



Integration of customary audit and modern audit in marind customary communal financial management: A study in Merauke Regency, South Papua

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ABSTRACT

This study examines the integration of customary and modern audit practices in communal financial management within the Marind Indigenous community in Merauke Regency, South Papua. Although previous studies have discussed indigenous governance and accountability, limited research has explored customary audit mechanisms and their integration with modern auditing. This study addresses this gap by proposing an integrated audit framework that strengthens accountability while preserving customary values. A qualitative case study approach was employed involving 12 purposively selected informants, comprising four customary leaders, three communal financial managers, and five community members. Data were collected through semi-structured interviews, participant observation, and document analysis, and analysed using thematic analysis supported by open, axial, and selective coding. The findings reveal that customary audits rely on communal deliberation, witness testimony, customary sanctions, and the moral authority of customary leaders rather than documentary evidence. Accountability is maintained through collective participation, oral transparency, and social legitimacy. However, increasing administrative demands and limited financial documentation challenge the sustainability of customary governance. This study proposes an Integrated Customary Modern Audit Framework (ICMAF) that combines customary deliberation, witness-based verification, simple documentation, and formal accountability reporting. The framework contributes to indigenous accountability literature and offers practical guidance for developing culturally appropriate and sustainable communal financial governance.

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1. INTRODUCTION

Financial accountability has become an essential element of good governance in both public and community-based organizations. In modern governance, accountability is generally achieved through standardized accounting systems, documented financial records, and independent auditing to ensure transparency, reliability, and compliance with regulations. However, these mechanisms cannot always be directly applied to indigenous communities because communal financial management is deeply rooted in customary values, oral traditions, and collective decision-making processes (Rusfandi, 2024). Financial audits generally serve as a mechanism to assess the

fairness, transparency, and accountability of financial management through a systematic audit process (Naspia et al., 2025). However, in indigenous communities, accountability is not only administrative but also social and cultural, involving customary norms, community participation, and moral responsibility. In this context, audits are understood not only as technical examinations of financial reports but also as social audits that emphasize community participation, customary deliberation, and collective oversight in maintaining the accountability and sustainability of communal resources (Ashar et al., 2025).

The Marind indigenous people, living in the South Papua region of Indonesia, are one of the communities that still strongly maintains customary systems as the basis for managing natural resources and communal finances. In the Marind customary system, financial management is not solely oriented toward economic interests but also reflects spiritual values, social harmony, and collective responsibility. Customary leaders act as managers and supervisors, responsible for maintaining a balance between resource utilization and conservation for community sustainability (Wika, 2025). The financial management system in indigenous communities is inseparable from the social structure and cultural values that bind community members (Asih et al., 2018). Oversight mechanisms are implemented through customary deliberations, social sanctions, and rituals that uphold the values of honesty, togetherness, and social balance (Lestari & Najjich, 2025), (Purnama et al., 2021).

Previous studies have demonstrated that indigenous governance is closely associated with local wisdom, social legitimacy, and communal participation. Jordan & Altman, (2020) emphasized that accountability within indigenous communities is closely linked to customary deliberation, collective participation, and social legitimacy in decision making processes. Similarly, Bebbington et al., (2020) argued that indigenous accountability is maintained through community participation, collective memory, and culturally embedded governance mechanisms rather than relying solely on formal administrative procedures. More recent studies have also highlighted the importance of indigenous governance in supporting sustainable resource management and community resilience (Wika, 2025), (Rusfandi, 2024). Nevertheless, most previous studies primarily discuss indigenous governance, local accountability, or cultural values without specifically examining customary audit mechanisms or explaining how customary auditing can be integrated with modern auditing systems.

This limitation reveals an important research gap. First, limited empirical evidence explains how customary audit practices operate in indigenous communal financial management. Second, previous studies have not sufficiently explained the mechanisms through which customary deliberation, witness testimony, customary sanctions, and communal participation function as indigenous audit instruments. Third, no comprehensive conceptual framework has been developed to integrate customary auditing with modern auditing while preserving indigenous values and meeting contemporary accountability requirements.

