

The Influence of Pralima Kawruh Budha on Tengger Tribe Trade Accounting



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ABSTRACT: Local wisdom can affect social activity patterns, including accounting practices in a community group. Every activity, including accounting practices, carried out by Tengger tribe based on their local wisdom, namely Pralima Kawruh Budha. This research aim to analyze the influence of Pralima Kawruh Budha on Tengger tribe trade accounting. This research conducted using ethnomethodology interpretive approach to seek a clear picture of the Tengger tribe trade accounting practice based on Pralima Kawruh Budha. The data sources used in this study are primary sources derived from field observations and interviews. According to the research result, many Tengger tribe people have forgotten Pralima Kawruh Budha. Even so, the values that exist in Pralima Kawruh Budha are still reflected in almost all activities of the Tengger tribal community.

KEYWORDS: Local Wisdom, Pralima Kawruh Budha, Tengger Tribe, Trade Accounting.

I. INTRODUCTION

Recently, many people in the world have intensified the use of accounting practices in their social activities (Crafts & Woltjer, 2021). This is because accounting can provide benefits for almost all social activities, including trading (Ntim et al., 2014). The application of accounting in trade can make it easier to manage finances effectively (Ntim et al., 2014; Sibanda & Manda, 2016). Accounting can show how much the value of a person's expenses and income over a certain period (Shahzadi et al., 2018). This function can later be used by trading parties (traders and customers) to manage their financial cycles (Shahzadi et al., 2018; Sibanda & Manda, 2016). In addition, accounting can also protect from possible losses caused by fraud (Lakshmi & Menon, 2018). Finance is vital for trading activities (Hertati et al., 2020). Thus, many think accounting is necessary to practice when trading (Ntim et al., 2014; Sibanda & Manda, 2016). Nevertheless, the complexity and accepted forms of accounting use vary widely in each community (Tartaraj & Hoxha, 2014). This can happen because the development of accounting follows the community mindset in an area (Crafts & Woltjer, 2021). Manan (2018) states that accounting is the result of a social mindset that combines creativity, taste, and human initiative. The existing mindset in a community is based on their local wisdom (Manan, 2018).

According to Pranata (2021), a mindset based on local wisdom will affect social activity patterns, including accounting practices in a community group. Some community groups may have a higher complexity and completeness level of accounting practices than others and vice versa (Sumiyama, 2020). Following Dass et al. (2017), some local wisdom that exists in community groups may be able to hinder the development of their civilization. Some local wisdom also has the possibility of motivating corruption (Chen et al., 2019). Tartaraj and Hoxha (2014) argue that although it has a possible negative impact, local wisdom must be preserved because this is the identity of a community group. Furthermore, local wisdom in an area is very difficult and even impossible to erase, so what can be done to reduce the possibility of its negative impact is to improve community morals and ethics (Tartaraj & Hoxha, 2014). Apart from the negative impact it brings, there are a lot of local wisdoms that also teach about noble values, one of which is from the Tengger tribe (Zurohman et al., 2020).

The Tengger tribe respects and upholds local wisdom. One of the local wisdoms of the Tengger tribe that still exists and is preserved until now is Pralima Kawruh Budha. Pralima Kawruh Budha can be called a heritage from the past which is used as a local ideology that shapes the mindset of the Tengger tribe people. Pralima Kawruh Budha has five elements, namely *prasaja* or honest as it is, *prayoga* or being wise, *pranata* or obedience, *prasetya* or loyal, and *prayitna* or alert. The five elements of Pralima Kawruh Budha teach positive traits or values for the Tengger tribe to avoid problems. The implementation of Pralima Kawruh Budha is reflected in the low level of crime in the Tengger tribe. Considering that Pralima Kawruh Budha is a local ideology, all

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activities, including accounting practices in trade, carried out by the Tengger tribe should be based on this. Even so, research on the influence of Pralima Kawruh Budha on accounting practices in trade is still rare. Many previous studies have addressed the local wisdom of the Tengger tribe (Babul, 2022; Dewi et al., 2022; Hasanah & Sukmawan, 2021; Ratih & Juwariyah, 2020; Sazjiyah, 2020; Wahyuni, 2021). However, only a few that discusses accounting, although with a relatively narrow focus, limited to one Tengger tribe ritual event (Dewi et al., 2022; Wahyuni, 2021).

