



The Role of Accounting and Public Policies in Sustaining The Traditional Performing Art: An Empirical Study of Government-Community Collaboration

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Abstract

This study investigates how financial variables, such as financial report transparency (FRT), financial accountability (FA), and financial management (FM), affect the sustainability of the traditional Bantengan performance in Greater Malang, Indonesia. It further examines the role of accounting practices as a bridge for collaboration between local performing art communities and regional governments in promoting cultural sustainability. This study employed a mixed-methods sequential explanatory design. The quantitative phase involved 150 respondents from Bantengan communities across three regions: Malang City, Batu City, and Malang Regency. A case study approach was used to explore contextual dynamics in financial reporting practices and institutional collaboration between communities and local governments. The data were analyzed using Structural Equation Modeling (SEM) via WarpPLS. The study found that only FA had a significant direct effect on the sustainability of Bantengan; the two other variables, FRT and FM, showed no direct impact. The mediating role of local government was found to be statistically weak. The accounting practices performed by the Bantengan communities, despite their role in maintaining transparency and trust among members, remain informal and are not yet utilized as formal instruments of collaboration. In practice, local government policies are needed to encourage the implementation of participatory financial reporting systems that are appropriate to the cultural and institutional context of traditional arts communities. This study provides a novel perspective on how socially grounded accounting practices based on local cultural values can support the sustainability of traditional performing arts. It emphasizes the need for integrated approaches that bridge community-based accounting systems with inclusive public policy frameworks for cultural heritage preservation.

Keywords: Cultural Sustainability; Social Accounting; Traditional Arts; Financial Accountability; Local Government Collaboration.

1. Introduction

Traditional arts stand to preserve local cultural identity against the pressures of globalization (Jayasinghe et al., 2020a). Bantengan, a traditional performance art from Malang, serves as entertainment and reflects the community's deep spiritual and social values (Sopanah et al., Hermawati, Bahri & Rusdianti, 2024a). However, modernization and urbanization have led to a decline in youths participating in this sport (Utami & Cindrakasih, 2023). For this reason, preservation strategies must go beyond cultural approaches and incorporate governance-based approaches (Ferri et al., 2021) to support the sustainability of traditional arts.

This study also contributes to bridging social accounting, governance, and cultural sustainability by highlighting how accounting functions as a technical and cultural mechanism. Compared to previous studies focusing mainly on government funding or administrative control, this research integrates financial accountability, public policy, and cultural values into a unified analytical framework. Thus, it extends existing research by showing how accounting can act as a socio-cultural bridge in sustaining traditional arts. Accounting is a strategic means to support the sustainability of traditional arts through transparent and accountable financial management (Gray, 1988). In the context of Bantengan, it enables communities to document and justify using public and self-funded resources (Sopanah, Hermawati, Bahri & Rusdianti, 2024b). Simple yet consistent financial reporting can strengthen the legitimacy and continuity of cultural activities in the eyes of both the government and the broader society (Abhayawansa et al., 2021). This also contributes to strengthening the governance of informal art communities (Bisogno & Donatella, 2022). Nevertheless, the role of local government remains essential in reinforcing a collaborative system for community-based art preservation.

Local governments' role in preserving traditional arts, particularly administrative support and funding, remains suboptimal (Dick-Sagoe, 2020). Yet decentralization regulations have granted them significant authority to promote cultural preservation as a public service (Knies

et al., 2024). However, there remains a gap in the synergy between public policy and community-driven traditional arts initiatives (Schillemans et al., 2021). A structured collaboration between communities and government has the potential to foster sustainable governance-based preservation models (Overman & Schillemans, 2022). Thus, it is necessary to explore how financial variables such as transparency and accountability contribute to the sustainability of traditional performing arts, especially Bantengan.

The sustainability of Bantengan is heavily influenced by factors such as artist regeneration, funding availability, activity frequency, and community support (Khasanah et al., 2024). Financial instability poses a major threat to communities lacking well-organized reporting systems (Rusdianti & Sopanah, 2023). Financial accountability plays a crucial role in earning trust from both internal and external donors (Sofyani et al., 2020). The lack of accounting training often hinders art communities from producing transparent financial reports (Furqan et al., 2020). This becomes even more important as financial records are also expected to reflect the local values embedded in the traditional performing arts.

Bantengan holds local wisdom values such as harmony, togetherness, and self-control, which are reflected in its symbols and rituals (Handayani et al., 2021). These values are also embedded in the financial reporting practices of its communities, which are not merely technical but also spiritual and social (Sopanah, Hermawati, Bahri & Utami, 2024). In this context, accounting serves as a tool to balance traditional and modern governance systems (Alejandro, 2021). Therefore, culturally embedded recording systems can become an innovation in conventional arts preservation (Jayasinghe et al., 2020b). However, these values can only be effectively implemented under well-designed, supportive public policies bridging the community and the state.

Synergizing community-based accounting practices and public policies is key to establishing a sustainable arts governance model (Lapiente & Van de Walle, 2020). Governments can facilitate accounting training, offer regulatory support, and create favorable funding channels for traditional performing art practitioners (Papenfuß & Schmidt, 2023). Conversely, art communities can provide practice-based feedback to help formulate more contextual regional cultural policies (Vian, 2020). Such a collaboration is administrative, value-driven, and aligned with local cultural heritage preservation (Korro Bañuelos et al., 2021). A comprehensive research methodology is required to examine this collaborative complexity.

The complex relationships between accounting practices, art sustainability, and public policy interventions necessitate a mixed-methods approach (Phuong-Nguyen et al., 2020). A quantitative phase can test relationships between variables such as financial report transparency, accountability, and government support concerning sustainability (Sopanah, Hermawati, Bahri & Rusdianti, 2024b). A case study allows researchers to explore the social, symbolic, and collaborative practices behind community financial reporting (Handayani et al., 2021). This combination can provide a comprehensive view that bridges empirical logic with rich cultural context (Jayasinghe et al., 2020a). Using this approach, the study aims to answer two main problems.

