



Examining the Art of Jaranan Singo Suryo Bawono in Pasuruan Regency from an Accounting Perspective

Divil Hikma¹, Hwihanus²

Accounting Study Program, Faculty of Economics and Business, University of 17 August 1945 Surabaya-

E-mail: 1222200035@surel.untag-sby.ac.id , hwihanus@untag-sby.ac.id

Abstract

The traditional art of Jaranan Singo Suryo Bawono is a form of local cultural heritage in Pasuruan Regency, East Java, which combines elements of dance, music and drama. Apart from functioning as entertainment, this art also has deep social and cultural value, such as preserving traditions, strengthening local identity, and empowering the community's economy. This research aims to examine the financial management of the Jaranan Singo Suryo Bawono arts group, which until now still uses simple manual recording without following formal accounting standards. The research approach used is descriptive qualitative with interview and documentation methods. The research results show that the financial management carried out still has many weaknesses, such as a lack of transparency and accountability, which can hinder the sustainability of the arts. For this reason, it is recommended that this arts group implement the Financial Accounting Standards for Micro, Small and Medium Entities (SAK-EMKM) and diversify income through collaboration with the government and sponsors.

Keywords: Jaranan arts, financial management, local culture, accounting, preserving traditions.

INTRODUCTION

Traditional arts in Indonesia are an integral part of the culture passed down from generation to generation by our ancestors. One of the traditional arts that is still developing in several regions in Indonesia is Jaranan art. Jaranan art, which originates from Java, has deep roots in local cultural traditions, and to this day is still performed in various events, both as entertainment and as part of religious rituals. This art, which is also known as Jaranan Singo Suryo Bawono in Pasuruan Regency, has become a symbol of the strength of local culture that is not only aesthetic but also has deep social and cultural meaning. This is in line with the view (Hartanto, 2017) which states that traditional arts have an important role in strengthening the cultural identity of local communities.

Jaranan Singo Suryo Bawono is a traditional art form that combines dance, music, and drama. Jaranan performances are usually accompanied by gamelan

music, where the dancers wear distinctive attributes such as masks and costumes that resemble horses, which are characteristic of this performance. In a historical context, Jaranan Singo Suryo Bawono is rooted in the traditions of Javanese society that depict symbols of strength, courage, and high spirituality. However, this art not only has an interesting aesthetic side, but also contains elements of deep values regarding the lives of Javanese people, as well as efforts to maintain traditional culture in the face of changing times (Nugroho, 2020). The author wants to reveal how this Jaranan performance is not only seen as entertainment, but also as a reflection of the need to maintain traditional arts in a broader social context.

Considering the importance of financial management in Jaranan art, a more in-depth study is needed on how a good financial recording and reporting system can be implemented. Good financial management will greatly support the sustainability and development of Jaranan art in the future. Therefore, this study aims to examine how financial recording and reporting are carried out by Jaranan art practitioners in Pasuruan Regency, as well as to identify sources of income and types of expenses related to these art activities. In line with research by Suhartono and Wulandari (2021) which shows the importance of an organized recording system to increase transparency and accountability in arts organizations.

Through a deeper understanding of financial management, it is hoped that solutions can be found to improve more professional financial management, which can ultimately contribute to the survival of the Jaranan Singo Suryo Bawono art. One aspect that needs to be considered is the role of accounting in supporting traditional arts. In this context, accounting not only functions to record transactions, but also as a tool for planning, controlling, and evaluating the use of funds in the Jaranan art (Prasetyo & Santosa, 2019). The author wants to show how accounting can be a very useful tool in managing the finances of arts that are highly dependent on unstable income and often unexpected costs.

In managing arts finance, transparency and accountability are very important. Without a clear accounting system, uncontrolled use of funds can cause difficulties in maintaining the continuity of arts performances. Therefore, Jaranan art performers in Pasuruan Regency need to pay attention to accounting aspects in financial management.

RESEARCH METHODOLOGY

This research uses the method **descriptive qualitative** to explore in depth the phenomenon of Jaranan Singo Suryo Bawono art from an accounting perspective. This approach aims to understand social and cultural realities through interpretation of data obtained directly from the primary source, namely the owner of the art. The location of the research was Jalan Sido Mulyo, Dusun Karang Rejo, Purwodadi Village, Purwodadi District, Pasuruan Regency, where the Jaranan Singo Suryo Bawono art group is located. The research subjects are the owners or



main managers of the art who have a central role in the financial and operational management of the art.