The lack of research on the influence of Pralima Kawruh Budha on accounting practices in trade makes it arduous to identify the impact of this cultural wisdom. Impact identification is considered necessary to see whether Pralima Kawruh Budha also can be used as a basis for accounting for the wider community. This possibility is what motivates this research. This study will use an ethnomethodology interpretive approach to provide a clear picture of the Tengger tribe trade accounting practice based on Pralima Kawruh Budha (Yusanto, 2020).

II. LITERATURE REVIEW

The Tengger tribe has a strong culture and still survives to this day (Zurohman et al., 2020). Tengger tribe considers local wisdom or tradition to be an important identity to be maintained and preserved (Tartaraj & Hoxha, 2014). The status of the Tengger area as a national tourist attraction is also the reason for the importance of preserving local wisdom (Hasanah & Sukmawan, 2021). Not only local residents but also visitors in the Tengger area participate in preserving the local wisdom of the Tengger tribe (Sukmawan et al., 2021). According to Hasanah and Sukmawan (2021), Tengger tribe are very sensitive to their local wisdom. A person, both native and non-native, who is in the Tengger area will be well received by the Tengger tribe if they can respect the existing local wisdom (Hasanah & Sukmawan, 2021). The reason for the acceptance of the Tengger tribe community is what encourages someone to participate in the preservation of local wisdom (Hekmatyar & Adinugraha, 2021). This is in accordance with the theory of legitimacy.

Based on the theory of legitimacy, a person or entity must be able to adapt to the value system that has been embedded in society (Dowling & Pfefer, 1975; Deegan, 2019). This adaptation process is an effort to maintain life (Deegan, 2019). The expected result of the adaptation process to the local value system is legitimacy (Patten, 2019). Legitimacy is the acceptance and recognition of a person from society (Gulluscio, 2020; Patten, 2019). Humans will not be able to survive only with their abilities (Tuttle, 2019). Social assistance from the surrounding community is very important to support survival (Tuttle, 2019). Social assistance will be given if someone has gained legitimacy from the surrounding community (Crossley et al., 2021; Gulluscio, 2020; Tuttle, 2019). This reason makes legitimacy seen as an important thing for social life (Crossley et al., 2021).

The Tengger tribe adheres with the culture of gotong royong (Zurohman et al., 2020). Gotong royong is a cultural wisdom or habit of providing mutual assistance to each individual. When someone with legitimacy is experiencing difficulties, the surrounding community will be happy to provide assistance (Tuttle, 2019). At the same time, the community also expects the individual to continue to practice and respect the existing local wisdom traditions (Tuttle, 2019). Based on the theory of legitimacy, an entity that lives amid a community has a social contract that requires it to comply with existing values and norms (Silver, 2020). All activities and behaviors carried out must reflect existing values and norms (Silver, 2020). Some communities have more values and norms than others, one of which is from the Tengger tribe (Zurohman et al., 2020).

The Tengger tribe has a lot of local wisdom, including values and norms, which are still practiced today (Zurohman et al., 2020). This can happen because the local wisdom of the Tengger tribe is a legacy from ancient times which is still maintained by the community (Badas et al., 2019; Zurohman et al., 2020). According to Nahak (2019), a community with a long history also tends to have relatively more cultural values and norms. Some of the local wisdom that still exists in the Tengger tribe until now are the yadnya kasada, unan-unan, karo and ojung traditions. All traditions are based on the paradigm of a three-way relationship (triadic relationship) of the Tengger tribe which consists of the relationship between humans and God, humans and humans, and humans and the environment (Ahwan & Marzuki, 2021). Local wisdom that still exists today is believed to have influenced the mindsets of the Tengger tribe (Manan, 2018).

