

# Integrating Sustainability Accounting into Javanese Wedding Rituals: A Symbolic and Financial Analysis of the Siraman and Midodareni Processions

*Financial Analysis on  
Javanese Wedding  
Rituals*

**729**

Yunaita Rahmawati

*Institut Agama Islam Negeri (IAIN) Ponorogo; Ponorogo, Indonesia*  
E-Mail: rahmawati@iainponorogo.ac.id

Muhtadin Amri

*Institut Agama Islam Negeri (IAIN) Ponorogo; Ponorogo, Indonesia*  
E-Mail: muhtadinamri@iainponorogo.ac.id

Ajeng Wahyuni

*Institut Agama Islam Negeri (IAIN) Ponorogo; Ponorogo, Indonesia*  
E-Mail: ajeng@iainponorogo.ac.id

Maulida Nurhidayati

*Institut Agama Islam Negeri (IAIN) Ponorogo; Ponorogo, Indonesia*  
E-Mail: nurhidayati@iainponorogo.ac.id

Submitted:  
JUNE 2025

Accepted:  
AUGUST 2025

## ABSTRACT

*This study aims to explore the symbolism and meaning of the siraman and midodareni processions in the context of social and cultural sustainability in Javanese society. This study also integrates simulated financial data to reflect the economic and social contributions of these rituals within the framework of sustainability accounting. Using a qualitative research approach with a postmodern paradigm, this study explores the dynamics of cultural meanings that have adapted to the development of the times. The data sources for this study came from in-depth interviews with informants including traditional leaders, the bride and groom's family, and Javanese cultural figures. The results of the study show three main findings: first, the symbolism and meaning of social and cultural sustainability in the siraman and midodareni processions; second, the shift in meaning and adaptation of the siraman and midodareni processions; third, the positive impact of the siraman and midodareni processions in strengthening cultural identity and social sustainability. These findings contribute to the understanding of sustainability accounting in the preservation of sustainable local cultural values, besides enriches sustainability accounting literature by demonstrating how indigenous cultural practices can be documented and analyzed through both symbolic and quantitative approaches.*

**Keywords:** *Cultural Sustainability, Intangible Assets, Javanese Traditional Wedding, Midodareni, Siraman, Sustainability Accounting.*

## ABSTRAK

*Penelitian ini bertujuan untuk mengeksplorasi simbolisme dan makna prosesi siraman dan midodareni dalam konteks keberlanjutan sosial dan budaya masyarakat Jawa. Penelitian ini juga mengintegrasikan data keuangan simulasi untuk mencerminkan kontribusi ekonomi dan sosial dari ritual tersebut dalam kerangka akuntansi keberlanjutan. Dengan menggunakan pendekatan*

**JIAKES**

Jurnal Ilmiah Akuntansi  
Kesatuan  
Vol. 13 No. 4, 2025  
pp. 729-740  
IBI Kesatuan  
ISSN 2337 – 7852  
E-ISSN 2721 – 3048  
DOI: 10.37641/jiakes.v13i4.3553

penelitian kualitatif dengan paradigma postmodern, penelitian ini mengeksplorasi dinamika makna budaya yang telah beradaptasi dengan perkembangan zaman. Sumber data penelitian ini berasal dari wawancara mendalam dengan informan antara lain tokoh adat, keluarga mempelai, dan tokoh budaya Jawa. Hasil penelitian menunjukkan tiga temuan utama: pertama, simbolisme dan makna keberlanjutan sosial dan budaya dalam prosesi siraman dan midodareni; kedua, pergeseran makna dan adaptasi prosesi siraman dan midodareni; ketiga, dampak positif prosesi siraman dan midodareni dalam memperkuat identitas budaya dan keberlanjutan sosial. Temuan-temuan ini memberikan kontribusi pada pemahaman akuntansi keberlanjutan dalam pelestarian nilai-nilai budaya lokal yang berkelanjutan, selain memperkaya literatur akuntansi keberlanjutan dengan menunjukkan bagaimana praktik-praktik budaya adat dapat didokumentasikan dan dianalisis melalui pendekatan simbolik dan kuantitatif.

**Kata kunci:** Keberlanjutan Budaya, Aset Tak Berwujud, Pernikahan Adat Jawa, Midodareni, Siraman, Akuntansi Keberlanjutan.

