

Indan as Non-Formal Cultural Accounting: Ethnomethodological Construction of Social Obligations in Toraja Ritual Ceremonies

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ABSTRACT : This study examines how the Toraja community constructs the practice of indan as a system of non-formal cultural accounting through an ethnomethodological approach. Indan is a traditional social debt system embedded in Toraja customary ceremonies, particularly Rambu Solo' (funeral rituals) and Rambu Tuka' (thanksgiving rituals), in which contributions of livestock, money, or food carry obligatory moral reciprocity. Using ethnomethodology with indexicality and reflexivity as analytical lenses, this research draws on in-depth interviews with four key informants and participant observation conducted directly in Toraja Utara and Tana Toraja. The findings reveal that indan is not merely an economic debt but a moral obligation, an identity marker, and a non-formal accounting system that encompasses recording, social reporting, accountability, and communal evaluation. The indan practice is collectively constructed and continuously reproduced by the Toraja community through everyday ritual interactions that uphold social order without formal institutional frameworks.

KEYWORDS : cultural accounting, ethnomethodology, indan, moral obligation, Toraja

I. INTRODUCTION

Accounting, in its conventional understanding, is often positioned as a formal technical system designed for economic measurement and financial reporting within organizational frameworks. However, within the broader development of accounting scholarship, a growing body of literature has challenged this narrow conception by demonstrating that accounting practices are not confined to formal institutions but are deeply embedded in social and cultural life. The recognition that accounting operates as a social technology, shaped by values, norms, and community rituals, has given rise to the concept of *cultural accounting*—a form of accountability that is constructed through local cultural practices rather than imposed by external regulatory standards [1].

Indonesia, as one of the most culturally diverse nations in the world, offers rich empirical terrain for exploring cultural accounting phenomena. Among the many indigenous communities that maintain sophisticated non-formal systems of social exchange and obligation, the Toraja people of South Sulawesi stand out for their highly structured and symbolically laden customary ceremonies. The Toraja are renowned for the grandeur of their mortuary rituals, *Rambu Solo'*, and their thanksgiving ceremonies, *Rambu Tuka'*, both of which serve as central arenas for the circulation of social obligations known as *indan* [2].

Indan is a system of customary social debt in which family members, relatives, and community members contribute livestock, money, or agricultural produce to the host family during ceremonial events. These contributions are not treated as unconditional gifts; rather, they carry an implicit and binding moral obligation to be reciprocated in the future, either in equal or greater measure. The practice of *indan* therefore operates as a living ledger of social obligations, maintained not through formal accounting records but through collective memory, communal announcements, and moral sanctions embedded in Toraja customary norms [3].

Prior research on *indan* and related Toraja customary practices has established important descriptive foundations. Studies have demonstrated that *indan* functions as a form of social capital that reinforces communal solidarity and is transmitted across generations [4]. Related work has interpreted the debts and contributions within *Rambu Solo'* as expressions of non-formal socio-cultural accountability and living social solidarity [5]. Comparative studies from other Indonesian indigenous communities have similarly identified cultural accounting mechanisms in practices such as *belis* in East Sumba, *yelim* in Maluku Kei, and *buwuhan* in Javanese communities, each demonstrating that moral reciprocity and communal accountability are cross-cultural phenomena that operate independently of formal accounting systems [6].

Despite this growing body of work, a significant gap remains. Existing studies have largely offered descriptive or interpretive accounts of *indan* without systematically tracing the micro-level social interactions through which the cultural accounting dimensions of *indan* are constructed, reproduced, and negotiated in

everyday communal life. No study has yet applied the ethnomethodological framework to examine precisely how the Toraja community builds, interprets, and sustains *indan* as a complete non-formal accounting system through their daily actions and ceremonial conversations [7].

This study addresses that gap by adopting ethnomethodology as its primary theoretical and methodological lens, drawing on the foundational work of Garfinkel [8], who argued that social order is not externally imposed but actively produced by community members through their everyday practical reasoning and interaction. By applying the ethnomethodological concepts of indexicality and reflexivity to the practice of *indan*, this research demonstrates that the Toraja community is not a passive recipient of inherited customs but an active producer of its own social and accounting order—constructing, maintaining, and renegotiating the meaning of *indan* through each ceremonial act, communal announcement, and intergenerational transmission of moral obligation.

