

Karapan Sapi (Cow Race) Cultures in Madura: Economics Values and Owners' Prestige

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ABSTRACT

The study aims to unravel the values underlying the culture of the cow race (*karapan sapi*) in the Madurese community. This research employed qualitative study using an ethnographic approach. The study found that in the planning stage, the cow race is a reflection of economic value, especially during the cows' productive life period. Second, in the implementation phase, the cow races are a reflection of the prestige of the cow owner. Cow owners who take part and win the race feel that their status is higher since Madurese believes that people who have cows are often materially abundant. Third, in the recording phase, the cost of the cow race is based on "trust". The novelty of this research lies on the economic values and owners' prestige as research findings in the culture of *Karapan Sapi*.

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1. Introduction

Madura is an island in Indonesia that has a variety of unique cultural, historical, and artistic traditions [4]. This famous island of natural barrenness has shaped its community into a formidable person. The creation of tools to loosen the soil raises the tradition of cow artistry that makes this island famous in the archipelago, and even abroad.

Ma'arif explains that a cow race is often the most famous annual event in Madura [9]. Cow Races are usually held twice a month after the harvest in September to October to compete for the President's Cup trophy. The event which starts every September is held in four different districts namely Bangkalan, Sampang, Sumenep, and Pamekasan.

Lisbijanto explains that cow races have socio-cultural values for the Madurese community in terms of the people's party, economic, social, tourist destination, and religious aspects [8]. First, the cow race is a party event. The "party" is usually held every year after the harvest season. Second, the cow's race is an economic resource. Apart from being a spectacle, it also provides income to the cow's owner. The event is also used by cow race fans to find out and buy superior cows, especially those who win the race. The price of the race champion cow usually increases very dramatically after winning the race. It will be making it profitable for the cow owner. Third, the cow's density is a means to strengthen social relations. The meeting at each cow race event is a place to interact, greet, and transact with each other.

Fourth, the cow race competition is a tourism event. The event is conducted to attract tourists, both domestic and foreign. Additionally, Ma'arif explains that the cow race has deep roots in the Madurese tradition [9]. The cow race currently is not just a harvest celebration. It has been transformed into an attraction in a tourism event. Lastly, the cow race also has a

religious magical role. There is the existence of a kind of religious ceremony conducted by the cow owner and their staff before and during the cow race event.

Furthermore, Pratiwi, et al [14] explained that in the economic sector, cow race is substantial in providing added value to Regional Original Income (*Pendapatan Asli Daerah/PAD*), particularly in the tourism sector. The coming of thousands of foreign and domestic tourists during the cow race contributes a lot to moving the local economic wheels.

At this point, this study is also interested in investigating the cow race in Madurese culture, especially from the financial management perspective. The research aims to find out and reveal the secrets behind the process of financial management in raising racing cows. Generally speaking, raising a racing cow is a kind of expensive hobby. In terms of economics (or business), it can be said that raising a racing cow is a very risky investment.

To pursue this objective, this study observed various activities in terms of caring and competing in a competition. Again, the lens of financial management is used to overview the process of raising of racing cow. The phase of financial management conducted by the cow owner is viewed in terms of planning, implementation, and recording. Thus, it can be regarded as an economic or accounting action. From the researchers' initial observations, it appears that financial management in raising racing cows has acculturated moral values, particularly in terms of the values of hard work and cooperation to produce a great cow.

Several previous studies in Indonesia have been conducted focusing on accounting practices that are identified following the culture of a particular society, namely Madura. Sulistiyana [21] studied the financial management of "*kleningan*" (traditional instrument art) organization. Her research found that this group uses simple accounting to record the cash in and out for financing this traditional performance. Similar research was also conducted by Hakim et al [5]. His study found that *taneyan lanjang* Madurese cultural values can harmonize well together with business financial management for creating values of caring, religiosity, and profit sharing within the framework of kinship. In the context of cow race specifically, Pratiwi et al [14] examined the activity of racing cow acquisition. The research concluded that the raising of racing cows was only a manifestation of the Madurese community's ability to take part in the cow race competition.

Furthermore, in other sub-ethnic, Paranoan [13] study found the accountability of the *tongkonan*, funeral traditional ceremony which is distinguished in three main dimensions, namely the form of accountability for love, socio-cultural accountability, and physical accountability. Another study by Sitorus [18] found that *sinamot* accounting provides an understanding that accounting is a social construction of certain social groups which contains a lot of values.

