

WHEN RITUAL MEETS ACCOUNTING: EXPLORING THE MEANING OF COST ACCOUNTABILITY IN MANGGARAI'S KENDURI CEREMONY

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Abstract

This study aims to determine the cost sharing system incurred in the traditional kenduri ceremony (Di'a class) and to reveal the meaning of cost accountability in Wae Renca Village, West Cibal District, Manggarai Regency, East Nusa Tenggara Province. This study uses a qualitative method with a descriptive approach. Data were obtained through observation, interviews with traditional elders, nuclear families, children of rona, and children of wina, as well as documentation and literature studies. The results of the study indicate that the cost sharing system in the Kenduri ceremony is regulated based on customary agreements and involves three main parties, namely ase kae (nuclear family), children of rona (siblings), and children of wina (sisters). Cost accountability is reflected in the family deliberation mechanism, where every contribution and expenditure is recorded and accounted for openly. The meaning of cost accountability in the kenduri ceremony reflects five main values, namely: (1) Religious meaning as a form of accountability to God and ancestors; (2) Humanitarian meaning as respect for human dignity; (3) The meaning of unity and togetherness through collective participation of the entire family; (4) The meaning of deliberation which emphasizes the importance of joint decisions; and (5) The meaning of justice in the distribution of costs without differentiating economic status. This study concludes that cost accountability in the kenduri ceremony not only functions economically, but also become a symbol of the spiritual, social, and cultural values of the Manggarai people which strengthen solidarity and collective responsibility.

Keywords: Accountability Cost, Ceremony Feast, Class Di'a, Manggarai Culture, Social Values

1. Introduction

Accountancy is generally understood as an information system that records, classifies, and reports financial transactions to support economic decision-making (Dewi et al., 2024). However, this understanding tends to position accounting within a framework of economic rationality alone, thereby ignoring the social, moral, and cultural dimensions inherent in the practical life of society. In reality, accounting is not born in an empty space but rather develops within a context of culture and values lived by a community. One form of implementing culturally nuanced accountability can be found in the traditional ceremony of the *Kenduri* (Feast) custom in Flores, specifically in Wae Renca Village, West Cibal District, Manggarai Regency, East Nusa Tenggara.

The *Kenduri* ceremony is a traditional ritual conducted by the Manggarai people as a final form of respect for a deceased family member. *Kenduri* is not merely a farewell ceremony but also a manifestation of gratitude, reverence for ancestors, and social

solidarity among community members. In practice, this ceremony involves a large-scale cost contribution system, in which every *ase kae* (nuclear family), *anaq hue* (the siblings' side), and *anaq vienna* (the sisters' side) plays an active role in fundraising and management.

A problem arises when the financing system for the *Kenduri* ceremony is often viewed as unnecessary economic waste from a rational standpoint. In fact, behind these expenditures lie profound meanings of social and spiritual accountability that cannot be measured solely in monetary terms. The costs incurred are not merely a financial burden but rather a symbol of collective responsibility, respect, and moral commitment to ancestors and fellow human beings.

This phenomenon shows that accounting practices within local cultural contexts possess deeper and broader dimensions of meaning compared to mere financial accountability. The urgency of this study lies in the importance of re-examining the meaning of cost accountability from a local cultural perspective, so that the discipline of accounting does not become trapped in a materialistic paradigm. The Manggarai community teaches that accountability is not only directed towards fellow humans but also towards God and ancestors as spiritual entities governing life's balance. In this context, cost accountability is not merely an administrative act but also a moral ritual connecting humans with transcendental and social values.

Furthermore, the rationale for this study is based on the view that accounting, as a social system, always interacts with the surrounding culture. Cost management practices in the *Kenduri* ceremony illustrate a form of cultural accounting realized through the social and traditional practices of a community. Understanding such practices is important to enrich the treasury of accounting knowledge, particularly within the framework of multiparadigm accounting that opens room for interpretive and cultural approaches.

The primary objectives of this study are to: (1) understand the cost distribution system applied in the *Kenduri* ceremony in Wae Renca Village, and (2) reveal the meaning of cost accountability involved at every stage of the ceremony's implementation. Through qualitative analysis with a descriptive approach, this research seeks to uncover the social, religious, and humanistic values inherent in the cultural accounting practices of the Manggarai people.

