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Uncovering the Accounting Practices of the Rewang Tradition

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ABSTRACT

Purpose: This study aims to uncover accounting practices in the Javanese rewang tradition, focusing particularly on the role of women in this traditional mutual assistance system.

Methodology/approach: The research employs a qualitative descriptive approach conducted in Janti Village, Wates District, Kediri Regency. Data was collected through interviews, observation, and documentation from six key informants, including recipients and rewang assistance providers. Data analysis utilized qualitative analysis with source and method triangulation for validity testing.

Findings: The study reveals that rewang accounting practices encompass two perspectives: providers record it as either an accounts receivable (expecting future reciprocation) or as an expense/donation (without expectation of return), while recipients view it as either a liability (obligation to reciprocate) or donation income (assistance without future obligations). Additionally, the research uncovers sophisticated value measurement systems based on duration, skills contributed, and event context, supported by informal documentation through collective memory and community records.

Practical implications: The findings demonstrate how traditional mutual assistance systems can be understood through modern accounting frameworks while preserving their cultural essence.

Originality/value: This study presents a novel approach by examining the traditional Javanese rewang practice



through an accounting lens, particularly focusing on women's roles in maintaining social and cultural values.

Keywords: Accounting; Local Wisdom; Women; Rewang Tradition.

ABSTRACT

Purpose: This study aims to uncover accounting practices in the Javanese rewang tradition, focusing specifically on the role of women in this traditional mutual aid system.

Methodology/approach: The research used a descriptive qualitative approach conducted in Janti Village, Wates Sub-district, Kediri District. Data were collected through interviews, observation and documentation from six key informants, including recipients and providers of rewang assistance. Data analysis used qualitative analysis with triangulation of sources and methods for validity testing.

Findings: The study revealed that rewang accounting practices include two perspectives: givers record it as a receivable (expecting reciprocal help) or as an expense/donation (with no expectation of return), while recipients view it as a liability (obligation to reciprocate) or donation income (help with no future obligation). In addition, the research uncovered a sophisticated value measurement system based on duration, skills donated, and context of the event, supported by informal documentation through collective memory and community records.

Practical implications: The findings show how the traditional mutual aid system can be understood through a modern accounting framework while maintaining its cultural essence.

Originality/value: This research presents a new approach by examining traditional Javanese rewang practices through an accounting perspective, specifically focusing on the role of women in maintaining social and cultural values.

Keywords: Accounting; Local Wisdom; Women; Rewang Tradition.

INTRODUCTION

The phenomenon of rewang is a cultural practice that is deeply rooted in Javanese society, especially in rural communities. As a form of gotong royong, rewang reflects the spirit of togetherness that characterizes Indonesian society, especially in the context of ceremonies and celebrations (Sumarto, 2019). However, despite its high cultural significance, there is a research gap in understanding how this traditional practice intersects with modern

accounting concepts, particularly in the recording and valuation of non-monetary transactions. The changing socio-economic landscape and modernization of Indonesian society has created a tension between maintaining traditional practices and adopting contemporary accounting systems, making this investigation highly relevant.

The theoretical foundation for understanding rewang practices can be drawn from social exchange theory and traditional accounting frameworks. Social exchange theory, as proposed by Blau suggests that social behavior is an exchange of material and non-material goods, which is in line with the reciprocal nature of rewang ([Syahri, 2017](#)). The traditional accounting framework, although typically focused on monetary transactions, can be extended to understand how society values and records non-monetary exchanges ([Yang et al., 2018](#)). This theoretical intersection provides a unique perspective to examine how traditional societies conceptualize and record social obligations.

The rewang tradition is well known in Java, especially East Java, as part of the gotong royong activity to do a job together. This activity is based on the principles of kinship and helping without expecting anything in return. In this context, the research focuses on women who help each other without being asked, voluntarily coming themselves. The rewang tradition, which has long existed in Javanese society, is unique because it is full of family values, where the work in the celebration is done together until the event is over. Interestingly, in rewang there is also a pattern of relations created by Javanese women in the domestic space, namely the kitchen, which is a place for dialogue and knowledge transfer, as well as a link between Javanese women's social values in the context of friendship. This makes rewang a complex social practice that requires in-depth study, especially from an accounting perspective.

