "Sedekah Bumi" is a longstanding Javanese tradition, and its continued practice shows respect for the cultural and ancestral heritage of the Javanese people.
- d. **Recognition of the Divine:** The act of giving back to nature is also an offering to the Divine, recognizing and respecting the role of the Almighty in the provision of resources and sustenance.
- e. **Community Cohesion:** The communal aspect of the "Sedekah Bumi" ceremony signifies respect for community ties, emphasizing the importance of unity, cooperation, and shared responsibility in both celebrating nature's bounty and addressing its challenges.
- f. **Respect for the Cycle of Life:** The tradition is a profound acknowledgment of the cyclical nature of life - planting, growth, harvest, and renewal. By respecting and participating in this cycle, the Javanese show their deep respect for the rhythms of nature and life itself. "sesaji."

"Sedekah Bumi" maintains harmony and preserves the potential in the surrounding nature and community. In terms of spirituality, it enhances the unity within the region. There are various beliefs in the community, and this is to foster and enhance togetherness and preservation. This was conveyed by respondents 7 regarding the reflection and introspection in the "Sedekah Bumi" tradition.

**"Sedekah Bumi" fosters harmony and preserves the potential found in the surrounding nature and community. Spiritually, it enhances the unity within the region. The beliefs in the community vary, but the ceremony aims to strengthen togetherness and maintain it." (translated) – Respondent 7**

In essence, "Sedekah Bumi" is a manifestation of respect on multiple levels: for nature, for community, for tradition, and for the divine. It's a beautiful example of how cultural practices can encapsulate and convey profound values.

Javanese culture emphasizes the importance of strong relationships with relatives and neighbors, embodying the principle of "tepa selira," or empathy. This communal bond is expressed through the phrase "mangan ora mangan ngumpul," reflecting the idea of gathering despite individual circumstances, reinforcing unity and harmony.

In accounting, the value of "respect" translates into upholding financial data integrity, transparent reporting, and adherence to ethical principles. This involves maintaining professionalism, objectivity, and honesty in financial reporting. Ethical considerations are crucial in public accounting, and the Code of Ethics guides accountants to behave ethically for the benefit of the public and stakeholders.

Professionalism in public accounting extends beyond qualifications, emphasizing ethical behavior, moral principles, and fulfilling responsibilities with high standards. A professional accountant is expected to demonstrate integrity and adhere to the code of ethics to gain and maintain public trust, which is vital for the overall reputation of the accounting profession.

## CONCLUSION

The integration of non-material values into the field of accounting brings profound and valuable implications. The conclusions drawn from the integration of values such as gratitude and appreciation for nature, empathy, togetherness, reflection and introspection, as well as respect in accounting illustrate that cultural and moral aspects can play a central role in shaping more ethical, sustainable, and community-oriented accounting practices. Here is a summary of the conclusions from each of these values:

- a. Gratitude and Appreciation for Nature: Integrating the value of gratitude and appreciation for nature into accounting teaches the importance of considering the environmental impact of business activities. This values-based accounting approach enables companies to better measure and report their sustainability performance, including the use of natural resources and environmental conservation efforts.
- b. Empathy: Empathy teaches us to better understand the needs and expectations of the wider community. In the context of accounting, integrating the value of empathy influences more inclusive reporting, considering the social impact of business decisions. This can lead to wiser planning and greater social responsibility.
- c. Togetherness and Gotong Royong : The value of togetherness helps build strong relationships with communities and stakeholders. In accounting, the integration of this value can foster more transparent and collaborative reporting practices, allowing stakeholders to be more engaged in decision-making processes and feel valued.
- d. Reflection and Introspection: Integrating the values of reflection and introspection into accounting encourages companies to critically evaluate their decisions and actions. This can lead to the development of more accurate and informative reporting standards, as well as facilitate continuous learning for ongoing improvements.

- e. Respect: Respect for society, culture, and ethical principles is highly relevant in accounting practices. Integrating this value results in honest, accurate, and fair reporting, while helping companies respect the interests of all stakeholders by avoiding manipulation or fraud.

Overall, the integration of these values transforms the accounting paradigm from mere transaction recording to a broader and impactful direction. Accounting grounded in these values allows companies to more holistically integrate social, environmental, and ethical aspects into their business strategies. Thus, accounting practices focused on these non-material values can positively contribute to society, the environment, and long-term sustainability.

The study has limitations, focusing on five specific non-material values and potentially overlooking other relevant values. Quantitatively measuring the impact of these values poses challenges, requiring further exploration of appropriate metrics. Organizational cultural changes may face resistance, necessitating effective communication, training, and sustained support. Despite these limitations, the study provides valuable insights and encourages further research to address these constraints realistically.

Organizations can adopt relevant non-material values aligned with their goals and integrate them into accounting policies and practices. Education and training on the importance of these values should target accounting and management professionals. Further research is needed to measure the concrete impact of integrating these values and identify potential implementation barriers. By taking appropriate steps and acknowledging limitations, organizations can shift towards ethical, sustainable, and socially responsible accounting approaches.

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