



Spiritual Accounting : The Meaning of Income in Rambu Solo' Culture in Tana Toraja Regency

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Keywords:

Abstract

spiritual accounting, income, signs of solo'

The purpose of this study was to determine and analyze the meaning of income in the Rambu Solo' culture in Tana Toraja Regency from a spiritual accounting. This research uses an *Interpretative Phenomenological Analysis* (IPA) approach using a spiritual-religious paradigm. The data obtained came from various literature and interview sources selected based on purposive sampling, with *Divine Command Theory* (DCT) as the analytical knife of this research. The results of this study show that: (1) Income in the rambu solo' culture occurs due to economic activity in the frame of the principle of helping and easing each other's burdens (*kasianggaran*) at the time of mourning. Income is not only obtained by the *mate* 's family but all stakeholders feel the impact of Rambu *solo'* activities . Especially in the fields of tourism, hospitality, MSMEs, animal husbandry, village development, and *Income Per Capita* (IPC). (2) Income based on a non-material perspective in the frame of spiritual accounting. Based on aluk Todolo belief, blessings come from *Titinan tallu tirindu batu lalikan* for *to mate* and to lino. While Christianity blessings come from God alone *to Lino* . The benefits of the implementation of rambu solo' received by tomate are animals sacrificed as provisions for the journey to puya and become tomembali go home . Meanwhile, Tolino gained peace, prosperity, increased spirit of hard work, fellowship, brotherhood, shame of patriotism, honesty, mutual help, mutual love, religion and development and preservation of arts & culture.

1. Introduction

In this era of disruption, Accounting has experienced a metamorphosis from what is suspected. Accountancy has entered in corridor science, then accountancy in a direct way has entered also "space the game "science." itself, that is what is called with Science War (Mulawarman, 2010). Accountancy in study Not only understood as technical skills (knowledge about debit and credit), but rather see accounting as something that is always socially related to man as creator, user and modifier of accounting (Ayu, 2015). In line with the matter, Tricker (1978) in Triyuwono (2000) stated that accounting depends on the ideology and morals of society, accounting is value free and accounting is child of culture (society).

Triyuwono (2000) also stated that accounting is formed by society's culture, economic system, political and social environment accounting (Triyuwono, 1997). With Thus, accounting divided into two that is

mainstream accounting and nonmainstream accounting. According to Triyuwono (2006), mainstream accounting is very identical to the figures contained in the financial report. Paradigm sort of This is not free from the underlying philosophy that is the philosophy of capitalism in enriching material. Orientation only on numbers profit result values Qualitative (non-material values) are actually neglected joining in role in its formation (Amaliah, 2016).

Accountancy is disciplined knowledge and practices that shape and shape the environment. If accounting is born in a capitalist environment, then the information he conveys contains capitalist values, on the other hand if accounting is formed in a local cultural wisdom environment, then information and practice will also contain local wisdom marks (Amaliah, 2016). According to Triyuwono, local wisdom is A nature of thinking contextual A custom policy in something area formed from crystallization of habit good and valuable sublime for benefit



community (Hidayat and Triyuwono, 2017).

Especially in the province of South Sulawesi it is known with cultural diversity from the most primitive to the most modern, consisting of 4 ethnicities including Bugis, Makassar, Mandar and Toraja (Asriandi, et al, 2021). A culture that is well preserved by the Toraja community is the Rambu Solo' ceremony which is one of those ceremonies custom in the frame of a funeral (Tumirin, et al, 2015). The more established family or social status abandoned high (Tana' Bulawan). so the more Lots sacrifice (Badrullah, 2020).

Rambu Solo 'ritual accountability prioritizes the amount of dozens of animals until hundreds so that it costs 4-5 billion in carrying out the colossal activity. Based on the previous phenomenon, sacrifices were made by the Toraja public starting from pre until the post ritual procurement is very necessary quite a long time too fantastic cost to obtain income Good form material or non-material in ceremony solo signs'. So that this is what happened forerunner will writer For study meaning income on culture based on perspective spiritual accounting .