According to Sazjiyah (2020), the Tengger tribe has a traditional mindset. This can be evidenced by the relatively slower development of the Tengger tribal area when compared to other adjacent areas (Sazjiyah, 2020). It is undeniable that the location where the Tengger tribe lives which are in the middle of the mountains also contributes to the slow development (Manan & Katsir, 2022). However, the traditional mindset of the Tengger tribe is not only seen in the development of their area, but also social activities, such as trade accounting practices (Manan & Katsir, 2022). The trade accounting practices that exist in the Tengger tribe strongly reflect their traditional mindsets (Dewi et al., 2022). Most of the Tengger tribe people do not use accounting in their trade financial management (Dewi et al., 2022). This happens because of the trend of thinking that accounting can only be used for relatively large business scopes and requires a lot of funds (Zurohman et al., 2020). Most of the trades in the Tengger tribe have a narrow business scope and are managed by families with middle to lower economies, so they consider

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accounting unnecessary (Dewi et al, 2022). This mindset continues to develop in the community and results in the lack of use of accounting practices in the Tengger tribe (Dewi et al, 2022). This is in accordance with the theory of legitimacy, when people have an opinion about something, every individual who is in the same area is required to adapt that thought to gain legitimacy (Deegan, 2019).

III. METHOD

This research was conducted using an ethnomethodology approach because it can provide a clear picture of the Tengger tribe trade accounting practice based on *Pralima Kawruh Budha* (Yusanto, 2020). This approach requires researchers to use participant observatory techniques. Participant observatory is a data collection technique by observing directly into a particular society or community (Supriyadi, 2022). Thus, the data sources used in this study are primary sources derived from field observations and interviews. The results of this study will be presented using an interpretive paradigm because it can provide a deeper understanding of the social reality that occurs, without the need to base it on normative theories and concepts (Supriyadi, 2022)

This research was conducted in August to coincide with the implementation of the traditional Karo event. The sample used to obtain the results of the interview was sought using a purposive sampling technique with the following criteria: 1. Residents of the Tengger tribe; 2. Currently owning a trading business (not mandatory). List of samples or participants used as an interviewee can be seen in Table 1.

Table 1. Participation List

Name (Initial)	Profession
C	Shop Owner
P	Farmer
K	Cultural Chief

Data was collected using a notebook to record all observations, a voice recorder to record interviews with informants, and a camera to take pictures that were considered important and influential for the results of the study. Data were analyzed using several stages, namely ethnographic interview, domain, taxonomy, componential, and theme analysis. The analysis of ethnographic interviews was carried out by selecting the data so that data were obtained in accordance with the research focus. Domain analysis is done by describing or explaining what happened to the research sample. Taxonomy analysis is a continuation of domain analysis which produces a more detailed description of the data. Componential analysis was carried out to prevent errors in the interpretation of the results. Final stage theme analysis used to obtain overall data.

IV. RESULT

A. Pralima Kawruh Budha

The Tengger tribe is known as a society that is very obedient to the teachings and customs of ancient times (Zurohman et al., 2020). This can be seen from the many local wisdoms that are still maintained and practiced today, one of which is *Pralima Kawruh Budha*.

"...Pralima Kawruh Budha is indeed one of the cultures here...Pralima Kawruh Budha is the original culture of the people here even before the formation of the Tengger tribe..." (K).

"...Pralima Kawruh Budha memang merupakan salah satu budaya disini...Pralima Kawruh Budha ini merupakan budaya asli penduduk sini bahkan sebelum terbentuknya suku Tengger..." (K).

The statement above states that *Pralima Kawruh Budha* is the original culture of the residents of the Tengger area even before it was known as the Tengger tribe. Historically, the Tengger tribe were the result of the cultural assimilation of the indigenous Tenggerese with the inhabitants of the Majapahit kingdom. This is what causes the Tengger tribe to have a lot of local wisdom, one of which is *Pralima Kawruh Budha*. As explained in the previous chapter, *Pralima Kawruh Budha* has five elements, namely *prasaja* or honest as it is, *prayoga* or being wise, *pranata* or obedience, *prasetya* or loyal, and *prayitna* or alert. In contrast to other local wisdom, *Pralima Kawruh Budha* is not something that has a physical form but is an idea that underlies all activities of the Tengger tribe people. Unfortunately, nowadays many Tengger tribe people have forgotten *Pralima Kawruh Budha*.