## INTRODUCTION

Wedding customs in Indonesia, especially in Java, are still one of the traditions that are rich in symbolic and cultural values, having been passed down from generation to generation. Traditional processions such as *siraman* and *midodareni* in Javanese traditional weddings not only reflect cultural identity but also contain important social and spiritual values for the local community (Apostol et al., 2023). These values hold a special significance that fosters a sense of intergenerational attachment in Javanese society. Despite their profound functions, these symbolic aspects are often under-recorded in accounting literature, particularly accounting oriented towards cultural sustainability. Many elements of the procession involve collective participation, local resource utilization, and social empowerment, which are relevant to be evaluated within a sustainability accounting framework but have yet to be scientifically explored (Lyons et al., 2001; Baldauf et al., 2025). In practice, the recording of symbols and social contributions in traditional processions also allows cultural identity to be maintained, amidst the increasingly strong currents of modernization (Malik, 2018). Therefore, studies that touch on symbolic accounting in the Javanese traditional wedding tradition have academic urgency to fill the gap in sustainability accounting and also have practical benefits for the preservation of local culture.

Research on sustainability accounting in the context of local culture has become an academic concern in recent decades; however, specific discussions related to symbolic accounting in the Javanese traditional wedding tradition remain very limited. Some previous studies have explored the concept of culture-based sustainability accounting, but the focus is more often on the industrial sector or formal economy, without touching the side of customs that are full of symbolic meaning (Bakri, 2018). In the field of culture and accounting, research also tends to focus on resource management in the context of cultural tourism and has not deeply explored wedding customs as cultural assets worth recording and preserving (Carter et al., 2001). Nevertheless, the importance of the role of values and symbols in indigenous accounting, such as those conducted on indigenous communities in Latin America, which show that cultural symbols have significant economic and social value (Colbourne & Anderson, 2020). However, the results of this study cannot be fully applied in the context of traditional marriage in Indonesia due to differences in cultural context and symbolism. The lack of research focusing on traditional processions in Javanese weddings indicates a gap in the symbolic accounting and cultural sustainability literature (Coombe, 2016).

This research documents elements of *gotong royong* in the *siraman* procession, reflecting community and kinship contributions with social accounting value (Danurwindo et al., 2024). The symbolic meaning of *midodareni*, related to spiritual and mental preparation for the bride, is viewed as an intangible cultural asset (Magfiroh & Subiyanto, 2020). This study hypothesizes that value symbolization in *siraman* and *midodareni* significantly

preserves cultural identity within sustainability accounting. These rituals serve as social mechanisms that strengthen communal ties and maintain social sustainability (Syam, 2018). *Gotong royong* in *siraman* shows active community involvement as a social asset (Slikkerveer, 2019). Research in Latin America has demonstrated that cultural symbols have both economic and social impacts, supporting their relevance to sustainability accounting (Coombe, 2016). The spiritual aspects of *midodareni* also enhance the cultural identity of younger generations (Irsyada, 2023). Thus, symbolic accounting offers a new lens for preserving local cultural values through systematic documentation (Thalib et al., 2023).

This research aims to explore the role of symbolic accounting in Javanese traditional wedding processions, especially in the rituals of *siraman* and *midodareni*, as a form of cultural sustainability accounting that has not been widely discussed in previous literature. This focus departs from the lack of research that explicitly links symbolic values in traditional customs with the concept of sustainability accounting, which should be able to record and maintain cultural identity more systematically. By identifying and analyzing the value symbols in Javanese traditional processions, this research seeks to show how each element of these rituals has relevant economic, social, and spiritual meanings to be studied from a sustainability accounting perspective.

## LITERATURE REVIEW

### Sustainability Accounting Concept

Sustainability accounting is a key concept in this research because it focuses on measuring and reporting the social, environmental, and economic impacts resulting from an activity or organization. This concept is particularly relevant in the context of Javanese traditional wedding traditions, as ceremonies such as the purification (*midodareni*) and washing ceremony (*siraman midodareni*) are not only part of cultural rituals but also reflect social values that support community sustainability (Putri & Saputra, 2023; Huwaida et al., 2025). These traditions involve collective participation, cooperation (*gotong royong*), and strengthening relationships between families and communities, which can be interpreted as long-term social investments within a framework of cultural sustainability (Yulianti et al., 2022; Thalib et al., 2023). In postmodern approaches to accounting, the traditional role of accounting in sustainability has been criticized for its over-focus on numbers and formal reports, while neglecting the symbolic and narrative aspects of socio-cultural practices (Ngwakwe, 2012). This paradigm encourages the uncovering of hidden structures and cultural values that are often overlooked by conventional accounting systems (Chwastiak, 1999; Slikkerveer, 2019). In this regard, sustainability accounting with a postmodern approach provides a practical framework for analyzing the contribution of indigenous traditions to social sustainability in Javanese society. In this way, the cultural symbolism of the *siraman* and *midodareni* rituals can be understood not only as cultural heritage but also as a form of social asset worthy of recording and preserving (Widhianningrum, 2019).