II. RESEARCH FOCUS AND PROBLEM STATEMENT

This study is focused on exploring how the Toraja community constructs and sustains the practice of *indan* as a system of non-formal cultural accounting within the context of their customary ritual ceremonies. The central focus is directed toward understanding how community members actively build, interpret, and maintain the practice of *indan* through their everyday actions and ceremonial interactions—encompassing dimensions of recording, social reporting, moral accountability, and communal evaluation—as analytical expressions of cultural accounting.

The research specifically examines how the moral meanings embedded in *indan* are constructed contextually through the ceremonial settings of *Rambu Solo'* and *Rambu Tuka'*, how the practice of *indan* simultaneously reflects and creates the social norms of the Toraja community, and how the dimensions of cultural accounting within *indan* operate as a complete and structured non-formal system despite the absence of formal institutional frameworks.

The problem statement guiding this research is formulated as follows:

"How does the Toraja community construct the practice of indan as a system of non-formal cultural accounting through everyday ritual interactions and communal obligations?"

This question departs from conventional accounting problem statements that focus on formal systems, standards, or quantitative outcomes. Instead, it centers on the lived social reality of the Toraja people and the ways in which they collectively produce and reproduce their own accounting order through customary practices. The framing of this question reflects the ethnomethodological commitment to understanding social phenomena from within the community itself, rather than imposing external analytical categories upon it [9].

The scope of this research is deliberately bounded to communities in Tana Toraja and Toraja Utara Regencies who actively participate in *indan* practices within customary ceremonies, particularly *Rambu Solo'* and *Rambu Tuka'*. Informants are drawn from customary leaders, families actively engaged in *indan*, community elders, and religious figures who are directly involved in these ceremonial practices. This bounded scope ensures analytical depth over breadth, allowing for a richly contextual understanding of how *indan* is constructed and experienced from within the Toraja community.

III. RESEARCH OBJECTIVES AND SIGNIFICANCE

3.1 Research Objectives

The primary objective of this study is to reveal and describe how the Toraja community constructs the practice of *indan* as a system of non-formal cultural accounting through an ethnomethodological approach. More specifically, the study aims to uncover: (1) how the moral meaning of *indan* is constructed contextually within the ceremonial settings of *Rambu Solo'* and *Rambu Tuka'*; (2) how the four dimensions of cultural accounting—recording, social reporting, accountability, and communal evaluation—are manifested within the practice of *indan*; and (3) how *indan* is collectively reproduced and renegotiated by the Toraja community through everyday ritual interactions and intergenerational transmission.

3.2 Theoretical Significance

This study makes a meaningful contribution to the expanding literature on cultural accounting by demonstrating that non-formal accounting systems grounded in local indigenous practices are not only ethnographically interesting but analytically systematic and theoretically significant. By applying ethnomethodology to the study of *indan*, this research extends the conceptual reach of cultural accounting beyond communities previously studied—such as Javanese *buwuhan*, Maluku *yelim*, and East Sumba *belis*—into the Toraja cultural context, with its distinctive characteristics of intergenerational moral obligation and ceremonially embedded transparency [10].

Furthermore, the study advances the theoretical understanding of accounting as a social technology by demonstrating that the reflexive dimension of *indan*—in which every act of recording, announcing, and receiving simultaneously creates the social reality it appears merely to describe—represents a theoretically important form of accounting construction that has not previously been articulated for the Toraja context [1], [7].

3.3 Practical Significance

For customary leaders and Toraja adat institutions, the findings of this study offer empirical grounding for conversations about how *indan* obligations can be communicated more transparently within communities, particularly for younger generations and those living in diaspora. For religious institutions, the study provides an evidence-based foundation for pastoral engagement with *indan* that acknowledges both its social value and its potential for economic burden. For local government, the research demonstrates that indigenous social systems contain their own mechanisms of accountability and governance, which merit recognition in regional development policies that aim to be culturally inclusive and sustainable. For young Toraja people, the study offers a nuanced understanding of *indan* as a structured and meaningful cultural accounting system not merely an inherited financial burden thereby enabling more informed and balanced participation in their community's customary life.