This research aims to empirically examine the influence of financial report transparency (FRT), financial accountability (FA), and financial management (FM) on the sustainability of Bantengan in the Greater Malang area. It also seeks to deeply understand how accounting practices can serve as a collaborative bridge between communities and local governments. With this focus, the study aspires to address two key research questions. Its findings are expected to enrich discourse on culturally grounded accounting and strengthen local policy capacity for traditional performing art preservation. This research also opens new possibilities for integrating accounting and public policies in local culture-based development.

The novelty of this study lies in its focus on how accounting mechanisms—specifically financial accountability, transparency, and management—operate within traditional art communities to support cultural sustainability. This perspective remains underexplored in previous studies, which have predominantly emphasized social, cultural, or anthropological dimensions without an in-depth examination of the financial practices of traditional art communities. Research such as *Accounting for Cultural Capital: Sustainability Agenda of Charities Serving the First Nations People* (Abeysekera, 2022) demonstrates that cultural capital can be quantified to support the sustainability of indigenous communities. Concurrently, studies like *Performance Management in the Performing Arts* (Knardal, 2020) discuss organizations' institutional complexities when implementing performance measurement and accounting tools. Theoretically, this research enriches social and cultural accounting fields by integrating public policy and collaborative governance frameworks. It illustrates how participatory financial practices, rooted in local wisdom, can evolve into formal systems that support inclusive policymaking and cultural heritage management. On a practical level, the findings offer insights for governments, arts organizations, and cultural institutions regarding the design of transparent financial reporting systems, accountability-based funding mechanisms, and collaborative models for the sustainability of traditional arts. Beyond the context of Malang Raya, this study holds global relevance, as it addresses the broader challenge of how traditional and indigenous communities can integrate accounting and governance practices to preserve their cultural expressions amidst modernization and globalization. Consequently, it forges a critical connection between accounting and cultural resilience, as well as the safeguarding of cultural heritage.

2. Literature Review

2.1. Bantengan as local cultural heritage

Bantengan is a cultural heritage of the Greater Malang community that carries historical value, a philosophy of courage, and social solidarity. This tradition originates from martial and spiritual practices used as a symbol of resistance against colonialism, with the bull figure representing the strength and protection of the community (Negoro, 2020). Values of togetherness, kinship, and cooperation remain the primary forces maintaining social cohesion among Bantengan practitioners (Wahyono et al., n.d.). However, modernization brings challenges such as a decline in youth interest and a commercial orientation that erodes the philosophical values of this art. Therefore, institutional strengthening through the development of participatory village-based tourism becomes a potential strategy for preserving traditional arts.

From a cultural management perspective, an adaptive and accountable management system based on local values is needed to maintain the relevance of this art in today's era (Sopanah, Hermawati, Bahri & Rusdianti, 2024a). Similar challenges appear globally in traditional performing arts integrated with cultural tourism, where modernization pressures and tourism commodification risk diluting the authenticity of cultural identity (Mazlan, Abdullah, Hashim, et al., 2025). The intersection of performing arts and tourism highlights the necessity to balance community-based cultural meaning with economic sustainability and visitor expectations (Mazlan, Abdullah, Nor Hashim, et al., 2025).

Moreover, global studies on cultural heritage management emphasize that participatory and adaptive governance are essential to safeguard intangible cultural assets amid modern challenges (Özgeriş et al., 2024). In the Indonesian context, the preservation of Bantengan aligns with the principles of participatory governance and youth engagement in sustaining local arts communities, as demonstrated in tourism-

village initiatives such as Wonokitri Village in Pasuruan, where collaborative decision-making and motivation significantly enhance sustainability outcomes (Lestari et al., 2025). Preserving Bantengan thus requires synergy among communities, governments, and institutional systems so that this art remains alive and meaningful across generations.

2.2. Social accounting and its role in arts communities

Social accounting in arts communities is a reporting tool combining economic and social values to create transparency and legitimacy for cultural institutions. This practice is essential in non-profit organizations, enabling reporting on financial performance such as community participation, cultural preservation, and social impact (Retolaza & San-Jose, 2021). The adoption of integrated reporting is increasingly widespread because it can link various factors affecting the long-term value of cultural organizations (Brusca Alijarde et al., 2022). Therefore, social accounting reflects financial information and serves as a crucial strategy for strengthening the cultural existence of organizations amid changing times. Applying social accounting also becomes a strategic means to strengthen relationships between cultural organizations and stakeholders, including local communities and public donors. Recent studies show that social accounting has evolved toward digital and participatory models, emphasizing transparency through online disclosure systems and interactive accountability dashboards that foster stronger community trust (Agostino et al., 2022). These innovations modernize reporting practices and democratize financial and cultural information access in the non-profit arts sector (Cordery et al., 2023).

Studies showed that social legitimacy is a key motivation for organizations to adopt social reporting, particularly in the socio-cultural sector (San-Jose et al., 2020). Even in times of social and political crisis, as demonstrated in studies on the Arab Spring, social accounting practices help organizations survive by adopting communication strategies rooted in local cultural values (Lusianawati et al., 2023). Moreover, digital stakeholder engagement through social media and open dialogue enhances accountability and reduces information asymmetry between organizations and the public (Nguyen et al., 2024). Global evidence further emphasizes that stakeholder co-creation and digital transparency in social reporting strengthen sustainability outcomes in creative and cultural industries (Borin et al., 2024). Therefore, strengthening social accounting practices in the cultural sector becomes a vital foundation for sustainability, innovation, and responsiveness to social change, ensuring cultural organizations remain relevant and legitimate in the digital era.

