

The Meaning of Profit in Tota'an Doro Pendalungan Culture: an Ethnographic Study

Akhmad Toha¹, Aryo Prakoso^{2*}

Universitas Jember, Jl. Kalimantan Tegalboto No.37, Krajan Timur, Sumpersari, Kec. Sumpersari, Kabupaten Jember, Jawa Timur 68121, Indonesia

tohafisip@gmail.com¹, aryo.fisip@unej.ac.id²

Corresponding author*

ARTICLE INFO

Article history

Received 20 October 2021

Revised 22 February 2022

Accepted 28 February 2022

Keywords

Communication;

Familial;

Non-Financial Benefit;

Tota'an Doro.

ABSTRACT

The purpose of this research is to describe one of Pendalungan culture, Tota'an Doro, as a unique culture that still exists, and to explore the meaning of profit. In Pendalungan *Tota'an Doro* culture, pigeons are released together by the contestant of the race or the community member, beginning with the release of two pigeons from two regions as the symbol of a bride. This research employed qualitative methods of ethnography approach to elucidate how the culture occurs and exists up to this day. To obtain valid and reliable data, interviews involving the leader of pigeon lovers in Wirolegi and other sub-districts were conducted. Through various stages of data analysis, namely data reduction, data grouping, interpretation, it is found that *Tota'an Doro* does not provide adequate financial gain because the treatment cost is greater than the income earned. However, pigeon lovers gain non-financial benefits by attaining friends and relatives, achieving satisfaction as a participant, getting lottery, and exchanging information related to pigeon. This set of explanations suggests that Pendalungan Tota'an Doro culture focuses more on non-financial gains, specifically kinship and familial communication.

This is an open access article under the CC-BY-SA license



1. Introduction

Pendalungan community in Jember is rich with cultural diversity, and still exists and is evolving by creating new cultures. The creation of the Pendalungan community results from assimilation or a combination of the Javanese ethnic community with the Maduranese ethnicity and other ethnicities. The number of Maduranese and Javanese ethnic groups dominate the Jember community. Assimilation between ethnicities resulted in different levels of cultural mixing depending on the geographical meeting area of the culture. Using concentric circles with the center in the city area as a melting pot, there is a gradation of cultural mixing according to the existing cultural dominance [1]. Pendalungan culture is an integration strategy where individuals will maintain their original culture, but they are still permissive to accepting foreign cultures. The emergence of a new culture typical of Pendalungan occurs because two or more existing cultures are equally accepted.

The formation process of the Pendalungan culture was started in two ethnic groups (Maduranese and Javanese) who lived in the same area, in the '*Tapal Kuda*' (translated as

‘horse foot’) area, which is east of East Java Province [2]. The people of Jember consist of many ethnic groups such as Sundanese, Balinese, Bugis, and Betawi. Each ethnic group has a culture that can be acculturated to become a new culture with unique characteristics. However, the dominant cultures are the Maduranese and Javanese. Differences can occur because if it is related to a specific ethnic group, there is a tendency to evaluate the Maduranese against the Javanese ethnicity positively [3]. In contrast, the Javanese tend to evaluate negatively towards the Maduranese ethnicity. Thus, culture is adapted to developing cultural choices. At the same time, it can give form and identity to cultural supporters on an ongoing basis without losing much of the distinctive features of their own culture [4].

The cultural diversity in Jember Regency gives birth to cultural traditions such as *Can Macanan Kaddug*, *Reog Pendalungan*, *Lahbako Dance*, *Puger Sea Offering (Larung)*, *Larung Papuma*, *Jaran Kencak*, *Jaranan*, *Patrol Music*, *Glundheng Music*, *Jember Fashion Carnival*, and *Tota'an Doro*. The community's culture can be grouped into traditional culture and culture, cultural acculturation of various regions, and even foreign countries. This cultural development cannot be separated from the dynamics of society based on the development of science, technology, especially information technology.