IV. LITERATURE REVIEW

4.1 Accountability in Cultural Context

Accountability in the context of modern organizational theory is conventionally understood as the obligation to report and justify the use of entrusted resources to a designated authority or public. However, accountability manifests in forms that extend well beyond formal financial reporting systems. In social and cultural contexts, accountability is embedded in norms, values, and relational expectations that govern how individuals and communities justify their actions to one another. Non-formal accountability arises through the internalization of social norms and the exercise of communal pressure, rather than through legal or regulatory mechanisms [11]. Within the Toraja practice of *indan*, accountability is expressed through the moral obligation to reciprocate contributions received during ceremonial events a form of social answerability sustained by communal memory and the ever-present force of *siri'* (honor and shame) as a mechanism of social enforcement, rather than by any written contractual agreement.

4.2 Liability and Social Debt

In formal accounting, liabilities are defined as present obligations arising from past events, the settlement of which is expected to result in an outflow of economic resources from the entity [12]. While this definition is rooted in transactional and contractual frameworks, it finds a meaningful parallel in the structure of *indan* as a social debt. The contributions made during *Rambu Solo'* or *Rambu Tuka'* ceremonies create an obligation that is recognized by both the giver and the receiver, recorded in customary ledgers, and expected to be settled in future ceremonial events sometimes across generations. The transmission of *indan* obligations from parents to children, and even to grandchildren, demonstrates that social debt in Toraja culture operates with a temporal structure that parallels, but transcends, the formal accounting conception of liability.

4.3 Toraja Culture and the Indan System

The Toraja people of South Sulawesi constitute one of Indonesia's most culturally distinctive indigenous communities, characterized by a deeply hierarchical social structure, a rich ceremonial tradition, and a system of customary values centered on the *tongkonan* (ancestral house) as the fundamental unit of kinship and social obligation. The cultural ceremonies of *Rambu Solo'* and *Rambu Tuka'* are not merely ritual events but are constitutive social spaces in which the values of solidarity, status, and moral reciprocity are enacted, contested, and reproduced [2]. *Indan* is the central mechanism through which these values are materially expressed: the contributions of livestock, money, or produce that flow between families during ceremonies are simultaneously gifts, debts, and social claims carrying meanings that cannot be reduced to their economic value alone.

4.4 Cultural Burden

The concept of *cultural burden* refers to the economic and psychological pressures that arise when customary obligations impose costs that exceed the capacity of individuals or families to comfortably bear them. In the context of *indan*, cultural burden manifests in multiple forms: the escalation of ceremonial costs, the monetization of contributions that were once exchanged in kind, the accumulation of intergenerational debts, and the social sanctions faced by families unable to meet their obligations. Research in comparative indigenous communities has demonstrated that cultural burden is not a uniquely Toraja phenomenon but a cross-cultural feature of systems grounded in obligatory reciprocity, where the social value of participation is inseparable from its economic cost [13].

4.5 Cultural Accounting

Cultural accounting refers to the ways in which communities construct, maintain, and practice forms of accounting that are embedded in local cultural values, social relationships, and ritual practices, rather than in formal institutional frameworks. The concept draws on the broader recognition within critical accounting

scholarship that accounting is a social and institutional practice whose forms and meanings are shaped by the cultural contexts in which it operates [1]. Ethnographic studies of cultural accounting across Indonesian indigenous communities have identified consistent structural dimensions recording, reporting, accountability, and evaluation that operate through non-formal mechanisms such as oral traditions, communal memory, and ritual announcements, demonstrating that accounting as a social technology is far more pluralistic than its formal institutional manifestations suggest [10].

4.6 Ethnomethodology

Ethnomethodology, as developed by Garfinkel, is a sociological approach that investigates how ordinary community members produce and sustain the sense of social order in their everyday lives through practical reasoning, mutual understanding, and taken-for-granted background knowledge [9]. Its two central analytical concepts indexicality and reflexivity are particularly useful for studying cultural practices like *indan*. Indexicality refers to the context-dependent nature of meaning: the meaning of any social action, including the giving and receiving of *indan*, can only be fully understood in relation to the specific cultural and situational context in which it occurs. Reflexivity, in the ethnomethodological sense, refers to the property of social actions whereby they simultaneously describe and constitute the social reality they appear to merely report meaning that the act of announcing, recording, or reciprocating *indan* does not merely reflect pre-existing social norms but actively creates and reproduces those norms in the moment of their enactment [14].