This study focuses on the raising of racing cows from the accounting and/or financial management lens. The study wants to find the latest uniqueness related to financial management within the racing cow environment. Demographically, the majority of the Madurese population is Muslim. In a cultural context, most of the values that emerge in the traditions of the Madurese people are firmly rooted in religious values, particularly Islam ([3][15][16][23]). It is interesting to highlight the values that emerge behind the tradition of raising *Sapi Karapan* from the perspective of the owner and his supporting staff, whether they are relevant to religious values or have their treasure of meaning. Hopefully, the study can provide a comprehensive understanding of the raising of racing cow tradition in Madurese society.

2. Method

This research uses a qualitative approach. This study aims to explore the financial management of the raising of racing cows that occurs. Therefore, this research was carried

out by investigating in detail the cultural environment of the cow race by ethnographic tradition. According to Spradley [19], ethnography is defined as writings or reports about an ethnic group written by an anthropologist on the results of fieldwork for several months or years. This research was conducted for approximately six months (around January to July 2019), located in Imam Ghozali Street, Sampang Regency, Madura Island. The informants of the study have sufficient experience in raising the racing cow and also joining the cow race competition for many years. Table 1 exhibits the list of informants of this study:

Table 1
Research Informants

No	Name	Position	Experience
11	Mr. Musleh	Owner	Since the beginning (more than five years)
2	Fared	Caretaker Coordinator	Since the beginning (More than five years)
3	Hartono	Caretaker	Since the beginning (more than five years)
4	Asmadi	Caretaker	Since the beginning (more than five years)

The data of this ethnographic study, following Spradley [19] is collected by several methods. This method represents the way to obtain data from a subject that will be used to arrange the final results of the study. First, is participatory observation. The researcher is directly involved with the daily activities of people who are being observed or used as sources of research data. In this study, researchers were at the research location for about six months. Besides interacting directly and observing the process of caring for the racing cows, researchers also took part when the racing cows were trained and competed in a cow race competition.

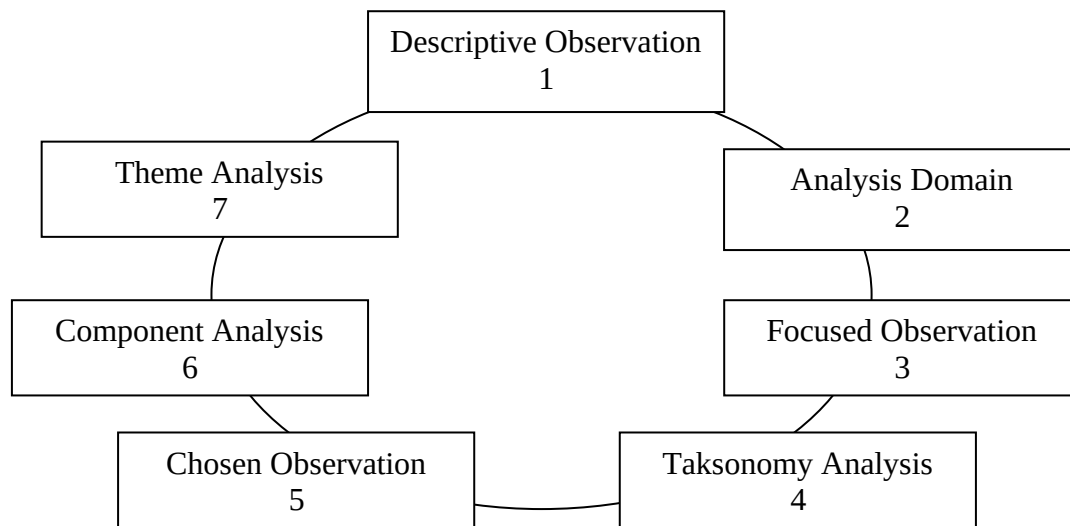


Figure 1. Ethnography Analysis [19]

Second, informant interviews. Interviews are conducted using unstructured interviews, that is free interviews where researchers do not prepare interview guidelines that have been arranged systematically and completely before. Third, make an 'Ethnographic Record' or documentation. This study uses Spradley's data analysis model (2006) which has seven research processes including descriptive observations, domain analysis, focused

observations, taxonomic analysis, selected observations, component analysis, and theme analysis. Figure 1 illustrates the research process using the cyclic research stage as suggested by Spradley [19].

3. Results and Discussions

Initial Capital Planning as a Form of Cow Ownership Initial capital is a matter of great concern to start a business or something to do for the owners so that the business can run smoothly as desired. The initial capital for this kind of hobby (raising the racing cow) is very large due to the expensive price of the cow. The selling price of a great racing cow could reach hundreds of millions of rupiah, not to mention the price of cow care equipment and supplies.

