

---

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

Divil Hikma<sup>1</sup>, Hwihanus<sup>2</sup>

<sup>1,2</sup>. Faculty of Economics and Business, Universitas 17 Agustus 1945 Surabaya,  
Indonesia

E-mail: [divilhikma192@gmail.com](mailto:divilhikma192@gmail.com) , [hwihanus@untag-sby.ac.id](mailto:hwihanus@untag-sby.ac.id)

Received: April, 2025; Accepted: April, 2025; Published: June, 2025

Permalink/DOI:

---

### *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 constitute an integral part of cultural heritage passed down through generations. One such traditional art form that continues to thrive in several regions is Jaranan, a Javanese performance art deeply rooted in local cultural traditions. To this day, Jaranan remains a staple at various events, serving both as entertainment and as part of religious rituals. In Pasuruan Regency, this art is known as Jaranan Singo Suryo Bawono—a symbol of local cultural strength that carries not only aesthetic value but also profound social and cultural significance. This aligns with Hartanto's (2017) assertion that traditional arts play a vital role in reinforcing the cultural identity of local communities.

Jaranan Singo Suryo Bawono is a traditional art form that blends dance, music, and drama. Performances are typically accompanied by gamelan music, with dancers wearing distinctive masks and horse-like costumes that define the art's

visual identity. Historically, Jaranan Singo Suryo Bawono originates from Javanese traditions, symbolizing strength, bravery, and spirituality. Beyond its aesthetic appeal, this art embodies deep cultural values tied to Javanese life and represents efforts to preserve traditional culture amid modernization (Nugroho, 2020). This study seeks to highlight how Jaranan is not merely entertainment but also a reflection of the broader need to safeguard traditional arts in a changing social landscape.

Despite its cultural importance in Pasuruan Regency, Jaranan Singo Suryo Bawono practitioners often face financial management challenges that threaten the sustainability of their art. Income is primarily generated through performances at weddings, circumcisions, and other traditional ceremonies, supplemented by community donations. Meanwhile, expenses include operational costs such as performer fees, costumes, and equipment (Prasetyo & Santosa, 2019). This study examines how systematic financial management could ensure the art's continuity, given its role in preserving local culture.

Financial management in traditional arts like Jaranan Singo Suryo Bawono remains largely informal. Clear and transparent financial recording and reporting are often not prioritized, with many practitioners relying on manual, unstructured systems. This ad hoc approach risks financial disorganization, potentially undermining the art's sustainability (Iskandar, 2018). Thus, this research aims to identify financial management challenges and explore how improved accounting practices could support the art's preservation.

Recognizing the critical role of financial management in Jaranan, this study investigates how structured recording and reporting systems could be implemented. Effective financial management is essential to sustain and develop Jaranan for future generations. Specifically, the research examines current financial recording practices among Jaranan practitioners in Pasuruan Regency, identifying income sources (e.g., performance fees, donations) and expenditure types (e.g., artist payments, costumes). This aligns with Suhartono and Wulandari's (2021) findings on the importance of organized record-keeping for transparency and accountability in arts organizations.

By deepening understanding of financial management in Jaranan, this study seeks solutions to professionalize financial practices, ultimately supporting the survival of Jaranan Singo Suryo Bawono. A key focus is the role of accounting in traditional arts. Beyond transaction recording, accounting serves as a tool for planning, controlling, and evaluating fund usage in Jaranan (Prasetyo & Santosa, 2019). This study demonstrates how accounting can help manage finances in an art form reliant on irregular income and unpredictable costs.

Transparency and accountability are paramount in financial management for the arts. Without clear accounting systems, uncontrolled fund usage may jeopardize the continuity of performances. Thus, Jaranan practitioners in Pasuruan Regency must integrate accounting principles into financial management. A robust accounting system would clarify income and expenditure tracking, providing visibility into how funds support artistic activities (Iskandar, 2018). This research aims to offer practitioners insights into the importance of financial transparency and accountability.

Additionally, Jaranan in Pasuruan Regency relies not only on performance income but also on socio-cultural community support. For instance, donations from locals—rooted in Indonesia's gotong royong (mutual cooperation) culture—are a key revenue source, enabling the art to persist despite financial instability (Nugroho, 2020). This study explores how such donations are managed and recorded within an effective accounting framework.

Crucially, Jaranan is more than entertainment; it is a medium for introducing local culture to younger generations. Amid globalization, traditional arts often face marginalization by foreign cultural influences. To preserve Jaranan Singo Suryo Bawono in Pasuruan Regency, a professionalized financial management approach is essential to ensure its survival in a modernizing world (Hartanto & Kurniawan, 2017). This study illustrates how improved financial management could help the art endure and flourish despite contemporary challenges.

