



The Secret of Maneki-Neko Statue in Accounting Practice and Ethnic Chinese Business Success

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doi.org/10.33795/jraam.v8i1.005

Article Information

Submission date	19-03-2025
Revised date	03-10-2025
Accepted date	03-10-2025

Keywords:

Chinese Business;
Chinese Accounting Practice;
Maneki-neko;
Profit Improvement.

Abstract: *The Secret of Maneki-neko Statue in Accounting Practices and Chinese Ethnic Business Success*

Purpose: *To explore the meaning of using the Maneki-neko in Chinese ethnic accounting and business practices.*

Method: *This study uses a qualitative method with an interpretive paradigm and phenomenological approach through in-depth interviews with Chinese entrepreneurs in Malang City, and the Miles & Huberman model data analysis technique.*

Results: *This study found that cultural practices such as Maneki-neko and feng shui significantly influence business decision-making and accounting practices among Chinese entrepreneurs in Malang Raya. Culture shapes their contextual understanding of assets, risk, and business success.*

Novelty: *Revealing the integration of cultural symbols in ethnic Chinese business practices through a behavioral accounting perspective.*

Contribution: *Strengthening the contextual approach in accounting by highlighting the importance of local cultural values and practices in business decision-making.*

Abstrak: *Rahasia Patung Kucing Hoki dalam Praktik Akuntansi dan Keberhasilan Bisnis Etnis Tionghoa*

Tujuan: *Mengeksplorasi makna penggunaan patung kucing hoki (Maneki-neko) dalam praktik akuntansi dan bisnis etnis Tionghoa.*

Metode: *Penelitian ini menggunakan metode kualitatif dengan paradigma interpretatif dan pendekatan fenomenologi melalui wawancara mendalam dengan pengusaha Tionghoa di kota Malang, serta teknik analisa data model Miles & Huberman.*

Hasil: *hasil penelitian ini menunjukkan bahwa praktik budaya seperti Maneki-neko dan feng shui memiliki pengaruh nyata dalam pengambilan keputusan bisnis dan praktik akuntansi di kalangan pelaku usaha Tionghoa di Malang Raya. Budaya terbukti membentuk cara pandang terhadap aset, risiko, dan keberhasilan usaha secara kontekstual.*

Kebaruan: *Mengungkap integrasi simbol budaya dalam praktik bisnis etnis Tionghoa melalui perspektif akuntansi keperilakuan.*

Kontribusi: *Memperkuat pendekatan kontekstual dalam akuntansi dengan menyoroti pentingnya nilai dan praktik budaya lokal dalam pengambilan keputusan bisnis.*

Kata kunci:

Bisnis Tionghoa;
Praktik Akuntansi Tionghoa;
Patung Kucing Hoki;
Peningkatan Laba.



1. Introduction

Accounting cannot be separated from

the social and cultural context in which it is practiced. Although accounting has often been

viewed as a neutral, objective, and globally uniform system, various contemporary studies show that accounting practices are strongly influenced by local cultural values, social norms, as well as the belief structure of society [1]. Culture influences the meaning of concepts such as assets, liabilities, and profits but also shapes the practices of recording, controlling, and financial reporting. In certain cultures, spiritual, symbolic, and kinship values are often attached to economic resources, making them not just monetary assets but also cultural heritage and collective identity [2,3]. Therefore, a cross-cultural approach in accounting and business is necessary to understand and accommodate accounting practices that are more contextualized and sensitive to local values. This is important not only for financial reporting purposes but also for inclusive, sustainable and socially meaningful accounting.

Similarly, in the phenomenon of business development run by ethnic Chinese communities [4]. In the Chinese business world, cultural beliefs and practices such as feng shui are used to organize the layout of business premises to flow positive energy and good luck. This has an impact on business decisions and financial performance. Cultural symbols such as *Maneki-neko* are part of accounting policies in Chinese-owned businesses. This cultural understanding helps company management provide services that are more in line with customer needs [2,5,6]. One of the symbols believed to support the success of ethnic Chinese businesses is the lucky cat statue (*Maneki-neko*).

The lucky cat (*Maneki-neko*) statue originated in Japan during the Edo period (1603-1868) and is often seen in temples and businesses. Legend has it that a cat saved a nobleman from a thunderbolt, so cats were considered good luck [3]. Cats became popular figures, and plaster moulds were massproduced in the Meiji era (1868-1912). Initially, the sculptures were made to resemble cats realistically, then evolved into cartoons in the 1950s in Aichi Prefecture [7].

Through trade and migration, *Maneki-neko* spread to Chinese culture and became known as "Zhao Cai Mao" or "the cat of sustenance," a symbol of good fortune and prosperity. The statue is often placed strategically, such as at the entrance of shops or homes, to attract customers and sustenance and repel negative energy. *Maneki-neko's* adaptation to Chinese culture shows how symbols of good fortune can transcend cultural boundaries and be adapted to local beliefs [8]. *Maneki-neko* statues are good luck charms related to feng shui principles [3].