### The Concept of Symbolism in Culture

Symbolism in culture is an important aspect in the analysis of this research, because every element in traditional traditions such as *siraman* and *midodareni* carries a deep symbolic meaning and affects the social values built in the community. Cultural symbolism reflects the social structure and values that exist within a particular community, which then serves as the basis for understanding and implementing traditions (Setyobekti, 2023; Ansori et al., 2023). In a postmodern perspective, this symbolism not only functions as a representation but also as a tool to create and define social reality, who argues that a symbol is more than just a sign but also a social construction that carries multiple meanings. The procession of *siraman* and *midodareni* in Java has strong symbolism, which includes the meaning of purity, preparation, and transition to a new life, which is seen as a symbol of social and family sustainability (Colbourne & Anderson, 2020). Symbolic accounting in this context looks at how elements within the tradition can

be measured and understood in relation to social sustainability, which highlights how cultural symbols function in maintaining and building long-term social relationships (Irmawati, 2013). In the tradition of *siraman* and *midodareni*, this symbolism not only affects the individuals involved, but also strengthens the sustainability of the community through the creation and maintenance of shared values that are passed down through generations (Moss & Grunkemeyer, 2010). Therefore, symbolism in Javanese traditional wedding culture becomes an important element in examining the relationship between culture, sustainability and accounting in Javanese society.

### **Javanese Traditional Wedding Concept**

Javanese traditional marriage is a tradition that holds deep cultural significance, where every procession and symbol carry a greater meaning related to the social and spiritual community. Traditional Javanese marriage is not just a bond between two individuals, but also an event that involves the entire community and culture. In the postmodern view, this traditional wedding becomes a space where cultural symbols and social practices intertwine, creating a social construction that is more complex than just a ritual (Barnes, 2014; Edivildus et al., 2022). The procession of *siraman* and *midodareni*, for example, is not only a physical ritual, but also a symbolization of the continuity and strengthening of social values in Javanese society, where two families and communities are linked in a wider bond (Baldauf et al., 2025). These rituals reflect the strengthening of ongoing social and cultural relations, which is in line with the view that marriage is an entity bound by evolving meanings. In Javanese traditional weddings, these symbols have a significant impact on the formation of identity and the sustainability of cultural values, as seen in the way people incorporate traditions into their daily lives (Permadani, 2023; Setiyani et al., 2024; Pugra et al., 2025). Therefore, Javanese traditional marriage, through the procession of *siraman* and *midodareni*, plays an important role in defining and maintaining social and cultural values that lead to the sustainability of the Javanese community.

### **Concept of Social and Cultural Sustainability**

Social and cultural sustainability is an important concept in this study, referring to the maintenance and strengthening of social and cultural values within society across generations. Sustainability is not only understood as physical or material continuity, but also as an effort to preserve deep social and symbolic meanings in communal life (Reza Shirazi, 2013). Culture and tradition are forms of power that are continuously reproduced through long-standing social practices. In the context of traditional Javanese weddings, the *siraman* and *midodareni* processions maintain these social and cultural values not only through ritual acts but also through the formation of sustainable identities and social relations (Wibawa & Awaliah, 2023). These traditions play a crucial role in reinforcing social solidarity and cultural ties passed down into everyday life. The postmodern approach also emphasizes that such traditions represent not just material sustainability but the evolution of symbolic meaning within social understanding (Collier, 2003). Thus, social and cultural sustainability in Javanese traditional weddings shows how cultural values remain relevant in modern life and serve as tools to maintain intergenerational social cohesion (Irsyada, 2023; Apostol et al., 2023).

While many studies have explored symbolism in traditional weddings, few have linked cultural symbols to the concept of sustainability, especially within the context of sustainability accounting. Most emphasize symbolic interpretation without integrating the social and cultural dimensions of sustainability (Fadilla et al., 2024). Some focus solely on ritual aspects, without examining how symbols contribute to long-term social sustainability (Prabowo et al., 2022). This study fills that gap by exploring how symbolism in *siraman* and *midodareni* contributes to social and cultural sustainability. It introduces a new perspective integrating symbolism and sustainability accounting, offering a more holistic understanding of Javanese wedding traditions (Stadler, 2013; Tarigan et al., 2022).

## RESEARCH METHODS

This research adopts a qualitative approach within a postmodern paradigm to explore symbolism in Javanese traditional wedding processions, particularly *siraman* and *midodareni*, in the context of social and cultural sustainability. The qualitative postmodern approach facilitates a deeper exploration of the meanings constructed by the community and how these meanings relate to sustainable cultural identity amid social change (Suyadi & Sabiq, 2021). Postmodernism emphasizes subjectivity, narrative interpretation, and the deconstruction of meaning, which helps uncover hidden cultural values that may be overlooked by traditional or positivist methods (Morin et al., 2021; Dickens & Fontana, 2015). Data collection techniques in this study include in-depth interviews with a semi-structured format and participatory observation. The interviews allowed informants to express their experiences, symbolic interpretations, and personal involvement in the wedding rituals. Meanwhile, observations were conducted on-site during *siraman* and *midodareni* processions to capture the symbolic acts and interactions involved in real time. This method enables researchers to identify and document cultural symbols as they are practiced and experienced within the community.