Previous research has mainly focused on the sociological and anthropological aspects of rewang. Studies by [Putri and Situmorang \(2023\)](#) explored rewang as a mechanism for building social solidarity, while [Afifah \(2022\)](#) examined its psychological implications. [Dewi et al. \(2022\)](#) investigated the social capital aspects of rewang in Riau communities. However, these studies have not addressed the accounting implications of this practice, particularly how communities track and value these social obligations. [Aryaning et al. \(2022\)](#) alludes to the changing nature of youth participation in the sinoman tradition but does not explore its economic dimensions.

More recent studies have begun to explore the economic aspects of traditional practices. [Gottowik \(2020\)](#) examined how traditional societies in Southeast Asia integrated modern accounting practices into their cultural activities. Similarly, [Khamis et al., \(2019\)](#) investigated the valuation of non-monetary exchanges in traditional Asian societies. However, these studies have not specifically addressed the unique characteristics of rewang and its accounting implications in the context of Java.

This research aims to bridge that gap by examining how rewang practices are conceptualized and recorded from an accounting perspective, with a particular focus on the role of women. This research differs from previous studies in several ways: first, it specifically examines the accounting treatment of non-monetary exchanges in rewang; second, it focuses on the role of women in maintaining this accounting practice; and third, it provides a framework for understanding how traditional societies reconcile modern accounting concepts with cultural practices.

This investigation is particularly timely as Indonesia continues to modernize while seeking to preserve its cultural heritage. Understanding how traditional practices such as rewang can be integrated into a modern accounting framework has practical implications for community development and cultural preservation. In addition, this study contributes to the broader

discussion on how traditional knowledge systems can inform and enhance contemporary accounting practices, particularly in the context of social and cultural exchanges ([Parengkuan & Nurhasanah, 2021](#)).

METHODS

This research uses a descriptive qualitative approach with an interpretive paradigm to reveal accounting practices in the rewang tradition, especially those that involve the role of women. The qualitative approach was chosen because it is able to provide an in-depth understanding of social phenomena in their natural context ([Creswell, 2015](#)). The research was conducted in Janti village, Wates sub-district, Kediri district, which was chosen because it is still very thick with the rewang tradition in various celebration activities such as selamatan, weddings, and other traditional events. Data collection was conducted through three main methods: *in-depth* interviews with six key informants consisting of three recipients and three providers of rewang assistance, participatory observation of rewang activities, and documentation of various activities and related artifacts. Informants were selected based on the criteria of active involvement in rewang activities for at least the last five years. Interviews were conducted using a semi-structured guideline that allowed flexibility in exploring information while staying focused on the research objectives ([Moleong, 2019](#); [Pahleviannur et al., 2022](#)).

Table 1.
List of
Research
Informants

No.	Name	Role/Position
1.	Ms. Atik	Recipient/Employee
2.	Ms. Sus	Recipient/Wife of dusun head
3.	Ms. Sri	Recipient/Employee
4.	Ms. Yem	Giver/Homemaker
5.	Ms. Sum	Giver/Farmer
6.	Ms. Dewi	Giver/Homemaker

Source: Data processed

Data analysis consists of three stages: data condensation, data presentation, and conclusion drawing/verification ([Pahleviannur et al., 2022](#)). This study used source triangulation by comparing data from various informants, and method triangulation by comparing data obtained through interviews, observation, and documentation. The analysis process began with verbatim transcription of interviews, followed by thematic coding to identify patterns in the data. The themes that emerged were then analyzed using a phenomenological approach to understand the essence of the informants' experiences in the practice of rewang ([Kamayanti, 2016](#)). Data interpretation was conducted by considering the socio-cultural context of Javanese society and traditional accounting practices, resulting in a holistic understanding of how rewang practices are understood and "booked" in the value system of the local community.