One of the unique cultures of the Pendalungan community and the focus of this research is the *Tota'an Doro* culture. This culture was born from pigeons (or *doro*) lovers in Semboro Village, Semboro District in the 1960s, and has grown to the entire area of Jember Regency until now [5]. This culture still exists and even more and more fans have become one of the icons of the Jember Regency Pendalungan community to maintain the continuity of the *Tota'an Doro* culture. Every year there are two district level competitions, in which about 200 participants attend, and each participant will bring 20 -50 pigeons (*doro*) decorated with ribbons and trinkets to beautify the appearance of the pigeons. At the sub-district level, thousands of pigeons will be released at every.

Behind the excitement of *Tota'an Doro*, of course, there are costs incurred in addition to the income received. Concerning income and costs, accounting is one of the tools to measure the profits obtained by pigeon lovers in routine and incidental cultivation. In the cultural context, accounting is a social system[6], and accounting is an area where rules occur because of conventions in society [7]. Some values of art and culture with several accounting dimensions deepen understanding of accounting in the broader context [8].

The accounting applied to measure the profits obtained by pigeon lovers cannot be equated with the business field in general because this culture has values that need to be considered, considering that accounting is heavily influenced by the culture of a country where it is used [8]. Therefore, it is necessary to understand in depth the impact of cultural factors on accounting practices and financial disclosure [6]. Although, in general, the accounting will measure profits quantitatively (financially) in a cultural context, it is necessary to pay attention to non-financial benefits. This condition distinguishes it from business accounting in general because culture impacts accounting as a social system[6]. Non-financial profits are an essential part of cultural accounting because they are always associated with cultural values, linking cultural arts values to several accounting dimensions[8]. Therefore, it is not strange that the accounting system will vary[7]. Accounting is an integral part of measuring the benefits of any activity that uses economic

resources in an activity carried out by individuals or corporations. In general, profits are measured financially, but accounting based on culture will be adapted to the habits and goals of society, including the accounts used.

This research was conducted to learn and describe accounting adapted to local culture or local wisdom in giving meaning to the benefits of pigeon lovers in the *Tota'an Doro* Pentalungan culture in Jember Regency. This research is expected to provide benefits to (1) academics as a reference about the meaning of profit for pigeon lovers in the 'Tota'an Doro' culture, (2) as information for pigeon lovers or pigeon lovers community, and (3) become a reference for cultural developers or researchers who will research the "Tota'an Doro" Pentalungan culture.

2. Method

This study employed a qualitative method with an ethnographic approach to describe one of the *Tota'an Doro* Pentalungan cultures that has been developing since the 1960s in Semboro Village and continue to develop into the culture of the Jember community. This culture continues to develop along with the culture of the people who like to keep pigeons in people's homes, especially the high-legged pigeons, which people generally call *Doro getakan*, meaning that every morning the pigeons are fed corn in the yard and under the "pagupon" or pigeons' house. After fed all the pigeons are ushered so that they fly to the accompaniment of *kentongan* music. Usually, the pigeon will return to the *pagupon* in the afternoon when it will be fed again. These pigeons fly up to an altitude of approximately 70 meters and they will return in the afternoon. The maintenance of this type of pigeon makes up *Totaa'an Doro* culture.

To obtain data about the *Tota'an Doro* culture, researchers conducted interviews with pigeon owners and the chairman and members of the pigeon lovers association in Summersari District, including interviews with Mr. Taupik and Mr. Burhan. These three were the main sources in primary data collection because they are actively involved in the tradition and have sufficient knowledge about the required data. In contrast, secondary data is taken from several related sources.

Data analysis was carried out through several stages, (1) reducing data on irrelevant data for analysis, (2) interpreting and giving meaning to primary data in the form of statements, symbols, or expressions from the informants, then (3) compiling and drawing conclusions.

3. Results and Discussion

Jember Regency is one of the districts where the community consists of several ethnicities, but the most dominant is the Maduranese and Javanese ethnicities with distinctive characteristics and language. The two ethnic groups dominate social and community life until the formation of the Pentalungan community. In general, the people of Jember are very open to creative opportunities to create or develop new cultures, which are, of course, following the values of social life. Therefore, every cultural actor acts as a

person or group who adapt to existing and normative values and acts as a creative agent [4].