## **RESEARCH METHODOLOGY**

This study employs a descriptive qualitative method to thoroughly examine the phenomenon of Jaranan Singo Suryo Bawono art from an accounting perspective. The approach aims to understand social and cultural realities through interpretation of data obtained directly from primary sources, namely the art group's owners. The research was conducted at Jalan Sido Mulyo, Karang Rejo Hamlet, Purwodadi Village, Purwodadi District, Pasuruan Regency, where the Jaranan Singo Suryo Bawono art group is based.

The research subjects were the primary owners or managers of the art group who play central roles in financial and operational management. Primary data was collected through direct interviews with the art owner using a prepared interview guide. The interviews covered aspects of Jaranan Singo Suryo Bawono's organizational structure, recording system, and financial reporting. The key informant for this research was Mrs. Eli Yulias, the chairperson of Jaranan Singo Suryo Bawono. Document collection included financial records, activity photos, and other relevant supporting documents.

Data analysis was conducted through several stages:

- a. Data Reduction: Filtering and simplifying raw data from interviews, observations, and documentation to focus more on accounting aspects in the art.
- b. Data Presentation: Organizing data in descriptive and thematic narratives aligned with the research framework.
- c. Conclusion Drawing: Interpreting data to answer the research objective, namely how accounting is implemented in this traditional art form.

## **RESULTS AND DISCUSSION**

What is Jaranan Art?

### **a. History of Jaranan**

Jaranan is one of East Java's traditional performing arts with historical roots in the Hindu-Buddhist kingdom era, particularly related to local folklore and myths. The term "Jaranan" comes from the word "jaran" (horse), representing warrior horses. This performance is often used in traditional rituals to honor ancestors or seek protection.

The origin of Jaranan is closely tied to Javanese agrarian culture, where this art was initially part of harvest ceremonies or village cleansing traditions. Combining dance, music, and magical elements, Jaranan evolved into a symbol of harmony between humans and nature. In Pasuruan Regency, groups like Jaranan Singo Suryo Bawono preserve this tradition by adapting modern elements to remain relevant in local culture (Soedarsono, 2010; Hidayat, 2024).

**b. Main Elements Forming Jaranan Art**

Jaranan art consists of several interconnected elements that create harmony between artistic, cultural, and ritual aspects:

**Traditional Music**

Rhythms are played using Javanese gamelan instruments like kendang, gong, kenong, and saron. This music serves as the primary accompaniment for dances, creating mystical and energetic nuances.

**Dance**

Dance movements use kuda lumping (bamboo-woven horse props). The dances depict stories of struggle, magical powers, or harmony with nature.

**Costumes and Props**

Dancers wear traditional costumes adorned with bright colors. Additionally, props like kuda lumping and masks are used to enhance artistic expression and storytelling.

**Magical Rituals**

Some Jaranan groups still maintain magical elements, such as trance states where dancers demonstrate supernatural abilities like walking on broken glass or eating fire (Prakoso, 2006; Widodo, 2020).

**c. The Role of Jaranan Art in Social Life**

Jaranan art serves multiple functions in community life:

**Rituals and Traditional Ceremonies**

Jaranan is often used in traditional ceremonies like village cleansing or ruwatan to seek protection and prosperity.

**Entertainment Medium**

As folk entertainment, Jaranan entertains communities at various events like weddings, circumcisions, and independence day celebrations.

**Cultural Heritage Preservation**

Groups like Jaranan Singo Suryo Bawono play important roles in sustaining this tradition through dancer regeneration and solid art community management.

**Local Economic Empowerment**

Jaranan art supports local economies by attracting visitors, creating jobs, and marketing cultural products like costumes and art props (Hidayat, 2024; Erstiawan, 2020).

**d. Jaranan Singo Suryo Bawono**

Jaranan Singo Suryo Bawono is one of the traditional Jaranan art groups established by the community of Karang Rejo Hamlet, Purwodadi Village, Purwodadi District, Pasuruan Regency. The group originates from folk performing arts traditions that developed in the area and was founded as an effort to preserve local cultural heritage. This Jaranan not only serves as community

entertainment but also as a means of preserving traditional values while supporting local socio-economic life.

Jaranan Singo Suryo Bawono emerged from local community initiatives with great interest in traditional Jaranan art. The art form was initially created to accommodate community entertainment needs while preserving ancestral traditions. With active support from Karang Rejo Hamlet residents, the group gradually built its existence through various artistic activities and cultural rituals.