The treatment of the racing cow is quite different from other animals. The initial stage of this planning starts with the selection of a cow. The selection of a superior and high-quality cow empowers the owner's instinct. Usually, it can be seen from the running speed. The owner comes to the cow market accompanied by their staff who already know well about the qualified cows. Then, the cows will be brought to the field to evaluate their running speed. If it is suitable, there is a bargaining process between the buyer and seller until the price is agreed upon. This is the statement of Mr. Musleh:

"Lamba' se melle sape se 'Sarjana Muda' kabbi rowa 250 juta. Mon se Bang Jali alarangan, se sittong 180 juta, pasanganna 140 juta, daddi total 320 juta. Mon lat-alat kabbi enga' kaleles, pangonong arowa ya sapolo jutaan. Mon kandang kan epatoro' ka Fared karenah tana lamba' se ngobu kerrap keya andhi'en Abana.. Epatoro' ka Fared polana la parcaja, Ban pole Fared la pengalaman, toman andhi' sape kerrap keya andhi'en abana lamba', daddi tao ra-carana ngobu kerrap".

(In the past, I bought "Sarjana Muda" cows were 250 million rupiahs, while "Bang Jali" was more expensive, the other one was 180 million, the partner was 140 million, making a total of 320 million. If all the tools like *kaleles*, *pangonong*, etc. around 10 million. The cage is located in the Fared land, previously also used to raise the racing cow (belonging to his father). Moreover, I trusted Fared because he has long experience taking care of the cow.")

Mr. Musleh's statement regarding the initial capital spent on this hobby is in line with the statement of Mr. Fared as the person in charge or a person trusted by Mr. Musleh to take care of the cow. He explains that the price of the cow is quite expensive. The source of funds to purchase originally came from private savings owned by the owner. Currently, Mr. Musleh, the cow owner, has two pairs of cow races, namely 'Sarjana Muda' and 'Bang Jali'. Mr. Fared as a trusted person to take care of the cow said:

"A pair of cows named 'Sarjana Muda' were bought for around two hundred million rupiahs. For 'Bang Jali', it was bought 180 million rupiahs for one cow and its pair is about 140 million rupiahs. The funding to purchase these two pairs of cows is from Mr Musleh's personal money. Abah Musleh has several business works, so he can easily buy those cows."

Fared's statement supports Mr Musleh's statement. A pair of racing can reach hundreds of millions of rupiah, not to mention the equipment or supplies. The owners of

these racing cows are classified as rich people who to finance their hobby require a very large amount of capital. Moreover, the hobby of raising racing cows has also been classified very expensive and risky investment. The owners may suffer losses because the selling price of their cows will fall dramatically in the future. Table 2 shows the forward analysis of the planning phased forward analysis of raising the racing cow:

Table 2. Phased Forward Analysis on Initial Capital Planning

Domain	The Semantic Relationship	Terms	Component	Themes Analysis
Buy 'sarjana muda' cow for 250 million rupiah; 'bang jali' is around 180 million and 140 m rupiah; 320 million total tools/equipment 10 million <i>kaleles</i> <i>pangonong</i> cage the rest of the land look after cow personal money	price cows buying price tools/equipment personal money	Management initial investment	Financial culture	Economic resources

A phased forward analysis is part of the data analysis technique to arrange the final results of the study. A domain consists of several words found in the interview process or in observations expressed as the research process progresses. The domain analysis consists of several words (buy cows, 250 million, 180 million, 140 million, 320 million in total, 10 million equipment, *kaleles*, *pangonong*, coop, remaining land, take care, cow, private money, etc.). From the semantic relationship, the encompassing term is chosen, namely initial capital management. It represents the financial culture and economic resources in terms of component and thematic analysis.

The Expensive Cow Care Costs and High-Income Expectations. Raising the racing cow requires a huge taking care cost. In this research subject, the owner sends his cows to be taken care of by Mr. Fared. Mr. Musleh leave their cows to Mr. Fared to take care of without paying him.

The cost component for caring for the racing cow consists of several items, ranging from feed, and additional nutritional supplements to body care For feed, besides the grass, the cow owner has to provide around 300 chicken eggs every day. Moreover, several traditional herbal medicines also need to be prepared every day to provide nutrition that is considered good for the cow's body. Mr. Fared (a trusted person) explained:

"The daily expenditure for the care of the cows reaches three hundred thousand rupiahs for providing the eggs, herbal traditional medicine, and other nutritional feed. For the eggs, I have to prepare the stock for a week at home. I order high-quality eggs from Java if the egg supplier in Madura can not provide

our needs. So, every week, I have to have thousands of chicken eggs for our racing cow”.