This study is expected to provide both theoretical and practical contributions. Theoretically, this research expands the understanding of the concept of accountability within a local cultural framework, affirming that accounting can serve as a means of preserving social and spiritual values within society. Practically, the results of this study are expected to serve as a reference for academics, regional governments, and customary communities in formulating policies for cultural preservation that are harmonious with the values of social responsibility and financial transparency.

Thus, this research not only seeks to explain how the cost distribution system is executed in the *Kenduri* ceremony but also how accountability values are translated within the Manggarai cultural context. Through this understanding, it is hoped that the wider public can see that traditional financial practices are not irrational activities but rather a representation of a value system deeply rooted in local wisdom and human solidarity.

2. Theoretical Background

2.1 Redefining Accountability: From Economic to Moral-Spiritual Obligation

Within the conventional accounting paradigm, accountability is fundamentally defined as the obligation to account for the management of economic resources to relevant authorities (Wicaksono, 2015). This narrow, transactional definition is primarily situated within a framework of financial stewardship and economic efficiency. However, within a socio-cultural context especially in indigenous communities the concept of accountability expands significantly beyond administrative duties to encompass profound moral and spiritual dimensions. In these settings, accountability represents a holistic human responsibility that extends not only to one's immediate community but also to ancestors and the divine (Randa & Daromes, 2014). This broader perspective forms the foundational departure point for understanding accounting practices embedded in cultural rituals, such as the Manggarai *kenduri* ceremony.

2.2 The Emergence of Cultural Accounting as a Critical Paradigm

The field of cultural accounting has emerged as a critical response to the limitations of modern accounting approaches, which tend to overemphasize efficiency, quantification, and profit maximization while largely ignoring humanitarian values, social cohesion, and local wisdom. In indigenous communities like the Manggarai, accounting is not a separate, formalized system but thrives organically through lived social practices. These practices are embodied in principles of mutual cooperation (*gotong royong*), customary transparency, and communal deliberation. The intricate cost-sharing and management system observed in the *kenduri* ceremony is a quintessential example of this traditional, culturally-embedded accounting, which is fundamentally driven by spiritual values and collective solidarity rather than individual economic gain.

2.3 Re-conceptualizing "Cost" in a Cultural Context

The conventional accounting definition of cost, as articulated by Mulyadi (2015), describes it as the sacrifice of economic resources to achieve a specific objective, typically measured in monetary terms. In stark contrast, within indigenous communities, costs carry deep symbolic meanings that far exceed their monetary value. Prior research substantiates this view. Tumirin & Abdurahim's (2015) study on the *Rambu Solo'* ceremony in Toraja reveals that incurred costs are not intended for material profit but are expressions of respect, love, and the reinforcement of social kinship. Similarly, Panginja's (2020) research on the *Mangrara Banua* ceremony in South Sulawesi found that significant expenditures are integral to a family's social honor and standing. These findings indicate that, in cultural contexts, expenses function primarily as moral and symbolic instruments for strengthening social cohesion and identity.

In the specific context of Manggarai, the *kenduri* ceremony affirms and operationalizes these values. The costs, which are collected cooperatively and accounted for collectively, reflect a holistic balance between economic, social, and spiritual imperatives. Therefore, cost accountability in this setting transcends mere financial reporting; it is a moral and ritualistic process that actively strengthens solidarity, trust, and shared identity among community members.

2.4 A Multidimensional Framework for Cultural Accountability

Building on this understanding, scholars have developed frameworks to capture the complexity of accountability in indigenous settings. Paranoan (2015), for instance,

identified three core dimensions of accountability in Toraja society: accountability of love (emotional and moral bonds), socio-cultural accountability (responsibility to community norms and traditions), and physical accountability (tangible contributions and resource management). This tripartite model is highly relevant to the *kenduri* practice, where accountability is enacted through spiritually imbued family deliberations (*nempung*) that are open and participatory.

Further deepening the spiritual dimension, Fitria and Syakura (2017) introduced the concept of "religious accountability." This posits that human responsibility for their actions is inherently a form of worship and devotion to God. This perspective aligns perfectly with the Manggarai principle that economic actions, including expenditures for communal feasts, constitute an integral part of spiritual devotion to God (*Mori Kraeng*) and the ancestors (*embo ata*).