"... currently, Pralima Kawruh Budha is starting to be forgotten by most of the Tengger tribe people... but the elements that exist in Pralima Kawruh Budha are still practiced by the Tengger people because it has become our habit..." (K).

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“...saat ini Pralima Kawruh Budha ini sudah dimakan usia dan mulai dilupakan oleh kebanyakan masyarakat suku Tengger...tapi ya, unsur-unsur yang ada di Pralima Kawruh Budha ini masih dilakukan oleh masyarakat tengger karena memang sudah jadi kebiasaan kita...” (K).

“...I do not know or maybe I have forgotten about Pralima Kawruh Budha...but I believe the elements (honest, wise, obedience, loyal, and alert) have been and are still being carried out by the Tengger tribe people...” (C).

“...kalau saya sendiri sih ga tau atau mungkin sudah lupa mengenai Pralima Kawruh Budha...tapi kalau unsur-unsur (jujur, bijaksana, patuh, setia, dan waspada) yang tadi diberitahukan itu sepertinya sudah dan masih dilakukan sama masyarakat suku Tengger...” (C).

“...maybe not many people know about the Tengger tribe culture, especially like Pralima Kawruh Budha...perhaps this is because the Tengger tribe people have to keep up with the civilization development that focuses on digitalization or modernization, which makes some traditional things are starting to be forgotten...” (P).

“...mungkin kalo mengenai budaya tengger udah ga banyak yang tau ya, apalagi seperti Pralima Kawruh Budha...mungkin ini terjadi karena suku tengger disini sudah dan harus mengikuti perkembangan jaman yang fokusnya ke digitalisasi atau modernisasi jadi ada beberapa hal tradisional yang mulai hilang...” (P).

Based on the statements above, it is known that the Tengger tribe people are starting to forget *Pralima Kawruh Budha* because of the development of the civilization which has begun to focus on digitalization and modernization. Even so, the elements of *Pralima Kawruh Budha* are still used as the basis for taking an action (Babul, 2022). One example that can be taken is the response of the Tengger tribe people to the implementation of their local wisdom.

Some local wisdom, such as the Kasada event, which is carried out by the Tengger tribe requires a lot of money, so every year the local government will ask for mandatory contributions from the communities. In the interview session, the informant said:

“...every year we pay dues for traditional events...how many times we pay the fees depends on the number of customs that exist this year...there are many customs here...some are done every year and some are even every 5 years, like unan-unan...” (C).

“...setiap tahunnya kami membayar iuran buat acara adat...berapa kali kita bayar iuran itu tergantung jumlah adat yang ada tahun ini...adat disini itu banyak...ada yang dilakukan setiap tahun dan bahkan ada yang 5 tahun sekali, kayak unan-unan...” (C).

The mandatory contribution causes the Tengger tribe people to always set aside a nominal amount of Rupiah to pay the mandatory dues. This provision of money has the same meaning as the element of *prayitna* or alert. Alert is symbolized by the habit of setting aside money so that they can pay mandatory contributions when requested at any time. The mandatory dues are not only paid once a year but follow the number of traditional events in one year with different nominals. Even though they are given the burden of mandatory fees, the Tengger tribe people do not mind it because they think that spending money on traditional events is normal and will not have much effect on their finances. This shows that the Tengger tribe people still carry out the elements of the *pranata* or obedience. Sincerely paying the mandatory dues without feeling a little burdened shows the great sense of obedience among the Tengger tribe people. However, the limited knowledge of accounting and financial management in some Tengger tribal communities allows the burden of these contributions to increase into a problem (Dewi et al., 2022).

B. Accounting in the Tengger tribe.

Accounting in the Tengger tribe community is relatively limited and many even consider accounting practices such as planning and bookkeeping transactions not too important. This is in accordance with what the informants said:

“...people here rarely use accounting because most of them are just farmers here...the money they get from work or farming is used to pay for housework and farmers' seeds...the money flow is so fast that it's going to be more troublesome for doing accounting...” (P).