RESULTS AND DISCUSSION

Rewang tradition in Java

Javanese people are known to be hardworking, tenacious and diligent while accepting what is. Javanese women are known to be friendly and calm and polite. In speaking, Javanese women are very gentle and like to help and gather. The proverb "mangan ora mangan sing penteng kumpul" means "to eat or not to eat, the important thing is to gather". When things are difficult or happy as much as possible continue to be together. This can also be interpreted in life to help each other, help each other if there are relatives who are in trouble

and help without expecting anything in return. "Migunani tumraping liyan" means being useful to others.

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Rewang is part of the gotong royong activity to do a job together. This activity, which is based on the principle of kinship, should not be lost in our pluralistic society. This is because it can foster an attitude of kinship, togetherness that can strengthen the relationship. Rewang may seem like an easy job, but in reality, the work involved is really hard. The weight of the work is such that the owner will gather all the relatives of the neighboring families, both far and near. Rewang is a Javanese term for an activity that mostly involves women. Rewang is done to ensure the success of big events such as weddings, circumcisions, seven-monthly celebrations and others.

Rewang is one of the obligations for Javanese people, to avoid social laws and humanitarian affairs. Before the activity begins, residents will usually be gathered by the head of the RT to form a celebration committee. After that, each member will be assigned a task based on their abilities. [Jay \(2023\)](#) in his book *Javanese Villagers: Social Relations in Rural Modjokuto*, which states that Javanese people do not place themselves as individuals who can do all things. Javanese people have realized that this life must involve or require other people. These values are shown by the Javanese in the rewang tradition.

[Astiyanto \(2012\)](#) in his book *Javanese Philosophy: Exploring the Grains of Local Wisdom*, which mentions that the rewang tradition is indeed an activity of women. They work without remuneration and their work is rarely known and recognized by the public. Rewang tradition can build women's initiative and participation on a voluntary basis, so their sacrifice must be appreciated. Rewang is also known as *sinom* or *nyinom*, which is defined as a way of helping to contribute as much energy and needs as possible to neighbors for cooking and preparing traditional parties or wedding banquets.

In rural communities, participating in the rewang tradition is an obligation. This is not only for the sake of humanity, but also to avoid social law. This is because if someone does not participate in this tradition, it is certain that when they have a need, they will not receive help from the surrounding community. The women can chat and keep in touch with each other. This situation is also a moment to exchange stories and experiences of each woman. Indirectly they will get closer and will form a sisterly relationship with each other.

Women's Role in Rewang Tradition

Rewang determines the success of a celebration. If the community works together and prepares well, then the event can run successfully. The role of women as *kanca wingking* is needed in this case. Women are tasked with managing and coordinating the kitchen as well as possible, so that the distribution of dishes can be served smoothly. The tradition of rewang does not get paid, they work voluntarily without expecting rewards. At the end of the event, the host will give gifts in the form of food or basic necessities as a thank you to the people who have helped with the event. Today, this tradition can only be found in communities living in villages. It is very rare to find it in urban areas. In order for this tradition to be well preserved, we must participate in preserving it.

Women also have a role in preparing the ingredients for the visit so that they can be delivered immediately. There are also some women who are assigned to look after the materials needed during the celebration. In addition, there are also those who are tasked with cooking in the kitchen, some wrap the gifts that will be delivered to relatives and neighbors. Then others are in charge of washing dishes and also doing other tasks related to the implementation of the event.

Actually, in *rewang*, there is also a pattern of relations created by Javanese women in the domestic space, namely the kitchen. This is where dialog occurs and also becomes a space for transferring knowledge. At the same time, the kitchen is also a link to Javanese women's social values, namely friendship. Moreover, the Javanese tradition is very strong in the values of equal, fair and harmonious life. From here it can be clearly seen how *rewang* shows the dimension of brotherhood that is highly upheld. One of them is an effort to prevent conflicts that may occur due to differences. In addition, the role of Javanese women in *rewang* is closely related to individual awareness to complete their responsibilities.

Women in the *rewang* tradition must be seen as a work in the public sphere. This means that the food served by women in *rewang* is a masterpiece offering that contains aesthetic-related values, both taste and shape or structure," wrote Lukas Eko Budiono in a journal entitled *A Review of the Role of Javanese Women in the Rewang Tradition to Re-understand the Meaning of a Work*. *Rewang* can be a way of life for the community without discriminating all roles, this relationship is important especially in the Indonesian context where conflicts often arise due to differences in the name of religion and others. This condition makes *rewang* a community concept in which there is no social structure. Therefore, *rewang* allows for an element of equality for the sake of a fair and prosperous life.