The population of this study consists of individuals with in-depth knowledge and direct experience of Javanese traditional wedding customs in Ponorogo, East Java. The sample was selected purposively and includes key informants who play significant roles in preserving and interpreting these traditions. The primary informants include Dr. Ahmad Zainul, Chairman of the Ponorogo Customary Institution, and Sugeng Priyadi, a member of the local Javanese cultural community. Additional perspectives were gathered from the bride and her family, especially the mother of the bride who traditionally plays a central role in *siraman* and *midodareni*. The sample also includes representatives from the local Office of Religious Affairs (*Kantor Urusan Agama/KUA*), who possess institutional knowledge of customary marriage practices, as well as local cultural activists who frequently participate in traditional events. The research instruments used include a semi-structured interview guide, designed based on key themes in sustainability accounting and symbolic culture. The guide provided consistency in questioning while allowing flexibility for participants to narrate their unique perspectives. Observational tools included field notes to document visual elements, gestures, and interactions that carry symbolic significance.

Data analysis followed postmodern qualitative techniques, involving interpretive and deconstructive methods. Narrative interpretations were used to explore symbolic meanings embedded in the rituals, while deconstruction helped to reveal hidden structures and multiple layers of meaning within the informants' experiences. Each narrative was examined for subjective insights, taking into account the informants' roles, cultural backgrounds, and lived experiences. The results of the analysis were compiled to explain how these traditional processions contribute to social and cultural sustainability and offer new insights into sustainability accounting from a symbolic and postmodern perspective.

## RESULTS

The first result of this study reveals that the procession of *siraman* and *midodareni* in Javanese traditional marriage holds deep symbolism, reflecting the values of social and cultural sustainability. The symbolism contained in these two processions illustrates respect for tradition, strengthening bonds between families, and maintaining local cultural identity. The procession of *siraman*, for example, is considered a means of cleansing and mental preparation for the bride and groom, which reflects efforts to maintain moral and cultural sustainability in society. Similarly, *midodareni*, which is full of beliefs and hopes for the welfare of the household, shows cultural continuity in social life, which is summarized in table 1 below.

**Table 1.** Symbolism and Meaning of Social and Cultural Sustainability

Procession	The symbolism contained	The meaning of social and cultural sustainability
<i>Siraman</i>	Self-cleansing and mental and spiritual preparation of the bride and groom	Symbolizes readiness to enter a new life and continue family traditions as a form of social sustainability.
<i>Midodareni</i>	Family expectations of a married life full of responsibility and purity	Symbolizes respect for traditional and cultural values that are expected to be preserved through the new family.

Table 1 describes the symbolism of the *siraman* and *midodareni* processions in Javanese traditional weddings, indicating a form of “cultural reporting”. These processions reflect social sustainability accounting through the preservation of traditional values passed down across generations, solidifying cultural identity as an intangible asset. In the postmodern paradigm, sustainability accounting encompasses recording both cultural and social values, in addition to economic ones. Therefore, these cultural practices can be considered as part of the effort to maintain and report social sustainability within the accounting framework.

The second research result shows a shift in the meaning of Javanese traditional wedding processions, such as *siraman* and *midodareni*, in a modern context. Based on the interviews, this adaptation of traditional values is done to balance between maintaining local culture and adjusting to contemporary social changes. For example, the spiritual meaning of *Siraman* is now combined with aesthetic elements to attract the younger generation, while *Midodareni* is held more flexibly. Through a postmodern approach, these changes reflect the reality that traditional cultural practices are no longer interpreted statically, but rather are open to reinterpretation and adjustment in the face of social change. This shift emphasizes that while the original meaning is still valued, elements of the procession are adjusted to remain relevant to the expectations and lifestyles of today's society, demonstrating the continuity and fluidity of Javanese culture.

**Table 2.** Shifting Meanings and Adaptations of the *Siraman* and *Midodareni* Processions

Procession	Original Meaning	Adaptation in a Modern Context	Explanation
<i>Siraman</i>	A self-purification ritual before marriage to remove negative energy and prepare the souls and bodies of the bride and groom.	Held in a more aesthetic form with the addition of modern decoration elements and pre-wedding photos.	<i>Siraman</i> is still performed as a self-cleansing ritual, but with the addition of modern elements to enhance the visual appeal.
<i>Midodareni</i>	The night before the wedding, the bride is believed to be accompanied by angels to gain beauty and good luck.	The event is held in a simpler format, sometimes just a family gathering or a joint prayer.	The mystical meaning of <i>Midodareni</i> is maintained, but more emphasis is placed on the role of the family as spiritual support.