2.3. Financial report transparency (FRT), financial accountability (FA), and financial management (FM) as pillars of cultural sustainability

Financial transparency (FRT), financial accountability (FA), and financial management (FM) play a key role in ensuring the sustainability of non-profit arts organizations by strengthening public trust and institutional legitimacy. Financial transparency signals the organization's integrity and effectiveness to donors and stakeholders, while accountability demonstrates ethical stewardship and responsible use of resources (Nogueira et al., 2024). In this context, FRT functions as a mechanism that reduces information asymmetry, whereas FA reinforces organizational credibility and supports long-term stakeholder engagement (Wu & Dai, 2025).

Prior research in non-profit cultural sectors highlights that transparent financial reporting enhances donor confidence and fosters sustainable funding relationships (Majid et al., 2020). Integrating these elements within sound financial management systems ensures operational efficiency and stability, allowing cultural organizations to adapt to external financial pressures.

Such integration is essential for sustaining the continuity of arts organizations that depend on community participation and government collaboration (Kurniawati & Sadeli, 2021). Globally, effective financial management supported by transparent governance has been shown to strengthen the resilience of cultural organizations amid funding uncertainty (López-Arceiz & Bellostas, 2020). Building an open, adaptive, and stakeholder-oriented accounting system is key to maintaining the sustainability of traditional arts and reinforcing their role in the broader cultural economy.

2.4. The role of local governments in strengthening the accounting practices performed by arts communities

Local governments play an essential role as facilitators in sustaining arts communities, particularly through cultural policies, funding, and the enhancement of organizational capacities. In community participation, capacity building through collaboration between local governments and cultural actors promotes a more inclusive participatory governance model (Durrer & Davey, 2024). This approach aligns with global trends where cultural policy strategies are shifting from extractive approaches to more regenerative and participatory models (Pacella et al., 2021). In practice, trust in the effectiveness and integrity of local government policies helps strengthen the legitimacy of their role in supporting cultural festivals and community arts activities (Tichaawa et al., 2022). Therefore, local governments can serve as funders and strategic mediators in the community-based arts ecosystem.

Recent studies highlight that digital transformation has reshaped local governments' cultural funding and accountability management. Adopting e-budgeting and open-data platforms enhances transparency, accelerates fund distribution, and enables real-time monitoring of community-based cultural programs (Gamayuni, 2020). These digital accountability tools improve administrative efficiency and promote trust and participation among arts communities, aligning public financial management with principles of inclusive governance (Rhama-dhani & Edeh, 2024). In Indonesia, the national framework of cultural preservation under Law No. 5 of 2017 on Cultural Advancement mandates transparency through digital-based reporting systems (Murtono & Wahyudi, 2024). Therefore, integrating local accounting practices with digital governance platforms such as e-budgeting and e-reporting could improve accountability and facilitate more effective collaboration between government and community actors in sustaining traditional arts.

2.5. Government–community collaboration as a cultural governance mechanism

Collaboration between the government and communities is a crucial foundation for preserving local culture, as each party brings strategic roles in achieving participatory and responsive governance. The government acts as a facilitator of policy and resources, while communities provide the authentic social and cultural capital that underpins the continuity of cultural programs (Akil et al., 2022). To achieve effective cooperation, clear coordination systems and trust-based, adaptive communication between institutional and local actors are required (Mantra et al., 2023). Collaborative engagement enables both parties to co-design programs, share responsibilities, and align objectives toward sustainable cultural outcomes (Kim et al., 2023).

In this context, accounting is a central orchestration tool integrating financial reporting, social accountability, and outcome-based cultural performance evaluation (Höglund et al., 2023). Such synergy enhances transparency and institutional legitimacy, essential for long-term collaboration between governments and arts communities. Global experiences indicate that digital participation and open governance

models improve accountability and cultural innovation through shared decision-making (Dubuc, 2023). This partnership aligns with the principles of Collaborative Governance Theory, which emphasizes mutual trust, shared accountability, and co-created outcomes (Van Gestel & Grotenbreg, 2021). Comparative studies in Japan and Italy confirm that multi-level collaboration between governments and cultural organizations significantly enhances cultural resilience and sustainability (Broadhurst & Gray, 2022). Therefore, transparent and participatory governance remains the cornerstone of effective government–community collaboration in preserving cultural heritage.

3. Case Study Approach in Qualitative Research

According to Yin (2018), the case study approach is a qualitative research strategy designed to deeply understand complex phenomena in real-life contexts, especially when the boundaries between the phenomenon and its environment are unclear. This approach is highly relevant to studies of collaboration between governments and cultural communities, as it enables a detailed examination of inter-actor dynamics, governance practices, and institutional trust. Yin outlines five core components of case study research: research questions, theoretical propositions, units of analysis, linking data to propositions, and interpretation of findings that ensure methodological rigor and theoretical alignment. Recent studies emphasize that qualitative case studies in cultural governance should integrate contextual, institutional, and social factors to explain how transparency and accountability emerge in local systems (Kim et al., 2023). Analytical strategies such as pattern matching and explanation building allow researchers to construct causal narratives and compare observed behaviors with theoretically expected ones, strengthening validity and interpretive depth.