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

**Chairperson:** Responsible for overall organizational leadership, including strategic planning and important decision-making.

**Vice Chairperson:** Assists the chairperson in managing the organization, including performance scheduling and representing the group at various events.

**Secretary:** Responsible for activity documentation, archiving, and administrative communication.

**Treasurer:** Manages group finances, recording income (from performances or sponsors) and expenses (such as props and costume costs).

Jaranan Singo Suryo Bawono performs not only in regular art events but also in traditional rituals like village cleansing and certain community celebrations. The group plays an important role in strengthening community solidarity and pride through art.

#### Performance Documentation of Jaranan Singo Suryo Bawono



*Source: Primary Source*



**1. How is financial recording and reporting conducted by Jaranan art practitioners in Pasuruan Regency?**

Jaranan Singo Suryo Bawono in Pasuruan Regency has not yet implemented financial reporting that complies 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, documenting income and expenses without preparing complete financial statements such as balance sheets, income statements, or cash flow statements. Here is the detailed explanation:

**a. Financial Recording Method Used**

This Jaranan art group employs a manual recording method. Financial transactions—including income from performances, donations, or government assistance, as well as expenses for costumes, props, or event refreshments—are recorded in a cash book.

**Advantages of the Manual Method:**

Simple and easy to understand for members without accounting backgrounds.

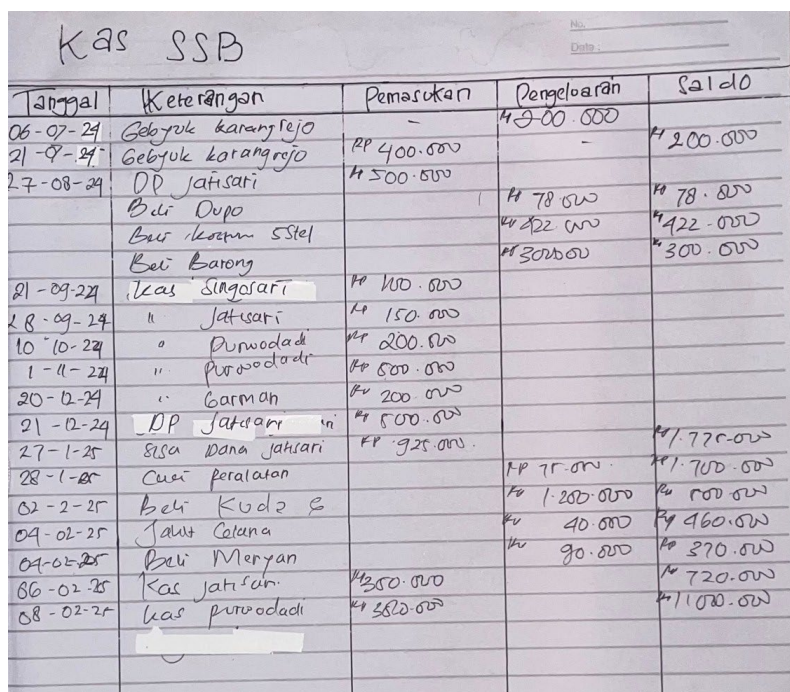
Does not require advanced technological tools.

**Disadvantages of the Manual Method:**

Prone to human errors, such as duplicate entries or omitted transactions.

Inadequate for producing formal financial reports required when receiving funds from government institutions or sponsors.

Below is an example of cash recording in Jaranan Singo Suryo Bawono:



Tanggal	Keterangan	Pemasukan	Pengeluaran	Saldo
06-07-24	Gebuk karangrejo	-	4500.000	4500.000
21-07-24	Gebuk karangrejo	RP 400.000	-	4900.000
27-08-24	DP Jatisari	500.000	-	5400.000
	Beli Dupa	-	78.000	5322.000
	Beli Kertas SSB	-	422.000	4900.000
	Beli Barong	-	300.000	4600.000
21-09-24	Kas Singasari	100.000	-	4700.000
28-09-24	" Jatisari	150.000	-	4850.000
10-10-24	" Purwodadi	200.000	-	5050.000
1-11-24	" Purwodadi	500.000	-	5550.000
20-12-24	" Garmah	200.000	-	5750.000
21-12-24	DP Jatisari	500.000	-	6250.000
27-1-25	Sisa Dana Jatisari	925.000	-	7175.000
28-1-25	Cuci peralatan	-	75.000	7100.000
02-2-25	Beli Kuda S	-	1.200.000	5900.000
04-02-25	Jahat Calana	-	40.000	5860.000
04-02-25	Beli Merjan	-	90.000	5770.000
06-02-25	Kas Jatisari	150.000	-	5920.000
08-02-25	Kas Purwodadi	350.000	-	6270.000

Source: Primary Source

---

**a. Types of Financial Reports Prepared**

This group has not yet prepared formal financial reports. They only maintain a simple cash record consisting of:

Income: Earnings from art performances, community donations, or financial support from certain institutions.