Table 2 illustrates that adapting local culture to a modern context to maintain social relevance and cultural environment is an aspect of the sustainability accounting category. Shifting meanings in processions such as *siraman* and *midodareni* illustrate a form of “cultural sustainability” where traditions are maintained with new meanings that are aligned with current social dynamics. In sustainability accounting, this includes the documentation and preservation of cultural values as non-financial assets that support the identity and social sustainability of communities.

The third piece of evidence in this study shows that the processions of *siraman* and *midodareni* serve as important channels in strengthening cultural identity and building intergenerational connectedness. In the context of sustainability accounting, they play a role in transmitting deep social and spiritual values to the broader community, creating

continuity between tradition and the next generation. This process reflects the principle of sustainability in maintaining cultural heritage, given that social and cultural identity are assets that must be maintained for the long-term sustainability of a community, in line with accounting values that emphasize the need to maintain a balance between social, cultural, and economic aspects (Table 3).

**Table 3.** *Siraman* and *Midodareni* in Strengthening Cultural Identity and Social Sustainability

Findings	Impact	Relation to Sustainability Accounting
The <i>Siraman</i> and <i>Midodareni</i> Procession	Increasing intergenerational connectivity and transmitting social and spiritual values.	Strengthening social sustainability through the maintenance of community culture and identity.
Strengthening cultural identity	Ensuring that traditions and cultural values can be passed on to the next generation.	Functions as a form of social investment in maintaining the sustainability of social values.
Positive impact on the wider community	This procession brings positive social impacts to society as a whole.	Describes the social impact in sustainability accounting that supports social stability.

Table 3 illustrates the positive impact of the procession of *siraman* and *midodareni* in maintaining cultural identity, which aligns with the objectives of sustainability accounting. Sustainability accounting, especially in the social and cultural context, assesses the social impact of a cultural practice on society and future generations. In this case, the procession not only serves as a successor to tradition but also creates social values that strengthen relationships between generations. In this case, the values maintained through the procession can be analogized to social reporting in sustainability accounting which measures the long-term social impact on cultural and social sustainability.

As part of sustainability accounting, it is essential to provide a quantitative depiction of the costs, revenues, and economic impact associated with cultural ceremonies. The following is a simulation that can be incorporated into the analysis:

**Table 4.** Simulated Cost and Socioeconomic Value Estimation

Expense/Benefit Component	<i>Siraman</i> (IDR)	<i>Midodareni</i> (IDR)	Total (IDR)	Description
Water and Flowers	250.000	-	250.000	Includes 100 litres of water, jasmine, and rose petals
Traditional Makeup Artist	300.000	300.000	600.000	Makeup and traditional attire
Equipment Rental	500.000	500.000	1.000.000	Chairs, gebyok backdrop, traditional decorations
Catering	700.000	1.000.000	1.700.000	Traditional snacks for guests
Documentation & Live Music	1.000.000	1,000,000	2.000.000	Photography, video, gamelan ensemble
<b>Total Costs</b>	<b>2.750.000</b>	<b>2.800.000</b>	<b>5.550.000</b>	-
Socioeconomic				
Contribution*	2.000.000	2.500.000	4.500.000	Estimated impact on MSMEs, artisans, local mutual aid groups
Intangible Value (Spiritual, Identity)**	Immeasurable	Immeasurable	-	Symbolism, heritage, intergenerational cultural education

\*Socioeconomic Contribution: Involves local businesses such as flower vendors, home-based catering, makeup artists, and local performers.

\*\*Intangible Value: Cannot be expressed numerically but can be recorded as cultural assets in sustainability reports (Gray, 2010).

Table 4 shows the estimated costs for these two procession how clearly show economic circulation at the local level involving small businesses and community-based actors. Beyond financial expenses, these practices also yield indirect benefits such as community empowerment and increased demand for local cultural goods,

which reflects the principles of the *triple bottom line* (Elkington, 1997). This supports the claim that cultural practices like these are not only socially significant but also have measurable, sustainable accounting relevance.

The symbolic and economic activities in the *Siraman* and *Midodareni* processions can be integrated into sustainability reporting, particularly by cultural organizations, local governments, or community-based tourism agencies. These traditions, while deeply cultural, generate tangible social and economic impacts that align with the broader objectives of sustainability accounting.

For example, local cultural institutions or village governments can use data from these processions to include in their community sustainability reports. Expenditures on local vendors, involvement of community artisans, and participation in traditional values reflect measurable indicators of social sustainability. Such documentation promotes transparency and helps preserve intangible cultural heritage while demonstrating local development.

From the Global Reporting Initiative (GRI) perspective, particularly GRI 413: Local Communities, the activities in the wedding processions meet the criteria of "operations with significant actual or potential impacts on local communities." These processions promote cultural continuity, economic inclusivity, and social cohesion, factors that can be reported as part of non-financial disclosures.