3.1. Structural equation modeling (SEM) using WarpPLS as a quantitative method

The Structural Equation Modeling (SEM) approach is a multivariate technique that examines causal relationships among latent constructs within a theoretical model (Hair et al., 2017). This method combines measurement models (outer models) and structural models (inner models), enabling the analysis of complex interrelationships among institutional, social, and behavioral variables. WarpPLS is particularly suitable for this study because it handles nonlinear relationships and smaller samples effectively while estimating mediation effects robustly (Samak et al., 2024). SEM also facilitates the testing of both direct and indirect effects, making it appropriate for evaluating how financial transparency (FRT), accountability (FA), and management (FM) influence cultural sustainability through the mediating role of local government. Theoretically, prior research shows that accountability mechanisms enhance legitimacy and public trust in non-profit and cultural organizations (Agu et al., 2024). Transparency, in turn, improves donor confidence and reinforces sustainable governance structures (Ortega-Rodríguez et al., 2020). Thus, SEM provides a conceptual and statistical framework for testing how these relationships interact to support the resilience and sustainability of community-based cultural practices like Bantengan.

4. Research Method

This study employed a mixed-methods approach with a sequential explanatory design, providing a comprehensive framework to address two main research questions. The first phase quantitatively examined how financial report transparency (FRT), financial accountability (FA), and financial management (FM) influence the sustainability of Bantengan performing arts, considering the mediating role of local government (LG). The second phase qualitatively explored how collaboration between accounting practices and public policy develops contextually and dynamically between governments and communities. This integration of quantitative precision and qualitative depth ensures both statistical validity and contextual interpretation (Creswell & Plano Clark, 2023).

4.1. Quantitative approach: structural equation modeling (SEM) with WarpPLS

The quantitative phase aimed to test the theoretical relationships among FRT, FA, and FM on cultural sustainability through LG mediation. Following governance and legitimacy theory, local governments are expected to facilitate the translation of sound financial practices into sustainable cultural outcomes (Peralta & Rubalcaba, 2021). However, weak mediation effects may occur when institutional capacity, policy continuity, or inter-agency coordination are limited. Data were collected through a structured questionnaire distributed to 150 purposively selected respondents, consisting of Bantengan community members involved in organizational, financial, or cultural management. A five-point Likert scale (1 = strongly disagree to 5 = strongly agree) was used. The constructs in the research model included:

- 1) X1 (FRT): organizational openness and regularity in financial reporting;
- 2) X2 (FA): responsibility for financial use and internal evaluation;
- 3) X3 (FM): financial planning, recording, and control practices;
- 4) M (LG): the role of local government as facilitator and policy supporter;
- 5) Y (SB): sustainability, measured by regeneration, activity intensity, and long-term resilience.

The analysis employed WarpPLS 8.0, chosen for its ability to handle nonlinear relationships and small sample sizes effectively (Singh et al., 2024). The outer model assessed validity and reliability ($AVE > 0.5$; $CR > 0.7$), while the inner model tested direct and mediated paths and evaluated R^2 to assess predictive strength. The findings from this phase were used to guide qualitative exploration, especially in explaining how institutional collaboration shapes governance effectiveness.

4.2. Qualitative approach: case study

The qualitative phase was designed to contextualize and enrich the quantitative findings by exploring how accounting functions as a collaborative medium between government and arts communities. Using (Yin, 2018) case study framework, this approach focused on institutional relationships within Bantengan communities and their interaction with local governments in Greater Malang (Malang City, Batu City, and Malang Regency). Each area provided a distinctive socio-cultural setting for examining policy collaboration and financial governance.

Data were collected through in-depth interviews, participatory observation, and document analysis (financial reports, meeting minutes, and grant decrees). Informants included community leaders, treasurers, artists, and Department of Tourism and Culture officials. This method enabled triangulation across multiple data sources to ensure credibility and depth of analysis (Li et al., 2022).

Data analysis applied explanation building, allowing the researchers to interpret how trust, transparency, and financial accountability shape collaborative governance outcomes. This stage explained why specific mediating mechanisms identified in the SEM analysis were weak

or inconsistent, emphasizing contextual and institutional barriers. Integrating quantitative and qualitative findings provided both empirical validation and theoretical insight into the sustainability of local cultural governance (Creswell & Plano Clark, 2023).

5. Results

5.1. The effect of financial report transparency (FRT), financial accountability (FA), and financial management (FM) on the sustainability of bantengan (SB) in greater Malang, considering the mediating role of local government

This study examined the influence of three central dimensions of accounting practice, financial report transparency (FRT), financial accountability (FA), and financial management (FM), on the sustainability of Bantengan (SB), while also assessing the mediating role of local government (LG). Data from 150 respondents representing Bantengan communities across Greater Malang were analyzed using Structural Equation Modeling (SEM) with WarpPLS software to test direct and indirect relationships among variables. The measurement model demonstrated high validity and reliability. As shown in Table 1 and Figure 1, all indicators had loading factors above 0.7, Average Variance Extracted (AVE) values greater than 0.5, and both Cronbach's Alpha (CA) and Composite Reliability (CR) values exceeded the 0.7 threshold. This indicates that each construct is internally consistent and statistically sound.

Table 1: Construct Validity and Reliability

| Variable | Indicator | Loading | AVE | CA | CR |
|----------|-------------|-------------|-------|-------|-------|
| FRT (X1) | X1.1 - X1.7 | 0.878–0.934 | 0.817 | 0.963 | 0.969 |
| FA (X2) | X2.1 - X2.7 | 0.482–0.928 | 0.721 | 0.850 | 0.925 |
| FM (X3) | X3.1 - X3.6 | 0.402–0.878 | 0.553 | 0.827 | 0.877 |
| LG (M) | Z1 - Z7 | 0.728–0.919 | 0.629 | 0.900 | 0.922 |
| SB (Y) | Y1 - Y7 | 0.513–0.868 | 0.581 | 0.875 | 0.905 |

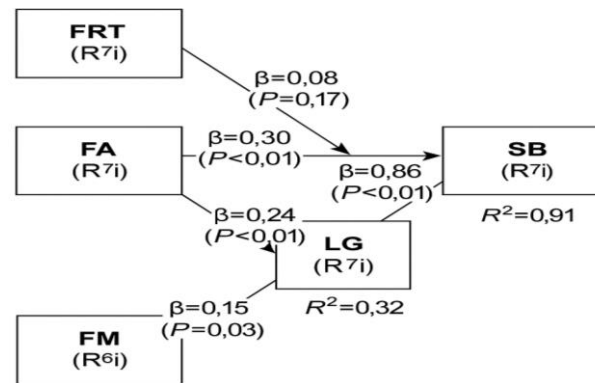


Fig. 1: Outer Model.