2.5 Synthesis of Prior Research and Identification of the Research Gap

Several key studies provide a strong theoretical foundation for this research:

- 1) Tumirin & Abdurahim (2015): Demonstrated the symbolic, non-economic meaning of cost in the *Rambu Solo'* ceremony as an expression of ancestral respect.
- 2) Panginja (2020): Highlighted how costs in the *Mangrara Banua* ceremony reflect social values and familial duty, divorced from material gain.
- 3) Paranoan (2015): Outlined the multidimensional nature of customary accountability encompassing love, social duty, and physical responsibility.
- 4) Fitria & Syakura (2017): Emphasized the critical religious dimension, framing economic actions within a context of moral responsibility to the Creator.
- 5) Putra & Suardika (2019): Illustrated how costs in Balinese *Pelebon* ceremonies are spiritual expressions maintaining harmony between humans, nature, and the divine.

Collectively, these studies substantiate that accounting practices in indigenous communities are underpinned by a distinct value structure, fundamentally different from conventional, Western-centric accounting models. However, a significant research gap persists: there is a notable lack of focused research on the Flores-Manggarai community, specifically examining the accounting practices and meanings embedded within the *kenduri* ceremony. This study aims to fill this gap by providing a deep, contextual analysis of this unique cultural accounting system.

2.6 Conceptual Framework: The Tripartite Model of Cost Accountability in *Kenduri*

The conceptual framework for this study can be narratively described as follows: Cost Accountability in the *Kenduri* Ceremony is understood as an integrated system arising from the dynamic interplay of three interdependent dimensions:

- 1) The Religious-Spiritual Dimension: This encompasses responsibility to God and ancestors, where cost contributions are a form of gratitude, respect, and spiritual fulfillment.
- 2) The Social-Collective Dimension: This involves the mandatory participation of all kin groups (*anak rona*, *anak wina*, *ase kae*) in sharing costs, acting as a concrete manifestation of solidarity, mutual aid, and social justice.
- 3) The Cultural-Symbolic Dimension: This views the *Kenduri* ritual itself as a vital means of strengthening Manggarai cultural identity, transmitting values, and maintaining cosmic and social harmony.

These three dimensions are inextricably linked, forming a holistic, culturally-grounded accountability system. In this framework, accounting is transformed from a mere economic tool into a potent social and spiritual medium that sustains the balance between the material and spiritual worlds of the Manggarai people. This conceptual model will guide the empirical investigation and analysis of the *kenduri's* cost distribution system and its deeper meanings.

3. Methods

3.1 Research Design

This study employs a qualitative research design with a descriptive approach. This methodological choice is essential to achieve the research objective: to provide a rich, detailed, and contextual description of the cost-sharing system and the profound meanings of cost accountability embedded within the traditional *kenduri* ceremony (*di'a* class) of the Manggarai people. A qualitative approach allows for an in-depth exploration of social phenomena within their natural setting, capturing the nuances, values, and lived experiences that quantitative methods cannot (Creswell & Poth, 2018). The descriptive nature of the study focuses on systematically documenting and interpreting the *kenduri* as a cultural and accounting practice as it is understood and enacted by the community.

3.2 Data Collection Techniques

To ensure methodological triangulation and data richness, multiple qualitative data collection techniques were employed:

- 1) Participant Observation: The researcher engaged in direct, non-participant observation of the entire *kenduri* ceremony process. Special attention was paid to the practical aspects of fundraising, record-keeping (e.g., notebooks, verbal agreements), and the distribution of resources. This ensured firsthand validation of the practices described in interviews.
- 2) In-Depth Interviews: Semi-structured interviews were conducted with key informants selected through purposive sampling. The informant groups included:
 - a. The bereaved nuclear family (*ase kae*).
 - b. Representatives of the *anak wina* (wife's lineage) and *anak rona* (husband's lineage) kin groups.
 - c. Respected traditional elders (*tua adat*) and community leaders who possess deep knowledge of the ceremony's structure, rules, and philosophical foundations.
- 3) Documentation Analysis: Relevant physical and digital documents were collected and analyzed. These included:
 - a. Financial notebooks and lists recording contributions and expenditures.
 - b. Photographs and video recordings of ceremonial activities and material preparations.
 - c. Any written customary rules (*adat*) pertaining to the ceremony.
- 4) Literature Study: A review of scholarly literature was conducted to build the theoretical framework. This encompassed works on cultural accounting, social and spiritual accountability, and previous ethnographic studies related to Manggarai traditions and similar rituals in other Indonesian ethnic groups.