Referring to Fared explanation, the cow owner has to spend around three hundred thousand rupiah for nutritious cow feed. To ensure the availability of nutrition in the form of free-range chicken eggs for the next few days, Mr. Fared even had to look for egg sellers on the island of Java if the stock in Madura was in doubt.

Additionally, Fared, who is entrusted with looking after Mr Musleh's cows, is assisted by at least two workers who are directly involved daily in taking care of the cows, namely Hartono and Asmadi. These daily caretakers are paid once a month. They are responsible for feeding, bathing the cows, and also taking overall care of the cows. Hartono, one of the caretakers said:

“My duties every day are according to Mr. Fared's instructions. Usually, the routine is giving food, mixing herbal medicine, cleaning or bathing the cow's body, and all the care of the cow”

A domain analysis consists of several words found in the interview process or in observations expressed as the research process progresses. The domain analysis results in several words (expenditures, 300 thousand, eggs, herbal supplies, cost matters, storing eggs, houses, supplies, ordering, java, suppliers, Madura, insufficient, needs, thousands of eggs). From the semantic relationship, the chosen term of care is chosen.

Financial culture is chosen from the encompassing term sought for component attributes. Based on the former analysis, the theme of this phase to describe the cow care cost is “hard work”. It shows how expensive and difficult to care for the racing cows. Table 3 shows the forward analysis of the racing cow care costs.

The higher selling price of cows that will be obtained while winning the cow race competition is the main motivation of the cow owner. Providing expensive cow care costs is correlated with the hope of a high selling price when the cow has good stamina to win the competition. The prizes obtained from the cow racing competition are nominally not commensurate with the costs that must be incurred by the cow owner to prepare his cow to win the championship. However, this is compensated by the hope of high selling prices for cows that succeed in winning the cow race. Mr. Musleh, the cow owner explained about the championship ever achieved:

“I won the top three of the championship in 2016 at the Sampang District level. The prize is usually not too big because it is an official event held by the local government. Previously, I won third place in 2015 The Samurai Cup Competition in The Mandala Field, Bato Kerbuy Village, Waru District, Pamekasan Regency. At that time, the prize was a new motorcycle.”

Mr. Musleh explained that his cows won several cow race championships, either organized by the district government or private sector organization. In his opinion, the prize obtained as the winner of the championship is not commensurate with all the costs incurred to prepare two pairs of cows to compete strongly. However, Mr. Musleh never takes into account the nominal amount of the prize. The most important thing in his mind is that his cow can become a champion. By becoming a champion, the selling price of the cow will automatically become more expensive. Table 4 exhibits the forward analysis of the high-income expectation.

Table 3. Phased Forward Analysis on Cow Care Costs

Domain	The Semantic Relationship	Terms	Component	Themes Analysis
spending 300 thousand use of eggs & herbal medicine cost matters stock the eggs home stock order java the supplier Madura insufficient needs thousands of eggs caretakers salary monthly	spending feel stock the eggs herbal medicine order supplier caretakers salary expensive	cost of care	financial culture	hard work

Table 4. Phased Forward Analysis on High-Income Expectation

Domain	The Semantic Relationship	Terms	Component	Themes Analysis
2016 3rd place Sampang district official 2015 3rd place Pamekasan Regency motorcycle prize champion selling price expensive	winner official motorcycle prize selling price	Prize, selling price	motivational culture	Higher Income expectation

Phased forward analysis is part of the data analysis technique which is then raised again in the discussion chapter, this is the method used to arrange the final results of the research. The domain consists of several words found in the interview process or in observations expressed as the research process progresses. The domain analysis consists of several words (winner, district level, Sampang, official, Pamekasan, private sector championship, motorcycle price, expensive, selling price, etc.). From the semantic relationship, the term is chosen, which is prize and selling price.

Motivational culture is chosen from the encompassing term sought for component attributes. Referring to the former analysis, the theme of this component is higher income expectations. Cow owners realize that the prizes they get from cow racing championships, whether held officially by regional government or private sector organizations, are nominally insignificant when compared to the total costs of caring for the cows. However, there is hope that the selling price of the racing cow will be high if they succeed in winning a cow racing competition.