The concept of culture can be explained in three mental levels (Hofstede 1980: 15) [9], namely: 1) universal level, namely mental programs that all humans own. At this level, the mental program is entirely inherent in humans, 2) the collective level, namely mental programs owned by some, not all humans. At this level, mental programs are specific to groups or categories and can be learned. Finally, 3) individual level, namely a unique mental program owned by only one person. Fundamentally, culture is a value system adopted by an environment or group that agrees on values and is implemented and developed for a new culture.

Hofstede further categorizes cultural layers to classify people's habits according to their environment [9]:

- National level, based on a country.
- Regional and/or ethnic (ethnic), and/or religious and/or language (linguistic) levels.
- The degree of difference in sex (gender).
- Generational levels, for example, parents with children.
- Social level, associated with education, and work or profession.
- Organizational or company level.

Cultural groupings based on dimensions or levels provide an open space for the community to maintain the existing culture, modify the culture to create a new culture whose values are accepted by the community. Not a few cultures that were initially created and implemented by certain community groups developed into a broader culture into the culture of an area and the people of Jember Regency.

Until now, there is no specific definition that can be attached to Pandalungan. Some view as a mixture of Javanese and Maduranese culture. Others view Pandalungan as Maduranese who was born in Java and has adapted to Javanese culture [2]. Therefore, Pandalungan is an exciting phenomenon for study from a cultural perspective. The Pandalungan phenomenon results from meeting different cultures but can produce good harmonization and create many distinctive new cultures.

The occurrence of a typical Pandalungan culture begins with the meeting of Javanese culture and Maduranese culture, so that cultural hybridization occurs [2]. This hybridization process can result in modifying traditions or discovering new traditions, both of which will be the typical culture of Pandalungan. In order for interactions between members in an organization to run conducive, there needs to be an understanding of the culture carried by each individual, which then needs to be made a mutual agreement about that culture [10]. The culture that develops in the community can encourage the creation of harmonization of life and integrity that is full of values. The Maduranese and Javanese do not try to maintain their separate cultural identity. On the contrary, the two ethnicities open up to each other to the culture of each community group and even by other ethnic groups.

Along with the development of science, technology, and culture, the culture of the people of Jember cannot be seen only as an acculturation of Javanese and Maduranese cultures, but more than that with the assimilation of the culture of people outside Jember. Jember Fashion Carnaval (JFC) is formed from creativity and other cultural interaction.

The cultural creativity of the people in Jember occurs due to the vast openness of public interaction.

3.1. Pigeons Characteristics and Price

Pigeons are one type of bird widely maintained and cultivated by the community, including the Jember Regency, East Java, whose people are called as Pendalungan. The pigeon (*Columba livia*) is a bird species that has long been maintained and cultivated by bird enthusiasts. Pigeons are a type of bird that is very easy to maintain because it does not require special care. The important thing is that there is a place to shelter and breed. In addition to this easy care, it is also easy to get the seeds because pigeons are widely sold in the bird market in Indonesia.

Pigeons are members of a group of vertebrate animals (vertebrates) with feathers and wings whose most activities are flying in the air [11]. Pigeons have several strengths compared to other birds [11]. Pigeons can remember locations well, and they can fly up to about 65-80 km/hour and in one day, covering distance as far as 965 km. In addition, pigeons can also fly at a reasonably high speed. There is one type of pigeon widely contested in a fast competition called *Doro andokan*. This pigeon competition is carried out by quickly releasing the male pigeon far away to get to the female pigeon that is in the owner's. No matter how far the male pigeon is released, it will fly to the female pigeon. The flight ability is not high at most, about 5 meters from the earth's surface. Not a few of these pigeon racing competitions are accompanied by betting or gambling.