For the Chinese to maximize feng shui, *Maneki-neko* is often placed near the entrance or cash register [3]. The symbolism of this statue is seen in the left foot raised to attract customers and the right foot to attract wealth [5]. This auspicious symbol is used in business to attract good fortune and is supported by Chinese cultural values [8]. It supports the character of the ethnic Chinese, who are hardworking, unyielding, and have the secret to success in business [9].

Today, *Maneki-neko* remains widely used by Chinese entrepreneurs to attract customers and increase business profits. In the context of accounting and business, this statue reflects the hope for financial prosperity and well-being and a belief in symbolic and spiritual power [8]. Chinese culture embraces the values of hard work, honor, and good fortune that can define the way of doing business. Hence, most Chinese entrepreneurs place *Maneki-neko* statues to bring good luck to their business premises [3,10]. This belief has been passed down and has become part of Chinese business [8].

Maneki-neko symbolism also influences the psychology of Chinese in business and accounting decision-making. The presence of this statue is associated with a more optimistic and risk-taking business strategy due to the belief that luck will always favor them [3,5]. This Optimism increases morale and productivity [5]. In accounting decision-making, this symbol of luck implies a proactive and confident attitude in facing business challenges [10]. In addition, belief in

the *Maneki-neko* statue can provide emotional support and assist entrepreneurs in coping with business stress and pressure [11].

However, over-reliance on *Maneki-neko* may hinder the objectivity of decision-making. Therefore, a balance between traditional beliefs and business approaches, as well as rational analysis is essential [12]. There is a growing body of thought regarding the relevance and effectiveness of traditional beliefs in modern accounting and business practices. On the one hand, using lucky symbols is important for maintaining cultural identity and moral values in business, but it can also hinder innovation [3,8].

Chinese entrepreneurs are also known to be flexible in accounting practices and economic situations. They tend to blend elements from different accounting systems to create the most appropriate approach in their business. This reflects their ability to innovate, adjust to changes in the business environment, and maintain cultural values [9,12]. The success of ethnic Chinese in business and accounting is often seen as a combination of strong cultural traditions with the ability to adapt business practices.

This research explores the use of the lucky cat statue (*Maneki-neko*) in the business of ethnic Chinese entrepreneurs in Malang City. Thus, the researcher raised a study entitled "The Secret of the *Maneki-neko* Statue in Accounting Practices and Ethnic Chinese Business Success." The research used in-depth interview techniques to explore more detailed meanings of using *Maneki-neko* in business activities. Through an interpretative approach, it is hoped that the study's results can provide an overview of the role of culture and beliefs that can impact business development in society.

2. Method

This research used a qualitative method with an interpretative paradigm and a phenomenological approach. Qualitative research refers to the diverse perceptions, experiences, and ways informants make meaning of life.

This method aims to understand social phenomena from the participants' perspective, emphasizing the meaning and interpretation of the experiences of research subjects [13]. In line with this, the interpretative paradigm emphasizes the importance of context and interpretation in understanding social phenomena, focusing on how individuals form meaning from their experiences [14]. The analysis technique is adapted from the Miles & Huberman model described in the following flowchart image:



Picture 1. Flow of Research Stages

The research began with data collection, which was conducted through pre-research on similar studies and interviews with ethnic Chinese entrepreneurs in Malang City. Interviews were conducted to explore the experiences and in-depth views of the informants, then transcribed into written data. The second stage is data reduction, eliminating information less relevant to the research focus. The third stage is data presentation, which is organized in the form of matrix tables and analyzed interpretatively using the phenomenological approach. The data is analyzed at this stage to explore patterns, relationships, and meanings associated with accounting practices and *Maneki-neko* symbolism in Chinese culture. The last stage is conclusion drawing and verification, which aims to examine the validity of the findings so that they have strong validity. The conclusions obtained are expected to provide an understanding of the phenomenon under study and align with the research objectives.

3. Results and Discussion

In business ethics, using cultural symbols such as *Maneki-neko* statues reflects the integration of cultural values in ethnic Chinese business practices [15]. Good business ethics involves respecting traditions

and beliefs that are believed to bring good luck and success in business [16].

This study involved six informants, all ethnic Chinese business owners in Malang City. The informants were purposively selected because they aligned with the research objectives and business owners who actively manage the family business and show involvement in daily business decision-making. The types of businesses they run are diverse, ranging from gold shops, electronic shops, grocery stores, and culinary businesses to confectionery and grocery stores. Each business reflects economic practices that are profit-oriented and embedded with traditional Chinese cultural values and symbols. One informant, for example, runs a gold shop that has been passed down from generation to generation and is managed by the second generation. In contrast, another informant runs a grocery store with a strong influence from traditional values such as feng shui and auspicious symbols on the business premises.

To maintain the originality of the context and depth of insight, interviews were conducted directly at the business location of each informant. The choice of interview venue was aimed at enabling the researcher to capture the cultural nuances inherent in daily business management and establish a more natural interaction with the informants. The interviews lasted one to two hours per session, adjusted to the informants' comfort level and time availability. Through this approach, the researcher not only obtained data on business and accounting aspects, but also understood how cultural values influence the economic behavior of the Chinese community in the local context of Greater Malang.