Karapan Sapi as a Reflection of Economic Value. The economic value of the racing cow lies in the productive age of these cows. These cows are classified as young and productive aged around 2-4 years. Mr. Musleh, the owner of the cows described:

"There are two pairs of cows that I have One pair is named "*Bang Jali*", and the other is named "*Sarjana Muda*". The cows are two to four years old. All are male. If there is a cow racing event, they must be trained intensively, at least once every two weeks."

The owner of the cow race realizes that the taking care cost of the cow is quite expensive. Fared, the caretakers of the cow entrusted by the owner to do all caring processes of the cow. Fared said:

"I took care of the two pairs of cows together with two workers, namely Ahmadi and Hartono. The maintenance is very extensive and requires a lot of money. I reported everything to Mr Musleh so that funding would be provided."

Furthermore, Hartono and Ahmadi explained the care process details carried out every day on Mr Musleh's two racing cows. Treatment begins at 5 a.m., which is given food in the form of grass and corn. After eating, the cows are taken out of the cowhouse to be bathed in warm water and then dried in the sun until around 10 a.m. Next, the cows are given herbal medicine, consisting of a mixture of traditional spices, and 25 chicken eggs per cow. After that, the cows are put back into the pen for a midday break.

In the afternoon around 4 p.m., the cows are fed again. Afterward, the cows are taken out of the cowhouse, bathed in warm water, and dried until the sun almost sets. At night, the cows are fed with traditional herbal medicine with around 51 eggs for each cow. Before going to bed for the night, the cows are regularly massaged using special massage techniques to produce quality, tough, and strong cows.

Therefore, in determining the economic value of these cows, it can be seen from how long the productive age of the cow is. This valuation can be counted from the buyer's price offer. Usually, the price bid from potential buyers will be higher if a pair of racing cows often win cow racing championships.

Mr. Musleh said that his cows have been offered to buy at 250 million from a purchase price of 125 million rupiah. After winning a championship, the bid price increased to 500 million rupiah. But at that time Mr Musleh refused to sell his cow since he still loves his cows and hopes to win the next cow racing championship.

Cows that win in a race competition will have higher selling points. The higher selling value of the winning cows will be a source of economic value for the owner of the cow if the cow is sold. The decision to sell the cow at the highest price is entirely up to the owner of the cow, whether to keep it to win the next championships or release it to take financial gain. Mr. Musleh (owner of the cow) said:

"*Mon mennang buhhh.. Senneng saaaara. Pas loppae ka biaya-biaya se epakalwar. Argena sape jen tenggimon mennang.*"
(if we win, ... very very happy. Immediately forgot about all the money I spent caring for the cows. The price also immediately increases drastically if you become a champion")

Referring to Mr Musleh's explanation, the selling price of cows that win the championship will soar drastically. Table 5 exhibits the forward analysis of cow selling prices:

Table 5. Phased Forward Analysis on Cow Selling Prices

Domain	The Semantic Relationship	Terms	Component	Themes Analysis
forget the cost price of cow high bargained 250 million 500 million expensive higher prices win the championship very happy not selling hobby still love	Selling price higher bargained happiness	cow price bid	financial culture	economic value

A phased forward analysis is part of the data analysis technique to arrange the results of the study. A domain consists of several words found in the interview process or in observations expressed as the research process progresses. The domain analysis of this phase consists of several words (forgot the cost, selling price, high, bid, 250 million, 600 million, higher price, win than a championship, etc.). The chosen semantic relationship in this term is cow price bid.

Financial culture is chosen from the encompassing term sought for component attributes. Referring to the former analysis, the theme of this component is economic value. By winning the championship, the cow will be offered at a higher price. The cow champion has a higher economic value.

Implementation Stage: Regular Exercises and Intensive Care Before The Race.

The implementation phase is a series of processes carried out to produce strong and tough cows to win the cow race competition. The process begins with a series of trainings that have been carried out routinely. Every two weeks the cows are trained in the Gulbung field, Sampang Regency. The training or exercise process is usually done to maintain the cow's speed and stamina. Fared said:

"Every two weeks the cows are trained in the field to get used to exercise. The costs incurred reach seven hundred and fifty thousand rupiahs for every exercise. Before the race, the costs incurred increase because the cows are given very special attention."

Regular exercises every two weeks are carried out to make the cow run. The training process also includes costs for extra treatment, jockey, and other needs. In this race preparation, the costs incurred increase significantly since there are extra special attention and treatments for the cows. Medical checks on cows are also carried out periodically by bringing in a veterinarian or animal health officer.