Rewang Accounting from the Rewang Employer's Perspective

This research was conducted in Kediri because there are still many community activities that are carried out together, *gotong royong* and without pay. This research focuses on the *rewang* tradition in *selamatan* activities. *Rewang* in *selamatan* activities is purely done by women without reward or payment, while *rewang* in weddings there are still some paid workers even though some volunteer to help. The question is: why are they willing and sincere to do work without receiving compensation? Some women said that *rewang* has been around for a long time and is an inheritance from their ancestors. A sense of helping each other to ease the burden of neighbors in need.

Rewang is seen as a receivable by the person who helps (gives up their energy for *rewang*) voluntary work done without coercion is considered a form of receivable. It is considered a debt because in the future the person who gives their energy to *rewang* expects to be helped as well. Mbak Dewi, a relatively young housewife, said:

"*Rewang* is a tradition in Java in particular, which is an activity to help neighbors, relatives, and friends who have a celebration. Help can be in the form of labor or goods but *rewang* is usually in the form of labor. We often do *rewang* because there are many neighbors who have celebrations for people who have died, births of children, weddings, circumcisions and others. Usually, those who have a celebration inform me when they have a celebration and ask me to help".

While adjusting her hijab, Ms. Dewi continued her explanation:

"When we *rewang*, we have actually given our energy by leaving our families for some time according to the *rewang* period, so the host usually gives us food to take home for our families. So, we are not paid at all. Of course, we hope that one day when we have a celebration, they will help us too. It is the law of nature that whoever plants, will reap the results. That's why I really care about neighbors who need help with celebrations. It has been proven that when I have a celebration, they come even though I did not invite them. So, I only inform a few people and then the information is continued to other neighbors whom I used to help".

From the informant's opinion, it can be concluded that *rewang* is a gift in the form of energy that the giver hopes will get help later when he has a wish. This accounting treatment is what is called a receivable, the giver of the power assistance has a power receivable and will receive power assistance again when the giver of the power has a congratulatory event.

Rewang is seen as a burden or donation. This mindset is based on a sense of helping each other without expecting anything in return in the future. The labor given is considered a donation that is done willingly and sincerely. Buk Yem, who is relatively old, gave an opinion on the intention to donate energy to neighbors, as follows:

"I'm used to helping my neighbors, if I'm asked for anything, I'll just be sincere. I usually help with cooking, korah-korah, preparing blessings for guests. I'm happy to help my neighbors, because it's a good practice, it keeps me in touch and keeps me healthy. (I am used to helping my neighbors whether asked or not with sincerity. I usually help with cooking, washing dishes, glasses, cooking utensils and preparing blessings for guests. I am happy to help my neighbors because it is a good deed, and I can keep in touch to stay healthy)".

Another opinion according to Ms. Sum, a widow with one child who is relatively unoccupied because she does not work. Here is her explanation:

*"Rewang niku is a legacy of the early fathers, rewang niku mothers are common in Klampisan village. I like to help people who are busy with slametan, such as thanksgiving, sending prayers, slametan nembe kesripahan. Those who are troubled must be helped, especially those who are in the midst of a difficult holiday, or a family that is in need of help. The family is still sad and troubled because the family is all together. Dados nggih tonggonipun yang kedah bantu nyiapaken dahar tamu, dahar tanggi engkang tahlil, usually ngantos pitung dino". (Rewang has been around since our ancestors, mothers or women are used to *rewang* in Klampisan village. I like to help neighbors who are having trouble with celebrations, or tasyakuran, sending prayers, death ceremonies. Neighbors who are in trouble must be helped, especially neighbors who are in trouble because a family member has died. The family is still sad, while having to prepare meals for guests or families who gather to come to visit and meals for neighbors who follow tahlil).*

This analysis shows that accounting practices in *rewang* not only function as a recording system, but also as a mechanism to maintain social and economic balance in society. The informal recording system in *rewang* reflects the local wisdom of Javanese people in managing non-monetary transactions through the mechanism of "social debt". This practice proves that traditional communities already have a sophisticated accounting system even though it is not in a formal form as known in modern accounting. The existence of a value measurement system based on duration, skills and context shows that the community has a deep understanding of the concept of value and equality in social exchange.