V. RESEARCH METHOD

5.1 Research Design

This study employs a qualitative research design grounded in the ethnomethodological tradition, which is particularly suited to the study of how community members construct meaning and social order through their everyday practical actions. Unlike positivist approaches that seek to measure or predict social phenomena through variables and statistical relationships, ethnomethodology directs analytical attention to the lived processes through which social reality is actively produced and reproduced by its participants [8]. This design is appropriate for the study of *indan* because the phenomenon cannot be adequately understood through external observation or formal measurement alone it requires immersion in the ceremonial and social contexts in which *indan* is enacted, interpreted, and transmitted. The research was conducted in Tana Toraja and Toraja Utara Regencies, which serve as the cultural heartland of Toraja customary practices and provided rich empirical settings for participant observation and in-depth interviewing.

5.2 Data Sources and Informants

The primary data for this study were generated through in-depth interviews with four key informants selected through purposive sampling, with the selection criteria emphasizing direct and sustained involvement in *indan* practices within customary ceremonies. The informants represent a diversity of roles within the Toraja community: a customary leader (*to minaa*), a religious figure who is also a practitioner of customary culture, a family elder with extensive experience managing *indan* records across generations, and a Toraja diaspora member residing in East Kalimantan who actively participates in *indan* obligations from a distance. This diversity of perspectives is consistent with the ethnomethodological commitment to understanding how different community members, positioned differently within the social structure, construct and experience the same social practice. Secondary data were drawn from participant observation conducted directly within an active *Rambu Solo'* ceremony in Toraja Utara, providing firsthand experiential grounding for the interview findings [15].

5.3 Data Collection and Analysis Techniques

Data were collected through three complementary techniques: in-depth interviews, participant observation, and documentary review. In-depth interviews were conducted in Bahasa Indonesia with occasional use of local Toraja language expressions, which were subsequently translated and interpreted with the assistance of cultural context drawn from the field notes. Participant observation was conducted across multiple days within the *Rambu Solo'* ceremonial setting, allowing the researcher to directly witness the *mantarima indan* (reception of *indan*) procession and the communal dynamics of contribution, announcement, and recording. Data analysis followed the ethnomethodological framework of indexicality, reflexivity, and contextual action analysis, consistent with Coulon's systematic application of ethnomethodological concepts to empirical social research [14]. Data validity was established through triangulation of interview data, observational records, and documentary evidence, ensuring that the findings reflect the convergence of multiple data sources rather than the perspective of any single informant [16].

VI. RESULTS AND DISCUSSION

6.1 The Moral Construction of Indan: Beyond Economic Debt (Indexicality Analysis)

The first and most foundational finding of this study concerns the way in which the Toraja community constructs the meaning of *indan* not as an economic transaction but as a moral obligation embedded in a web of kinship, identity, and ancestral duty. Through the analytical lens of indexicality, it becomes clear that the meaning of *indan* is irreducibly context-dependent: it can only be fully grasped by someone who stands within the ceremonial space of *Rambu Solo'* or *Rambu Tuka'*, not by an outside observer applying economic categories to what is, on the surface, a system of giving and receiving material resources [8].

Informant ES, a religious leader and customary practitioner, articulated this construction of meaning with particular clarity:

"Indan is not merely a debt. It is the way we honor those who have passed, the way we say that this family does not stand alone."

This statement encapsulates the indexical nature of *indan*: its meaning as an act of honor, solidarity, and collective mourning is inseparable from the ceremonial context of *Rambu Solo'*. Stripped of that context, the same transfer of money or livestock would carry an entirely different meaning. The moral weight of *indan* derives not from the economic value of what is exchanged but from the ritual setting in which the exchange takes place and the relational history between the parties involved [2].

Informant BP, a family elder responsible for managing *indan* records across multiple generations, further elaborated on the intergenerational dimension of this moral construction:

"I have several notebooks listing the indan obligations that remain, they have existed since my parents' time, and I am the one who continues them."

This testimony reveals that *indan* obligations are not bounded by the lifetime of any individual but are transmitted across generations as a form of moral inheritance. The construction of *indan* as a multigenerational moral duty rather than a personal financial liability is a distinctively Toraja form of social accounting that extends the temporal horizon of obligation far beyond what formal accounting frameworks recognize [3]. This intergenerational transmission also demonstrates that the meaning of *indan* is actively reproduced through deliberate socialization within families, from parents to children and from older to younger siblings, making the construction of its meaning an ongoing collective achievement rather than a static cultural inheritance [17].