The cow race championships are usually held from August to November every year. The owner and the caretakers of the cow gave more intensive attention during this preparation phase. Hartono (caretaker staff) explained the preparation details before the race. If cows are usually given traditional medicine containing 25 eggs every morning and 51 eggs every evening plus other spices, then before the competition they add coffee and several other additional herbs. A week before the race, the number of eggs prepared is increased to 101 eggs per cow every night. Two days before the race, traditional herbal medicine is stopped and replaced with Fanta (carbonated water) and white rock sugar. On race day, a little alcoholic water is also added.

After participating in the competition, the cows are only given regular food and lots of water placed in a large basin. Traditional herbal medicine is also temporarily stopped to allow the cows to rest and recover energy.

Based on the description above, it can be concluded that the treatments before and after the race are very different from the usual treatments performed every day. Before the race, intensive care is conducted, especially for the provision of eggs and herbs. Additional nutrition food and drinks are also given to add stamina. Table 6 exhibits the forward analysis of regular exercise and intensive care before the race.

Table 6. Phased Advanced Analysis of Intensive Exercise and Extra Care

Domain	The Semantic Relationship	Terms	Component	Themes Analysis
Exercise routine jockey extra medicine medical check coffee fanta white stone sugar alcohol water 101 eggs per cow tired recovery water	Routine exercise Intensive care Extra medicine Traditional medicine Extra treatment	intensive exercise and extra care	organizational culture	hard work

A phased forward analysis is part of the data analysis technique to arrange the results of the study. A domain consists of several words found as the research process progresses. The domain analysis of this phase consists of several words (regular exercise, extra medicine, jockey, fanta, coffee, alcohol, 101 eggs, etc.). The chosen semantic relationship in this term is intensive exercise and extra care.

Organizational culture is chosen from the encompassing term sought for component attributes. Referring to the former analysis, the theme of this component is hard work. Care of cow races during the preparation phase is more intensive and needs an extra budget. Thus, the owner and caretakers should hard work in caring for the racing cows.

Implementation Stage: Registration Fee and Extra Treatment During The Race. The next step is heading to the cow race day. The owner of the cow should provide the registration fee to participate in a certain championship. The amount of the registration fee depends on the prize amount being contested. Usually, the higher the prize value for a cow racing competition, the more expensive the registration fee. Fared (a trusted caretaker of the cow) said:

"The registration fee depends on the committee. Usually, it depends on the prize of the championship. If you get a motorcycle as the main prize, the registration fee can be 1 million to 1,5 million. If you get a car as the main prize, the registration fee can reach 2 million to 2,5 million per cow pair."

On D-Day, there are several things to be done. Preparations are made before leaving for the competition location. Transportation facilities in the form of a truck/pick-up to transport the cows and their accompanying entourage are ready at the location of the cow owner's house. At the competition location, there is also an advanced team that prepares tents that will be used by the cows and their accompanying groups for shelter.

The group that follows and accompanies the cows that will compete are the people around the cow owner. This group consists of caretakers, jockeys riding cows, traditional music players, and supporters cheering on their champion cows. These supporters also act as officers who help the racing cows run fast. Some act as holders of the cow's reins before they are released to run. Some serve as "*tokang gettak*", making sounds from the musical instruments to encourage the cows to run fast. There are those whose job is to pull the cows to the starting line. There are those in charge of encouraging the cows from the sidelines. Some act as "*tokang chandak*", stopping the cows at the finish line so they don't leave the arena and hit the spectators. Mr Asmadi (caretaker staff) said:

"On the day of the competition, we brought many people to accompany the cows in the race. They are volunteers who have made this cow race a hobby that people always look forward to attending. We only provide them with food and drink, they don't receive wages."

Based on the explanation given by Mr. Asmadi, there were at least 10 accompanying people who prepared the cows from departure from the pen to preparation for departure from the starting line at the competition arena. A pair of cows is held by 10 people with 5 people each for one cow. Everyone works together as a team to win the championship.

Moreover, besides technical preparations, there is an interesting phenomenon in the form of special rituals with spiritual nuances. The goal is to ask for safety and also a victory for the cow he owns. This ritual is usually guided by a spiritual figure (*dukun/saman*). Fared explained this preparation:

" Before leaving for the competition location, the *dukun* will give instructions on what rituals to carry out. Where the tent is set up, which door to enter through, and so on has been arranged in such a way. The *dukun* also provided this group of cows with five chicken eggs. Several special rituals such as reciting certain prayers before entering the arena are also carried out."