The overall model achieved a strong statistical fit and predictive accuracy. As seen in Table 2, the Average Path Coefficient (APC = 0.250; $p < 0.001$) and Average R-squared (ARS = 0.616; $p < 0.001$) indicate that all tested relationships are significant. The Average block VIF (1.495) confirms the absence of multicollinearity, while the Tenenhaus GoF value (0.638) falls in the high category, reflecting robust explanatory power for the studied phenomenon.

Table 2: Model Fit and Predictive Power

| Item | Value | Note |
|-----------------------------------|-------|-----------------|
| Average Path Coefficient (APC) | 0.250 | p-value < 0.001 |
| Average R-squared (ARS) | 0.616 | p-value < 0.001 |
| Average Adjusted R-squared (AARS) | 0.608 | p-value < 0.001 |
| Average block VIF (AVIF) | 1.495 | Ideal ≤ 3.3 |
| Tenenhaus GoF | 0.638 | High (≥ 0.36) |

The R^2 and Q^2 predictive relevance further reinforce the model's robustness in Table 3. The R^2 for Local Government (LG) is 0.317, while the R^2 for the Sustainability of Bantengan (SB) reaches 0.914, indicating that over 91% of the variance in sustainability is explained by the tested variables. Predictive Q^2 values of 0.316 (LG) and 0.913 (SB) confirm that the model possesses substantial predictive power.

Table 3: Latent Variable Predictive Coefficients

| Indicator | LG | SB |
|----------------|-------|-------|
| Q^2 | 0.316 | 0.913 |
| R^2 | 0.317 | 0.914 |
| Adjusted R^2 | 0.304 | 0.912 |

Direct hypothesis testing (Table 4) revealed that Financial Accountability (FA) exerts a strong and significant direct effect on Bantengan sustainability ($\beta = 0.861$; $p < 0.001$; Effect Size = 0.816). Conversely, Financial Report Transparency (FRT) and Financial Management (FM) did not have statistically significant direct effects ($p > 0.05$). This suggests that accountability, rather than transparency or management alone, is the core determinant of organizational sustainability in traditional art communities.

Table 4: Direct Hypothesis Testing Results

| Hypothesis | Path Coefficient | p-value | Effect Size | Decision |
|--------------|------------------|---------|-------------|----------|
| H1: FRT → SB | -0.077 | 0.165 | 0.038 | Rejected |
| H2: FA → SB | 0.861 | <0.001 | 0.816 | Accepted |
| H3: FM → SB | -0.054 | 0.247 | 0.029 | Rejected |

| | | | | |
|--------------|-------|--------|-------|----------|
| H4: LG → SB | 0.061 | 0.219 | 0.032 | Rejected |
| H5: FRT → LG | 0.034 | <0.001 | 0.147 | Accepted |
| H6: FA → LG | 0.239 | <0.001 | 0.107 | Accepted |
| H7: FM → LG | 0.152 | 0.025 | 0.077 | Accepted |

This result reinforces that accountability ensures the effective allocation and reporting of resources, enhancing trust and legitimacy, key drivers of sustainability (Bracci et al., 2023). Meanwhile, FRT and FM operate effectively only when embedded within governance mechanisms that institutionalize accountability. The mediation results (Table 5) show that Local Government (LG) plays a weak but contextually relevant mediating role. Only the FA → LG → SB pathway approached significance, indicating that accountability influences sustainability indirectly when supported by responsive local policies.

Table 5: Indirect (Mediation) Hypothesis Testing Results

| Hypothesis | Path Coefficient | p-value | Effect Size | Decision |
|-------------------|------------------|---------|-------------|----------|
| H8: FRT → LG → SB | -0.019 | 0.371 | 0.009 | Rejected |
| H9: FA → LG → SB | 0.015 | 0.397 | 0.014 | Accepted |
| H10: FM → LG → SB | -0.009 | 0.434 | 0.005 | Rejected |

The findings underscore that Financial Accountability (FA) is the central pillar of sustainability within community-based art organizations, serving as the mechanism through which financial practices foster institutional trust and resilience. However, the weak mediation of Local Government (LG) suggests that existing government involvement remains administrative rather than developmental, emphasizing permits and events rather than systemic financial governance support. This aligns with (Peralta & Rubalcaba, 2021), who argued that accountability-based governance systems outperform transparency-only approaches when embedded in participatory institutional frameworks. Furthermore, the weak mediation effect reflects fragmented local governance and limited digital integration, consistent with findings from (Kim et al., 2023) on cultural governance challenges.

- 1) Accountability is the strongest determinant of Bantengan sustainability ($\beta = 0.861$), confirming its role as the backbone of responsible governance.
- 2) Transparency and financial management alone are insufficient unless reinforced by structural accountability and institutional coordination.
- 3) Local Government's mediating effect remains weak, revealing gaps in capacity building, policy incentives, and digital governance mechanisms.
- 4) The overall SEM model achieves high explanatory power ($R^2 = 0.914$) and excellent model fit (GoF = 0.638), confirming the reliability of these relationships.

The results emphasize that accountability-driven governance supported by transparent financial systems and active local government mediation constitutes the foundation for sustainable traditional arts ecosystems. Strengthening these links through digital reporting, training programs, and participatory policy mechanisms would enhance cultural resilience and financial integrity.