This study is grounded in Accountability Theory, Indigenous Governance Theory, and Institutional Theory. These perspectives explain how accountability is constructed through social legitimacy, customary authority, and institutional adaptation to external governance pressures. The integration of these theoretical perspectives provides a comprehensive framework for analysing customary audit practices within indigenous financial governance. The concept of financial auditing based on local wisdom emphasizes the role of the community as the primary controller of resource management. Customary audits are participatory, directly involving community members in the oversight process and integrating social and spiritual values as part of accountability (Thalib, 2024). This differs from modern audits, which are generally technical, formal, and legalistic. However, the era of modernization, digitalization, and increasing demands for transparency and accountability have pushed indigenous communities to adapt to more formal financial governance systems (Ashar et al., 2025). This change has the potential to create value conflicts between culturally based customary systems and modern audit systems that rely heavily on written administrative standards, documentation, and reporting. Social change and increasing economic pressures also require indigenous communities to develop adaptive governance systems without losing their cultural identity and local wisdom (Budianto et al., 2023), (Altman et al., 2017), (Hotimah & Aulia, 2026).

The novelty of this study lies in its examination of customary auditing as an indigenous accountability mechanism rather than merely as a cultural practice. Based on the empirical findings, this study also proposes an Integrated Customary Modern Audit Framework (ICMAF) as a conceptual contribution that illustrates how customary values can complement modern auditing principles while preserving the legitimacy of indigenous institutions.

Accordingly, this study aims to examine the implementation of financial audit mechanisms within the Marind Indigenous community, identify the customary values that underpin accountability in communal financial management, and analyse the challenges faced by indigenous communities in maintaining accountable financial governance. Based on these objectives, this study addresses the following research questions: How are financial audit mechanisms implemented in the Marind Indigenous community management system?, What customary values underlie accountability in Marind community financial management?, What challenges do Marind Indigenous communities face in maintaining accountable communal financial management amid contemporary governance demands?

Answering these research questions is expected to enrich the literature on indigenous accountability and customary governance while providing practical recommendations for developing culturally appropriate financial governance that balances customary traditions with contemporary accountability requirements.

2. RESEARCH METHOD

This study employed a qualitative case study approach to explore financial audit mechanisms and accountability within the Marind Indigenous community in Merauke Regency, South Papua. A case study was considered appropriate because it provides an in depth understanding of customary financial management within its socio cultural context. Informants were selected using purposive sampling based on their knowledge and involvement in customary financial governance. The study involved 12 informants, comprising four customary leaders, three communal financial managers, and five community members. Data were collected through semi-structured interviews, participant observation, and documentation. Interviews lasted approximately 60–90 minutes and focused on three issues: (1) customary audit mechanisms, (2) customary values underlying financial accountability, and (3) challenges faced by the Marind Indigenous community in maintaining accountable communal financial management. Observations were conducted during customary deliberations and dispute resolution processes, while relevant customary documents were reviewed where available. Data were analysed using thematic analysis through open coding, axial coding, and selective coding to identify patterns and develop themes. The analysis generated four main themes: customary audit mechanisms, accountability values, governance challenges, and the integration of customary and modern auditing. To ensure trustworthiness, the study applied source triangulation, member checking, and participant validation. Ethical considerations included informed consent, confidentiality of participants' identities, and permission from customary leaders before data collection. To further protect participants' confidentiality, all informants were anonymized using identification codes throughout the study (Traditional Leader 1, Traditional Leader 2, Community Member 2, and Village Official), rather than using their real names.

3. RESULTS AND DISCUSSIONS

The financial audit mechanism in the Marind customary management system is implemented through a series of customary processes that have substantive functions equivalent to modern social audits, although they are conducted without formal documentation and bureaucratic oversight. Customary deliberations (gotad) serve as the primary accountability forum where decisions regarding customary land, communal funds, forest products, and compensation are discussed collectively. This mechanism aligns with the concept of communal deliberation as accountability found in the Indigenous Governance Australia study (Jordan & Altman, 2020). Customary elders and religious leaders act as moral and spiritual supervisors, ensuring that financial decisions remain consistent with customary norms and ancestral values (Hampel & Tracey, 2019).