The moral architecture of *indan* extends considerably beyond what can be captured through transactional frameworks alone. When examined through the lived experiences of Toraja community members, it becomes evident that *indan* operates as a deeply relational institution whose meaning is constituted through layers of ceremonial participation, ancestral reverence, and collective belonging. The distinction between *indan* and ordinary financial debt is not merely semantic—it reflects a fundamentally different ontological category in which obligation is understood as an expression of identity rather than a settlement of accounts.

Within the ceremonial space of *Rambu Solo'*, each act of contribution carries symbolic weight that is inseparable from the biographical and relational history between families. A buffalo offered as *indan*, for instance, is not evaluated solely by its market value but by the relational depth it represents—the history of previous ceremonies, the kinship ties between families, and the public declaration of solidarity it embodies before the assembled community. This multiplicity of meaning is precisely what the concept of indexicality illuminates: the same material object acquires entirely different significance depending on the ceremonial context in which it is exchanged, the identities of those involved, and the relational history that precedes the moment of giving.

What is particularly striking about the Toraja construction of *indan* is the way in which moral obligation and social identity become mutually constitutive. To possess *indan* obligations is not experienced as a burden in isolation but as evidence of one's embeddedness within a living community of reciprocal relationships. Families with extensive *indan* records are, in a meaningful sense, families with rich social histories—their notebooks of obligations are simultaneously archives of solidarity, testifying to the ceremonies they have attended, the losses they have shared, and the joys they have collectively celebrated. This reframing of obligation as social wealth is a distinctively Toraja contribution to the broader understanding of how non-formal accounting systems generate value beyond their economic dimensions.

The intergenerational transmission of *indan* obligations further complicates conventional accounting categories in illuminating ways. When a child inherits the *indan* obligations of a deceased parent, they are not merely assuming a financial liability—they are accepting membership in a transgenerational community of moral actors whose relationships extend across time. This temporal structure of obligation challenges the periodicity assumption of formal accounting, which segments financial responsibility into discrete reporting periods. In the *indan* system, obligation is continuous and cumulative, growing richer in meaning as it passes through successive generations of family stewardship.

It is also important to acknowledge that the moral construction of *indan* is not uniformly experienced across all community members. Diaspora Toraja—those living far from the ancestral homeland—experience the indexical meaning of *indan* through a different kind of participation, one mediated by telephone coordination,

bank transfers, and the accounts relayed by relatives still present at ceremonies. Yet even at this geographic and temporal distance, the moral weight of *indan* remains operative, sustained by the community's capacity to extend its normative reach across space through kinship networks and the shared cultural imagination of what it means to be Toraja. This demonstrates that the indexical context of *indan* is not confined to physical ceremonial space alone but is reproduced through communicative practices that transport ceremonial meaning into everyday life beyond the ritual setting.

The construction of moral obligation through *indan* also intersects with questions of social stratification within Toraja society. The hierarchical structure of Toraja customary life means that *indan* obligations are not socially neutral—the scale and nature of expected contributions vary according to one's position within the kinship hierarchy, and failure to contribute at a level commensurate with one's social standing carries reputational consequences that extend beyond the individual to the entire family lineage. This hierarchical dimension of *indan* reinforces the argument that its moral construction is always socially situated, never abstract, and always indexical to the specific relational and status configurations of those involved.

6.2 *Indan* as a Structured Non-Formal Accounting System (Reflexivity Analysis)

The second major finding concerns the structural completeness of *indan* as a non-formal cultural accounting system. Through the analytical lens of reflexivity—the ethnomethodological principle that social actions simultaneously reflect and constitute the social reality they describe—this study identifies four distinct dimensions of cultural accounting within the practice of *indan*: recording (*recording*), social reporting (*social reporting*), accountability (*accountability*), and communal evaluation (*analysis and evaluation*) (Coulon, 1995).

Table 1. Four Dimensions of Non-Formal Cultural Accounting in *Indan* Practice

Cultural Accounting Dimension	Manifestation in <i>Indan</i>	Informant Statement	Reflexivity Relevance
Recording	Dedicated <i>indan</i> notebooks as moral ledgers; intergenerational and long-distance coordination of records	"I have several notebooks listing the <i>indan</i> obligations that remain..." (BP)	The act of recording creates a moral claim that transcends generations; the system reproduces itself through family socialization
Social Reporting	<i>Mantarima indan</i> procession: public announcement of contributor names, types, and amounts before the entire community	"Family members present can know that the deceased has children and grandchildren..." (PR)	The announcement simultaneously reports the <i>indan</i> received and creates a new social debt witnessed by the entire community
Accountability	Moral obligation to reciprocate <i>indan</i> ; social sanctions through <i>siri'</i> (shame/honor) for those who fail to fulfill	"Because I received it, I must be responsible for returning it..." (ES)	The act of receiving <i>indan</i> automatically creates a future accountability obligation
Analysis & Evaluation	Communal division of <i>indan</i> responsibilities; implicit evaluation of participation by community members	"...that will become the responsibility of all five of them..." (PR)	The community actively evaluates obligation fulfillment without any formal system