This type of pigeon has a relatively sharp and distant eye, can recognize its partner female pigeon, and is never wrong in reaching the female. This makes the pigeon or dove a symbol of loyalty. The other characteristics of this pigeon include relatively short legs, more diverse colors (brown, white, gray, black, or a combination of these colors), plain head feathers.

The types of pigeons mentioned above are somewhat different from tall pigeons, which have a reasonably large community of interest because tall pigeons are more popular than racing pigeons. This also shows the fact in the field that tall pigeons are more brilliant than racing pigeons. Tall pigeons can fly up to 150 meters above the ground and have more extended flight power. Characteristics of local high pigeons can include shape of their eyes and color, head shape, wing shape, feather color, and body shape [11].

The diversity of characteristics in pigeons needs to be known because this can determine which pigeons are superior to be maintained and bred [12]. Generally, pigeons with superior qualitative characteristics will produce superior breeds and have high selling value. As stated by Mr. Taufik (July 2021), there are also superior pigeons that are smooth white, look dashing, and are rarely found, so that the price can be up to Rp200 million per head. Furthermore, Mr. Taufik said that the price of pigeons varies from Rp25.000 to Rp20.000.000 per head.

Choosing the characteristics and behavior of tall pigeons is essential. In addition to having high and long flight power, it also has an attractive style in terms of color, eye appearance. However, only very few pigeons have superior characteristics. Generally, these pigeon lovers have typical characteristics, and besides being expensive. There is a possibility that they will be lost because they join other pigeon groups.

Maintenance of these pigeons is relatively easy. All pigeons are put into one group, and there is no need to separate each pair. Usually, one *pagupon* can be home for between 20-50 pigeons depending on their size. In this simple way, the pigeons will lay eggs and hatch faster even in one *pagupon* if there are several nests (laying places) provided. Therefore, the number of pigeons will continue to grow in a relatively short time if the owner only wants a specific number. Usually, additional pigeons will be sold or pigeons selected. The good ones are kept while the bad ones will be sold. As stated by Mr. Taufik (July 2021), the pigeons lay eggs and give birth quickly. In one nest, there can be more than ten tails. The number of pigeons that Mr. Taufik owns is 23, and this number is not much for a pigeon lover. Pak Burhan (July 2021) said that there is an owner who can care for nearly 2.000 pigeon, though some may care for up to 100 pigeons. The number of pigeons owned by these pigeon lovers can not be separated from the speed of breeding, and if you have 50 females, it is likely that in 3-4 months, it will increase by 200 - 250 heads.

The ease of keeping pigeons can be seen when feeding. The owner will call all the pigeons and they would come down to the yard to eat corn or other food and drink what has been provided. Mr. Taufik and Mr. Burhan (July 2021) said that the pigeons were trained to fly far together after being fed. Usually, after the food ran out, the owner chased it away or gave them a scare by beating a *gong* (a percussion). In this way, all the pigeons will fly away collectively until noon. Around 2 pm, the pigeons usually return to the *pagupon* and feed again. This routine activity makes all the pigeons in one group trained and memorized with their *pagupon*. Therefore, no matter how far and no matter how high the pigeon flies, it will return. Pigeons thus become a symbol of peace and loyalty.

Cultivating pigeons to fly high and far collectively is one way to get them used to returning, even if you have to be released from faraway places when participating in competitions or *Tota'an Doro* activities. In *Tota'an Doro*, each participant brings pigeons in one place, the number of which varies from 20 to 100, and has been decorated with ribbons or trinkets to beautify the appearance of the pigeons. As a result, the released pigeons that can reach thousands of heads, would decorate the sky. This release is accompanied by *Glundheng* music and patrols that make the atmosphere more lively and fun.

3.2. *Tota'an Doro* Culture

Tota'an Doro is one of the Pandalungan cultures that started from Semboro Village, Semboro District in the 1960s and then expanded such as the Embankment to Mangli [13], then to all areas in Jember Regency. In Semboro District, Jember Regency, pigeons represent a long tradition called *Tota'an*. The word *Tota'an Doro* comes from two languages, namely Maduranese and Javanese, giving this cultural name, cannot be separated from social conditions[2]. In Semboro village, most of the population speaks Javanese, but a small number of people around the market speak Maduranese. The word *Tota'an* comes from the language of Madura, which means pouring or spilling, while the word *Doro* comes from the Javanese word that means dove or pigeon [14].

