

## Cultural Accounting and Digital Technology: Preserving Bantengan Art in the Modern Era

Alya Diajeng Pangestu<sup>1</sup>, Lilik Purwanti<sup>2</sup>

Universitas Brawijaya <sup>1,2</sup>, Jl. Veteran No. 10-11, Malang, Jawa Timur, 65145, Indonesia

✉ Corresponding Author:

**Nama Penulis:** Alya Diajeng Pangestu

E-mail: alyadiajengp@gmail.com

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### Abstract

**Purpose:** This study aims to analyze how cultural accounting practices can be applied, especially in Bantengan arts, and analyze how the role of social media is used to preserve culture, especially among young people and the community.

**Method:** This study uses an interpretive paradigm conducted using an ethnomethodology approach.

**Results:** The results of this study indicate that although the group, especially Satrio Mboys, does not use formal accounting standards, they have implemented practices with record-keeping based on trust, with social openness, and moral responsibility effectively done by mobilizing resources in their culture, by utilizing digital technology. Especially, social media has also influenced the existence and introduced art to Bantengan, especially to the younger generation and the wider community.

**Implication:** This study has focused on the importance of combining local cultural values with digital technologies used to support the sustainability of traditional arts.

**Novelty:** The results of this study provide a new perspective by combining cultural accounting and digital technology that are used to preserve traditional arts, especially in the modern era.

**Keywords:** cultural accounting; bantengan; local wisdom; digital technology

### Abstrak

**Tujuan:** Penelitian ini memiliki tujuan untuk menganalisis bagaimana praktik akuntansi budaya dapat diterapkan khususnya dalam kesenian Bantengan dan menganalisis bagaimana peran pada sosial media yang digunakan untuk menjaga kelestarian budaya khususnya pada kalangan anak muda dan masyarakat.

**Metode:** Penelitian ini menggunakan paradigma interpretif yang dilakukan dengan menggunakan pendekatan etnometodologi.

**Hasil:** Hasil penelitian ini mengindikasikan bahwa meskipun pada kelompok khususnya pada Satrio Mboys tidak menggunakan standar akuntansi secara formal, namun mereka telah melakukan penerapan pada praktik dengan pencatatan yang basisnya adalah kepercayaan, dengan keterbukaan sosial, dan tanggung jawab secara moral dengan efektif yang dilakukan dengan cara mengeloka sumber daya pada budaya mereka, dengan memanfaatkan teknologi digital, khususnya yaitu pada sosial media juga telah memberikan pengaruh keberadaan dan memperkenalkan kesenian pada Bantengan khususnya ke generasi muda dan masyarakat lebih luas.

**Implikasi:** Penelitian ini telah menitikberatkan pada pentingnya untuk melakukan penggabungan antara nilai budaya lokal dengan teknologi digital yang digunakan untuk mendukung keberlanjutan seni tradisional.

**Kebaruan:** Hasil penelitian ini memberikan perspektif yang baru dengan cara menggabungkan akuntansi budaya dan teknologi digital yang digunakan untuk melestarikan seni tradisional khususnya di era modern saat ini.

**Kata kunci:** akuntansi budaya; bantengan; kearifan lokal; teknologi digital

## INTRODUCTION

Cultural accounting has emphasized the importance of local cultural values in accounting practice, which are shaped by international standards and social, cultural, and political norms. As explained by Gray (1988), local cultural elements can still have an influence on the accounting system even though a country has adopted international standards (Nurunnabi, 2015).

Cultural accounting can be beneficial in understanding how communities with strong traditions can manage their finances, so this often differs from formal accounting practices (Jayasinghe et al., 2020). However, there are still many shortcomings in research on the application of accounting to traditional art culture, for example Bantengan, especially in merging with digital platforms that can support cultural preservation.

Research that discusses cultural accounting carried out in various countries, for example in the preliminary theory, namely Jeacle (2009) conducted research in the United Kingdom, then Koleśnik (2013) conducted research in Poland and Germany, and also in Noll (2013) conducted research in the United States and the United Kingdom. Therefore, the study has thoroughly analyzed how local culture has an influence, especially on accounting practices, including in the system of recording, reporting, and assessment in terms of finance. In Indonesia, research conducted by Sopanah et al. (2024) has conducted research related to how the government and cultural institutions have faced challenges in managing and preserving cultural heritage locally by means of an accounting approach based on culture.