Source: Primary Research Data Analysis (2026)

The dimension of recording is exemplified by the *buku indan* (*indan* notebook), which functions as what this study terms a *moral ledger*: a record of social claims and obligations that is maintained, updated, and transmitted across generations and across geographic distance by family members living in diaspora. This practice demonstrates that *indan* possesses a documentary infrastructure that, while non-formal, is systematic and deliberate [4].

The dimension of social reporting is most vividly expressed in the *mantarima indan* procession during *Rambu Solo'*, in which every contribution—the name of the contributor, the type of contribution, and its quantity—is announced publicly and audibly before the assembled community. Informant PR described this procession:

"When *indan* is announced, that is the form of the *Rambu Solo'* customary procession. So family members and relatives present can know that the deceased had children and grandchildren."

This public announcement operates as a form of community-witnessed transparency that far exceeds the privacy of formal financial reporting. In the ethnomethodological sense, the announcement is reflexive: it does not merely report the *indan* that has been received but simultaneously creates a publicly witnessed social debt, reinforces the communal expectation of future reciprocity, and reproduces the normative structure of *indan* in the collective memory of everyone present [9].

The dimension of accountability is sustained not by legal enforcement but by *siri'* the Toraja concept of honor and shame which functions as a far more powerful mechanism of social enforcement than formal sanctions. Informant BP described the consequences of failing to fulfill *indan* obligations:

"There is always shame because people think: we gave this, why was it not returned? So one feels inadequate; sometimes when appearing at customary events without bringing anything, it affects one's confidence the shame is automatic."

This testimony illustrates that accountability in the *indan* system is enforced through a deeply internalized social mechanism that touches the core of individual and family identity, rendering it far more powerful than external legal or contractual sanctions [11]. The dimension of communal evaluation operates through implicit, rather than explicit, mechanisms: community members collectively assess who has been "walking" (actively fulfilling *indan* obligations) and who has not, without requiring formal announcements or explicit confrontations. This implicit evaluation sustains the normative reciprocity of the system through a shared social awareness that is itself a product of the community's ongoing interaction [5].

The four dimensions together demonstrate that *indan* constitutes a complete cultural accounting system one that fulfills the essential functions of formal accounting (recording, reporting, accountability, and evaluation) through entirely non-formal mechanisms grounded in customary practice, communal memory, and moral obligation. This finding validates and extends the argument advanced in critical accounting literature that accounting is a social technology whose forms are shaped by the cultural contexts in which it operates, and that the formal institutional accounting systems of modernity represent only one among many possible expressions of the human accounting impulse [1], [7].

The structural completeness of *indan* as a non-formal accounting system becomes even more apparent when its operational dimensions are examined in relation to the everyday practical challenges of managing obligations across time, space, and generational change. Unlike formal accounting systems, which derive their coherence from standardized rules and regulatory frameworks, the coherence of *indan* as an accounting system emerges from the community's shared practical knowledge — the taken-for-granted understandings about how obligations are created, maintained, transferred, and discharged that every socialized Toraja community member carries as part of their cultural competency.

The recording dimension of *indan*, while non-formal in its institutional character, exhibits a degree of systematic precision that challenges the assumption that informality implies imprecision. The *buku indan* maintained by family elders like Informant BP function not merely as memory aids but as authoritative documents whose entries carry normative weight within the community. When a new *indan* contribution is received and entered into the notebook, the act of recording simultaneously acknowledges the debt, legitimizes the contributor's claim to future reciprocity, and incorporates the transaction into the family's ongoing social history. This reflexive dimension of recording in which the act of writing creates the obligation it appears merely to document is a theoretically significant feature that distinguishes *indan* recording from purely administrative bookkeeping.