In this context, the dove becomes a symbol of peace and also a symbol of loyalty. *Tota'an Doro* begins with an artisan draw for lovers or owners of pigeons who participate and the collection of money (or *arisan*) for members who win the lottery (Pak Fauzan, July

2021). The *arisan* money is not too big, around Rp100.000 per person, but for the observance community, it can be less depending on the association. This gathering is held as a bond. For every event or organization of *Tota'an Doro*, the members are willing to attend to fulfill the *arisan* obligations and enliven the event. However, in general, pigeon lovers commit to always being present in the competition events organized by the committee.

The end of the gathering is followed by selecting or determining two pigeons from different areas called brides, followed by releasing a pair of pigeons from two different areas. The two doves represent the cardinal points and are called the western bride, and the eastern bride represents the winds (Fauzan, July 2021). The pigeons bride symbolizes peace between pigeon lovers from any area who participates in the competition and even becomes a community full of family values as local wisdom. After the pigeons bride and groom were flown, the pigeon lovers had gathered in the middle of the field to release together thousands of pigeons that had been prepared (Pak Fauan and Pak Burhan, July 2021). To enliven the atmosphere, the release of pigeons is usually accompanied by patrol music and lunch. This joint release of pigeons is called *Tota'an Doro*. With this togetherness, the *Tota'an Doro* pendalungan culture becomes a symbol of the spirit of peace, kinship, and loyalty among pigeon lovers. Almost all pigeons released in the race area will return to their respective *pagupon*, even though the distance can reach to tens of kilometers. If they do not return, it is because they may join another group of pigeons, but this is rare. Pigeons have strong memory and the ability to fly far and high so that even if they are released from an area far enough away to almost 100 km, they will return to their cage.

Mr. Fauzan (July 2021) further explained that the pigeons entering the competition were mainly decorated with ribbons or other decorations to beautify their appearance. Even the pigeons were given names such as 'female conqueror', 'the mighty', or 'loyal friend'. They are giving this name as an identity that is usually used in subsequent competitions. The district *Tota'an Doro* competition is usually held once or twice a year. However, some are held monthly depending on the association, and some are every two months (Pak Burhan, July 2021). Contests organized by pigeon lovers can be classified into two or three categories. The first category is the *Tota'an Doro* competition held at the district level, usually two times a year. The competition is also held by each community or association at the sub-district level, whose implementation varies. Some are held every two months, and some are organized by their respective associations regardless of region. Frequent competitions encourage pigeon lovers to communicate with each other and stay in touch to strengthen kinship.

To maintain the *Tota'an Doro* Pendalungan culture, pigeon lovers collectively organize competitions twice a year at the participants' expense voluntarily. Pak Fauzan (July 2021) explained that the money earned from members would be used for organizing and returned to members by giving money to the pigeons who participate. Usually, each pigeon cage/place is priced between Rp20.000 or Rp50.000 for 10-15 heads. The amount of money tied to the pigeons depends on the results obtained by the committee. According to Mr. Fauzan and Mr. Burhan (July 2021), the money glued to the pigeon's leg was a substitute for transportation or fatigue money for pigeon owners. The provision of this

money is also a bond between the pigeon owners and the committee. For its use, it is entirely left to the owner. To make it easier to understand the *Tota'an Doro* Pendalungan culture, we present the following series of competitions:

- a. The contestants gather in the field or a place provided by the committee, each carrying between 20-50 pigeons that have been decorated with ribbons or other trinkets and even given names,
- b. Each pigeon is in a cage, his feet are glued to a certain amount of money as much as Rp20.000 or Rp 50.000. Usually, only part of the money is given to his feet.
- c. An *arisan* draw was held for participants, but not all contestants took part in the *arisan*.
- d. Two pigeons are determined as a bride and a groom, both from different areas because they represent the area or the cardinal points, so they are called the east and west.
- e. They are releasing the bridal pigeons, followed by the release of the pigeons by all participants accompanied by *glundheng* and patrol music.
- f. Release all the pigeons from the brackets/places simultaneously would color the blue sky into a dove bed. At first, the pigeons fly in short circles around the location and then get higher and farther from the circle. In the afternoon, they will return to their respective groups.
- g. The event ended, the contestants returned, carrying empty pigeons.