Indonesia has been known to be a country full of considerable cultural diversity, consisting of more than 17,000 islands with 1,300 ethnic groups, each of which has its own unique traditions, languages, and customs (Subkhan, 2024). With this diversity, it can be seen that it has become a characteristic for Indonesia which has attracted attention for researchers to conduct analysis, especially on various cultural phenomena that have emerged from the combination of these various elements.

The art form that has combined with various cultural elements is Bantengan, which is a traditional art that originated from East Java. With this art, it has combined various elements such as elements of dance, martial arts, music,

and rituals on spirituality that analyzes the relationship between humans, nature, and the power of their ancestors (Afifah & Irawan, 2021). In the social part, Bantengan not only has the function of being entertainment, but also serves as a symbol of local identity and community solidarity, especially in the Malang region (Izzah et al., 2024).

In the current digital era, there has been a merger between cultural accounting and digital technology which has become very important to protect the preservation and sustainability of traditional arts, for example Bantengan. Traditional arts have an important role in maintaining cultural identity and can provide strength to social togetherness, especially in the local community. However, with the development of digital platforms that have presented new challenges and can also open up considerable opportunities, especially in growth. On social media, for example, it can provide a deeper analysis of the reach of Bantengan so that this can provide a deeper interest in the younger generation to become more familiar with the digital world at this time. At the same time, this change has also demanded the existence of adjustments in the application of cultural accounting, which has long emphasized social values, openness, and joint responsibility in a digital system that tends to be more formal and standardized.

Integration has become an important factor to ensure that local wisdom with cultural values is still maintained in a way that is in harmony with the development of modern technology. With the aim of this research, it is used to see and analyze how cultural accounting can provide self-adjustment by making changes to digital technology, so that traditional arts such as Bantengan can be relevant and sustainable in the future. The collaboration between cultural accounting and technology, this study not only analyzes in traditional ways in cultural preservation, but also analyzes how digital platforms can increase transparency, by expanding engagement, and can support the effective management of cultural resources.

Based on previous research, there are currently two studies that discuss Bantengan, namely in the research of Kusdewanti et al. (2014) which has emphasized that the community in Indonesian Multiparadigm Accounting or referred to as MAMI is a comparator for Bantengan Accounting, and in the previous research conducted by Sopanah et al. (2024) where an analysis was conducted on the value of local wisdom in Bantengan cultural accounting, An example is transparency regarding finances at a voluntary fee. The update in this research lies in the collaboration of the aspect of cultural accounting with the digital era, where this research not only analyzes the application of accounting to the value of local wisdom in the art of Bantengan, but can also be used to see how technology and digital platforms can support reporting and cultural

preservation, this is also related to increasing transparency and managing cultural resources, especially in the current modern era.

This research aims to analyze the art of Bantengan, being part of the local cultural heritage, by making self-adjustment, namely developing digital technology in an effort to maintain its existence. In addition, communities such as Bantengan Satrio Mboys have fulfilled the management of cultural resources and recorded finances by relying on the principles of social trust and values on local wisdom, not just using accounting standards on a formal basis. Therefore, this research focuses on the application of cultural accounting by combining social values with the morals of digital technology that can support cultural preservation and management to be more effective and sustainable.

## **METHOD**

This research uses an interpretive paradigm because it is appropriate to understand the meaning of social and cultural practices, for example it is found in the art of Bantengan. This paradigm can provide researchers to further analyze the social, moral, and cultural values whose values are embodied in actions and symbols in Bantengan art. This is as explained by Darmayasa & Aneswari (2015) where the interpretive paradigm has a focus on a deep understanding related to the relationship between individuals and their culture, becoming more relevant, especially in cultural accounting practices that are based on the value of local wisdom.

In addition, this study also uses an ethnomethodological approach where it is appropriate to understand the meaning of the social side built by community members through their cultural practices, with an important element of this approach being to conduct analysis related to indexability and reflexivity, where it can help to reveal the social context in which actions and communication occur in a community (Kamayanti, 2020). Indexability is related to the idea that the meaning of words, actions, or symbols has changed according to a certain social context in which it has been used, for example the art of Bantengan, where some symbols and movements can only be used to fully understand them by knowing the social context of the community.

In the other part, reflexivity is closely related to the effort to analyze how the position and point of view of the researcher themselves affect the way they interpret the data. So this can be important in this study because it allows researchers to realize how their social and cultural background can shape their understanding of values in the Bantengan community. By doing reflexivity can help researchers to assess the extent of their subjectivity, this can have an influence on the process of collecting data or conducting analysis.