Primary data was collected through direct interviews with the art owner using a previously prepared interview guide. This interview covers aspects of the organizational structure of Jaranan Singo Suryo Bawono, recording systems, and financial reporting. The resource person in this study was directly with the head of Jaranan Singo Suryo Bawono, Mrs. "Eli Yulias". Document collection in the form of financial records, photos of activities, and other relevant supporting documents. Data analysis is carried out in several stages: a. **Data**

Reduction: Filtering and simplifying raw data from interviews, observations, and documentation to focus more on the accounting aspects of art.

b. **Data Presentation:** Organizing data in the form of descriptive and thematic narratives that are in accordance with the research framework.
c. **Conclusion Drawing:** Conducting data interpretation to answer the research objective, namely how accounting is applied in this traditional art.

RESULTS AND DISCUSSION

1. What is meant by Jaranan art?

a. History of Jaranan

Jaranan art is one of the traditional performing arts in East Java that has historical roots in the Hindu-Buddhist kingdom era, especially related to local folklore and myths. The word "Jaranan" comes from the term "jaran" (horse), which represents the horses of warriors. This performance is often used in traditional rituals to honor ancestors or ask for safety.

The origins of Jaranan are closely related to the agrarian culture of Javanese society, where this art was originally part of a harvest ceremony or village cleaning tradition. With a combination of dance, music, and magical elements, Jaranan has developed into a symbol of human harmony with nature. In the context of Pasuruan Regency, groups such as Jaranan Singo Suryo Bawono maintain this tradition by adapting modern elements to remain relevant in local culture (Soedarsono, 2010; Hidayat, 2024)

b. The Main Elements That Form Jaranan Art

Jaranan art consists of several interrelated elements supporting, creating harmony between elements of art, culture and ritual:

1) Traditional Music

The musical rhythm is played using Javanese gamelan such as drums, gongs, kenongs, and sarons. This music accompanies the dance, giving it a mystical and energetic feel.

2) Dance

The dance movements use a kuda lumping (imitation horse from bamboo weaving). This dance depicts stories of struggle, magical powers, or natural harmony.



3) Costumes and Properties

The dancers wear traditional clothes decorated with bright colors. In addition, properties such as kuda lumping and masks are used to strengthen the artistic expression and story.

4) The Greater Ritual

Some Jaranan groups still retain elements magical, such as trance, where the dancers demonstrate supernatural powers such as walking on broken glass or eating hot coals (Prakoso, 2006; Widodo, 2020)

c. The Role of Jaranan Art in Social Life

Jaranan art has a multifunctional role in community life:

1) Traditional Rituals and Ceremonies

Jaranan is often used in traditional ceremonies such as bersih village or ruwatan to ask for protection and welfare.

2) Entertainment Media

As a folk entertainment, Jaranan entertains the people in various events such as weddings, circumcisions, and independence day celebrations.

3) Preservation of Cultural Heritage

Groups like Jaranan Singo Suryo Bawono play an important role in maintaining the continuity of this tradition through the regeneration of dancers and the management of a solid arts community.

4) Local Economic Empowerment

Jaranan art supports the local economy by attracting visitors, opening up employment opportunities, and marketing cultural products such as costumes and art properties (Hidayat, 2024; Erstiawan, 2020)

d. The Lion of the Sun

Jaranan Singo Suryo Bawono is one of the groups

Jaranan traditional art founded by the Karang Rejo Hamlet community, Purwodadi Village, Purwodadi District, Pasuruan Regency. This group is rooted in the tradition of folk performing arts that developed in the area and was founded as an effort to preserve local cultural heritage. Jaranan not only functions as entertainment for the community, but also as a means

Jaranan Singo Suryo Bawono was born from a community initiative local people who have great attention to the traditional art of Jaranan. This art was originally formed to accommodate the entertainment needs of the community while preserving ancestral traditions. With active support from the residents of Karang Rejo Hamlet, this group slowly built its existence through various art activities and cultural rituals.

To support the sustainability and management of the group This art, Jaranan Singo Suryo Bawono has an organizational structure consisting of:

1. The chairman is responsible for leading the organization as a whole, including strategic planning and making important decisions.

2. The Deputy Chairperson is responsible for assisting the Chairperson in managing the organization, including arranging performance schedules and representing the group at various events.
3. The secretary is responsible for documentation of activities, archiving, and administrative communications of the group.
4. The treasurer is responsible for managing the group's finances, recording income (such as from performances or sponsorships) and expenses (such as property and costume costs).

Jaranan Singo Bawono not only appears in regular art events, but also in traditional rituals such as village cleaning and certain celebrations in the community. This group plays an important role in strengthening the sense of solidarity and community pride through art.

Documentation of the performance of Jarana Singo Suryo Buwono



Source: Resource Person

How are financial records and reporting carried out by Jarana arts performers in Pasuruan Regency?