The *Tota'an Doro* competition is attended by hundreds of pigeon lovers. Thousands of pigeons are released together accompanied by typical *glundheng* and patrol music. This creates excitement and gives deep impression and satisfaction of the participants and the people who attend the event. Considering the local values and wisdom contained in this culture, pigeon lovers voluntarily maintain and make the *Tota'an Doro* Pendalungan culture a valuable cultural asset.

3.3. Meaning of Profit

Accounting is the process of recording financial transactions, grouping, summarizing, and preparing financial statements consisting of balance sheets, income statements, and reports of changes in capital. The balance sheet summarizes assets, liabilities, and capital. The income statement discriminates the income, costs, and profits (the difference between income and expenses). In contrast, the statement of changes describes changes (increase in capital or decrease in the capital) as a result of losses or gains as well as gains. Profit represents the company's ability to manage assets or economic resources, indicated by profit efficiently. In accounting, Melirile J. Herkovits and Bronislaw Malinowski (1976) suggest cultural determinism, which means that everything in society is determined by the culture that is owned by that society [8]. Culture is a complex habit that occurs in society, including knowledge, belief, art, morals, law, customs, and others [15]. Concerning cultural-based accounting, certain community groups interpret profit as a value system adopted by an environment [9]

The term profit usually simply refers to the added value between income and costs. Regarding profits, Mr. Fauzan (July 2021) explained that as a pigeon lover, he does not count profits because so far, he only has 23-30 pigeons. It is slightly different from Mr. Burhan (July 2021), who said that his current pigeons are around 200. The number of

pigeons owned is relatively stable because if they lay eggs and hatch, the numbers of pigeons are increasing. When they are between 3 months to 4 months, they are sold in the market or through the pigeon lover community. Sales are carried out regularly every two months or three months, depending on the number of pigeons added. Pigeon lovers generally do not add to their pets because of the limited *pagupon* they have. Besides that, if too many pigeons are owned, they can disturb neighbors or the environment.

Sales of pigeons can be a source of income. Mr. Burhan (July 2021) stated that he got income from selling pigeons almost every month, and he can sell 20 to 40 birds with an average price of Rp30.000. The same opinion was conveyed by Mr. Fauzan (July 2021) that the price of pigeons per head is generally around Rp30.000. However, certain pigeons with specific traits may be priced up to Rp10.000.000 – Rp200.000.000, though this is rare. In general, pigeons that are owned and kept are ordinary pigeons, but body shape and color are still a consideration because the sales of pigeons are not large. However, at least it can reduce the cost of feed or other costs to take good care of the pigeons.

Maintenance of pigeons is not complex, it is enough to be fed corn in the morning around 8am and the afternoon around 4pm, but pigeons often look for food around the location, especially if it is close to residential areas, and becomes a problem because their droppings are everywhere, especially on the roof tiles. According to Mr. Fauzan (July 2021), who owns 23 pigeons, the average cost of feeding corn is 2 kg a day which is then multiplied by the price of corn between Rp5.000-Rp6.000. In general, pigeon lovers never consider the cost of keeping pigeons. The important thing is that the pigeons are alive, healthy, and lay eggs regularly. Regarding keeping pigeons, Mr. Burhan (July 2021) gave his opinion that in his place, approximately 200 pigeons are fed between 7 to 10 kg of corn per day depending on conditions the pigeons. Therefore, keeping pigeons is relatively dependent on environmental conditions. If around the house, many food alternatives are available, the pigeons are not fully provided with corn. Owners who care about the pigeons will feed enough corn and prepare adequate drinking. However, owners who do not pay attention usually feed in moderation, meaning that the important thing is to be fed, and the pigeons can find their food in the vicinity.