Furthermore, the findings of this study reveal that *rewang* accounting practices play an important role in maintaining social harmony through the creation of a balanced "social balance sheet" between community members. This system not only ensures the sustainability of the practice of *gotong royong* but also creates an effective social control mechanism. In a modern era where economic transactions are increasingly dominated by monetary exchange, *rewang* accounting practices provide valuable insights into how traditional values can be maintained while adapting to the demands of modernity. This understanding opens up opportunities for the development of hybrid accounting systems that can accommodate both monetary transactions and social exchanges in the context of contemporary society.

The findings make an important contribution to the understanding of how traditional

accounting practices can be integrated with modern systems, while offering an alternative perspective in the development of a more inclusive and local wisdom-based accounting system. This is becoming increasingly relevant amid efforts to preserve cultural values while facing the challenges of modernization and globalization.

Rewang Accounting from the Perspective of the Rewang Recipient

Rewang is considered a debt that must be settled in the future by doing the same thing. Debt is a present obligation arising from past transactions, so when rewang activities have been carried out, they are considered debts or obligations in the future. Mrs. Atik said:

"Rewang is a tradition of the Jami people. Residents of Klampisan hamlet if there is a tonggo sing rewang during a slametan, then if they are not able to do so, I will rewang in their place. Amargi kula utang budi utawi utang tenaga dados nggib kedah dipun rencangi menawi wonten tanggi hassle" (Rewang is a tradition of the Javanese community. Klampisan villagers, if a neighbor helps during a celebration, then if the person has a need, I will help them in turn. Because I have a debt of gratitude or a debt of energy, I must also help when my neighbor is in trouble).

A similar opinion was expressed by Ms. Sri:

"Rewang is a Javanese tradition of mutual cooperation that is still preserved today in rural areas. The rewang tradition is one of the traditions that is very close to helping between groups or individuals in the Javanese community. Rewang is the same as having a debt of gratitude to our neighbors because the next time a neighbor has a celebration, we have to take turns helping. It is often a celebration of the dead, a tasyakuran, where we do not have to spend money to pay those who help us, so I, as the person who receives the labor assistance, am obliged to help in the future if a neighbor has a celebration."

From the results of interviews with informants, it was found that rewang is an obligation or debt to other parties in the future for those who receive labor assistance. Obligations arise now for the labor assistance that has been received and will be replaced by the provision of labor assistance in the future. The recipient of the labor assistance will record it as an obligation because the recipient will return the labor assistance if the giver has a wish in the future.

Rewang as service income or donation income. This assumption is formed due to receiving labor without having to pay. Rewang is considered a donation from the giver of the labor because the recipient does not spend any money to pay them. The following is Mrs. Sus's opinion that selamatan is very common:

"Every time I have a celebration, neighbors come to help even though they are not asked. They voluntarily come in the morning, go home at noon and come back again until late afternoon. If the celebration is on the same day, they will come after sunset to prepare the food for the guests. Some people even help to wash the dishes and glasses used to entertain guests. So the host is greatly helped by this rewang culture".

After providing a drink for the researcher, Mrs. Sus continued her story:

"Yes, it is an extraordinary fortune for our family because I am one of those who often have celebrations, so it reduces the cost of labor that must be paid. We don't pay those who come to help with the ceremonies but only provide food for the families who are left behind to work at my house. Even then, it makes them happy, even though they work but their families are still guaranteed food. Therefore, we are

very grateful that there are still many neighbors who rewang even though I myself rarely rewang to neighbors. Donations or donations in the form of labor have been very helpful in lightening the work of the celebration at home.