5.2. Accounting practices as a collaborative medium between Bantengan communities and local governments in building sustainable cultural continuity in the greater Malang

The qualitative phase explored how accounting operates as a medium of collaboration between Bantengan communities and local governments in Greater Malang. Using (Yin, 2018) case study framework, data were collected through in-depth interviews, participatory observation, and document analysis, covering three central locations: Malang City, Batu City, and Malang Regency. These sites provided diverse socio-cultural contexts for analyzing the dynamics of policy support, community initiative, and financial governance.

5.3. Case description and contextual overview

Findings revealed that while basic accounting practices exist within Bantengan communities, such as informal recordkeeping and group-based fund tracking, they are not yet formalized as instruments of institutional collaboration. Local governments primarily act as administrative supporters, focusing on event facilitation, permits, and limited financial aid, rather than developing structured accountability systems. This pattern reflects a misalignment between cultural social practices and public administrative systems, where traditional norms of gotong royong (cooperation) substitute for formal financial procedures. Table 6 summarizes the explanation-building analysis derived from field data triangulation.

Table 6: Explanation Building Analysis

| No | Key Finding | Statement from Government Informants | Statement from Community Informants | Explanation |
|----|--|---|--|---|
| 1 | Support is only administrative | "We help with permits and stage facilities, but financial reports are not our domain. Communities manage financial reports themselves; we only request proposals and activity reports." – D (23/7/2025) "Our support is for specific events, like Porprov. We don't interfere with their internal affairs." – S (24/7/2025) "As long as they're legal and submit proposals, we support them accordingly. Financial matters are up to them." – T (22/7/2025) | "When performing, we submit proposals and manage the finances ourselves. We usually record the money in and out simply." – M (23/7/2025) "We manage the funds collectively through small meetings or WhatsApp. It's not formal, but it's transparent among members." – R (23/7/2025) "Funds from proposals are used as agreed. There's no accounting format, but everyone knows where the money goes." – A (22/7/2025) | Accounting is not a formal foundation for collaboration with the government, yet it still exists informally within the community to manage event funds and maintain participatory transparency among members. |
| 2 | Funding is based on proposals, not financial reports | "We disburse funds based on proposals, not financial reports. What matters is that the activity runs as planned." – R (24/7/2025) "We only request event documentation, not financial breakdowns." – I (22/7/2025) "No accounting reports are required. Funds are allocated for activities, not institutions." – E (25/7/2025) | "We only draft budgets in proposals. After events, we record expenses as best we can, but not in formal reports." – T (23/7/2025) "Incoming funds are reported in the group, then managed based on meeting outcomes. Simple but sufficient for us." – N (23/7/2025) "No detailed reports are requested, so we prepare them | The government's absence of formal financial reporting requirements discourages the community from developing formal accounting systems. However, basic financial tracking is still practiced |

| | | | | |
|---|--|--|---|--|
| 3 | No financial management training provided | "We only train officially registered communities. Our focus is promotion, not technical, financial, or accounting training." – Y (24/7/2025) "Management training is still uneven, and the topics haven't covered financial matters specifically." – H (22/7/2025) "Accounting is not a priority in arts community development, since most lack formal structure." – F (25/7/2025) | minimally. What matters is that everyone internally understands and agrees." – K (22/7/2025) | internally for accountability. The lack of training keeps financial management practices informal. However, financial matters are still handled socially through discussion and consensus, indicating that accounting functions even without technocratic systems. |
| 4 | Collaboration with MSMEs occurs without recording systems | "Communities are sometimes included in MSME bazaar events, but we don't regulate financial recordkeeping from sales." – U (22/7/2025) "Collaboration is limited to joint performances; MSME transactions are their own matter." – G (25/7/2025) "We have no regulations requiring them to record event-related income." – Z (24/7/2025) | "If there are product sales or event proceeds, they're usually split evenly or kept in a shared fund. But not recorded in detail." – D (23/7/2025) "Economic outcomes from collaborations go straight to community needs—we don't have time to document them formally." – S (22/7/2025) "There are transactions during MSME partnerships, but since it's not required, we never recorded them." – Y (23/7/2025) | Economic collaboration occurs without accounting systems, yet the proceeds are managed collectively. This suggests that accounting exists in practice, but not in administrative structure. |
| 5 | Accounting is not yet an instrument of institutional empowerment | "We haven't emphasized the importance of financial reporting in community programs. Our focus is still on the activities." – T (22/7/2025) "Community legality is important for programs, but we don't link it to accounting." – V (25/7/2025) "So far, there are no regulations on financial practices for arts communities from the department." – J (24/7/2025) | "We don't have a bookkeeping system yet, so it's difficult to join development programs." – U (23/7/2025) "If we had a formal structure and recordkeeping, maybe we'd be more officially recognized." – Q (23/7/2025) "So far, as long as there's a proposal and activity, detailed financial reporting is not required." – P (22/7/2025) | Since accounting is not required in government development programs, communities lack the incentive to establish formal financial systems. Still, simple recordkeeping persists internally as a form of trust-based accountability. |

5.4. Analytical interpretation

The analysis revealed that accounting practices remain socially functional but structurally weak. They serve as informal trust mechanisms within the community but lack institutional recognition.

Three primary structural barriers were identified:

- 1) Policy-technical gap – local governments prioritize cultural promotion over financial governance capacity.
- 2) Institutional fragmentation – no integrated framework linking community accountability with government reporting.
- 3) Limited digital governance tools – absence of e-reporting systems and lack of training hinder transparency and innovation.

Despite these challenges, participatory financial behavior persists, demonstrating that accountability in traditional arts communities is maintained through collective norms rather than formal control. This supports (Höglund et al., 2023), who highlight that participatory forms of cultural governance can exist even without formal bureaucratic systems when social trust is strong.