To keep the pigeons healthy sometimes they are given a 'potion' drink with specific ingredients (Fauzan, July 2021). They need to be given vitamins or medicines. Almost every day, the pigeons are trained to fly high and far. Usually, the pigeons fly low while circling the *pagupon*. After that, they will continue to fly higher and further, but around 2 o'clock, they return to the *pagupon* and usually look for drinks.

The income obtained from both the sale of pigeons and the income from the competition still does not cover the costs that become a burden or loss, but pigeon lovers do not question the loss. From a financial point of view, pigeon lovers do not get profit. However, they get non-financial benefits that cannot be assessed but can be felt and make pigeon lovers feel satisfied with the event or competition being held and will be more satisfied if all pigeons are brought and released at the competition venue, are back to *pagupon*. Mr. Burhan (July 2021) conveyed that the money attached to the pigeon's leg would at least substitute transportation costs and others while participating in the competition.

There are many non-financial benefits obtained by community members or associations of pigeon lovers, as stated by Mr. Fauzan (July 2021). This way, if you are already involved in the association, you do not count the profit or loss. Other benefits include increasing acquaintances or friends and meeting friends who have the same fun and information about pigeons. The same opinion was conveyed by Mr. Burhan (July 2021) that the pigeon lovers in the *Tota'an Doro* event will not count their income. However, the important thing is that they are happy to meet fellow pigeon lovers, add relatives, get together with their pigeons, and have a social gathering. Therefore, if observed, pigeon lovers are not oriented towards financial gain. However, more emphasis on non-financial benefits and the values of the *Tota'an Doro* Pentalungan culture can satisfy themselves and the environment. This finding is supported opinion that local values can affect accounting treatment and ultimately impact financial disclosure[6].

Some of the non-financial benefits obtained include: cultural sustainability, increasing friends or relatives of fellow pigeon lovers, increasing family relationships, communicating in a family manner and discussing pigeons, training pigeons' sensitivity and memory to be released in other areas. This event is exciting for participants, and contributes to the existence of *Tota'an Doro* Pentalungan as more pigeon lovers are increasingly involved. Concerning accounting, this study explains that environmental factors (e.g., social, cultural, economic, and political) always influence accounting practice[16].

Accounting is a tool to calculate financial benefits systematically, but accounting cannot measure the non-financial benefits obtained and felt by society through culture. Culture is not considered a separate system that affects the accounting system, but rather the accounting system is part of the cultural system[7]. In the context of the *Tota'an Doro* Pentalungan culture, profit is defined as kinship gain, meaning that pigeon lovers are not financially oriented. However, pigeon lovers are more oriented towards kinship. For example, they add siblings or relatives, increase brotherhood or kinship relationships, improve communication based on the similarity of culture, interests, and family spirit, and satisfaction in participating in the competition to create a solid emotional connection between pigeon lovers. Therefore, in the context of the *Tota'an Doro* Pentalungan culture, profit is defined as kinship and communication based on the spirit of kinship and satisfaction.

4. Conclusion

Based on the discussion in the previous chapter, the following conclusions can be drawn. First, *Tota'an Doro* Pentalungan Culture is a local culture with local wisdom that grows and develops from a diverse society between Javanese and Maduranese ethnicities who are dominant in the disclosure of Pentalungan culture, even though there are other ethnicities.

Second, *Tota'an Doro* Pentalungan culture is interpreted as the release of pigeons together from all contestants, beginning with the opening of 2 pigeons as brides. Profits in the *Tota'an Doro* pentalungan culture are more defined as non-financial benefits, namely kinship and communication-based on the spirit of kinship and satisfaction.

This study provides evidence of the existence of non-financial gain that is based on culture. It hopes to contribute to the theoretical development of interdisciplinary fields, especially culture and accounting.