3.3 Data Analysis Technique

Data analysis was conducted interactively following the Miles, Huberman, and Saldaña (2014) model, which involves four concurrent, iterative stages:

- 1) Data Collection: Simultaneous gathering of data from observations, interviews, and documents.
- 2) Data Reduction: The process of selecting, focusing, simplifying, and abstracting the raw data. This involved transcribing interviews, summarizing field notes, and identifying initial codes and patterns relevant to the research focus (e.g., "kin obligation," "spiritual debt," "transparency ritual").
- 3) Data Display: Organizing the reduced data into structured formats to facilitate conclusion drawing. This included creating narrative descriptions, matrices, and thematic tables that displayed the relationships between kin roles, contribution types, and attributed meanings.
- 4) Conclusion Drawing and Verification: Continuously interpreting the displayed data to derive valid, evidence-based conclusions about the cost-sharing system and the meanings of accountability. Conclusions were verified through member checking with informants, comparing findings across data sources (triangulation), and revisiting the data to confirm emerging themes.

4. Results and Discussion

4.1 Results

The research findings demonstrate that the cost distribution system in the *kenduri* ceremony (di'a class) in Wae Renca Village operates on a foundation of customary principles and kinship obligations. Three main parties, each with distinct roles and responsibilities, form the core of this system, as detailed in Table 1.

Table 1. Cost Distribution System in the *Kenduri* Ceremony

Parties Involved	Form of Contribution	Information
Anak Rona (Siblings' side)	In-kind offerings (rice, pork, horse, goat)	A symbol of traditional respect and a sacrificial offering to the deceased and ancestors.
Anak Wina (Sisters' side)	Cash, as agreed upon by the extended family	A form of economic and social responsibility, demonstrating support and solidarity.
Ase Kae (Nuclear family)	Principal coordinator and customary treasurer	Responsible for managing all customary funds, meticulous record-keeping, and providing a final report to the family.

Source: Field Data (2024).

In addition to mapping the structural roles, the study documented the financial scale and outcome of a specific ceremony. Table 2 presents a financial summary from the 2022 *kenduri*.

Table 2. Financial Summary of the 2022 *Kenduri* Ceremony

Information	Amount (IDR)
Total Income (Contributions)	72,700,000
Total Expenses (Ceremonial costs)	39,186,000
Remaining Balance (Surplus)	33,514,000

Source: Primary Data (2024).

The analysis of the meanings embedded within these financial practices revealed that cost accountability in the *kenduri* extends far beyond a simple financial ledger. It encompasses five interconnected dimensions, synthesized in Table 3.

Table 3. Dimensions of Meaning in Cost Accountability in the *Kenduri* Ceremony

No.	Accountability Dimension	Description of Meaning
1	Religious	Fulfillment of a sacred duty (<i>wa'i</i>) to God (<i>Mori Kraeng</i>) and ancestors (<i>embo ata</i>), ensuring the deceased's safe passage and maintaining cosmic balance.
2	Humanity	An act of respect for human dignity honoring the life of the deceased and affirming the value of the living community through collective support.
3	Unity	Reinforcement of social cohesion (<i>siri</i>) and cooperation (<i>gasing</i>) among kin, transcending individual economic or social status.
4	Deliberation	Every financial decision from contribution amounts to expenditure allocation is determined through family consensus (<i>nempung</i>), ensuring collective ownership.
5	Justice	The proportional and equitable distribution of the financial burden according to customary rules and each party's capacity, preventing undue hardship.

Source: Processed by Researcher (2024).