2. Literature Review

2.1 Divine Command Theory

Divine Command Theory (DCT) evaluates whether an action is ethical or not based on its conformity to God's commands (Bond, Indonesian Accounting, 2021). Historically, this theory was put forward by prominent figures such as Saint Augustine, Duns Scotus, William of Ockham, and Søren Kierkegaard (1509-1564). These figures put forward various variations of the divine command theory. One of the latest versions of this theory is the "Modified Divine Command Theory" put forward by Robert Merrihew Adams. This theory is based on God's power related to morality and human conceptions of right and wrong. Paul Copan supports this theory from a Christian perspective, while Linda Trinkaus Zagzebski suggests that God's motivation is the source of morality, not just

God's commands alone (Wikipedia, 2022). Divine command theory, also known as theological voluntarism, is a meta-ethical theory that states that the moral status of an action is equivalent to whether the action is commanded by God. This theory asserts that what is called moral is determined by God's command, and a person is considered moral if he or she follows the command. Followers of both monotheistic and polytheistic religions, both in ancient and modern times, often accept the importance of God's command in shaping morality (Williams, 2013). Simply put, Divine Command Theory, also known as theological voluntarism, is a meta-ethical theory that states that if an action is in accordance with God's command, then the action is considered morally good. According to this theory, God's command determines what is considered moral, and a person who is moral must follow God's command. Followers of monotheistic religions from ancient times to the present generally accept the importance of God's command in creating good ethics. DCT theory serves as a model in living life to achieve good ethics in society, in accordance with the command of God that is believed.

3. Research Methods

This study employs an Interpretative Phenomenological Analysis (IPA) with a spiritual-religious paradigm. It is grounded in a phenomenological approach, a type of qualitative research that observes and listens to individuals in their everyday activities. This method allows for a more detailed explanation and understanding of events, explicitly focusing on people's lived experiences and the dynamics of ongoing interactions.

Data for this study is obtained from various literature sources and selected interviews, based on purposive sampling. The data analysis techniques follow the framework outlined by Miles and Huberman (1984), including data reduction, data display, and conclusion drawing/verification. These processes are carried out interactively and continuously until completion (Satori & Komariah, 2017).



To ensure the validity of the findings, triangulation methods are used, drawing on diverse sources, techniques, and timeframes. This strengthens the theoretical, methodological, and interpretive aspects of the qualitative study (Mekarisce, 2020). The focus of the study is particularly on the meaning of income within the cultural context of Solo signs, viewed through the lens of spiritual accounting.

4. Results and Discussion

Research results about meaning income in culture Rambu Solo' spiritual accounting perspective with data collection to get valid and accurate information as well as can be trustworthy, then researcher use technique possible data collection support at a time strengthen analysis in discussion study results through observation, interviews, documentation in a way direct in the field located in Tana Toraja Regency .

As for, that became informant among them Tomina, Pastor, toparengnge, government, and society. Study This was done not enough during One month in Tana Toraja Regency. Reveal meaning income in culture solo signs' with practice accounting as well as presentation report For measuring income that cannot be assessed from numbers in the culture. Culture Solo' signs require cost billions For carry out custom death ceremony. As stated by the informant as follows: "If the person dies is a race nobleman so the ceremony is big in accordance with his land. So that the time required for the pre-ritual is less than 2 months with costs as big as not enough more than IDR 100,000,000. While at the moment activity until finished as big as reaching 4-5 billion For fulfilling needs during activity ongoing" (interview Mr. Israel Tamboro Chain Allo):

Table 3.

Details Cost Ceremony Rambu Solo' " Alm. Puang Matthew Betteng Batara " In Tampo Mengkendek District
December 26 , 2023

No	Jenis Pengeluaran	Jumlah	Keterangan
1.	Biaya Pra kegiatan	Rp 546.500.000	Selama 60 hari
2	Biaya Kegiatan	Rp 4.306.291.500	Selama 7 hari
Jumlah		Rp 4.852.791.500	Total biaya yang dikeluarkan selama pengadaaan Rambu Solo' (terlampir)