Data consisting of interviews and documentation has been analyzed using an ethnomethodological approach, in which the social meaning behind the

actions and interactions of community members has been found. The analysis process that begins by means of open coding, namely by reviewing interview transcripts and documents has found themes that appear in a repeated way, for example in the discussion of informants, especially about production costs, for example property in Bantengan, which appears with the prefix code is "high production costs" and "maintaining quality in the performance." with this code, it is grouped into categories to be even wider, An example is managing resources based on value and cost.

After carrying out the initial coding process, an analysis of reflexivity was carried out, where in this condition the researcher has analyzed how the personal perspective and background of their culture can affect the interpretation of data, especially about practices

After the initial coding process, a reflexivity analysis was conducted, in which the researchers examined how their personal perspectives and cultural backgrounds influenced the interpretation of the data, especially related to financial practices based on beliefs and social values within the group. This process allows researchers to see how the social and moral values of communities shape the way they manage cultural resources, emphasizing those values rather than the use of formal accounting systems.

This ethnomethodology approach further has a role in terms of tracing the values of local wisdom contained in Bantengan art and how these values are applied in social and voluntary accounting practices (Sopanah et al., 2024). Consistent with the findings of Kusdewanti et al. (2014) ethnomethodology is used to be able to identify social patterns in Bantengan art, thus providing a valuable understanding of how cultural values are maintained in people's daily lives.

This research uses a qualitative approach that is considered effective in order to explore a deeper understanding of accounting practices in the art of Bantengan. Some of these practices involve social meanings and experiences that cannot be accurately described through quantitative data. Lune & Berg (2017) explained that qualitative methods have a flexible nature and are so suitable for exploring meanings, interaction patterns, and cultural values in the art community, so this approach has relevance to understand a dynamic that occurs in the daily life of the community.

This study involved five informants determined through the purposive sampling method, as a method of selecting samples that were carried out deliberately based on special criteria that have relevance to the research objectives (Ratnaningtyas et al., 2023). Some of the main reasons for the selection of such informants are as follows:

**Table 1. Informant Table**

| No | Initials | Position/Role  | Reasons for Selection   |
|----|----------|--|---|
| 1  | MT       | Owner, treasurer, and head of management of Satrio Mboys | Selected for their in-depth knowledge of the history, structure, and managerial practices of the group.             |
| 2  | M        | Head of the local neighborhood association               | Selected because it represents the local government's view of Satrio Mboys' existence in the community.             |
| 3  | T        | Local community  | Selected because it provides an external perspective on the social and cultural acceptance of the group by society. |
| 4  | M        | Academics  | Selected to provide scientific perspective and conceptual analysis in the context of cultural accounting.           |
| 5  | E        | Academics  |   |

**Source: Processed Data (2025)**

In data collection activities, researchers can use two main methods, namely in-depth interviews with documentation. The in-depth interview which was conducted on November 10, 2025 with the selected informants uses a semi-structured format, so that it can provide flexibility for researchers to explore topics that arise during the conversation while still adhering to the research objectives. This approach helps researchers to obtain structured data that is related to group accounting practices as well as the personal views of informants. The interviews were conducted face-to-face with open-ended questions to encourage more detailed answers and a more informal atmosphere so that participants felt comfortable, so that they could convey their views on the art of Bantengan and management practices in the Satrio Mboys group more freely.

In addition to conducting interviews, documentation techniques are used to be able to collect archives, notes, photographs, and audiovisual recordings that are relevant, so as to provide an additional context for this research. These sources, as mentioned by Utami & Cindrakasih (2023) and Febrianti et al. (2025) can enrich research related to the phenomenon being studied. Overall, this method of data collection will make a significant contribution to the effort to produce a more complete exploration of the topic.

## **RESULT AND DISCUSSION**

The following are the findings obtained from research on Satrio Mboys and cultural accounting practices in Bantengan art. Satrio Mboys was founded in 2023 by Achmad Choesairi, better known by his nickname Mak Tun, under the auspices of MEC Management. He stated that, "Our main goal is to provide a space for the younger generation to express their creativity and channel it into something positive, not just focused on Bantengan, but also music, film, acting, and other fields".

In Bantengan Satrio Mboys art, the performers wear traditional costumes such as penadon (top), ubet or angkong (bottom), kain sembong (long cloth wrapped around the waist), and udeng (Javanese headdress). The event begins with a grand opening, followed by silat, jambu (whip) attractions, dances, jogetan, saweran, guest star performances, and sometimes ends with 'kalapan'. The duration of the performance can be 1.5 to 3 hours, depending on the needs. The structure of the event is fixed, but remains flexible according to the situation. Rehearsals are held three days before the performance and are not held regularly every day.

