



Cultural Heritage Accounting for Participatory Governance: A Participatory Action Research in Pata'padang Village

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ABSTRACT

The study analyzes the practices of community participation in the initiation of sustainable cultural-tourism development. It will examine the accounting process in this field. In participatory action research, academics, local social actor and local government were collaboratively working as research teams. Actions that are also research methods are FGDs, interviews, and a study tour. The result of the project was a list of cultural heritage as accounting information for the development of tourist attractions and the formation of the Tourist Awareness Group (Pokdarwis) institution which marks the establishment of cohesion among research participants. Data analysis involves thematic analysis and reflection. The research indicated that activities related to the accounting process can serve as a participatory governance mechanism when designed as a value-added process and facilitated by the government's willingness to accept community-initiated activities.

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1. Introduction

Preserving cultural heritage has been increasingly recognized in recent decades, especially by sustainable local development (Cerreta & Giovane di Girasole, 2020). It is increasingly realized that cultural heritage provides material and immaterial benefits for a society. Cultural heritage can function to build a sense of belonging, local identity, cohesion (Clark, 2006) social capital (Sacco et al., 2014) and sustainable development (Rodgers & Van Oers, 2011). Therefore cultural heritage also has value to be protected and preserved for future generations (Bambagiotti-Alberti et al., 2016) and can provide solutions for the community.

Accounting should be able to preserve cultural heritage since accounting information can make things visible, provide a basis for observation, monitoring, and control activities (Hopwood, 1988). However, the abstraction and objectification of financial accounting was based on economic context which monetary units measurement basis. As for heritage more attention is paid to its aesthetic, cultural and social values. Quantification of cultural, environmental, educational and historical values of heritage assets (Carnegie &

Wolnizer, 1995; Hooper et al., 2005) then become obstacles for financial accounting of cultural heritage. The International Public Sector Accounting Standards (IPSAS) and Indonesian Government Accounting Standards (SAP) recommend reporting in Notes to The Financial Statement for cultural heritage that has not been measured in monetary terms. In practice, cultural heritage has not been widely reported in Government Financial Statement.

In addition to measurement constraints, accounting for preservation cultural heritage is also hampered by the impartiality of the standard setters. The social cultural heritage function that goes beyond the financial function could be addressed by encouraging the obligation to maintain it rather than expecting potential cash flows for government organizations. Thus cultural heritage can be seen as an obligation for the government rather than an asset (Barton, 2000). Unfortunately, IPSAS lack guidelines that can meet the expectations of the society regarding custody and protection. SAP which adopted IPSAS also treat cultural heritage as an asset. Cultural heritage accounts support (Aversano et al., 2020) criticism that government

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financial reports do not show the same information as what is needed by users

In the current tourism-based economy, cultural heritages is regarded as important to become an attraction for cultural tourism. UNESCO encourages it to fulfill the functions of education, history, economy and protection of cultural heritage. However, tourism can be a disaster for cultural heritage and even society if it enters the commodification process haphazardly. Tourism can destroy values of cultural heritage and even create humans who live a hybrid life, namely modern life and pseudo-life for the sake of tourism consumption (Ranasinghe & Cheng, 2018). The development of tourism in the postmodern era is being criticized for bringing a number of problems because it is biased towards general tourist interests. A cultural heritage that is commodified to meet the interests of a wide audience has inevitably created works which change originality (Yamashita, 1994). Standardization of tourism services changes the hosts behavior to meet tourist expectations. Development as conceptualized by outsiders such as policy makers often becomes a way of forcing identity ignoring the capacity of people/societies to represent themselves (Li et al., 2019). The economic values that the government considers most important don't coincide with the cultural values that the tourist host want to maintain (Cole, 2008, p. 205).

Pata'padang Village in North Toraja Regency wants to build cultural heritage-based tourism in its village. Even though there is a lot of tourism potential to be managed into a tourist village, namely natural, cultural and historical potential, the only object known to the public is Topadatindo War site. It was considered significant because it marked the beginning of the unification of traditional territories that later became known as Toraja. The Toraja ethnic group is often identified with the people who live in what is now known as Tana Toraja Regency and North Toraja Regency. However, observers of Toraja history and culture say that the area in the past was wider than the area of the two regencies.

Toraja has been developed as a cultural tourism destination since the 1970, in the postmodern era, the era of mass tourism concept. The funeral ceremony called upacara rambu solo' (URS) was chosen as a main tourist attraction from among the Toraja culture. There is no significant evidence found in literature regarding the negative impacts of mass tourism in Toraja, but there is a tendency for Toraja people to identify Toraja culture with URS. An activity to identify other types of heritage culture with villagers can be a joint activity to share an understanding of Toraja's cultural diversity. New knowledge has the potential to change people's awareness of its cultural richness and its tourism potential. Cultural heritage identification is an accounting activity that can be performed.