4.2 Discussion

The findings reveal that the *kenduri*'s cost-sharing and accountability system is not a mere financial transaction but a profound socio-cultural and spiritual institution. It functions as a mechanism for expressing and reinforcing the core values of the Manggarai community. This aligns with the work of Tumirin and Abdurahim (2015), who found that costs in the Torajan Rambu Solo' ceremony are oriented toward strengthening social and spiritual bonds rather than economic gain. It also supports Randa and Daromes' (2014) assertion that cultural accountability represents a transformation of local values to maintain social and moral harmony.

From a technical accounting perspective, the costs incurred can be intriguingly categorized. Following Mulyadi's (2015) framework, they comprise both direct costs those explicitly tied to the ritual's execution, such as purchasing sacrificial animals and ceremonial materials and indirect costs, which are symbolic and social, like gifts for traditional guardians and contributions to communal feasting. Crucially, both types carry non-material significance; they are perceived not as economic expenses but as social sacrifices that cement solidarity and collective gratitude.

Conceptually, this study reinforces and elaborates on the view of Randa & Daromes (2014) that cultural accountability is built on trust, responsibility, and inherent moral obligation. The *kenduri* system operationalizes these elements through its transparent processes (record-keeping by the *ase kae*), clear allocation of responsibility (defined roles of *anak rona* and *anak wina*), and the moral imperative to participate. Therefore, this practice can be robustly categorized as a form of cultural accounting an indigenous

system that emphasizes transparency, fairness, deliberation, and spiritual integrity over profit maximization.

The substantial financial surplus noted in Table 2 is particularly significant. This surplus is not viewed as "profit" but is typically managed according to customary law, often used for future family or communal obligations, symbolizing enduring responsibility and the cyclical nature of social debt and reciprocity. This challenges conventional accounting's focus on closure and periodicity, presenting instead a model of continuous, intergenerational stewardship.

These findings offer a critical contribution to accounting theory and practice. They demonstrate that robust accountability systems can exist entirely outside formal organizational structures, grounded in cultural norms and spiritual beliefs. The values embedded in the *kenduri* system honesty (in record-keeping), togetherness (in burden-sharing), and deliberative consensus (in decision-making) provide a powerful, humanistic model for rethinking social accountability. For the broader Indonesian context and beyond, this study suggests that integrating such contextual, values-driven principles could foster more ethical, inclusive, and culturally resonant accountability practices in both community and organizational settings.

5. Conclusion

This study concludes that the cost-sharing system for the *kenduri* (di'a class) ceremony in Wae Renca Village is fundamentally structured on a foundation of customary values, collective deliberation, and deep-seated kinship obligations. The system is operationalized through the active and distinct roles of three primary kin-based parties: the *anak rona* (siblings' lineage), the *anak wina* (sisters' lineage), and the *ase kae* (nuclear family). Their contributions whether in cash, kind (such as sacrificial animals and staple goods), or labor are not arbitrary but are governed by customary agreements that reflect a sophisticated, culturally-embedded economic coordination.

The research successfully addresses its core objectives by revealing that the meaning of cost accountability in the *kenduri* ceremony extends far beyond the financial and administrative. It is a multidimensional construct encompassing religious responsibility (as a sacred duty to God and ancestors), humanity (honoring the dignity of the deceased and the living), unity (reinforcing social cohesion), deliberation (consensus-based decision-making), and justice (equitable burden-sharing). This finding confirms that accountability within the Manggarai socio-cultural context is a holistic practice where economic actions are deeply rooted in and legitimized by spiritual and communal values, rather than by motives of material gain or individual profit.

Thus, the *kenduri* ceremony can be conclusively understood as a tangible and operational manifestation of local cultural accounting. This indigenous system demonstrates that principles essential to accounting such as transparency (evident in record-keeping and reporting by the *ase kae*), responsibility (clearly assigned roles), and social balance (equitable cost distribution) can emerge and thrive within a traditional, non-corporate setting. Ultimately, this practice serves a higher purpose: it is a mechanism for cost management that simultaneously functions as a profound ritual of respect, connecting the community to God (*Mori Kraeng*), the ancestors (*embo ata*), and reinforcing the moral bonds among fellow human beings. This study thereby expands the accounting paradigm, illustrating how accountability frameworks can be culturally constructed and spiritually enriched.

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