Referring to Fared explanation, in general, Madurese people still believe in mystical things and magical powers for winning the championship. magical power is believed to increase the cow's running speed when competing. At the same time, the spiritual ritual is believed to serve to deter or reduce the opponent's cows. What's interesting is that almost all the cows that compete also prepare themselves with this magical power.

Before the racing competition is held, the cows that will compete will warm up first by going around the field accompanied by traditional music (*saronen*, *drums*, *kelenong*, etc.). Next, the cows will prepare before being called to advance to the starting line. For more detail, Fared explained that:

"Before being raced, *spiritus* liquid is sprayed on the cow's body. The cow's buttocks are injured and balm is applied to the wound. The balm is also applied around the eyes just before driving to the starting line. The goal is to get the cow hot and run fast. After competing in one race, several energy drinks such as *kratingdaeng*, *hemaviton*, and supplement pills are also given so that stamina recovers quickly because they wait for the next round of competition until the final round that day."

Based on the explanation above, just before the race, the cows are given several treatments so that they run fast and win the race. Applying balm to the injured buttocks and around the eyes are some of the things that are done. After one chapter, several energy drinks are also given so that the cow's stamina can recover quickly. Table 7 exhibits the forward analysis of registration fees and extra treatment during the race.

A phased forward analysis is part of the data analysis technique to arrange the results of the study. A domain consists of several words found as the research process progresses. The domain analysis of this phase consists of several words (registration fee, shaman or cleric, pick up, truck, tent, departure, safety, special rituals, prayer reading, around the arena, race, *spirtus*, watered, wounded wound, balm, eyes, heat, supplement water, etc.). The chosen semantic relationship in this term is the registration fee and treatment of cows during the race.

Religious culture and social culture are chosen from the encompassing term sought for component attributes. Referring to the former analysis, the theme of this component is the People's Party. Besides paying the registration fee, several things must be done by the owner and his teams to win the championship. As a tradition, the majority of Madurese people are always looking forward to the cow race competition. The wider community will come in droves to enliven this annual party. The enthusiasm of the cow owner and his entourage to take part in the competition and try their best to win the competition is a manifestation to enliven this people's party.

**Table 7. Staged Forward Analysis of Registration Fees and Extra Treatment
During the Race**

Domain	The Semantic Relationship	Terms	Component	Themes Analysis
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registration fee	registration	religious	people's
1 million to 1,5 million	fee and	culture &	party
2 million to 2,5	treatment of	social	
milliion	cows	culture	
depends on prize			
many people			
accompany			
volunteer			
shaman or cleric			
pick up			
tent			
departure			
face a cow			
safety	registration fee		
special rituals	competition prizes		
prayer readings	preparation		
around the arena race	volunteer group		
spurred on	ritual		
<i>spirtus</i>	extra treatment		
watered down	prayer		
ass wounded			
balm			
eye			
hot			
kratingdeng			
hemaviton			
capsule			
pill			
stamina is recovering			
break			
the next round			
the final round			

Implementation Stage: Loss Potential is Not Big Issue and Pride of a Higher Social Status In raising the racing cow as an economic activity, apart from the profit potential, there is always the possibility of making a loss. This was realized from the beginning phase by the cow owner. There is self-consciousness that race cow caretaking has the potential for business losses. In the minds of cow owners, the expected profits from raising the racing cow are not merely financial profits. There is inner satisfaction and personal pride that has a non-material dimension from the racing cow they raise. The cow owner, Mr Musleh said:

"There are no such things as burdens and losses in carrying out the activities of raising the racing cow. What stands out most is that this is a hobby, not just a business. If it becomes a hobby, then we will be happy with all the money we spend. Not a burden at all. Because we know that raising race cows is expensive."

Based on what Mr. Musleh said, there is no such thing as "loss" in carrying out this hobby activity. Cow owners know from the beginning that the costs of caring for racing

cows are very large. Especially before the competition, the allocated costs that must be spent are even greater.

At this stage of the people's festival, the cow owners are willing to suffer economic losses as long as their hobby is channeled. Apart from that, there are also hidden personal motives, namely prestigious status in the eyes of the general public. The owner of the cow who wins the championship will be famous and known to many people. This fame provides a respectable social status. The personal pride received by the owner of the champion cow is a prominent non-material motivation. This is the reason why cow owners are willing to spend as much money and other sacrifices as possible so that their cow can become a champion.