Accounting can influence perceptions, change language and infuse dialogue, thereby permeating the way in which priorities, concerns and worries, and new possibilities for action are expressed (Hopwood, 1988). Accounting activities such as identifying the types, values, and situations of cultural transmission, which is

recommended by UNESCO, can be performed to realize the intentions of sustainable tourism. Sustainable tourism is preferable to mass tourism because it takes into consideration the sustainability of both nature and society. Some problems arising from mass tourism could be solved by the proposed activity. It was previously mentioned that cultural heritage is more attributed to aesthetic, cultural, and social value than financial value. The current trend of accounting reporting is moving to reporting with an integrated value approach (Ellwood & Greenwood, 2016) in line with this activity. Accounting services in the field of management accounting have penetrated a lot into this kind of non-monetary activities.

Conservation is everyone's responsibility and necessary act toward recovering a collective memory and identity; social cohesion can be achieved through such a collective effort (Bleibleh & Awad, 2020). As an output of accounting activities, an inventory list of cultural heritage is useful for the management of cultural heritage and tourism. These activities can also build social capital. Participatory action research (PAR) is a useful choice for researchers

The paper is structured as follows. The next section provides a brief overview of participatory governance theory. Section three describes the methods used in this research, followed by the presentation of the results in section four. Finally, the discussion and conclusions in section five sum up our results.

2. Theory

Participatory governance according to Fischer (2012) is a version of governance theory that stresses democratic engagement through deliberative practices. It aims to encourage citizens' participation in government decision-making processes by examines the assumptions and practices of traditional views that can hinder genuine citizen participation in the governance process. Public participation can take place at each phase in the management process, namely planning, implementation and evaluation. Participatory governance manages the interlink between political dimensions, society, citizens, and methods to provide space for the rights of citizenship and to democratic (Gaventa, 2003).

Participatory governance is formed by criticism and context which produces several typologies of participation. Arnstein (1969) made a typology of non participation, tokenism, and citizen participation which states the presence of power and control dimensions in participation. Pretty (1995) made a typology of manipulative participation, passive participation, participation by consultation, participation for material incentives, functional participation, interactive participation, self-mobilization. This typology suggests that interventions for participation are shaped by the

motivations of those who adopt and practice a participatory approach. The nominal, instrumental, representative, transformative typology of (White, 1996) states that there are various interests at stake in each type of participation. These typologies all aim to direct development towards 'genuine' participation (Cornwall, 2008).

Participation can form an empowered society because they are involved in decisions making process that will affect their lives. Presence at the discussion table can give communities the power to influence decision-making processes and outcomes. Studies show that empowerment at the village level has led to the creation of grassroots neighborhood-level groups in hundreds of villages (Fung & Wright, 2001). Although there are also institutionalized groups such as the TP-PKK which are not functioning properly (Angelia et al., 2020).

Participation may also function for the formation of social capital since it forms a network of relationships between individuals and groups. The unification of people to interact together in a decision-making activity provides an opportunity to strengthen networks and even build new networks. Social capital can bind people of the same social status as well as being a bridge for groups/individuals from different social classes to get closer to one another. There are skeptical groups who consider that only the local elites of civil society, economy, politics and administration network in these processes; and, social capital is built up just between local elites. However, studies state that participation has potential benefits for the poor and disadvantaged at the local level as well as the potential to increase efficiency and equity (Osmani, 2008). The capacity of human agencies to handle the capacity gap, the incentive gap, and the power gap contributes to the success of governance participation. These human agencies are government officials, civil society, and community itself.

Participatory governance has shown a positive correlation with increasing accountability, responsiveness, and public services by the government (Speer, 2012). However, as a performative practice it can have the intended and unintended impact of having to (1) restrictions about who should be involved and about the space for negotiation, (2) assumptions about what the issue at stake is, and (3) expectations about what the outcome of participation should be and how the participants are expected to behave (Turnhout et al., 2010).

3. Research Method

This study uses the PAR approach, a method of forming knowledge as well as social action involving those who will benefit and be affected by the activity. The PAR

approach according to Greenwood et al. (1993) should be the approach sought by social researchers in order to have an impact on the communities studied. There are two main features that distinguish PAR from other research, namely 1) there is recognition of the capacity to actively participate in the research process by people who live and work in the situation to be studied; and 2) carried out by participants with an orientation towards improving practices that are self-regulated by participants (Kemmis et al., 2014, p. 4). Stringer (2007, p. 24) considers that PAR principles fulfill the interaction requirements necessary for Gustavsen (2001) concept of "democratic dialogue" and Habermas (1984) concept of "communicative action". Those requirements include respecting individual dignity, integrity and privacy.