The management of *indan* records across geographic distance adds a further layer of complexity to this recording dimension. For diaspora Toraja living in cities across Indonesia and beyond, the maintenance of *indan* obligations requires active coordination with family members in the homeland, involving telephone consultations, digital transfers of funds, and the transmission of records through family networks. The fact that the *indan* system has adapted to accommodate these modern conditions of dispersal without losing its essential normative character demonstrates the robustness of the community's practical reasoning in maintaining their accounting order across changing circumstances.

The social reporting dimension of *indan*, as expressed through the *mantarima indan* procession, represents a form of public transparency that is in some respects more radical than the disclosure requirements of formal financial reporting. While corporate financial reports are technically public documents, they are practically accessible only to those with the financial literacy to interpret them. The *mantarima indan* announcement, by contrast, is immediately intelligible to every community member present, communicated in the shared language of kinship and customary obligation. This universal accessibility of *indan* reporting means that the entire assembled community functions simultaneously as audience, witness, and evaluator a configuration of accountability that formal reporting systems rarely achieve.

Furthermore, the social reporting of *indan* does not occur as a discrete event separated from the ongoing life of the ceremony but is woven into the ritual fabric of *Rambu Solo'* itself. The announcement of contributions is not a bureaucratic interruption of the ceremony but one of its constitutive moments the point at which the social meaning of solidarity is publicly materialized and witnessed. This integration of reporting into ritual practice reflects the reflexive principle that *indan* reporting does not merely communicate pre-existing social facts but actively produces the social reality of community solidarity in the moment of its utterance.

The accountability dimension sustained through *siri'* operates through mechanisms that are simultaneously more intimate and more pervasive than formal legal enforcement. Legal accountability requires external adjudication, evidence, and enforcement by institutions external to the parties involved. *Siri'*-based

accountability, by contrast, is self-enforcing: it operates through the internalized values and social perceptions of community members themselves, requiring no external authority to activate its sanctions. The person who fails to reciprocate *indan* does not need to be formally accused or judged; the community's awareness of the failure is itself the sanction, experienced as shame, diminished confidence, and reduced social standing.

The communal evaluation dimension completes the accounting cycle by providing a form of performance assessment that, while implicit, is nevertheless systematic and consequential. Community members collectively develop and maintain reputations for *indan* reliability over time, and these reputations influence the social relationships, ceremonial invitations, and kinship networks available to families and individuals. In this sense, communal evaluation functions as a form of social audit whose outcomes are continuously updated through the community's ongoing ceremonial interactions, producing a living assessment of each family's moral standing within the *indan* system that no formal evaluation mechanism could replicate with comparable social depth and nuance.

VII. CONCLUSION

This study set out to examine how the Toraja community constructs the practice of *indan* as a system of non-formal cultural accounting through the analytical framework of ethnomethodology. The findings, drawn from in-depth interviews with four key informants and participant observation within an active *Rambu Solo'* ceremony, converge on two interconnected conclusions that together answer the research question and contribute to the broader literature on cultural accounting.

First, the Toraja community constructs *indan* not as an economic debt in the conventional sense but as a moral obligation embedded in ancestral duty, kinship solidarity, and ceremonial identity. The meaning of *indan* is irreducibly indexical—it can only be fully understood within the ritual context of *Rambu Solo'* and *Rambu Tuka'*, and it carries dimensions of intergenerational transmission that formal accounting frameworks are structurally unable to capture. The construction of this moral meaning is not a passive inheritance of tradition but an active, ongoing achievement of the Toraja community, reproduced through deliberate family socialization and ceremonial enactment across generations.

Second, *indan* constitutes a complete and structurally systematic non-formal cultural accounting system, encompassing all four dimensions of accounting—recording through moral ledgers (*buku indan*), social reporting through the *mantarima indan* procession, accountability through the enforcement power of *siri'*, and communal evaluation through implicit reciprocity norms. Each of these dimensions operates reflexively: the acts of recording, announcing, receiving, and reciprocating *indan* do not merely reflect pre-existing social norms but simultaneously create, reinforce, and reproduce the social reality of *indan* as a binding collective institution.

Together, these findings affirm that the Toraja community is an active producer of its own social and accounting order—building and sustaining *indan* as a non-formal cultural accounting system from within, through everyday ritual interactions and communal obligations, rather than through any external formal framework. This is the ethnomethodological insight at the heart of this study: social order, including accounting order, is a living, continuously produced achievement of the community members who inhabit it.

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