

Meaning of Accounting at The Gandrung Sewu Festival (Ethnographic Study In Banyuwangi Society)

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ABSTRACT

This study aims to interpret and reflect on the meaning of the art and culture gandrung dance of Banyuwangi that we often encounter in the event Banyuwangi Festival every year in Banyuwangi. Gandrung dance is one of original culture from Blambangan, during an appearance gandrung dance presented in the form of song and dance to the accompaniment of music typical of the Java-Bali. As part of a community that community would be haven for this Gandrung dance community requires knowledge and accounting reports for next activity. This study is a qualitative study using ethnographic studies. Data obtained from informants who are the indigenous Banyuwangi society, through in depth interviews, documentation and direct observation. Based on the survey results revealed that purport accounting practices obtained by the informant showed that Banyuwangi society particularly those members of the community or community gandrung dance attend gandrung sewu this is a form of love in preserving cultural values in Banyuwangi. Results obtained if a participant in the event merely as a means of preserving and ensuring the sustainability of a community or a community gandrung dance. Results reconstruction accounting concepts gandrung sewu in Banyuwangi society shows that gandrung Sewu is a form of accountability to the community or the community still preserve the culture and also a pride for the people of Banyuwangi particularly those participating in the event gandrung Sewu

Keywords: Gandrung Sewu, Banyuwang society, Ethnographic, Community

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1. INTRODUCTION

Indonesia has a diverse cultural heritage. We as Indonesian citizens must be proud of this. Culture is a habit that has important and fundamental values that are passed down from generation to generation (Pratiwi and Sudaryanti, 2016). One of the original cultures of Blambangan is the gandrung dance which has existed and developed since the 1700s and is considered the oldest. Gandrung dance is considered as a guide in determining a person's attitudes and behavior in everyday life which has been passed down from generation to generation (Mertha, 2014). Gandrung dance is an art performed in the form of dance and singing with typical Javanese-Bali musical accompaniment and is the oldest art in Banyuwangi which was born when the people of that area cleared the forest to make a new city which is now called Banyuwangi (Anoegrajekti, 2010). Gandrung dance which comes from the Banyuwangi language means like, crazy or fascinated. Banyuwangi people generally interpret gandrung dance as a form of admiration or fascination for the agrarian Blambangan people towards Dewi Sri as the Goddess of rice who brings prosperity to the community. In the beginning, gandrung dance was not only used to fulfill entertainment needs but as an expression to explain the oppression and resistance of the ancient people to the colonialists. Apart from that, gandrung dance was initially performed by male dancers dressed like women. However, with the development of Islamic teachings in Blambangan,

infatuation with lanang began to disappear. This is because Islamic teachings prohibit or prohibit men from dressing up like women. Gandrung was officially named a regional icon in 2002. And to this day, gandrung is used as the identity of the old people and the tourism mascot of the city of Banyuwangi. By making gandrung the mascot in Banyuwangi, statues of gandrung dancers were built in various places to replace the previous mascot, namely the dragon with the head of Gatot Kaca.

In educational institutions such as schools, gandrung dance is used as an extracurricular activity, and also among the community, gandrung dance is developed through dance studios. Regent's Decree Number 147 of 2013 provided a breath of fresh air for these gandrung dance activists, this is because one of the dances that are part of Gandrung Dance, namely Jejer Gandrung, was designated as a welcome dance to Banyuwangi district. Since the issuance of the Decree, Gandrung has been used as a welcome dance for official activities, cultural and tourism events.

Gandrung dance was designated as "Intangible Cultural Heritage" by the Ministry of Culture and Primary and Secondary Education in 2013. With the official recognition of gandrung dance, this changed people's negative views of the existence of gandrung dancers in the past. Gandrung dance has existed for centuries, now Gandrung dance is increasingly rooted in the hearts of the people of Banyuwangi and Gandrung dance is increasingly liked by various levels of society. Even compulsive dance has traveled the world. At every cultural performance held abroad, crazy dances are often performed. Gandrung dance has at least been performed in South Korea, Japan, China and Germany.