Moreover, integrating this kind of cultural data into non-financial reports (such as CSR or sustainability reports) contributes to stakeholder engagement, as it showcases how deeply-rooted traditions foster values of sustainability, community empowerment, and environmental consciousness through minimal-resource use. It bridges cultural heritage with modern sustainability frameworks, positioning traditional practices not only as symbolic assets but also as part of structured development narratives.

## DISCUSSION

This research focuses on the procession of *siraman* and *midodareni* in Javanese traditional weddings with a sustainability accounting perspective. The three main results found are, first, the symbolism and meaning of social and cultural sustainability in the procession of *siraman* and *midodareni*. Second, the shift in meaning and adaptation of the procession of *siraman* and *midodareni*. Third, the positive impact of the procession of *siraman* and *midodareni* in strengthening cultural identity and social sustainability. This research demonstrates how this procession conveys social values that can be viewed as integral to sustainability within the cultural and social context of the community. The symbolic-cultural sustainability reflected in *siraman* and *midodareni* aligns with prior studies emphasizing rituals as mediums of social resilience. For instance, Yulianti et al. (2022) and Thalib et al. (2023) highlight those traditional practices encode adaptive knowledge for sustainability, while Magfiroh and Subiyanto (2020) argue that cultural rituals can represent lived experiences of sustainability beyond economic metrics.

In the context of sustainability accounting, the relationship between variables in this study focuses on the role of the *siraman* and *midodareni* processions in maintaining and transmitting social and cultural values relevant to social sustainability. The cultural processes maintained through these processions demonstrate efforts to maintain cultural identity as an asset that is not only socially valuable, but also as an element of sustainability. The shifting meaning of the procession, which adapts to the modern context, can be seen as an effort to ensure cultural sustainability remains relevant to the changing times, a concept that is also very important in sustainability accounting. This study supports previous findings by Irmawati (2013) and Colbourne and Anderson (2020), which show that cultural symbols hold both economic and social value, serving as long-term social investments. It also aligns with Widhianningrum (2019) and Putri (2024) on the need to record symbolic aspects to preserve heritage. The evolving meanings of *siraman* and *midodareni* illustrate cultural resilience, echoing Tarigan et al. (2022). Overall,

this research broadens sustainability accounting by framing tradition as vital to social and cultural reporting.

This research reveals the role of *siraman* and *midodareni* processions in social and cultural sustainability, a topic that has not been previously explored in studies, which tend to focus solely on them as a wedding ritual. Unlike previous studies, this research integrates the dimensions of sustainability accounting in the context of local cultural adaptation, with processions that retain cultural values but are adapted to modern social dynamics. From a sustainability accounting perspective, this study demonstrates that cultural sustainability encompasses the transmission of social and spiritual values across generations, resulting in a long-term impact on the community. This study aligns with Irmawati (2013) and Colbourne & Anderson (2020), emphasizing that traditional rituals transmit intergenerational values and contribute to sustainability accounting beyond symbolic ceremonial functions.

This study can be understood through three contexts: social, historical and ideological. Socially, the *siraman* and *midodareni* procession is not only a traditional ceremony, but also a means of transmitting cultural and spiritual values between generations, strengthening social ties within the community. From a historical perspective, this procession reflects the preservation of tradition despite the current modernization. The ideology contained in this procession relates to efforts to maintain Javanese cultural identity as part of sustainable development that responds to global challenges and social change.

The implication of the results of this study is the importance of policies that integrate local cultural preservation with sustainability accounting principles. The action that needs to be taken is to design guidelines for adapting traditional processions, such as *siraman* and *midodareni*, to maintain cultural values while responding to social change. The government and related institutions can facilitate community efforts in ensuring social and cultural sustainability while adhering to sustainability accounting principles that harmonize social change with cultural preservation. In addition, the results of this study can also serve as a reference for stakeholders in formulating policies that support cultural sustainability relevant to current social dynamics.

## CONCLUSION

The most important finding of this research is that the traditional procession of *siraman* and *midodareni* is more than just a wedding ritual but also serves as a symbol of social and cultural sustainability that conveys spiritual and social values. In the context of sustainability accounting, these findings lead to sustainability reporting principles that integrate social and cultural dimensions with economic aspects. Both processions reflect the maintenance of evolving cultural values while adapting to modern social dynamics, solidifying their role in supporting cultural identity as well as long-term social sustainability in line with sustainability accounting objectives.

This research contributes to the methodological development of sustainability accounting by including cultural practices as intangible social assets with calculable economic impacts. It proposes a model of symbolic-financial integration that can be adopted by local institutions or reported in community-based sustainability disclosures.

The strength of this research lies in its contribution in enriching sustainability accounting literature from a local cultural perspective. This research integrates sustainability accounting with the Javanese traditional processions of *siraman* and *midodareni*, which examine sustainability from both environmental and economic perspectives, as well as from social and cultural perspectives. By highlighting the role of tradition in transmitting social and spiritual values between generations, this research provides a more holistic understanding of the application of sustainability accounting principles in a broader socio-cultural context.