From the financial aspect, Satrio Mboys' biggest expenditure comes from the manufacture of costumes and property, as well as bulls, lace, fabrics, and frames, with a total cost of tens of millions of rupiah. When the concept of the show changes, almost all the components have to be replaced, so the cost will jump so high. Even so, these expenses can be equivalent to the benefits obtained, as well as an improvement in the quality of the performance, audience interest, and group identity, all of which can be a support for the sustainability of Satrio Mboys itself. This is in line with the principle of cost-benefit analysis, where when the benefits received are greater than the costs that have been incurred, a program or policy is considered to be able to provide benefits (Hwang, 2016).

However, the benefits that have been received are not only limited to financial aspects, but also include increasing happiness and satisfaction. In this case, in addition to getting economic benefits, the increased happiness and satisfaction of the members and audience also have a role in efforts to maintain the sustainability and success of Satrio Mboys. These findings can be in line with Ricket & Goodspeed (2025) which focuses more on the fact that in a Social Return on Investment (SROI) evaluation, subjective well-being needs to be taken into account as part of the assessment of the impact of a project.

As an effort to manage income sustainably, Satrio Mboys also gets income from various forms of collaboration or endorsements. The income from this collaboration is divided by giving around 80-90% to members, while the rest is allocated by the management for the group's operational needs, as well as consumption and transportation costs. The sharing mechanism indicates a socio-cultural accounting practice based on trust, where transparency and a sense of

responsibility are realized through social values within the group, rather than just putting trust in formal documents.

This discussion can provide a description of the research findings by making connections to theories and literature that have relevance, more specifically the theory of Gray Accounting Value (1988)(Hofstede, 2003). In this theory, there is a basis for efforts to understand how culture can shape the accounting system. Gray explained that accounting practice is not only dependent on formal standards, but is also influenced by cultural values, as well as trust and social responsibility, which are such an important part of Satrio Mboys' practice. This can be realized by the way this group combines formal social and moral values. As seen in Satrio Mboys, the way they divide income and expenses on the basis of trust indicates Gray's view that the accounting system is strongly influenced by cultural, local values, not just official procedures.

Hofstede's Theory of Cultural Dimensions (2001) also provides an additional, more specific understanding that has a relationship to the character of collectivist culture in Indonesia (Hofstede, 2003). Hofstede himself explained, in a society that has a collectivist nature like Indonesia, social relations and mutual cooperation have such a big role, so that it can explain accounting practices that are based on trust and togetherness in the Satrio Mboys group. The emphasis on social harmony and voluntary contribution also gives an idea of the low need for a formal accounting system, as financial management is integrated with the social values of the group. This collectivist approach can also strengthen Gray's idea that there is a cultural influence with accounting practice, with the affirmation that the practice of social and capital accounting in Bantengan art has a reflection of social norms that are currently in force more broadly.

This finding supports the thinking of Sopanah et al. (2024) who provide an explanation of "the value of local wisdom in Bantengan art is realized through a social and moral accounting practice, where accountability is carried out voluntarily for the purpose of maintaining group harmony." This indicates that culturally based accounting can emerge in everyday life, not just in the form of numbers, but through direct actions built on the foundation of trust and a sense of moral responsibility. This kind of practice is in line with Gray's Accounting Values and Hofstede's Cultural Dimension, in which there is an explanation of how the principles of mutual cooperation, trust, and social responsibility influence financial management and group cultural activities, so that a form of accountability can be born that is so distinctive and inherent in their social structure.

From the results of the interview with the head of RT, it can be explained that the Satrio Mboys group has been known since the beginning of its leadership and is given a fairly popular value among residents because they can highlight



their activeness in training and performances in various cultural activities, in Malang and outside the region. Although there is no official form of cooperation with the village, Satrio Mboys has been able to make voluntary donations several times to support the continuity of village activities without any administrative obligations. The Chairman of RT said, "Even though there is no formal cooperation with the village, Satrio Mboys himself has contributed funds voluntarily for the needs of village activities several times. This is a reflection of social and moral responsibility that comes from the collective consciousness of society."

From the results of interviews with local residents, there was a respondent who gave an explanation, "I have known Satrio Mboys for about a year and have seen them perform several times, in Malang and outside the city. From this explanation, it can make them stand out in terms of discipline, sense of community, and social responsibility that are so strong that they are not just aesthetically pleasing. The attitude of mutual cooperation and togetherness that can be seen when they perform indicates the values that they really carry out in a daily organizational activity."