Now the gandrung dance has become a host in its own country. Gandrung dance has not been eliminated by the progress of the times as experienced by other traditional arts. However, the Banyuwangi Regional Government is not immediately complacent. The Banyuwangi Regional Government is aware that fostering a sense of love and preserving local culture cannot be done instantly and separately from regional development. Therefore, one way to preserve local culture such as gandrung dance is to develop tourism based on the local wisdom of the local community. From here the idea emerged to dance gandrung en masse and the gandrung sewu festival was born.

The gandrung sewu festival is an extraordinary idea, apart from this event being designed to promote Banyuwangi, the gandrung sewu dance is also used to foster the love of Banyuwangi people for the arts and culture of their region. The gandrung sewu performance is special and special because it involves more than a thousand dancers, with beach backgrounds and audiences from various levels of society and is packaged uniquely with a down-to-earth theme. It is a great honor for the passionate dancers to be able to perform in front of thousands of visitors and spectators.

The gandrung sewu festival is clear proof of how a culture can mobilize the participation of its people. Gandrung Sewu dance performances are not just colossal performances, but contain the meaning of cultural consolidation involving various parties. Through this performance, the community not only becomes spectators but is also directly involved in efforts to preserve the regional arts and culture itself. The gandrung sewu festival has aroused the enthusiasm of Banyuwangi young people to study the arts and culture of their region. Many passionate dancers with high enthusiasm want to take part in this cultural performance.

On the other hand, the Gandrung Sewu festival is also able to move the wheels of the economy for local residents. The large number of participants and the large costs incurred by the dancers are a blessing for the parties involved in the event. The parties involved include gandrung trainers and choreographers, gandrung costume craftsmen, and make-up artists. The price of a gandrung dancer costume is around Rp. 150,000 to Rp. 200,000 and the cost for applying make-up Rp. 75,000 to 100,000. If all the costs incurred by each gandrung dancer are accumulated, it is around Rp. 100,000 to Rp. 300,000 to finance the

appearance and preparations for the gandrung sewu event. The Gandrung Sewu Festival has succeeded in having a positive effect on the growth of the creative economy, the regeneration of Gandrung and the overall development of Banyuwangi tourism. Banyuwangi has succeeded in building a cultural ecosystem that is formed through the participation of many parties, from schools, studios, to tourism actors in this performance. This is the foundation for very strong cultural development, because Banyuwangi has succeeded in placing culture as one of the most important parts of development.

On the other hand, gandrung dance has values that must be instilled in the younger generation as active heirs. This Gandrung dance contains values that can be used as a reference in living life. There are lots of values that can be taken from it. Mertha (2014) explains that there are 11 values contained in gandrung dance. Among them is the value of struggle, from this value we can learn the history of the struggle of the Banyuwangi people in expelling the Dutch colonialists. We can use this value as the basis for an individual to defend the nation from all forms of colonialism and build a sense of love for the country. Then there is the family value of love between one dancer and another dancer which is an illustration of family values, this is reflected when carrying out strong collaborative performance activities so that it makes them like family. Apart from that, the value contained in gandrung dance is the value of unity. This can be seen when fans of gandrung dance interact with people who may have different beliefs or social inequality. This is because gandrung art does not have standard rules for being an audience. Next is the belief or religious value of the people of Banyuwangi who believe in the implementation of Gandrung Sewu Banyuwangi activities as a form of gratitude from the people for the life that has been given by God, symbolized by the Goddess Sri which is interpreted as fertility.

Accounting is a service activity that has the function of providing quantitative information, especially relating to the finances of a business entity with the aim of being used as a reference in making economic decisions (Accounting Principle Board, 1970). This is in line with the definition of accounting according to Warsono, Darmawan, and Ridha (2009:3) which explains that accounting is a structured process and is used to process economic transactions into financial information that is useful for stockholders and stakeholders. If we are guided by the definition of Accounting issued by the American Accounting Association (1966), then accounting can be explained as a process for identifying, measuring, recording and reporting economic events from an institution or organization which is used as a basis for information for making economic decisions by parties who need it. This meaning can also include analysis related to the accounting report.