Source : Results of primary data processing

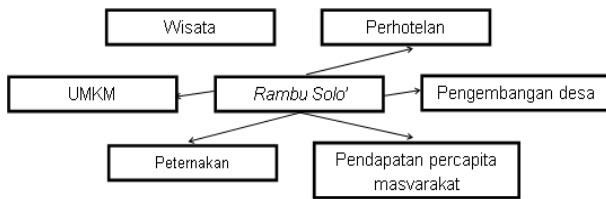
Income from the Rambu Solo' ceremony is largely influenced by the number of families participating in the death ritual. The income generated is managed by the Regional Financial Management and Revenue Agency (BPKPD) of Tana Toraja. This income depends on the scale of the ceremony, the amount of tangkean suru' (community donations) received, and the number of animals sacrificed. The BPKPD of Tana Toraja has achieved 50% of its revenue target, particularly through regional retribution. The income comes from the various economic transactions that occur during the Rambu Solo' ceremony. Ultimately, the death ceremony culture significantly impacts all aspects of life in Tana Toraja.

As Mr. Marwantho from BPKPD Tana Toraja stated:

"The Rambu Solo' ceremony influences all stakeholders and has a positive impact, especially on the local government. This is evident in district deposits and the tax cuts on the largest animals. Additionally, other sectors also feel the impact. The tax revenue is distributed to villages and sub-districts to support regional development projects." (Interview with Mr. Marwantho)

These rituals have a positive influence on the broader public. A simplified description of their effects is as follows:

Figure 5. Entire acquiring element impact from Ceremony solo *sign'*



Data source : Results of processed primary data

Based on the picture above, without realizing it, the implementation of the Rambu Solo' ritual has a significant impact on development in Tana Toraja Regency. In particular, this ritual has an influence on tourism, hospitality, MSMEs, livestock, village development, and Per Capita Income (IPC) through services such as passura', service protocols, and ma'badong dance. Therefore, this ceremony involves various aspects and stages according to each belief, be it Aluk Todolo, Christian, Catholic, or Islamic. The uniqueness of this death ceremony is an attraction for tourists and researchers who want to study local wisdom in Tana Toraja, especially the Rambu Solo' ritual.

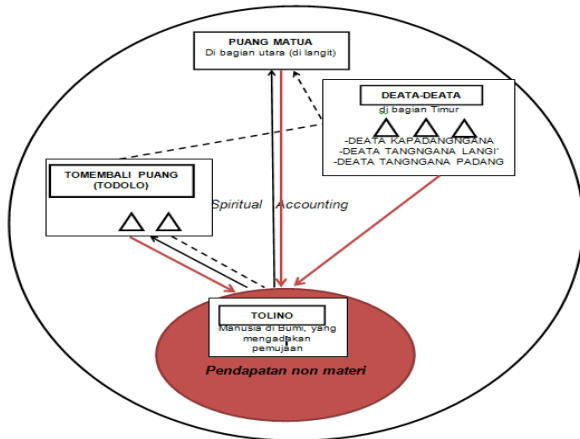
If associated with accounting science, according to the definition of accounting which records financial transactions such as expenses for the operational needs of a person or entity, then this expenditure is expected to generate income. Income in the Rambu Solo' ceremony occurs because of economic activities based on the principle of mutual cooperation and helping each other to ease the burden of grieving families. The income obtained, both in material and non-material forms, can be measured from a material perspective.

From a spiritual accounting perspective, this qualitative spiritual-based accounting reporting requires fundamental reform in current financial reporting practices and culture. Therefore, performance must be measured in four dimensions: economic, social, environmental, and spiritual (Gama, 2019). Socio-spiritual accounting is very important in summarizing transaction events to interpreting the results. The existence of spiritual

accounting allows the meaning of profit not only from rupiah, but also in a broader form. Although the costs incurred for this ceremony reach billions, which can be seen as a burden for the family, the spiritual benefits and communal happiness generated from this ritual are much more valuable.

The spiritual dimension is present to reconstruct the paradigm related to the Rambu Solo' ceremony, which is often considered wasteful. However, this activity is also a form of social accounting, where there is a distribution of sacrificial animals to places of worship and the community. This procurement is based on responsibility, love, and sincerity to various parties. If examined more deeply, the costs incurred in this ceremony bring benefits and advantages to those who are ritualized, the family, and the entire community who share in the blessings. This blessing is obtained through the teachings of Aluk Todolo, which consists of three spiritual elements that have positions in the universe, as depicted in the following scheme.