The interview findings provide stronger empirical evidence regarding the implementation of customary audit mechanisms. One customary leader stated, *“Money from customary land belongs to the whole clan, not to one individual. Every decision on its use must be discussed in a customary meeting so that everyone understands where the money comes from and how it is spent.”* (Traditional Leader 1). Likewise, another participant explained, *“We do not use the term audit, but every financial activity is examined together. If there is inconsistency, the community immediately asks for clarification.”* (Traditional Leader 2). These statements indicate that financial accountability is achieved through collective deliberation, public verification, and mutual supervision rather than through formal audit procedures. Participant observation also confirmed that no financial decision was made unilaterally. During customary meetings, community members actively questioned the allocation of communal funds before consensus was reached, demonstrating that social participation functions as an effective mechanism of financial oversight.

The coding analysis further strengthened the empirical findings by systematically identifying patterns across interview transcripts and field observations. During the open coding stage, recurring concepts such as collective ownership, collective deliberation, community participation, oral accountability, and witness-based verification were identified. These concepts were subsequently grouped through axial coding into the broader categories of participatory governance and traditional audit practices, indicating that accountability is maintained through collective supervision, social legitimacy, and community participation rather than formal documentation. Finally, selective coding integrated these categories into the core theme of customary audit mechanisms, demonstrating that the Marind customary audit system functions as a systematic indigenous accountability model rather than merely a cultural tradition. This analytical process enhances the credibility of the findings by showing that the interpretation emerged directly from empirical evidence collected through interviews and participant observations.

These findings are consistent with (Wika, 2025), who argued that indigenous communities tend to rely more on sacred-value-based sanctions than administrative sanctions. Likewise, the practice of oral accountability reflects the collective archive described by (Bebbington et al., 2020), demonstrating that indigenous accountability is maintained through community memory and social legitimacy. Thus, the Marind customary audit mechanism not only safeguards communal financial accountability but also strengthens social cohesion and cultural continuity while performing functions comparable to modern auditing.

The findings of this study both support and extend previous research on indigenous governance. Jordan and Altman (2020) emphasized that customary deliberation strengthens community participation in governance. However, this study demonstrates that within the Marind Indigenous community, customary deliberation performs a broader function by operating as an indigenous financial audit mechanism through collective verification, witness testimony, and communal decision-making. Therefore, deliberation functions not only as participatory governance but also as a culturally embedded audit process.

Similarly, Hampel and Tracey (2019) argued that moral legitimacy reinforces indigenous accountability. The present findings extend this perspective by showing that moral legitimacy is operationalized through customary sanctions, social reputation, and ancestral responsibility, which collectively function as an effective internal control system. Unlike formal audit systems that rely on documentary evidence, customary auditing relies primarily on social legitimacy and continuous community participation, thereby reducing opportunities for misuse of communal resources.

The findings also complement Bebbington et al. (2020), who proposed hybrid governance as a strategy for strengthening indigenous accountability. This study advances that argument by demonstrating empirically how customary audit practices can be integrated with simple bookkeeping, financial documentation, and periodic reporting without weakening customary authority. Consequently, integration should be understood as institutional complementarity rather than institutional replacement.

Marind customary values underpin their financial accountability system through the principles of collectivity, ancestral responsibility, oral transparency, and social harmony. Financial resources derived from customary land, forest products, and communal agreements are regarded as collective assets that must be managed for the benefit of the entire clan rather than individual

interests. This finding supports (Lefaan et al., 2021), who highlighted communal ownership as the foundation of indigenous economic governance. Field observations demonstrated that accountability is communicated publicly during customary deliberations. Researchers observed that customary leaders verbally explained communal income and expenditure before community members confirmed the information based on their collective knowledge. Although written financial reports were limited, no participant questioned the legitimacy of the information because verification relied on shared experience and witness testimony. One community member explained, *“Whenever there is income or expenditure, the customary leader explains it during meetings. Everyone has the right to ask questions.”* (Community Member 2). These findings demonstrate that social trust, cultural norms, and moral responsibility function collectively as an indigenous internal control system. The coding analysis further reinforced these findings. During the open coding stage, recurring concepts such as collective ownership, oral transparency, moral responsibility, and community trust consistently emerged from interview transcripts and field observations. Through axial coding, these concepts were grouped into the broader category of customary accountability values, reflecting the ethical and social foundations of communal financial governance. Finally, selective coding identified indigenous financial accountability as the core theme, demonstrating that accountability within the Marind community is sustained not only through customary norms but also through collective participation, mutual trust, and shared responsibility. This mechanism explains why customary auditing remains effective despite the absence of standardized documentation. High levels of social cohesion, collective ownership, and customary legitimacy enable community members to continuously monitor financial activities. Consequently, opportunities for misuse of communal resources are reduced because accountability is reinforced not only through customary sanctions but also through social reputation and ancestral responsibility. These findings are consistent with (Hampel & Tracey, 2019), (Jordan & Altman, 2020), (Wika, 2025), (Hidayat et al., 2018) and (Anas, 2018), who emphasized that moral legitimacy, social harmony, and collective participation constitute essential elements of accountability within indigenous governance systems.