The meaning of accounting obtained by academics and the understanding of ordinary people is of course very different. This is what attracted researchers to conduct research related to the meaning of accounting in the people of Banyuwangi, especially those who take part in the Gandrung Sewu festival performance which is related to finance and accounting records.

As long as economic or business activities still use money as a means of payment, accounting has a very important role because accounting records business events of a financial nature (Warsono, Darmawan, and Ridha, 2009:2). Purchases on credit, direct sales, bonus payments, electricity payments, cash withdrawals at ATMs and so on are examples of business events recorded by accounting.

Companies that are referred to as business organizations use accounting as a language to simplify and streamline their operations, in addition accounting is used to make economic decisions, and companies also use accounting as a form of manager responsibility to the company owner. Therefore, companies make accounting a business language that can be understood by various parties. So accounting can be useful in everyday life, both from a personal and organizational perspective. Accounting is a process for recording, classifying, summarizing, processing and presenting data, economic transactions and activities related

to finance so that it can be used by stockholders and stakeholders for making economic decisions and information needs for other purposes (Anggoro, 2010: 255). It can be concluded that accounting in this case is seen as an activity or a process of transforming data into information and then conveying the resulting information to parties who need it.

If we look closely at the descriptions of the meaning of accounting, we can see that accounting consists of three accounting processes, namely Input, Process and Output. The input of the first accounting process is transactions, transactions in this case are economic or business events of a financial nature. The second process is the process stage where in this stage we identify a transaction and present financial information. The main process in accounting is recording which has two functions, namely journaling and transferring books. The third process is Output, financial reports are one form of accounting output that is most widely known by the public, usually financial reports consist of profit/loss, financial position reports, reports on changes in equity, cash flow and notes to financial reports.

Accounting information is quantitative information about a business organization that is useful for making economic decisions in choosing alternative actions (Belkaoui, 2000). The main objective of accounting is to provide information in the form of financial reports that is useful for company leaders and interested parties both inside and outside the company.

Various ways to collect and report economic data to parties who need it have been provided by accounting. Prospective owners and company owners or shareholders want the funds they invest to continue to grow. The owner will always evaluate the company's operating results from time to time. Accounting information will be useful in making decisions about: continuing to invest capital, increasing, reducing or even withdrawing funds that have been deposited, and is a medium for estimating the share of profits that will be received. Meanwhile, for prospective owners or prospective shareholders, accounting information is used as a benchmark for the level of profit they will obtain if they buy shares in a particular company. Creditors or banks are parties who provide credit (loans) to companies. Creditors have an interest in the security of the funds they lend and the level of income they will obtain. Potential creditors need to evaluate accounting reports before deciding to provide a loan. The employee's direct interest in the company is wages commensurate with the contribution he or she makes. For prospective employees, accounting information can show the company's prospects and the pros and cons of working for that company. The government has an interest in the payment of taxes borne by companies: Corporate Income Tax, as well as those that must be calculated, collected, deposited and reported by companies such as Employee Income Tax. Company compliance with the regulations set regarding the provision of regional minimum wages (UMR), and the determination of certain policies.

The accounting information presented in financial reports is information that will be used by many parties, both internal to the organization and external to the organization. Pratiwi and Sundaryanti (2016) explain that the parties with an interest in accounting information are managers, company leaders, management, from top management to lower management, all of whom are usually referred to as internal users of accounting information, where accounting information is needed for their respective responsibilities. – each. Accounting information that is presented quickly and accurately will make it easier for internal users to make decisions. Other users of accounting information are shareholders, creditors, investors, potential creditors, employees, the government and certain community groups who use accounting information like this are called external users of accounting information. External users of accounting information have their own needs and interests. For example, creditors or potential creditors need accounting information in the form of financial reports to be used as consideration for granting loans, and accounting information in the form of financial reports is used by creditors to monitor the company's financial development so that the interests of creditors are met. This would be different if the

government used accounting information in the form of financial reports to monitor compliance with regulations and taxes. In contrast to the government, shareholders use accounting information in the form of financial reports as a form of management responsibility for the trust they have been given in managing the company. Meanwhile, for employees/laborers/labor unions, accounting information is useful for knowing the sustainability of the company and the expected social security.