This research involves a number of people with varying levels of involvement. The action research plan was consolidated and carried out with 3 local research teams consisting of community leaders, religious leaders and village officials. Data collection as well as ways to take action were distributing questionnaires to 30 residents, compiling historical narratives in collaboration with 10 student members of the Community Service Program (KKN) team from IAKN (State Christian Religious Institute) Toraja, interviews with 7 traditional leaders (*to sanda karua*), FGD with a focal point group of 12 people, a workshop attended by 25 community members and community leaders, a study tour by 12 focal points, as well as discussions and reflections with the local research team. The participatory action took place from June 2019 – March 2020. The data was managed by the Nvivo 12 program, analyzed using a thematic approach of analysis and reflection on the assumptions, content and process of PAR.

4. Results

This participatory action research generated a cultural heritage list and formed a tourism awareness group in Pata'padang Village. In the following, the two achievements will be described.

4.1 Cultural Heritage : Lists, Values and Transmission

This study was carried out on the assumption that the Toraja people's knowledge of their culture is predominantly influenced by the URS. Questionnaires were distributed to the community before the action to test these assumptions. A total of 40 types of cultural heritage were identified from the open questions answered. The assumption was confirmed since 62% of the submitted lists were cultural heritage related to URS, 23% related to the joyous ritual (Upacara Rambu Tuka'/URT), and 15% were not directly related to these two activities.

Knowledge of participant, who selected as the focal point, on cultural heritage and tourism was developed during the FGD process. The focal point identified 23 lists of prominent or unique cultural heritage in Pata'padang Village. The lists were identified as comparative advantages to be included in the tourism village program. Of the 23 lists, there are 17 new lists that have not been identified in the questionnaire. The new list is more specific item of cultural heritage. It lists the sub-items of arts and unique traditional economic activities of Pata' Padang Village. The skills that are the source of livelihood for a number of artisan groups, namely carving and making traditional buildings, have led them to be involved in the construction of a number of hotels and star-rated buildings in Indonesia. It has even brought Pata'padang craftsmen to the Rautenstrauch Joest Museum, Cologne-Germany. Knowledge of the tourism business is also growing. Initially, only historical and cultural sites were known as potential tourist attractions in Pata'padang. Their growing knowledge was triggered by discussions and viewings of tourist village attractions that were introduced during the research process. Finally they can identify their daily life activities and economic activities as potential tourist attractions

Participant acknowledged that cultural transmission, especially transmitting cultural values does not proceed in a planned manner. It is transmitted through the natural process of socialization in family and society. Therefore, the symbolic values in cultural heritage cannot be identified within the limited time of research. The individual values attached to each item are quite diverse. These values include aesthetic, social, economic, religious, educational, and political values. For URS practice, despite the burden, Toraja's social harmony preference leads them to persevere. Even among the participants, some benefited as tailors, craftsmen, and artists.

Some cultural practices are no longer transmitted to the next generation. The main reason is due to the changes in beliefs, perception on traditional culture as symbols of antiquity, security arrangements, and the absence of figures in these fields. This allowed participants to realize that a cultural center would help explore, develop and promote culture for tourism success.

In the cultural heritage list of Pata'padang Village, there are two cultural heritages that are controversial to be continued, namely the sanda karua institution and *lantang pangngan* attraction. To sanda karua, i.e. the customary government order is assessed by certain parties as a negative institution in social relations because it implicitly maintains the traditional social class system. The other parties bestow a positive value as guardians of the order that makes the village intact as

a unique customary unit in Toraja. *Pa'lantang pangngan* is a special performance at the funeral of someone who dies young. Although it is interesting as a spectacle, it is considered negative because it preserves the grief of the bereaved family. Several attractions whose performance relates to traditional events must be consulted with traditional leader before they are commercialized. The event is generally associated with URS or URT rituals. Seven traditional leaders stated they could understand the problem but commercialization decisions had to go through a traditional meeting (*ma'kombongan*)

4.2 The establishment of a Tourism Awareness Group (POKDARWIS)

After holding 5 FGDs with growing participants, the focal point group's knowledge has increased about the tourism potential of the cultural heritage and daily life of the people of Pata'padang Village. The FGD started with the focal point group, then involved community leaders, and returned to the focal point who had conducted a study tour to the Nonongan Tourism Village. The theatrical cultural attractions observed at the study tour locations are considered expensive in terms of the time allotted by the actors. The group is optimistic about natural daily attractions, natural beauty, unique cultural sites, and the significance of the Topadatindo War historical site in this village.

An agreement was reached to form a tourism awareness group (Pokdarwis) during the evaluation discussion for the study tour. The Pokdarwis program will be promoting sustainable tourist destinations in Pata'padang Village to increase government and public awareness. Pokdarwis' first action was to socialize the group's goals and programs by organizing village clean-up actions. The action is targeted at involving the community in keeping the village clean and safe.