The Jarana Singo Suryo Bawono in Pasuruan Regency has not yet using financial reports that comply with formal standards such as the Financial



Accounting Standards for Micro, Small, and Medium Entities (SAK-EMKM). Instead, they only record transactions manually in a simple cash book, which includes income and expenses without preparing complete financial reports such as balance sheets, profit and loss statements, or cash flows. Here is the explanation: a. **Financial Recording Methods Used**

This Jaranan arts group uses the method manual recording. Financial transactions, such as income from art performances, donations, or government assistance, and expenses for costumes, properties, or consumption during the event, are recorded in a cash book.

• **Advantages of Manual Method:**

Simple and easy to understand for members who have no background accounting and does not require technological devices advanced.

• **Weaknesses of Manual Method:**

Prone to human error, such as double-entry or omission transactions and is inadequate to generate reports. formal finance is required if the group receives funds from government agencies or sponsors.

Here is an example of cash recording in Jaranan Singo Suryo Hello

Tanggal	Keterangan	Pemasukan	Pengeluaran	Saldo
06-07-29	Gebuk korang rejo	—	RP 200.000	—
21-07-29	Gebuk korangrejo	RP 400.000	—	RP 200.000
27-08-29	DP Jatisari	RP 500.000	—	RP 700.000
	Bur Dupo	—	RP 78.000	RP 622.000
	Bur kebon sset	—	RP 122.000	RP 500.000
	Beli Barang	—	RP 300.000	RP 200.000
21-09-29	Kas Singojati	RP 100.000	—	—
28-09-29	.. Jatisari	RP 150.000	—	—
10-10-29	.. Purnodadi	RP 200.000	—	—
1-11-29	.. Purnodadi	RP 500.000	—	—
20-11-29	.. Garman	RP 200.000	—	—
21-11-29	DP Jatisari	RP 500.000	—	—
27-11-29	Bisa Dena Jatisari	RP 925.000	—	—
28-12-29	Cuci peralatan	—	RP 70.000	RP 700.000
03-01-29	Beli Kulit S	—	RP 1.200.000	RP 500.000
04-01-29	Jalut Catuna	—	RP 40.000	RP 460.000
04-01-29	Beli Meryan	—	RP 90.000	RP 370.000
06-01-29	Kas Jatisari	RP 350.000	—	RP 720.000
08-01-29	Kas Purnodadi	RP 580.000	—	RP 1100.000

Source: Resource Person

• **Types of Financial Reports Prepared**

This group has not prepared financial statements formal. There is only cash recording in the form of:

- **Income:** Proceeds from art performances, public donations, or financial assistance from certain agencies.
- **Production:** Operational costs such as purchasing musical instruments, maintaining costumes, or food and beverages during practice and show.



This documentation serves as a record of activities finances, but does not reflect the financial condition as a whole, such as assets, liabilities, or net income group.

c. Transparency and Accountability

Although manual recording provides an overview On the basis of finance, there are several weaknesses regarding transparency and accountability:

Limited Transparency: Group members may find it difficult to understand the overall financial condition because data is simply recorded without being presented in a structured form.

- **Weak Accountability:** If there is an audit or examination of funds from external parties (such as sponsors or the government), the cash book

The manual cannot provide adequate evidence of the use of funds.

- **Potential Internal Conflict:** The absence of formal reporting can lead to miscommunication or distrust among group members regarding fund management.

Although Jaranan Singo Suryo Bawono only uses a simple cash book, this condition reflects the general challenges faced by traditional arts groups. With gradual improvements in financial management, the group can be more transparent, accountable, and ready to accept development opportunities such as grant funds or cooperation with the government.

3. How is the financial management of Jaranan art in Pasuruan Regency, and what are the sources of income and related expenses?

Traditional arts groups such as Jaranan Singo Suryo Bawono face challenges in managing income that relies entirely on performance fees. Here is a more detailed explanation of their income, expenses, and how they manage their funds:

a. Source of Income

The group's main income comes from honorariums show. Here are the details:

1. Traditional Events and Rituals:

- This group is often invited to perform in traditional events such as village cleaning or ruwatan. This event has high cultural value and is an important part in group existence.

- For example, local communities usually provide compensation in the form of cash based on agreement.

2. Reception or Celebration Events:

- This group is often invited to perform at weddings, circumcisions or birthdays, where Jaranan art is performed.

become the main entertainment.

- Revenue from these events is relatively stable, although the amount varies depending on the location and budget of the host.

3. Official Government Events:

- The local government invited this arts group to a cultural festival, commemorating Independence Day., or tourism activities.

Absence **Donation** or **sponsor** cause The group relies entirely on the number of appearance invitations, so their income fluctuates.

b. Production Type

The Jaranan arts group needs funds allocated for various expenses, especially those related to the operation of the show. These expenses include:

1. Costume:

- Buying fabric or repairing damaged costumes (e.g., re-stitching or replacing accessories).
- Each member usually has their own costume, which must be updated according to the needs of the event.