2. METHODS

The type of research used in this research is qualitative research. Qualitative research explained by Moleong (2010:6) is intended to provide an understanding of events regarding what is experienced by the subjects studied such as actions, motivation, behavior, perceptions and so on holistically and in the form of words and language, in a special natural context and utilizes various natural methods. The approach used in this research is an ethnographic approach. Ethnography is the meaning of actions directed at the meaning of the action itself in a group, tribe, ethnicity, or institution that cannot be separated from its historical traditions (Fatchan, 2015: 16). Creswell (2015:ix) explains that the ethnographic approach attempts to research a particular cultural group based on observations and the researcher's presence over a long period of time.

This research was conducted at one of the gandrung dance communities or studios in Banyuwangi Regency, East Java Province. The unit of analysis in this research is the reality of the community, dance studio or regional cultural group as a community in which interactions between individuals and structures occur. The cultural community chosen as the unit of analysis is the gandrung dance community or studio with the consideration that this community is included in the cultural category which is held annually in Banyuwangi. The informants in this research are Gandrung Sewu dance performers who are directly involved and have experience in the process of preparing financial reports every year. The informant's identity used is only an initial to replace the actual name of the informant.

Data collection was carried out by in-depth interviews. According to Bungin (2011:157-158) in-depth interviews are a way to collect data or information by meeting directly with informants, with the aim of getting a complete picture of the topic being studied. In-depth interviews were conducted with informants who are members of gandrung dance communities or studios. Interviews were conducted in an unstructured and informal manner under various conditions. Apart from that, data collection in this research also used documentation techniques and also participant observation. Participant observation is carried out by researchers being directly involved in the process of preparing financial reports.

3. RESULTS AND DISCUSSION

The meaning of accounting practices obtained by researchers in gandrung dance communities/studios shows that the expenditure of costs to train and groom the gandrung dancers so they can take part in the gandrung sewu festival is interpreted as an application to preserve regional culture and as a form of pride for the owners of the community/studio. The gandrung sewu festival is also a people's party, especially for the people of Banyuwangi. Gandrung Sewu festival participants have to spend quite a lot of money. Based on the results of an interview with one of the participants of the Gandrung Sewu festival. He is one of the owners of the Banyuwangi traditional dance community/studio. He stated that to include his dancers in the festival, the dancers can pay up to IDR per person. 300,000 if each community/studio produces five dancers each then the total costs incurred are Rp. 1,500,000 This fee does not include transportation costs if the distance from the community/group/studio location to the event location. In this study, interviews were conducted by researchers with several participants who took part in the Gandrung Sewu

Festival. The participants who took part in this festival spent quite a lot of money from the dancer training process to selecting the best gandrung dancer clothes so that they could be selected to be one of the Gandrung dancers in the Gandrung Sewu Festival. . One source of information stated that he almost never recorded his daily expenses. The informant said that the costs incurred were not worth it if the dancer had been selected as a gandrung dancer in the gandrung sewu festival, but this would be a source of pride for the owner of the gandrung dance community/group/studio so that it would become even more famous so that many people would want to practice in place.

Reconstruction of the accounting concept that exists among the people of Banyuwangi, especially those who take part in the gandrung sewu festival, shows the results that accounting is seen as a process of recording expenditure related to numbers and calculations in economic activities which is full of the values of honesty and responsibility. Even though economically the community understands it, in practice the people in Banyuwangi do not apply it, especially the people who are members of gandrung dance communities/studios. However, they have principles of responsibility and honesty which are then interpreted by them in the gandrung sewu festival as a form of responsibility of every dancer and community/studio owner, family, community and elders to preserve regional culture in their daily activities.

4. CONCLUSION

From the discussion in this research, it can be concluded that the gandrung sewu festival activities are a manifestation of the pride of the people of Banyuwangi in being able to take part in the gandrung sewu festival. Apart from that, the implementation of accounting practices in communities or dance studios is still not in accordance with generally accepted accounting practices in Indonesia. The suggestions put forward in further research are first, this research uses an ethnographic study so that future research is expected to be able to do something similar to a phenomenological study, secondly, this research uses the Gandrung Sewu site in Banyuwangi, it is hoped that future research will use a different site.

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