Pokdarwis prepared a launching program in the form of holding a surprise market. Plastic recycling crafts, used URS bamboo, and other skills have been prepared for lunching activities. The weekly village cleaning action has been going on several times until it had to be stopped due to the co-19 pandemic. The discussions at WAG Pokdarwis were still active during the pandemic but then stopped. Miscommunication between members, the replacement of village heads, the movement of the local research team, and the long-term vacuum of activities greatly affected Pokdarwis's enthusiasm to continue their activities after entering the Covid-19 endemic period. However, the village opened a weekly traditional market called Pasar Topadatindo on June 1, 2020. The village has also started building facilities for climbers to Mount Parimata. Traditional markets and Parimata have been initiated by research participants in this research period.

5. Discussion and conclusion

Participation and collaboration of local communities, academic researchers, and village government have established activities to identify types, values, and situations of CH transmission and provide results as described above. The social actor's ability to see a collaborative approach as a necessity in exploring the benefits of the cultural heritage has resulted in the initiation of activities, the intention to get involved in activities and shaping the planning and implementation of these activities. The academics involved can help frame the broader goals of activities by utilizing an academic culture that requires the study of local and global contexts and the adoption of participatory action research as a necessary approach. Government support, by providing space and accepting initiatives from the community, plays an important role in the implementation of this collaborative work

The family's burial site has potential to trigger conflict among members of the family. There are different views and interests among family members regarding the site and tourism development in Pata'padang Village. For cultural attractions that will change people's habits, it requires customary decisions which are also not easy to reach an agreement on. Both of these obstacles are difficult to overcome during this limited research period which can have unintended consequences.

Objects of natural scenery and people's daily activities are relatively more neutral in terms of power and control. Therefore the natural scenery of Parimata and the Weekly Market can be realized during this research period. At least, the discussion space to explore the richness of cultural heritage in Pata'padang has disturbed the participants' awareness to think about the steps needed to deal with the constraints on the positive use of cultural heritage in their environment. Benefits that can be felt fairly by the present generation and for generations to come. It is indicated that the people of Pata'padang Village really want and will be proud if this tourism village can be realized. In small group and large group FGDs there were times when contradictions arose, but they were bridged well. They have wisdom in overcoming differences of opinion and even creating new awareness together. This confirms Erdmenger (2022) statement that participatory governance can be a way of reducing conflict in tourism development and hosts are generally proud to be able to carry out socio-cultural exchanges with tourists. The level of host involvement is generally influenced by lack of time, access, awareness, prioritization, knowledge, qualifications, and opportunities.

The accounting process designed to involve the community, community leaders, government,

BUMLEM is an accounting practice as a social technology to support sustainable development (Fraser, 2012). Activities not only produce CHA lists but encourage the creation of public spaces for interaction. Such interactions are common between various stakeholders in the accounting process but have received less attention to be designed as a process of increasing the social meaning of accounting. FGD as a PAR technique has been integrated with the accounting process which builds dialogue from a variety of views of values, interests, knowledge, and experiences. The space for communication between subjects is a public space for validating the intersubjectives on the claims underlying social cooperation (Habermas, 1984). Dialogue in a world filled with narrative contests is inevitable for the survival of civilization.

Government openness to community initiatives in this activity is the ideal form of government as a value co-producer according to Vargo & Lusch (2008). The economic, social and educational values of this activity were created by all participants even without financial support from the government. The community was voluntarily involved and even contributed funds and materials for the implementation of this activity. The government can carry out community empowerment programs very efficiently and even effectively to increase the legitimacy of government presence. However, this has not yet formed into a local bureaucratic culture, it still depends on leadership capacity in the community and government. This can be seen in the weakening of support for the Pokdarwis after the replacement of village head and the weakening of Pokdarwis's enthusiasm. Pokdarwis's enthusiasm was affected by the vacuum of activity during the co-19 pandemic and the mobility of some members who were limited by age and place of residence.

From this case it can be seen that accounting can be empowered in the initial process of developing tourism as a social technology. Accounting at this early stage can contribute to providing the results of identifying potential tourist objects from cultural heritage and building cohesion between stakeholders. This is possible to achieve if the relevance of accounting continues to be reflected by the accounting community itself and given space for empowerment by the authorities.

Developing countries may deliberately craft standard measures that impose a cost or other disadvantage on foreign competitors to provide protection to domestic firms. Moreover, standard compliance is often costly for exporter countries. Thus, standard can act as an impediment for trade even when it is imposed due to genuine health and safety of the consumers. Nonetheless, standards also assure the consumers that they use safe, reliable and good quality products. Without standards, non-standardized products may be

dangerous as manufacturers will not be obliged to provide qualified products.

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