Despite the effectiveness of customary accountability, the implementation of customary audits faces significant challenges due to modernization, increasing administrative requirements, and changing governance practices. The adoption of formal accounting systems requiring written reports and financial documentation differs substantially from customary practices, which rely primarily on oral communication, collective memory, and witness testimony. This challenge has also been identified by (Hutabarat et al., 2026), (Pecamuya, 2025), (Wea et al., 2025), and (Budianto et al., 2023), who argued that indigenous governance is increasingly influenced by external institutional pressures.

Interview findings indicate that the absence of systematic financial records limits long-term accountability, particularly when customary leadership changes. Informants also acknowledged that younger generations increasingly expect written financial reports, while government institutions require documentary evidence for administrative accountability. Most respondents supported introducing simple bookkeeping without eliminating customary deliberation as the core accountability mechanism.

Participant observation confirmed that although financial discussions were conducted transparently, supporting documents such as cash books, receipts, and transaction records were rarely available. This limitation became particularly evident during discussions concerning the distribution of customary compensation funds. Several younger community members requested written financial records to improve transparency, whereas customary leaders maintained that oral explanations provided during customary meetings remained sufficient. Although the disagreement did not develop into a major conflict, it reflected the growing tension between customary accountability and modern administrative requirements. As one village official explained, *“Government cooperation increasingly requires written documentation, which customary institutions often cannot provide.”* (Village Official). These findings indicate that the principal challenge is not the effectiveness of customary governance itself but its compatibility with contemporary administrative systems.

The coding analysis reinforced these empirical findings by identifying recurring concepts such as limited documentation, administrative requirements, intergenerational expectations, and institutional adaptation. During axial coding, these concepts were grouped into the broader categories of institutional limitations and modern audit adaptation, while selective coding identified customary modern audit integration as the core theme. These findings indicate that the primary challenge does not lie in the effectiveness of customary auditing itself but in its ability to meet contemporary administrative requirements. Therefore, strengthening financial documentation should complement rather than replace customary deliberation. In this context, customary auditing contributes social legitimacy, participatory oversight, and ethical control, whereas modern auditing contributes documentary evidence, systematic financial recording, and administrative accountability. The integration of these complementary strengths provides a more comprehensive accountability system for indigenous communal financial governance.

Based on the empirical findings from interviews, participant observations, and thematic coding, this study concludes that the integration of customary and modern auditing represents the most appropriate approach for strengthening communal financial governance. Rather than functioning as competing mechanisms, customary and modern auditing perform complementary roles in promoting transparency, accountability, and the sustainability of indigenous institutions. Accordingly, this study proposes the Integrated Customary Modern Audit Framework (ICMAF) as its principal conceptual contribution, providing a culturally appropriate model for integrating indigenous accountability with contemporary financial governance.

The empirical findings of this study led to the development of the Integrated Customary Modern Audit Framework (ICMAF) as a conceptual model for strengthening communal financial governance within the Marind Indigenous community. The framework was developed from interview findings, participant observations, and thematic coding, which consistently revealed that customary accountability is maintained through customary deliberation (gotad), witness-based verification, collective participation, moral responsibility, and customary sanctions. Rather than replacing these indigenous mechanisms, the framework integrates them with simple bookkeeping, financial documentation, and periodic reporting to improve transparency and administrative accountability. Accordingly, the ICMAF demonstrates how customary governance and modern auditing can operate as complementary mechanisms within a culturally appropriate, sustainable, and hybrid accountability system.