Based on the informant's statement, it can be interpreted that rewang is a cultural heritage that has been deeply rooted and passed down from generation to generation in Javanese society. This is reflected in the phrase "Rewang niku sampun wonten tonten tinggalane mbah-mbah rumiyin". More than just an ordinary social activity, rewang is a value system that has been internalized in people's lives. The phrase "Tonggo engkang hassle nggih kedah bantuan" reflects the moral obligation in the practice of rewang. The word "kedah" (must) indicates that helping a neighbor who is in need is not just an option, but a social imperative that must be carried out. This shows that rewang functions as an informal social security mechanism in the community.

The special attention given to the context of death ("nopo malih tonggo engkang nembe kesripahan") illustrates the hierarchy of priorities in rewang practices. Death is seen as a situation that requires a more intensive communal response, given the psychological state of the bereaved family ("The family is still sad") and the complexity of the task ("nyiapaken dahar tamu, dahar tanggi engkang tahlil"). Details about the duration of assistance ("biasane ngantos pitung dino") suggest an informal standardization of rewang practices, particularly in the context of death. Seven days becomes a kind of unwritten agreement that shows an established structure and pattern. This interpretation suggests that rewang is a manifestation of complex social capital, where values of gotong royong, moral obligation and communal support are integrated into a structured cultural practice.

The special attention in the context of death and the informal standardization of rewang practices reflect the existence of a complex social accounting system in Javanese society. The seven-day duration in the context of death can be interpreted as a form of "measurement" in the rewang accounting system, where the community has a clear standard of the amount of "obligations" that must be fulfilled. This shows that although not formally written, the practice of rewang has a structured recording and measurement mechanism, where every member of the community understands when, how and how much contribution is expected in a particular situation.

Furthermore, this system creates a complex yet organized network of "social debts", where every favor given and received is seen as a transaction recorded in the "social bookkeeping" of the community. The collective memory of the community functions as the "ledger" that records each rewang transaction, while social norms act as the "accounting standards" that govern how such transactions should be treated. The practice of rewang is thus not only a manifestation of social capital, but also reflects a sophisticated traditional accounting system, where the values of gotong royong, moral obligation, and communal support are integrated in a structured "social bookkeeping" framework ([Aulia et al., 2022](#)).

Value Measurement in Rewang Practice

The value measurement system in rewang practices reflects the complexity of Javanese people's understanding of the value of social exchange. The community has its own valuation mechanism that is based on several key aspects, such as the duration of the assistance, the type of skills donated and the context of the event. In the case of a death, for example, assistance for seven days has a higher "value" compared to assistance at a regular selamatan event, as it involves a longer time commitment and greater complexity of tasks.

The measurement of value in rewang practices also takes into account the type of specific skills or expertise contributed. For example, the ability to cook for large events, the skill to organize consumption, or the expertise in preparing special offerings are seen as having different "values". This reflects an unwritten hierarchy in the valuation of community members' contributions. [Irianto \(2017\)](#) research reveals that special skills such as the ability to cook traditional dishes or organize traditional ritual procedures have high social value because they are increasingly rare in the modern era.

Timing is a crucial aspect of the rewang valuation system. [Kewuel et al., \(2018\)](#) found that assistance provided at critical moments such as the first day of death or the early stages of celebration preparation had higher social weight. This is related to the level of urgency and heavier workload during these periods. In addition, being present at these critical times is also seen as a deeper form of solidarity and empathy.

The value measurement system in rewang also considers the socio-economic status of the donor. [John \(2018\)](#) identifies "vertical flexibility" in the valuation of contributions, whereby communities have different expectations of assistance from community members of different economic means. However, the value of assistance is not solely measured by the material amount, but also by the sincerity of participation.

[Setiawan et al., \(2024\)](#) adds a new dimension to the understanding of the rewang value system by revealing the "added value" attached to assistance that is initiative or goes beyond general expectations. For example, community members who voluntarily take on additional responsibilities or provide assistance outside the prescribed schedule receive higher social recognition. The value measurement system in rewang also includes aspects of continuity and consistency of participation. Sustained and reliable involvement in various rewang activities is seen as having higher value than sporadic participation. This reflects the importance of long-term commitment in building and maintaining social capital in the community ([Zaidan, 2024](#)).