Expenditures: Operational costs such as purchasing musical instruments, costume maintenance, or providing meals during rehearsals and performances.

This documentation serves as a record of financial activities but does not provide a comprehensive view of the group's financial condition, such as assets, liabilities, or net income.

**b. Transparency and Accountability**

Although manual recording offers a basic overview of finances, there are several weaknesses related to transparency and accountability:

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

Weak Accountability: In the event of an audit or external funding review (e.g., by sponsors or government agencies), a manual cash book cannot provide sufficient evidence of fund usage.

Potential Internal Conflict: The absence of formal reports may lead to miscommunication or mistrust among members regarding fund management.

Although Jaranan Singo Suryo Bawono only uses a simple cash book, this situation reflects common challenges faced by traditional art groups. With gradual improvements in financial management, the group could become more transparent, accountable, and ready to access development opportunities such as grant funding or government partnerships.

**2. How is financial management conducted in the Jaranan art tradition in Pasuruan Regency, and what are the sources of income and expenditures involved?**

Traditional art groups like Jaranan Singo Suryo Bawono face challenges in managing income that relies entirely on performance fees. Below is a more detailed explanation of their income, expenses, and financial management practices:

**a. Sources of Income**

The group's main income comes from performance honorariums. The details include:

**Traditional Ceremonies and Rituals:**

The group is often invited to perform at traditional events such as *bersih desa* (village cleansing) or *ruwatan* (ritual cleansing). These events hold significant cultural value and are central to the group's identity.

Typically, the local community provides compensation in the form of cash based on mutual agreement.

**Reception Events or Celebrations:**

The group frequently performs at weddings, circumcision ceremonies, or birthday parties, where Jaranan serves as the main form of entertainment.

Income from these events is relatively stable, though the amount varies depending on the location and the host's budget.

---

Official Government Events:

Local governments invite the group to perform at cultural festivals, Independence Day celebrations, or tourism events.

The absence of donations or sponsorships means the group depends entirely on performance invitations, causing their income to fluctuate.

b. Types of Expenditures

The Jaranan art group must allocate funds for various expenses, mainly related to performance operations. These include:

Costumes:

Purchasing fabric or repairing damaged costumes (e.g., resewing or replacing accessories).

Each member usually owns their own costume, which must be updated as needed for performances.

Stage Properties:

Buying kuda lumping (bamboo horses), barong, masks, and other accessories like bracelets or necklaces to enhance visual appeal.

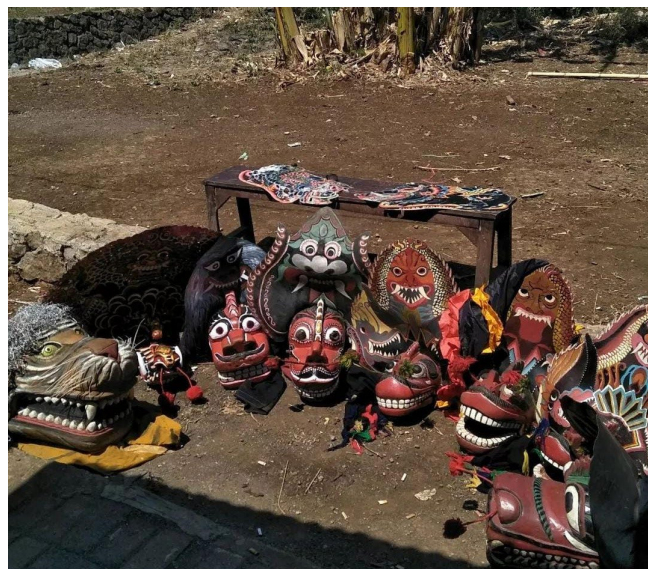
Example: A single barong can be quite expensive due to the high level of craftsmanship involved in its creation.

Ritual Materials:

Procuring incense, menyan (fragrant resin), and other items used for ritual elements in performances.

These elements are particularly important for sacred events like Malam Satu Suro (Javanese New Year's Eve).

Below is an example of equipment used by Jaranan Singo Suryo Bawono.



*Source: Primary Source*



---

a. Fund Management

The financial management of Jaranan art groups is generally still conducted 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 for income (performance fees) and expenses (operational needs).