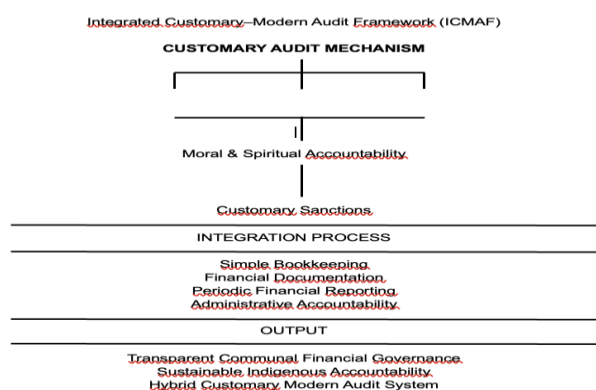


Figure 1. Integrated customary–modern audit framework (ICMAF)

Figure 1 illustrates the Integrated Customary Modern Audit Framework (ICMAF) developed from the empirical findings of this study. The framework consists of three interconnected dimensions. The first dimension represents the indigenous audit mechanism, comprising customary deliberation (gotad), witness based verification, community participation, moral accountability, and customary sanctions. The second dimension represents the integration process, where simple bookkeeping, financial documentation, and periodic reporting complement

customary governance without replacing indigenous authority. The third dimension represents the governance outcomes, including transparent communal financial management, sustainable indigenous accountability, and a hybrid customary–modern audit system. These dimensions demonstrate that effective accountability can be achieved by combining customary legitimacy with modern administrative practices while preserving the cultural identity of the Marind Indigenous community.

The proposed Integrated Customary Modern Audit Framework (ICMAF) represents the principal theoretical contribution of this study. Previous studies have predominantly examined indigenous governance, accountability, or customary institutions as separate concepts. In contrast, this study demonstrates that customary audit mechanisms including customary deliberation (*gotad*), witness based verification, community participation, moral responsibility, and customary sanctions can be systematically integrated with modern auditing practices through simple bookkeeping, financial documentation, and periodic reporting. Consequently, the framework extends indigenous accountability literature by introducing a hybrid audit perspective that combines cultural legitimacy with formal administrative accountability. This contribution provides a broader understanding of how indigenous governance can adapt to contemporary financial governance requirements while preserving customary values and institutional authority.

4. CONCLUSION

This study examined the implementation of financial audit mechanisms, the customary values underlying accountability, and the challenges faced by the Marind Indigenous community in managing communal finances. The findings demonstrate that customary audit mechanisms are implemented through customary deliberation (*gotad*), collective participation, witness based verification, and customary sanctions rather than formal documentary evidence. Financial accountability is maintained through collective ownership, moral responsibility, oral transparency, and social legitimacy, reflecting the strong influence of indigenous values in communal financial governance. However, limited financial documentation and increasing administrative requirements remain significant challenges for customary institutions in responding to contemporary governance demands.

The study contributes theoretically by extending the literature on indigenous accountability and governance through the development of the Integrated Customary Modern Audit Framework (ICMAF). The framework demonstrates that customary auditing and modern auditing are complementary rather than contradictory. Customary mechanisms provide cultural legitimacy, participatory oversight, and ethical control, while modern auditing contributes systematic financial documentation, periodic reporting, and administrative accountability. The integration of these elements offers a culturally appropriate governance model for strengthening communal financial management without undermining indigenous traditions.

Practically, the findings provide recommendations for customary institutions, local governments, and policymakers to strengthen communal financial governance through simple bookkeeping, financial documentation, and capacity building programmes while preserving customary deliberation as the core accountability mechanism. Such integration is expected to improve transparency, continuity of financial information, and collaboration between indigenous institutions and government agencies.

This study is limited to the Marind Indigenous community in Merauke Regency and therefore may not fully represent the diversity of customary governance systems in other indigenous communities. Future research is encouraged to examine the applicability of the proposed framework in different indigenous contexts, compare customary audit practices across regions, and evaluate the long term effectiveness of integrating customary and modern auditing in strengthening indigenous financial governance.

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