In a conversation with Tomina, he said that the teachings of Aluk Todolo teach that Puang Matua has the highest position and will provide peace, happiness, and strength according to human actions. If someone is negligent in the worship stage, they will get unwanted things from Puang Matua. Conversely, if they obey the teachings, then happiness and salvation will be given to them, both in the afterlife and in Lino (the human world) (Interview with Tomina Tato' Dena). The income or blessings received, both material and non-material, depend on the number of buffalo sacrificed, which is considered a condition for the journey to the puya (afterlife).



human on earth. It is through this sacred connection that blessings are believed to flow both to the deceased and to the living (lino).

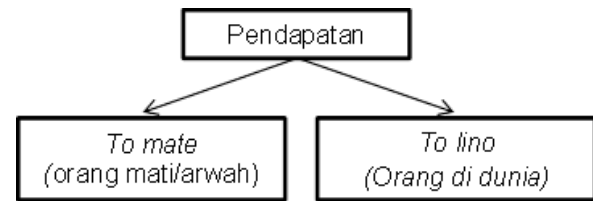


Figure 7. Income in non- material perspective in aluk Todolo

source : primary data processing

Income or blessings received by the deceased (to mate) are believed to depend on the number of buffaloes sacrificed, as these are provisions for their journey to puya (the afterlife). As one informant shared:

"In the Toraja literature books, it is written: Nakua pa'kadananna, axisng pudukna kumua: denmo your gai' lamingka, unnola tanggana lalan. Buda kinallo your way sukku 'barra' maisomu." (Interview with Mr. Enos Palimbong) This translates to: "The ancestors said: 'No wonder you have arrived, walking until here. Your provisions for the journey are plentiful, and your rice preparations are complete.'"

From this description, it is clear that the Torajan people, through cognitive and expressive processes, manifest their beliefs into practice. The sacredness of the Rambu Solo' rituals is evident in the empirical actions of the people, rooted deeply in their traditions. Every aspect of the event is obligatory and must be carried out in accordance with aluk (Torajan belief), ensuring accountability and adherence to the truth. This aligns with the Divine Command Theory (DCT), which suggests that following the commands of God is a form of moral goodness.

Moral actions, as demanded by human beings, follow the dichotomy of good and bad. The Rambu Solo' rituals represent a connection with the supernatural, where values of religiosity become the life objective of every

In Torajan culture, it is believed that the treasures and collected objects enjoyed in this world are presented to those who participate in mourning, serving as provisions for the supernatural journey, implemented through traditional customs. If this process is not followed, families in the physical world do not receive blessings—referred to as "tang la napomarendeng ma'bala kollong" (Sarira, 1996). One informant, when discussing the Torajan belief in Aluk Todolo, mentioned:

"If not done according to the regulations, the community will face suspicions of 'law nature' and must avoid Pemali (Prohibition). The family who organizes the Rambu Solo' ceremony will then receive Sanda Salunna (blessings)" (Interview with Mr. Hendra Rante Tau).

From a non-material perspective, the blessings gained by people on earth (to lino) come from Puang Matua, gods, goddesses, and ancestral spirits (titan tallu-tirindu new lalikan) (Cultural Service of Tana Toraja Regency, 2019). In Christianity, however, God is viewed as the sole source of blessings. The Rambu Solo' ceremony in this context is not seen as worship but as a customary responsibility and an expression of love for the deceased family members. An informant explained:

"In Christian practices, the Rambu Solo' ceremony does not involve the belief that the



number of buffaloes sacrificed guarantees the spirits' journey, and there is no element of worship involved. The blessings come from God, and the ceremony is a time of sharing and unity among the participants." (Interview with Enrik Salolo).