The community's perception can be in line with the findings of Afifah & Irawan (2021) who stated, "Bantengan art is a means of social expression in which the values of mutual cooperation, honesty, and a sense of responsibility are embedded in order to maintain harmony in the social life of the community." That way, the existence of Satrio Mboys can be understood as a social group that can carry out its role as socio-cultural reporting, not just numbers, but through direct actions such as helping activities in the village and having a positive impact on the social environment.

In line with these findings, the results of the interviews also provide an indication of the existence of solidarity which is the main factor for the need to maintain the sustainability of the group. This can be consistent with the research of Izzah et al. (2024) who stated that "the values of solidarity, kinship, and mutual cooperation are a social foundation that can be a protection for the Bantengan group from disintegration." These values form the basis of cultural accounting, where social relations are placed as the center of moral responsibility.

In the context of this research, it can also indicate how Satrio Mboys combines the value of solidarity with digital strategies through social media management such as TikTok, Instagram, and Youtube. This group not only promotes Bantengan art, but there are also efforts to strengthen their digital presence. The challenges that arise to controversy are carried out professionally through research and content filtering, reflecting a wise approach to maintaining reputation. The handling of criticism and virality still focuses on ethics and social

norms, so that a synergy of Bantengan traditions, digital technology, and branding strategies that have relevance and long-term can be created.

In line with this, this study also emphasizes the view of Pratama et al. (2024) who explained that "the participation of the younger generation in Bantengan art is an effort to use the regeneration of cultural values through a space of expression that is in accordance with the times." This opinion is also in line with the mission of Satrio Mboys itself, which can not only provide a space for the younger generation to work, but there are efforts to ensure that their work still upholds local culture.

This finding can also be in line with the explanation from Febrianti et al. (2025) "rituals and mantras in a Bantengan art will be a symbol of respect for ancestors as well as a means to maintain a balance between the social and spiritual worlds." Although Satrio Mboys is now implementing a modern and digital approach, respect for sacred values and traditional ethics is still protected as part of a cultural identity.

The interview results revealed that the Indexicality and Reflexivity in Bantengan Satrio Mboys can be explained as follows:

**Table 2. Indexicality and Reflexivity Table**

| No | Indexicality                | Reflexivity  |
|----|-----------------------------|--|
| 1. | Social Accounting Practices | Group members reflect the values of solidarity and social responsibility that are internalized in all their activities.    |
| 2. | Symbol of Art               | Group members and audience interpret the symbolic meaning in the performance as a reflection of cherished cultural values. |
| 3. | Social Responsibility       | Group members feel responsible for voluntarily making a positive impact on society.  |

**Source: Processed by Researchers (2025)**

Based on the results of the interview, Bantengan's accounting recording by Satrio Mboys is still fairly simple, only recording receipts and expenditures without applying accounting standards in general. This is a reflection of the characteristics of cultural accounting, which focuses more on the principles of trust and social transparency within a group, where accountability can be carried out voluntarily based on mutual agreement. Although it does not use a formal accounting format or standard, this recording is quite adequate to manage funds for group activities, such as costume making, transportation, and consumption.

## CONCLUSION

The conclusion in this study is that although there are accounting practices that are implemented in the art of Bantengan by Satrio Mboys, there is no

indication that according to formal accounting standards, social accounting principles that focus more on trust, social transparency, and moral responsibility are still carried out effectively in terms of managing their cultural resources. In addition, the use of digital technology, more specifically for social media, has a very important role in efforts to increase group visibility, strengthen identity, and support from the sustainability of Bantengan art in the midst of increasingly strong modern challenges.

A contribution to this study lies in the development of the concept of cultural accounting by being able to incorporate social and moral values, such as trust and social responsibility, into accounting practices that are flexible and appropriate to the local context. These findings can enrich the cultural accounting literature by focusing more on social and cultural aspects, not just formal financial statements. In addition, there is also a spotlight in this study on the role of digital technology in maintaining the relevance of traditional arts such as Bantengan, by expanding the reach and attracting the attention of the younger generation through social media. Implicitly, an accounting model based on social values can be an alternative to the traditional management of the arts that is transparent and responsible without having to rely on a formal accounting system.

The main limitation in this study is the absence of opportunities to conduct interviews with members of Satrio Mboys directly, because within the group's internal rules there is a restriction on access to their experience in cultural accounting practices. Further research can provide a comparison of various art communities that implement cultural accounting, whether using digital technology or not, to see a difference in their practice. In addition, further studies can conduct a more in-depth exploration of the influence of digital technology on the preservation of traditional art and how these social changes affect accounting practices in the art community.

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