“...orang-orang sini jarang yang pakai akuntansi karena ya disini itu kebanyakan cuman petani...uang yang didapatkan dari pekerjaan atau tani itu diputer terus buat biayai urusan rumah dan buat kulakan bibit tani... saking cepatnya perputaran uang nanti tambah repot kalau harus melakukan akuntansi...” (P).

Furthermore, the informant also explained that some of the Tengger tribe farmers did not open savings in the bank. This mindsets continues to grow in the management of their trade/business.

Most of the Tengger tribe people work as vegetable farmers with a focus on growing potatoes. The idea that farmers do not need to record transactions, both expenses and income, continues to grow in the Tengger tribe community. This happens because of the assumption that accounting practices will increase the financial burden. In addition, the Tengger tribe people custom, namely the direct use of income from the sale of agricultural products for family needs and the purchase of seeds, also contributed to the thought of the unimportance of accounting practices. As a result, farmers in the Tengger tribe rely more on supposition for managing finances.

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Relying on supposition is not wrong, especially if it is based on experience. However, the supposition is not always correct and has an irregular nature which makes it difficult to improve the efficiency and effectiveness of financial management (Tregidga & Laine, 2022). Some farmers suffered losses due to misunderstandings between income and expenditure for the purchase of seeds, pesticides, and other agricultural tools. This is the reason there are still “makelar” or people who lend money for agriculture in the Tengger tribe community. Even so, the habit of gotong royong in the Tengger tribe makes the presence of “makelar” not needed. The informant said:

“...there is a “makelar” here who can be asked for capital debt for planting agriculture...but this “makelar” is rarely used because if someone is in trouble, the other will come and help out by giving money or something relevant...yes, “gotong royong” is strong here...” (P).

“...disini itu ada yang namanya makelar yang bisa buat minta hutang modal buat tanam pertanian...tapi makelar ini jarang dipakai soalnya orang sini kalo ada yang kesusahan gitu bakal ada aja yang datang dan bantu uang atau yang lain...yakan disini gotong royongnya itu kental banget” (P).

The statement above indicates that if one Tengger tribe goes bankrupt, the surrounding community will provide assistance, either in the form of money or other relevant goods. However, not everyone likes to accept help from others.

“...for us, giving something is normal, but for those who receive it, it's the same as receiving a debt...no one wants to live with debt...” (C).

“...bagi kita kan memberi sesuatu itu sudah biasa tapi bagi yang menerima kan sama aja seperti menerima utang...orang mana sih yang mau berhutang kan ya ga enak...” (C).

Based on the interview result above, receiving help from others when the situation is deteriorating is tantamount to someone lowering their self-esteem to ask for a debt loan. This is one of the reasons some people try to avoid losses by carrying out accounting practices. Carrying out accounting practices to avoid loss shows that the Tengger tribe adheres to the *prayoga* or being wise. Running something new, such as accounting practices, to avoid problems that might arise is a form of wisdom.

“...there are some who use accounting but yes, it's only those who have large rice fields, even though the accounting only notes on paper or cellphone about sales and expenses from buying seeds...maybe there are a few who have used full financial statements...” (P).

“...ada beberapa yang pakai akuntansi tapi ya itu cuma yang punya sawah yang besar saja yang kecil ya masih ga pakai terus akuntansi nya juga yang cuma catatan di kertas atau hp tentang penjualan dan pengeluaran dari beli bibit...mungkin ada yang sudah pakai laporan keuangan penuh tapi itu bener-bener dikit yang pakai...” (P).

From the statement above, it is known that some farmers in the Tengger tribe, especially those with relatively large agricultural areas, have implemented accounting practices in financial management. Even so, the accounting practice carried out by most farmers is still traditional, only recording sales and expenses. Only a small number of farmers have fully implemented accounting, up to the reporting financial statements. This situation also occurs in other businesses, such as shops.

“...most of the shops in this area not doing accounting records because the money they get is directly used for daily life...Only a few fairly large stores that record accounting...Since the onset of Covid, my store has opened a bank account so we can manage money better...”