The findings also confirm that informal accounting acts as a cultural governance mechanism, aligning with Collaborative Governance Theory (Van Gestel & Grotenbreg, 2021), where trust, shared norms, and joint accountability sustain cooperation more effectively than regulations alone. However, institutional mediation from local government remains essential to transition from social to formal accountability.

5.5. Summary of qualitative findings

- 1) Accounting is practiced informally within Bantengan communities as part of social transparency and internal trust.
- 2) Government collaboration remains administrative, focusing on events rather than building financial governance capacity.
- 3) There is no policy linkage between cultural preservation initiatives and accounting development frameworks.
- 4) Institutional asymmetry persists, as community accountability norms do not match the expectations of bureaucratic systems.
- 5) Potential exists to strengthen collaboration through digital reporting tools, training, and participatory monitoring programs.

5.6. Integration of quantitative and qualitative findings

The integration of findings highlights complementary insights between statistical and contextual evidence. The quantitative results (Section A) demonstrated that Financial Accountability (FA) is the strongest determinant of sustainability ($\beta = 0.861$), while Local Government (LG) had a weak mediating effect. The qualitative results (Section B) contextualized these findings, explaining why this mediation was weak and how informal financial practices persisted within socio-cultural constraints. The Triangulated Interpretation is presented in Table 7.

Table 7: Triangulated Interpretation

| Aspect | Quantitative Finding | Qualitative Explanation | Integrated Insight |
|---|---|---|--|
| FA → SB (Strong) | Accountability has the highest effect on sustainability. | Accountability exists as internal trust rather than formal reporting. | Sustainability depends on social accountability more than administrative mechanisms. |
| LG Mediation (Weak) | LG has limited influence on FA/FRT/FM and SB. | LG's support is administrative, not financial-governance-based. | Weak mediation arises from a lack of institutional integration. |
| FRT and FM (Non-significant direct effects) | Transparency and management alone do not sustain art communities. | These practices exist informally but without systemic reinforcement. | Institutional systems must translate social transparency into formal accountability. |

The results collectively reinforce the argument that cultural sustainability is driven more by accountability and trust than by transparency alone. In line with (Bracci et al., 2023), accountability operates as a legitimizing process connecting community trust to institutional governance. However, without policy instruments such as digital reporting (e-budgeting, e-monitoring), the mediating potential of local governments remains underutilized.

Thus, integrating social accountability (from communities) with institutional accountability (from local government) represents the next stage of cultural governance evolution in Indonesia's traditional art ecosystem.

Practical Implication and Synthesis

- 1) Policy Implication – Local governments should embed accounting literacy and reporting support within cultural programs to enhance collaborative accountability.
- 2) Institutional Implication – Strengthening digital reporting systems will bridge informal and formal accountability frameworks.
- 3) Cultural Implication – Leveraging gotong royong values in participatory accounting can legitimize hybrid governance models rooted in local wisdom.

In conclusion, the integration of both methods confirms that accountability, when socially embedded and institutionally reinforced, is the key foundation of sustainable cultural governance. The findings establish a coherent empirical–theoretical linkage between financial accountability, collaborative governance, and cultural sustainability, setting the stage for future policy-based interventions.

6. Discussion

The findings of this study demonstrate that financial accountability (FA) plays the most critical role in sustaining the traditional performing art of Bantengan. In contrast, financial report transparency (FRT) and financial management (FM) exert indirect effects primarily through their interaction with government institutions. When analyzed together, the quantitative and qualitative results reveal a coherent pattern. Although accountability strongly enhances internal trust and legitimacy within art communities, the absence of structured institutional support prevents these practices from evolving into formal governance mechanisms. This integration of results underscores that the sustainability of traditional arts depends on financial discipline and the social and political structures that mediate community government collaboration.

The quantitative analysis using SEM-WarpPLS confirms that FA has a significant direct effect on sustainability, while FRT and FM do not. The qualitative evidence, however, provides essential context for this statistical pattern. Interviews and field observations reveal that despite their administrative involvement, local governments rarely engage in financial training, performance evaluation, or reporting supervision. This explains why the mediating role of local government appears statistically weak. Rather than functioning as facilitators of institutional learning, local authorities mainly provide logistical support such as permits, event venues, or small-scale grants. This limited engagement prevents accounting practices from being institutionalized as collaborative instruments, leaving them confined to informal and community-driven systems.

The weak mediation effect can also be understood through Resource Dependence Theory and Institutional Theory. According to Resource Dependence Theory (Pfeffer & Salancik, 2015) Organizations rely on external actors for resources and legitimacy. However, when government–community linkages are weak or transactional, cultural groups remain financially independent but institutionally isolated, reducing the transformative potential of collaboration. Institutional Theory (DiMaggio & Powell, 1983) further explains that without normative or regulatory pressures, informal accounting systems are unlikely to evolve into standardized governance practices. Thus, government inaction reinforces a cycle where informal accountability sustains community trust but fails to secure long-term institutional recognition.

Therefore, strengthening local governments' mediating function requires systemic changes that bridge policy frameworks with grassroots practices. Mechanisms such as participatory budgeting, co-funded grant programs, and accounting literacy initiatives could transform government actors into facilitators rather than mere sponsors. International evidence supports this approach: studies in cultural governance (Abeysekera, 2022; Knardal, 2020) show that when governments institutionalize transparency standards and co-design financial training with communities, arts organizations gain social legitimacy and access to sustained funding. Similarly, digital transparency tools such as open accounting platforms (Zhao et al., 2023) have improved reporting quality and stakeholder trust in cultural institutions. These models demonstrate that participatory and technology-driven accountability can strengthen mediation effects in cultural policy networks.