The limitation of this study lies in the limited scope of the procession of *siraman* and *midodareni* in the context of Javanese culture in Ponorogo, so the results of the study

cannot be generalized to other cultures or regions. affect the research results due to the reliance on informants' personal views. From a sustainability accounting perspective, this study did not quantitatively measure the impact on economic and environmental aspects, which are integral to the broader principles of sustainability.

## REFERENCES

- [1] Ansori, A., Hefniy, H., Baharun, H., Agus, A. H., & Zaini, A. W. (2023). Method of communications islamic educational institutions in building branding image symbolic interaction studies. *Managere: Indonesian Journal of Educational Management*, 5(3), 280-293.
- [2] Apostol, O., Mäkelä, H., & Vinnari, E. (2023). Cultural sustainability and the construction of (in) commensurability: cultural heritage at the Roşia Montană mining site. *Critical Perspectives on Accounting*, 97, 102577-102587.
- [3] Baldauf, E., Sattler, M. A., & Delsante, I. (2025). A framework to classify and assess the perceived impact of small-scale initiatives in vulnerable Brazilian communities. *Journal of Cleaner Production*, 518(1), 145934-145944.
- [4] Barnes, M. W. (2014). Our family functions: functions of traditional weddings for modern brides and postmodern families. *Qualitative Sociology Review*, 10(2), 60-78.
- [5] Bakri, M. (2018). The role of culture in implementing the concept of sustainability. *IOP Conference Series: Earth and Environmental Science*, 126(1), 012137-012137.
- [6] Carter, R. W., Baxter, G. S., & Hockings, M. (2001). Resource management in tourism research: A new direction? *Journal of Sustainable Tourism*, 9(4), 265-280.
- [7] Chwastiak, M. (1999). Deconstructing the principal-agent model: a view from the bottom. *Critical perspectives on Accounting*, 10(4), 425-441.
- [8] Colbourne, R., & Anderson, R. B. (Eds.). (2020). *Indigenous wellbeing and enterprise: Self-determination and sustainable economic development* (1st ed.). Routledge.
- [9] Collier, C. D. A. (2003). Tradition, modernity, and postmodernity in symbolism of death. *The Sociological Quarterly*, 44(4), 727-749.
- [10] Coombe, R. J. (2016). The knowledge economy and its cultures: Neoliberal technologies and Latin American reterritorializations. *HAU: Journal of Ethnographic Theory*, 6(3), 247-275.
- [11] Danurwinda, A., Rahayu, M. H. S., & Ciptandriyo, P. A. (2024). Penguatan nilai-nilai gotong royong dalam masyarakat di Desa Jendi, Kecamatan Selogiri, Kabupaten Wonogiri. *Academy of Education Journal*, 15(1), 14-23.
- [12] Dickens, D. R., & Fontana, A. (2015). *Postmodernism And Social Inquiry* (0 ed.). Routledge.
- [13] Edivildus, A., Nuwa, G., & Kasim, A. M. (2022). Implementation of the Waihawa community traditional marriage service from social cultural aspects in Waihawa Village. *Jurnal Riset Ilmu Pendidikan*, 2(4), 205-209.
- [14] Fadilla, N., Mayasari, M., & Hidayati, H. (2024). The symbolic meaning in Minangkabau Bukittinggi traditional wedding: Semiotics studies. *Sintaksis: Publikasi Para Ahli Bahasa dan Sastra Inggris*, 2(1), 149-159.
- [15] Huwaida, S., Puspitasari, R., & Djanegara, M. S. (2025). Green accounting implementation and csr disclosure on company profitability with GCG as a moderating variable: Case study on a listed energy company in Indonesia Stock Exchange 2017-2022. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(1), 13-22.
- [16] Irmawati, W. (2013). Makna simbolik upacara siraman pengantin adat Jawa. *Walisongo: Jurnal Penelitian Sosial Keagamaan*, 21(2), 309-330.
- [17] Irsyada, A. E. (2023). Reading the spiritual message behind Javanese traditional wedding procession. *VCD*, 8(1), 113-129.
- [18] Lyons, M., Smuts, C., & Stephens, A. (2001). Participation, empowerment and sustainability: (How) do the links work? *Urban Studies*, 38(8), 1233-1251.
- [19] Magfiroh, H., & Subiyanto, A. (2020). The language variety and the meaning of Javanese culture in the event of tantingan and tebus kembar mayang in the night of midodareni. *E3S Web of Conferences*, 202(1), 07017-07017.
- [20] Malik, A. (2018). Cultural identity and social interaction of indigenous peoples in the middle of modernization (Case study of indigenous peoples of Kasepuhan Banten Kidul). *Jurnal The Messenger*, 10(1), 34-40.
- [21] Morin, J.-F., Olsson, C., & Atikcan, E. Ö. (2021). Unit of analysis and observation. In J.-F. Morin, C. Olsson, & E. Ö. Atikcan (Eds.), *Research methods in the social sciences: An A-Z of key concepts* (pp. 301-306). Oxford University Press.
- [22] Moss, M. L., & Grunkemeyer, W. T. (2010). Building shared visions for sustainable communities. *Community Development*, 41(2), 240-254.
- [23] Ngwakwe, C. C. (2012). Rethinking the accounting stance on sustainable development. *Sustainable Development*, 20(1), 28-41.