References

- [1] Satrio, Prakisno, Suryanto, and B. Suyanto, "Masyarakat Pendalungan Sekilas Akulturasi Budaya Di Daerah 'Tapal Kuda' Jawa Timur," *J. Neo Soc.*, vol. 5, no. 4, pp. 440–449, 2020.
- [2] H. Yuswadi, "Masyarakat (Pandalungan) Jember – Pola Hibridisasi Budaya Antar Etnik," *J. Sos. Budaya dan Polit.*, vol. 1, no. 1, 2001.
- [3] A. Afif, *Teori Identitas Sosial*. Yogyakarta: UII Press, 2015.
- [4] A. Makmur and S. Biantoro, "Ketahanan Budaya, Pemikiran dan Wacana Pusat Penelitian dan Pengembangan Kebudayaan," Kementerian Pendidikan dan Kebudayaan., 2014.
- [5] S. Hasan, "Muspika Lepas Merpati, Tota'an Dherek Sebagai Budaya Masyarakat Setempat Meriahkan HUT RI," 2020. [Online]. Available: <https://www.lintasnusantara.net/muspika-lepas-merpati-totaan-dherek-sebagai-budaya-masyarakat-setempat-meriahkan-hut-ri/>.
- [6] Priyastiwi, "Pengaruh Budaya Terhadap Akuntansi, Auditing Dan Praktik Akuntansi Internasional," *J. Ris. Manaj.*, vol. 3, no. 1, pp. 78–95, 2016.
- [7] P. Manullang, "Pengaruh Budaya Terhadap Sistem Akuntansi Dalam Pelaporan Keuangan," *J. Ekon. dan Bisnis*, vol. 2, no. 1, 2008.
- [8] S. Santoso, "Karakteristik Akuntansi Dan Seni Budaya," *Pros. Semin. Nas. Pendidik. Akunt. Dan Keuang. "Pengembangan Pendidik. Akunt. dan Keuang. yang Berkelanjutan,"* 2015.
- [9] C. Armia, "Pengaruh Budaya Terhadap Efektivitas Organisasi," *JAAI*, vol. 6, no. 1, 2002.
- [10] D. Djuhari, Sonhaji, R. G. Mais, and N. A. Aziz, "Artikulasi Nilai Budaya 'Palang Pintu' dan Sistem Informasi Akuntansi," *J. Res. Appl. Account. Manag.*, vol. 4, no. 3, pp. 342–359, 2020.
- [11] M. H. M. Kadri, D. Septinova, and Riyanti, "Karakteristik Dan Perilaku Merpati Tinggi Lokal Jantan Dan Betina (Characteristics And Behavior Merpati Local High Male And Female)," *J. Ilm. Peternak. Terpadu*, vol. 4, no. 2, pp. 156–160, 2016.
- [12] Sutejo, *Merpati Tinggi*. Jakarta: PT Penebar Swadaya, 1998.
- [13] B. Argananta, "Tota'an, Tradisi Masyarakat Jember Yang Menyimbolkan Perdamaian," 2017. [Online]. Available: <https://lokalkarya.com/totaan-tradition-Masyarakat-jember-yang-symbolkan-perpeace.html>.
- [14] A. N. P. Astuti and I. Panjaitan, "Pengaruh E-Faktur Dan Pengetahuan Pajak Terhadap Penerimaan Pajak Dengan Kepatuhan Wajib Pajak Sebagai Variabel Moderating Pada Kantor Pelayanan Pajak Pratama Sunter, Jakarta Utara," *Media Akunt. Perpajak.*, vol. 2, no. 1, pp. 1–13, 2017.
- [15] L. Ro. Sutherland, *Introductory Sociology*. New York: Lippincott Company, 1961.
- [16] Zulfikar, "Menguak Akuntabilitas Dibalik Tabir Nilai Kearifan Budaya Jawa," *J. Akunt. dan Keuang.*, vol. 7, no. 2, pp. 144–150, 2008.

This page is intentionally left blank