By integrating the quantitative and qualitative strands, this study provides a holistic understanding that accounting in traditional arts functions as both a technical and social practice. Quantitatively, it contributes measurable evidence of accountability's role in cultural sustainability; qualitatively, it illuminates the socio-cultural logic of trust, reciprocity, and gotong royong that underpins community financial behavior. The convergence of these findings positions social accounting as a bridge between informal cultural values and formal governance frameworks. From a broader perspective, these results echo international social and cultural accounting discourses that advocate hybrid models that combine local wisdom with global accountability principles (Bracci et al., 2023; Gray, 1988).

Ultimately, the discussion highlights that the weakness of governmental mediation does not indicate the failure of collaboration but rather its early stage of institutionalization. To evolve further, community-based accounting must be supported through continuous policy alignment, digital innovation, and value-based capacity building. Embedding accounting in cultural governance is not solely a bureaucratic process but a social transformation toward more transparent, participatory, and sustainable cultural ecosystems.

7. Conclusion

This study provides a comprehensive understanding of how accounting practices, specifically financial accountability, transparency, and management, interact with public policy to sustain traditional performing arts such as Bantengan in the Greater Malang region. Synthesizing the findings, the study concludes that financial accountability is the strongest determinant of cultural sustainability. In contrast, financial transparency and management play supportive but indirect roles that depend on effective collaboration with the local government. The mediating influence of government remains limited, underscoring the need for more proactive institutional policies that bridge community practices with formal governance structures.

Theoretically, this study contributes to social and cultural accounting development by demonstrating that informal and participatory financial systems rooted in local wisdom can still achieve legitimacy and accountability within community-based governance. It extends the theoretical dialogue between accounting and cultural sustainability by showing that accounting functions as a financial discipline and a social communication system that enhances transparency, trust, and inter-institutional cooperation.

Practically, the findings highlight the importance of policy interventions that strengthen the role of accounting in cultural governance. Governments and cultural agencies should provide regular financial management training, design simplified digital accounting tools for

community use, and link funding or grants to transparent reporting systems. Such efforts can formalize community-based accounting as an essential mechanism for preserving and empowering traditional art institutions.

Future research should expand beyond the current regional context through comparative studies across different regions or countries to explore how varying institutional settings shape community-based accounting practices. Moreover, experimental or digital accounting interventions such as mobile-based financial reporting or participatory budgeting platforms could be tested to assess their impact on transparency, collaboration, and sustainability within traditional arts communities.

Limitations of this study include its reliance on self-reported data from local communities, which may contain response bias, and its focus on the Greater Malang region, which limits generalizability. Future studies should employ broader datasets and longitudinal designs to capture dynamic changes over time and better understand how accounting can evolve as a technical and socio-cultural instrument for sustainable cultural governance.

7.1. Implications

The findings of this study have significant implications for policymakers and cultural practitioners seeking to strengthen the sustainability of traditional arts through accounting-based governance mechanisms. Beyond the local context, this research aligns with Indonesia's national framework for cultural preservation, particularly Law No. 5 of 2017 on the Advancement of Culture (Undang-Undang Pemajuan Kebudayaan), which mandates integrated efforts among government, communities, and the private sector to safeguard and develop cultural expressions. In line with this law, accounting can serve as an enabling instrument to institutionalize transparency, accountability, and participatory management within traditional art communities.

At the national and regional levels, governments should create supportive policy instruments that formally link financial accountability with access to cultural development programs. This can include establishing special grants or matching funds for traditional art groups that demonstrate transparent and auditable financial reporting. Likewise, fiscal mechanisms such as tax incentives, subsidies, or cultural endowment schemes can encourage private entities, including corporations, to channel part of their Corporate Social Responsibility (CSR) funds toward supporting local arts sustainability. Such measures would promote cultural preservation and stimulate the creative economy sector through sustainable financial flows.

The role of digital technology is equally crucial in enhancing transparency and accountability. Governments and academic institutions can collaborate to develop digital accounting tools or mobile applications tailored for small-scale community arts groups. These systems could simplify recordkeeping, automate financial summaries, and allow for real-time grant utilization monitoring by communities and local authorities. Moreover, public access to aggregated data could foster wider participation and trust, positioning cultural accounting as part of Indonesia's broader digital governance agenda.

Based on these insights, several policy recommendations are proposed:

- 1) Integrate accounting capacity-building programs into cultural policy frameworks at national and local levels, ensuring that arts communities receive continuous financial literacy and reporting training.
- 2) Develop standardized yet flexible digital accounting templates to support informal community practices while maintaining accountability standards.
- 3) Incentivize cultural organizations through grants, tax deductions, or CSR partnerships to implement transparent financial management systems.
- 4) Establish cross-sector collaboration platforms involving governments, universities, and civil society to co-design participatory accounting models aligned with cultural values.

These policy actions would collectively transform accounting from a purely technical tool into a strategic governance instrument—bridging traditional cultural practices with modern principles of transparency, participation, and sustainable development.

Authors' Contributions

The contributions of each author in this study are as follows: Ana Sopanah was responsible for the conceptualization of the research, development of the methodology, supervision throughout the research process, and final review and editing of the manuscript. Syamsul Bahri contributed to data curation, conducted formal analysis and validation, visualized findings, and wrote the original draft. Riza Bahtiar Sulistyan carried out field investigations, coordinated data collection, and supported the review and refinement of the manuscript. Midhatul Khasanah was involved in the literature review, assisted in using software for data analysis, and participated in drafting the initial manuscript. Rohail Hassan conducted data analysis, editing, reviewing, revision, and validation. All authors have read and approved the final version of this article.

Conflict of Interest

The authors declare that there is no conflict of interest related to this research's content, authorship, or publication.

Disclosure Statement

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Data Availability Statement

The dataset generated and analyzed during the current study is available from the corresponding author upon reasonable request.

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