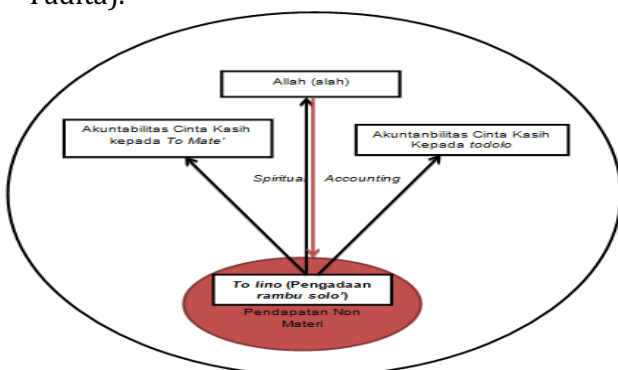
In the Christian theological view, the Rambu Solo' ceremony embodies confession (faith), praise (love), and submission (hope) to God. The event also serves as an act of love toward the deceased and ancestors who contributed to the land of Toraja. Worship during the ceremony is conducted at certain times to pray for the family left behind, asking for God's comfort and blessings. The internal process of conducting the Rambu Solo' ceremony, from a Christian perspective, revolves around sharing and expressing mutual love. In essence, the Rambu Solo' ceremony operates as a cultural symbol of respect for loved ones and fulfills a child's obligation to their deceased family members. It intertwines religion, culture, and customs to maintain the fabric of life in Toraja. This interaction between religious and cultural values builds both horizontal (social) and vertical (spiritual) relationships. As one pastor explained:

"Regarding traditional practices, Christianity serves as a guide for culture, as outlined in Matthew 22:37-40. It summarizes clearly: 'Love the Lord your God with all your heart, soul, and mind, and love your neighbor as yourself.' This commandment must be realized through actions. One way of showing love is through mutual sharing, which is exactly what happens in the Rambu Solo' ceremony, so that God may bless the community." (Interview with Pastor Yudita).

The entry of religion in Toraja serves as a guiding principle that articulates the culture with trust. This is exemplified in the ritual of solo signs, which represents accountability in the context of love for Allah, parents, ancestors (todolo), and the community (lino). The implementation of death ceremonies aligns with divine commands, emphasizing that God's blessings are bestowed upon those who act in accordance with His will. The values derived from these practices resonate with theories developed by philosophers and theologians such as William of Ockham, St. Augustine, and John Calvin, who posited that good morals originate from Allah's divine order. Thus, these teachings become the foundation for obtaining blessings.

In the context of spiritual accounting, the concept of blessings during traditional ceremonies like solo signs redefines profit to encompass broader dimensions. Accounting acknowledges spiritual existence, indicating that not everything can be quantified merely in financial terms. This perspective emphasizes how actions and decisions can influence overall well-being, including aspects such as inner peace, social relationships, and the preservation of customs and culture. Consequently, profit is no longer limited to financial gains but also includes the enhancement of quality of life in a holistic manner.

Regarding income and blessings from the Rambu Solo' ceremony, the benefits obtained by the community (lino) cannot be measured solely through conventional financial metrics. For instance, the concept of karapasan (peace and harmony) is paramount in spiritual accounting, representing a significant non-material value within the culture. As expressed by a community member during the event, the peace felt post-ritual extends beyond the individual to the broader society, signifying the Torajan love for peace, encapsulated in expressions such as Unnalli Melo and basse. The Torajan understanding of karapasan is a core cultural value reflecting the essence of their religious beliefs.





In spiritual accounting, peace is not just a state of inner calm but also a condition of harmony and balance that yields profound benefits for individuals and society alike, enhancing collective well-being. Additionally, the process of obtaining blessings is intertwined with the practice of *aluk tallu lolona a'pa' tauninna*, which signifies the interconnectedness of human, animal, and plant life. This ceremonial process, grounded in religious values, highlights the Torajan belief in the importance of maintaining relationships between these elements for holistic well-being.

Moreover, the concept of *osokki* (tenacious effort and hard work) underscores the challenges associated with executing the *Rambu Solo'* ceremony, requiring substantial financial resources and diligent labor. The spirit of hard work transcends mere physical action, resonating with spiritual dimensions. Spiritual accounting helps individuals recognize the spiritual values embedded in their efforts, reinforcing their accountability to both themselves and God.

Mutual cooperation, or *ambakan datu*, is another fundamental principle in Torajan culture, particularly evident during ceremonial activities. The collective effort within the community reflects a strong bond that is essential for achieving shared goals. The tradition of *kombongan* during the *Rambu Solo'* ceremony signifies the significance of teamwork and togetherness, reinforcing the idea that profits derived from such cooperation cannot be evaluated economically but instead represent a commitment to kinship and communal values.