- [24] Permadani, T. (2023). Social value in *panggih* or *temu manten* tradition in Temanggung wedding. *QURU: Journal of Family Law and Culture*, 1(3), 279–294.
- [25] Pugra, I. W., Kencanawati, A. A. A. M., & Kurniawan, I. G. W. A. (2025). The cultural significance of traditional foods in shaping Indonesian social identity: Challenges and preservation strategies. *Journal of Language, Literature, Social and Cultural Studies*, 3(1), 21-31.
- [26] Putri, R. (2024). Green accounting to supporting sustainable development goals of tourism objects in Bandar Lampung. *Jurnal Ilmiah Akuntansi Kesatuan*, 12(4), 495-504.
- [27] Putri, R., & Saputra, M. (2023). Implementation of environmental accounting in achieving social responsibility at tourist attractions in Bandar Lampung. *Jurnal Ilmiah Akuntansi Kesatuan*, 11(3), 471-480.
- [28] Prabowo, H., Patria, R., & Subianto, C. (2022). Unveiling symbolic meanings: the *panggih* ceremony in Traditional Java-nese Weddings. *Jurnal Ilmu Pendidikan Dan Humaniora*, 11(2), 102–117.
- [29] Reza Shirazi, M. (2013). Sustainability and the hegemony of technique: Towards a new approach to cultural sustainability. In G. Mádlo (Ed.), *Is planet Earth green?* (pp. 25–34). BRILL.
- [30] Slikkerveer, L. J. (2019). Gotong royong: An indigenous institution of communality and mutual assistance in Indonesia. In L. J. Slikkerveer, G. Baourakis, & K. Saefullah (Eds.), *Integrated community-managed development* (pp. 307–320). Springer International Publishing.
- [31] Setiyani, W., Saprudin, S., & Nurhairunnisa, N. (2024). Inclusive and exclusive dynamics in local community wedding tradition in East Java and West Nusa Tenggara. *Islamica: Jurnal Studi Keislaman*, 18(2), 123-141.
- [32] Setyobekti, A. B. (2023). Ritual midodareni sebagai medium spiritualitas Kristen: Perspektif triad-theological Steven Jack Land. *KURIOS*, 9(2), 467-477.
- [33] Stadler, R. (2013). Power relations and the production of new knowledge within a Queensland Music Festival community cultural development project. *Annals of Leisure Research*, 16(1), 87–102.
- [34] Suyadi, S., & Sabiq, A. F. (2021). Acculturation of islamic culture as a symbol of siraman rituals in java traditional wedding. *INJECT (Interdisciplinary Journal of Communication)*, 5(2), 221–244.
- [35] Syam, T. (2018). Symbolism of Javanese culture. In *Proceedings of the 2nd International Conference on Social and Political Development (ICOSOP 2017)* (pp.100-150). Medan, Indonesia. Atlantis Press.
- [36] Tarigan, R., Antariksa, A., & Salura, P. (2022). Reconstructing the understanding of the symbolic meaning behind the architecture of Javanese traditional house. *Civil Engineering and Architecture*, 10(1), 305–322.
- [37] Thalib, M. A., Malik, A., Ibrahim, C., & Ahaya, M. S. (2023). Uncovering local cultural values behind income accounting practices by *Ilabulo* sellers: Islamic ethnomethodology study. *J-EBIS (Jurnal Ekonomi Dan Bisnis Islam)*, 8(2), 305–326.
- [38] Wibawa, S., & Awaliah, Y. R. (2023). Building characters using local wisdom in ngaras and siraman traditions of sundanese weddings. *Jurnal Cakrawala Pendidikan*, 42(1), 121-161.
- [39] Widhianningrum, P. (2019). Social accounting and ancient javanese society: The case of Borobudur Temple. *De Computis, Revista Española de Historia de La Contabilidad*, 16(2), 143–159.
- [40] Yulianti, N., Sabila, I. N., & Widiyanto, A. A. (2022). Solidaritas sosial dalam ritual adat siraman Sedudo di Kecamatan Sawahan Kabupaten Nganjuk. *Jurnal Integrasi Dan Harmoni Inovatif Ilmu-Ilmu Sosial (JIHIS)*, 2(10), 962–971.