2. Stage Properties:

- Buying hobby horses, barong, masks, and other accessories such as bracelets or necklaces to enhance your appearance.
- **Example:** The price of a barong can be quite expensive because the workmanship requires a high level of carving art.

3. Ritual Ingredients:

- Procurement **incense**, **incense**, and other equipment used in the ritual elements of the performance.
- This element becomes important, especially for sacred events such as **The First Night of Suro**.

The following are examples of equipment in Jaranan Singo Suryo Hello





Source: Resource Person

c. Fund Management

Financial management in the Jaranan arts group generally still done manually and simply, with the following steps:

1. Manual Cash Recording:

- The treasurer records all financial transactions in a cash book.
- The recording format includes columns **income (performance fee)** And **expenses (operational needs)**.

2. Priority Allocation:

- Priority expenses include new properties, costume repairs, and purchasing ritual materials.
- If there is a surplus of funds, a small portion is usually saved for future needs.

3. Collective Fund:

- Some groups are starting to try to set aside a small portion of members' fees to form an emergency fund.
- However, this system has not been running optimally because most of the funds are spent on direct operational needs.

Arts groups like Jaranan Singo Suryo Bawono show resilience in managing finances despite limited funding sources. However, to ensure sustainability, they need external support such as sponsorship or training in modern financial management.

CONCLUSIONS AND SRAN

The conclusion of the research on the art of Jaranan Singo Suryo Bawono in Pasuruan Regency shows that this art does not only function as entertainment, but also as a medium for preserving culture, rituals, and strengthening local identity. In managing its finances, this group still uses a simple manual recording system, only recording income and expenses without preparing formal financial reports such as balance sheets or profit and loss statements. This results in challenges in transparency and accountability, especially when cooperation with external parties is required. The group's income mostly comes from performance fees at traditional events, receptions, and government activities, while the main expenses include costs for costumes, properties, ritual materials, and other operational needs. However, the unstable nature of income is often an obstacle to the sustainability of this group.

To overcome these challenges, several suggestions can be given. The group is advised to start implementing Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) to improve transparency and accountability. Basic financial record-keeping training is also needed for group members, which can be facilitated through cooperation with educational institutions or the government. Diversifying sources of income, such as seeking sponsorship, developing cultural merchandise, or opening dance training, can help improve



financial stability. In addition, digitalization through the use of simple applications for financial recording can.

REFERENCE

Erstiawan, M. S. (2020). *Application of Basic Accounting in Traditional Arts Communities in East Java*. Journal of Accounting Perspectives, 10(2), 21-30.

Erstiawan, M. S. (2020). *Application of SAK-EMKM to Turonggo Bimo Kertosono Horse Art as a Cultural Symbol*. Journal of Business Perspectives, 12(1), 47-54.

Hartanto, D., & Kurniawan, M. (2017). *Jaranan Culture and Arts in East Java*. Malang: Publisher of State University of Malang.

Haryono, T. (2020). *Improving Accountability in Grant Management for Traditional Arts Groups*. Journal of Local Economics and Culture, 12(1), 45-56.

Hidayat, W. (2024). *Internalization of Pancasila Values in Turonggo Rejo Budoyo Horse Art of Wonorejo Village*. Rhizome: Journal of Humanities Studies, 4(2), 43–51.

Indonesian Institute of Accountants. (2016). *Financial Accounting Standards for Micro, Small, and Medium Entities (SAK-EMKM)*.

Indonesian Institute of Accountants. (2018). *Financial Accounting Standards for Micro, Small, and Medium Entities (SAK-EMKM)*. Jakarta: IAI.

Iskandar, B. (2018). *Arts and Culture Financial Management: Theory and Practice*. Yogyakarta: Andi Publisher.

Nugroho, A. (2020). *Jaranan: Traditional Javanese Art in a Socio-Cultural Perspective*. Surabaya: Library of Knowledge Sources.

Pigeaud, T. (1991). *Javanese Folk Performance*. Surakarta: Radya Pustaka Library.

Prasetyo, A., & Santosa, E. (2019). *Accounting for Traditional Arts and Culture: Challenges and Opportunities*. Indonesian Accounting Journal, 12(4), 81-95.

(2010). *Indonesian Performing Arts*. Jakarta: Balai Pustaka.

Financial Management in Traditional Arts Organizations. Journal of Economics and Business, 19(3), 142158.

Sutrisno, R. (2016). *Accounting and Financial Management in the World of Art*.

Widodo, A. (2020). *Cultural Values of the Topat War Ritual as a Source of Social Studies Learning Based on Local Wisdom*. Gulawentah: Journal of Social Studies, 11(1), 01-18.