“...kebanyakan toko di daerah ini tidak melakukan pencatatan akuntansi karena uang yang didapat kan itu langsung dipakai buat kehidupan sehari-hari...cuma beberapa toko yang mencatat akuntansi, itu juga cuma toko yang lumayan besar...semenjak adanya covid ini toko saya membuka rekening bank agar bias mengatur uang lebih baik...”

From the above statement, it is known that the shop business has differences from agriculture in the sense that owners open bank accounts for their stores to improve their financial management. Even so, practical accounting in the shopping business is still rarely done, the same as in agriculture.

For those who have applied accounting, recording transactions in books is considered very useful in increasing the efficiency and effectiveness of financial management. Even if they have implemented accounting, there is one habit that can make accounting practices in the Tengger tribe inconsistent, namely the habit of giving goods to relatives. When someone holds an event, the relatives who come will give goods to the host, one of which is agricultural products. Agricultural products given to relatives will not be recorded in their business financial reports, making it difficult to estimate the losses/costs incurred. This is done because when giving goods to relatives, they are sincere. The act of being sincere can show that the Tengger tribe people still hold the *prasaja* or honest as it is. Giving goods to relatives is also done based on the belief that in the future the relatives will do the same. This act can be classified in the element of *prasetya* or being loyal. Loyalty is shown based on the actions of the Tengger tribe people who will try to help when their relatives are in need without taking into account the costs to be borne later.

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Figure 1. One of the Tengger tribe farmer transaction records.

C. Pralima kawruh budha potential on general trade accounting

Based on the previous section, it can be said that all the elements of *Pralima Kawruh Budha* have been carried out well in the accounting practices of the Tengger tribe. Considering that all the elements of *Pralima Kawruh Budha* contain positive teachings, then this will be suitable to be implemented in trade accounting for the wider community. Some elements of *Pralima Kawruh Budha* (*prasaja*, *prasetya*, and *pranata*) have existed and have been practiced in accounting practice for a long time. *Prasaja* or honest refers to the nature of credibility and accountability that must exist in accounting reports. *Prasetya* or loyal has something in common with the nature of consistency in accounting. *Pranata* or obedience can reflect the obligation of accounting records that must be carried out under existing regulations, such as PSAK (Statement of Financial Accounting Standards).

The other two elements, *prayoga* and *prayitna*, still have no resemblance to the components of general accounting. Even so, *prayoga* and *prayitna* can be used as guidelines for the nature of the entity when carrying out accounting practices. *Prayoga* or being wise can be implemented when an entity chooses the appropriate accounting policy decisions for the recording of certain matters. *Prayitna* or alert can be used to set boundaries for accounting records so that there are no harmful errors, such as fraud, miscalculation, etc.

Each element of *Pralima Kawruh Budha* only has one meaning, but the essence of it can be different for each individual. Learning more about *Pralima Kawruh Budha* will be able to help an individual to improve their basic accounting skills. However, how far the skill is being improved depends on how the individual interprets the *Pralima Kawruh Budha*.

CONCLUSIONS

Many Tengger tribe people have forgotten Pralima Kawruh Budha. Even so, the values that exist in Pralima Kawruh Budha are still reflected in almost all activities of the Tengger tribal community. One of the activities that still reflects Pralima Kawruh Budha is trade accounting. Accounting practices that exist in the Tengger tribe are carried out and adjusted based on the elements that exist in Pralima Kawruh Budha. Given that Pralima Kawruh Budha has elements that teach about positive things, it is suitable to be implemented in trade accounting for the wider community. Some of the elements of Pralima Kawruh Budha even correspond to things that are important to do for trade accounting in general, such as *prasaja* or honest as it is (credibility trait), *prasetya* or loyal (consistency trait), and *pranata* or obedient (accounting standards or policies). The other two elements, *prayoga* and *prayitna*, can be used as guidelines for the nature of the entity when carrying out accounting practices. Each element of Pralima Kawruh Budha only has one meaning, but the essence in it can be different for each individual.

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