The *kasiuluran* (brotherhood and kinship) manifested during these ceremonies fosters familial bonds and social interactions, enriching the overall experience. Hospitality plays a vital role in these events, enhancing the spiritual connection among participants. In spiritual accounting, actions aimed at nurturing these relationships are viewed as investments in spiritual growth, promoting a deeper sense of togetherness. Furthermore, the ceremony serves as a platform for uncovering *tondok*

kadadian (patriotism), commemorating the sacrifices of past heroes and preserving their legacy. The cultural expressions presented during the rituals embody the values of harmony and religious tolerance, fostering a sense of community among diverse groups. *Siri'* (self-esteem, prestige, and shame) also plays a critical role within the context of the *Rambu Solo'* ceremony. It encourages introspection and personal growth when individuals confront their shortcomings, leading to a stronger spiritual connection with God and the community.

Honesty is deeply ingrained in the rituals, as evidenced by the meticulous recording of contributions made during the *solo signs* ceremony. This practice not only ensures accountability but also fosters a sense of integrity among participants, promoting a culture of honesty within the community. *Kasanggaran* (mutual respect and support in times of difficulty) further illustrates the importance of communal assistance, reinforcing the notion that helping one another is a moral obligation that transcends economic considerations.

Spiritual accounting reflects the value of these interactions as vital investments in both individual and community well-being. Lastly, the practice of *sikamasean* (mutual love and service) highlights the importance of familial bonds, particularly the love and support extended to parents during ceremonial occasions. Spiritual accounting emphasizes that acts of love and service are crucial investments in personal and communal growth. In summary, the *Rambu Solo'* ceremony is not merely an event to honor the deceased; it serves as a profound expression of cultural values and spiritual beliefs that strengthen community ties, promote well-being, and preserve the rich cultural heritage of the Toraja people. The benefits derived from such ceremonies extend far beyond financial gains, embodying a holistic understanding of spirituality and humanity that enriches the lives of all involved.



5. Closing

5.1 Conclusion

This study aims to address the formulation of the problem regarding the significance of income within the context of the solo signs culture. It reveals that the income generated from death ceremonies cannot be measured solely in material terms; rather, it can also be assessed from a non-material perspective. Based on the research findings outlined previously, the following conclusions can be drawn:

- a. The income derived from solo signs ceremonies arises from economic activities framed within the principles of mutual assistance and shared burdens (*kasianggaran*) during times of mourning. This income is not only obtained by the immediate family of the deceased but is also felt by various stakeholders involved in the ceremony. Specifically, the impacts can be seen in the tourism sector, hospitality industry, micro, small, and medium enterprises (MSMEs), livestock management, village development, and overall per capita income (Income Per Capita/IPC) through services such as *passura* (burial services), hospitality protocols, and *ma'badong* (traditional performances).
- b. From a non-material perspective within the framework of spiritual accounting, profit is not only measured in terms of material gain but also encompasses deeper values that are not directly quantifiable. In the context of solo signs, there are activities that embody both accounting and spiritual values. Based on the belief in *aluk Todolo*, blessings originate from *titinan tallu Tirindu Batu Lalikan* (the return to the creator, deities, and ancestral home), benefiting both the community (*mate*) and the land (*lino*). In Christianity, blessings are seen as originating solely from Allah and extending to *lino*. The blessings received from the implementation of solo signs include the sacrificial animals that serve as

provisions for the journey. Additionally, the community experiences peace and prosperity, fostering values such as perseverance (*osokki*), cooperation (*ambakan datu*), kinship (*kasiuluran*), patriotism (*tondok kadadian*), self-esteem (*siri'*), accountability (*kamaloloan*), mutual respect (*kasianggaran*), love (*sikamasean*), and the development and preservation of art and culture.

5.2 Suggestions

This study provides insights into the deep spiritual accounting aspects of income within the solo signs culture. However, it is important to acknowledge the inherent limitations in presenting the data. Therefore, I suggest that future research should focus on a deeper exploration of how spiritual accounting influences perceptions and practices related to income in the context of solo signs.

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