The magnitude of this personal goal to obtain social status and position is also proven by the rejection of the offer price from the prospective buyer even though the offer price was already very high. In the cow owner's mind, this winning cow will still provide satisfaction in the future. The desire to gain public recognition when the cow becomes a champion trumps the motivation to receive financial benefits. Fared (caretakers) explained:

"There is a special satisfaction when our cow wins. This is a hobby activity. Because trying to win the championship is not easy. The cost is not cheap. This cow, which is called "*Sarjana Muda*", has already been offered to buy for up to 500 million rupiahs. But Mr Musleh rejected it."

Based on Fared's explanation, the cow racing competition is not just about the racing cow but is about the self-esteem and social status of the owner. The winning cow will raise its owner's social status higher in the eyes of society. On the other hand, if the champion cow loses, the cow owner's self-esteem will also decrease and the surrounding environment will not look up to him. Asmadi (caretaker) said:

"Originally, Madurese people cannot be said to be rich if they don't keep the racing cows. If they keep the racing cows, then they are seen as rich people. Because ordinary people will not be able to keep cows because this requires very large costs."

Based on Asmadi's description, Madurese people consider cow owners to be respected people. Because the owner of the cow is often identified with someone who has influence and abundant material things. So people who raise racing cows indicate their economic strength.

Recording Phase: Trust-based "Oral" Accounting. Accounting records in the racing cow culture are never done. In the context of this research, the Cow Owner (Mr Musleh) who entrusted the care of his cows to Fared and his staff never asked for detailed expenditure reports periodically. Madurese people call it "*tak tong-bitongan*", never making mathematical calculations of all the costs incurred. Cow owners place complete trust in the people they trust to take good care of their cows. Fared said:

"Mr. Musleh completely trusts me to look after his cows. I also maintain that trust well because I have long-standing ties with his big family. I report everything that happens to the cows I care for, including the costs that need to be paid, provided. The report is verbal only, never written."

Fared's statement above underlines the existence of an element of mutual trust between the owner of the cow and the person he entrusts to care for it. Based on this mutual

trust, the cow owner never asked for a written accounting report. The cow owner also never asked for proof of expenses for caring for the racing cows. Mr Musleh as the owner only asks that his cows be cared for as well as possible so that they can successfully win a championship.

Based on the whole steps or phase of financial management of raising the racing cow, it can be seen that the tradition of the Cow Race currently has strong nuances of business and social prestige, especially for the owner. The tradition of *Karapan Sapi*, which was originally held as a form of gratitude to God for the abundant harvest, has experienced a shift in meaning in the eyes of the practitioners. The value of gratitude which is close to the value of Islamic religiosity is no longer the dominant value surrounding the *Karapan Sapi* tradition in Madura. Today's bull race occupies more of a position as a celebration or festival where the whole community gathers and rejoices together. With a more pronounced celebration value, the *Karapan Sapi* tradition is a competition to legitimize the existence of cow owners in the realm of high economic and social status.

4. Conclusion

This study reveals that the culture of raising cows is still strong in Madurese society. The cow race culture, which is one of the prominent cultural characteristics in Madura, can be viewed through an accounting lens based on the stages of financial management or cultural accounting.

The research results show that cow owners realize that the costs of caretaking a racing cow are very large from the early planning stages. These costs consist of the purchase price, feed costs, worker wages, and other costs during the competition. On the other hand, cow owners place the racing cows with high economic value when the cows are in their productive period. There is a big hope of gaining economic benefits if the racing cows he cares for win a championship.

At the implementation stage, the racing cow is a manifestation of the prestige and social status of its owner. During the competition, the cow owner will gain a social status to be proud of if his champion cow becomes the champion. Madurese people will also consider the owner of the cow as a powerful person because there is no need to doubt his wealth. The high prestige of this champion cow is the main motivation for cow owners to care for the cow. He even refuses economic benefits if someone offers a high price to buy his cows.

At the recording stage, there was an interesting phenomenon. This research revealed the finding that the amount of money to pay for the maintenance of the racing cow does not require the existence of written accounting records and financial reports. The owner of the cow never asks the person he or she trusts to care for it to prepare a written financial report. Every detail of expenditure throughout the treatment period is only reported verbally. There is a high element of mutual trust which is the reason why written financial reports are not required.

This study provides a holistic picture of the cow race culture carried out by the Madurese people. The uniqueness behind the culture of keeping the cow race alive needs to be a valuable lesson for understanding a tradition that still exists. To summarize, the tradition of raising the racing cow and then competing them in a championship has been shifting in cultural meaning. Initially, the value of gratitude for the abundant agricultural harvests strongly colored the tradition of the cow race. Currently, in the lens of cultural accounting, the cow race tradition in Madura shifted to economic value and social prestige values that dominate today.

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