2) Priority Allocation:

Priority expenditures include new props, costume repairs, and ritual materials.

If there is a surplus, a small portion is usually set aside for future needs.

3) Collective Funds:

Some groups have begun allocating a small portion of members' earnings to create an emergency fund.

However, this system is not yet optimal, as most funds are spent on immediate operational needs.

Art groups like Jaranan Singo Suryo Bawono demonstrate resilience in financial management despite limited resources. However, to ensure sustainability, they require external support, such as sponsorships or training in modern financial management.

## **CONCLUSIONS AND RECOMMENDATIONS**

The research on Jaranan Singo Suryo Bawono in Pasuruan Regency concludes that this art form serves not only as entertainment but also as a means of cultural preservation, ritual practice, and local identity reinforcement. Financially, the group still relies on a simple manual recording system, documenting only income and expenses without preparing formal financial statements like balance sheets or profit/loss reports. This creates challenges in transparency and accountability, especially when external collaboration is needed.

The group's income primarily comes from performance fees at traditional ceremonies, weddings, and government events, while major expenses include costumes, props, ritual materials, and other operational costs. However, unstable income remains a barrier to sustainability.

To address these challenges, the following recommendations are proposed:  
Adopt Financial Accounting Standards for Micro, Small, and Medium Entities (SAK-EMKM) to improve transparency and accountability.

Provide basic financial recording training for members, facilitated through partnerships with educational or government institutions.

Diversify income sources, such as seeking sponsorships, developing cultural merchandise, or offering dance workshops. Digitalize financial records using simple applications to enhance efficiency and security compared to manual methods.

Strengthen collaboration with the government for grants or cultural preservation programs to support the group's sustainability amid modern challenges.

These efforts are expected to reinforce Jaranan Singo Suryo Bawono's existence as a vital local cultural heritage.

---

## REFERENSI

- Erstiawan, M. S. (2020). *Penerapan Akuntansi Dasar pada Komunitas Seni Tradisional di Jawa Timur*. Jurnal Akuntansi Perspektif, 10(2), 21-30.
- Erstiawan, M. S. (2020). *Penerapan SAK-EMKM pada Kesenian Jaranan Turonggo Bimo Kertosono Sebagai Simbol Budaya*. Jurnal Bisnis Perspektif, 12(1), 47-54.
- Hartanto, D., & Kurniawan, M. (2017). *Budaya dan Kesenian Jaranan di Jawa Timur*. Malang: Penerbit Universitas Negeri Malang.
- Haryono, T. (2020). *Peningkatan Akuntabilitas Pengelolaan Dana Hibah pada Kelompok Seni Tradisional*. Jurnal Ekonomi dan Budaya Lokal, 12(1), 45-56.
- Hidayat, W. (2024). *Internalisasi Nilai Pancasila dalam Kesenian Jaranan Turonggo Rejo Budoyo Desa Wonorejo*. Rhizome: Jurnal Kajian Ilmu Humaniora, 4(2), 43-51.
- Ikatan Akuntan Indonesia. (2016). *Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK-EMKM)*.
- Ikatan Akuntan Indonesia. (2018). *Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK-EMKM)*. Jakarta: IAI.
- Iskandar, B. (2018). *Manajemen Keuangan Seni Budaya: Teori dan Praktik*. Yogyakarta: Penerbit Andi.
- Nugroho, A. (2020). *Jaranan: Kesenian Tradisional Jawa dalam Perspektif Sosial Budaya*. Surabaya: Pustaka Sumber Ilmu.
- Pigeaud, T. (1991). *Pertunjukan Rakyat Jawa*. Surakarta: Perpustakaan Radya Pustaka.
- Prasetyo, A., & Santosa, E. (2019). *Akuntansi untuk Seni dan Budaya Tradisional: Tantangan dan Peluang*. Jurnal Akuntansi Indonesia, 12(4), 81-95.
- Soedarsono. (2010). *Seni Pertunjukan Indonesia*. Jakarta: Balai Pustaka.
- Suhartono, R., & Wulandari, S. (2021). *Pengelolaan Keuangan dalam Organisasi Seni Tradisional*. Jurnal Ekonomi dan Bisnis, 19(3), 142-158.
- Sutrisno, R. (2016). *Akuntansi dan Manajemen Keuangan dalam Dunia Seni*. Jakarta: Erlangga.
- Widodo, A. (2020). *Nilai Budaya Ritual Perang Topat Sebagai Sumber Pembelajaran IPS Berbasis Kearifan Lokal*. Gulawentah: Jurnal Studi Sosial, 11(1), 01-18.