This complex system of measuring value becomes an unwritten guideline that communities share in managing their "social balance sheet". This system not only regulates how favors will be repaid in the future, but also plays a role in maintaining social harmony and strengthening community ties. The success of this system lies in its flexibility in accommodating various forms of contribution while maintaining the principles of social justice that underpin the practice of rewang.

Informal Documentation System

Traditional documentation systems in Javanese society have evolved into effective record-keeping mechanisms for rewang practices. The most basic documentation is realized through the collective memory of the community, where each member of the community has a "mental record" of who has provided what assistance, when, and in what context. This collective memory is reinforced through daily conversations and stories told in various social gatherings.

Some community members, especially those who frequently organize events or are actively involved in social activities, have started to develop a more structured documentation system. For example, by making a simple note of who has helped at their events, or keeping a list of guests/providers. This kind of documentation, although informal, helps them remember the "social debt" they need to repay in the future. In some cases, documentation is also done through photographs of the activity which then become "proof" of participation in rewang.

This informal documentation system is reinforced by the role of community figures who often act as unofficial 'record keepers'. Village elders or rewang coordinators usually have detailed knowledge of this "social bookkeeping" and can be referred to when there is confusion or uncertainty about "social debts". The combination of this informal documentation system with the previously discussed value measurements creates a complex but effective social accounting system to ensure the sustainability of the rewang practice.

Recent research by [Parengkuan and Nurhasanah \(2021\)](#) shows that this documentation system has evolved to become more adaptive by integrating modern elements such as the use of digital media and social platforms, while still maintaining its traditional essence. [Ibrahim et al. \(2023\)](#) revealed that the community also developed a more structured aid categorization system, which helps in the recording and management of "social debt". [Winarsih \(2023\)](#) adds a new dimension to the understanding of this informal documentation system by identifying the important role of "rewang coordinators" as custodians and managers of community information.

The informal documentation system in rewang practices reflects the local wisdom of Javanese people in developing complex yet effective social mechanisms. This system not only functions as a recording tool, but also as a mechanism to build and maintain trust and social cohesion within the community. The success of this system lies in its ability to adapt to changing times while maintaining the traditional values that underpin it.

CONCLUSION

The rewang tradition is a hereditary legacy from our ancestors, especially in Java. Rewang can ease the burden for families who are having a celebration. Rewang is a means of communication and friendship for villagers and can become a social glue between individuals. In addition, rewang is also able to foster a sense of social awareness so as not to become selfish individuals who are concerned with personal affairs.

This research reveals that accounting practices in the rewang tradition have interesting complexities, where there are two main perspectives in the accounting treatment. From the perspective of the rewang giver, this practice is treated as a receivable that expects reciprocal assistance in the future, or as an expense/donation given without expectation of reward. Meanwhile, from the recipient's perspective, rewang is viewed as a debt that must be repaid in the future or as donation income received without the obligation to repay. The research also found a sophisticated value measurement system in rewang practices, which is based on the duration of the favor, the type of skill, and the context of the event. In addition, although not formalized, the community has its own documentation system through collective memory, personal records, and the role of community leaders as unofficial "record keepers".

This research has several limitations. First, the research was only conducted in one location, Janti village, Kediri, which may not reflect the diversity of rewang practices in other areas in Java. Secondly, the research informants were limited to six people, which may not represent all perspectives within the community. Thirdly, this research has not explored in depth how rewang practices adapt to modern socio-economic changes, especially in the digital era. Fourth, the research has not comprehensively

examined how the rewang accounting system can be integrated with the modern formal accounting system.

Based on the limitations of the study, there are two main suggestions for future research. First, future research is recommended to expand the geographical coverage to different regions in Java to gain a more comprehensive understanding of the variations in accounting practices in rewang. Research with wider geographical coverage will enable the identification of patterns and variations in rewang accounting practices, as well as how local socio-cultural factors influence the practice. Second, research needs to be conducted that explores the potential for developing a hybrid accounting system that integrates traditional rewang accounting practices with modern accounting systems. This becomes important in light of ongoing modernization, so an understanding of how traditional values in rewang practices can be maintained while adapting to contemporary accounting needs is required.

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