The results of interviews with business owners of Chinese origin in Malang City show that they believe the use of *Maneki-neko* contributes to the success of their business. These interviews gained an in-depth insight into the business beliefs and strategies entrepreneurs adopted in this community.

Using *Maneki-neko* in ethnic Chinese businesses is a common practice with substantial symbolic value [5]. The average

business owner uses *Maneki-neko* as a symbol to attract good luck and sustenance [9]. This is confirmed by the reason for using *Maneki-neko* statues from the third generation of electronic entrepreneurs. This belief persists and is passed down from generation to generation.

"Ya orang-orang Tionghoa seperti kita gini memang pakai ini (Maneki-neko) sebagai simbol, buat penarik keberuntungan dan rezeki. Lu orang boleh percaya seratus persen, nggak juga gapapa. Percaya nggak percaya, kalau lu orang percaya, yakin ya pasti ada rezekinya" (Andre).

Andre's views suggest that belief in *Maneki-neko* may vary but remains an important part of Chinese business practices. *Maneki-neko* symbolism has a cultural value passed down through generations [5]. Ethnic Chinese business owners believe luck and hard work complement each other toward success. This belief also reflects a significant psychological influence, which can increase the confidence and optimism of business owners.

The belief in *Maneki-neko* as a symbol of good luck has deep meaning for business owners. Each symbolic element on the *Maneki-neko* statue, such as the movement of the feet and the color of gold, has an important role in bringing good fortune and business success [1]. This belief continues because many business owners feel its positive impact. As stated by Andre, an electronics entrepreneur.

"Itu manggil hoki, manggil kayak orang datang. Nah di simbolnya kan ada duit ada hoki dan warnanya emas artinya kekayaan. Ya bisa dibilang menyambut hoki datang, bawa keberuntungan buat bisnis. Tapi kembali lagi tergantung percaya atau enggak" (Andre).

Andre's view shows that *Maneki-neko* is more than just a decoration; but is also believed to bring sustenance and luck in business. This proves that the symbolism of the *Maneki-neko* statue is not only aesthetic but also functional in business. In addition, the

belief in luck and sustenance is reinforced by cultural elements that are respected and believed by the ethnic Chinese community [5]. These beliefs also underlie business behavior and decisions, where optimism and belief in good fortune can increase motivation and morale in achieving business goals.

Meanwhile, culinary entrepreneurs use *Maneki-neko* to add aesthetic value. These beliefs influence business behavior and increase the motivation of Chinese entrepreneurs. It is said that placing the statue near the cashier's desk and facing the entrance can attract customers [5]. In Chinese philosophy, placing the *Maneki-neko* facing the front is believed to summon wealth [3].

"Jadi saya pasang di situ buat menambah estetika juga. Hadapnya ke pintu masuk ya supaya orang-orang datang" (Alie).

This is in line with other informants' statements regarding the placement of *Maneki-neko*.

"Biar menarik pelanggan pastinya, itu (patung kucing hoki) langsung berkomunikasi sama orang-orang yang kelihatan langsung. Biasanya diatas meja kasir atau arah pintu utama, mengarah ke orang yang di luar gitu. Kalau arahnya hadap samping nggak bisa. Karena kayak ada tarikannya gitu, jadi ya arahnya menghadap ke pintu masuk yang utama" (Dini).

Placing *Maneki-neko* in strategic locations can increase visual interaction and attract customers. In addition, placing it in the right place can create a positive and friendly impression. Individuals who believe in *Maneki-neko* place meanings and values that can determine communication actions. This belief can be seen in entrepreneurs who ensure that the hands of *Maneki-neko* statues are constantly moving as a symbol of smooth sustenance.

"Ya, harus gerak terus. Kalau dia (patung kucing hoki) berhenti bergerak, dia akan menghambat rezeki. Jadi harus cepat-cepat ganti baterai. Dulu

pernah sekali rusak, itu bikin benar-benar sepi. Tapi sewaktu patungnya bisa bergerak, lumayan rame lagi gitu" (Lily).

Lily believes that *Maneki-neko*'s hand movements symbolize the flow of sustenance that must be maintained. Belief shapes the meaning that *Maneki-neko* brings business luck. Conversely, without trust, nothing will happen [5]. This belief is not only visually influential but also has a psychological impact that increases the confidence and enthusiasm of business owners in attracting customers and optimizing their chances of success. One informant expressed his belief in the positive effect of *Maneki-neko* on his business luck.

"Tergantung kepercayaan ya, kalau percaya ya bisa merasakan. Hoki gini kan ya tergantung rezeki kita dari Yang di Atas juga, dari Tuhan ya. Kalau memang hoki kita, ya hoki kita. Kalau kucing ini bisa membawa hoki ya semua pasti pakai. Intinya tergantung kepercayaan masing-masing lagi, bawa keberuntungan aja biar bisnis kita lancar, banyak orang beli" (Andre).

Andre believes the relationship between using *Maneki-neko* and increased profits and turnover is weak. Although it is considered a symbol of good luck, the result still depends on effort and sustenance from God. Therefore, although many people use *Maneki-neko* as a symbol of good luck, not everyone feels the same impact on the success of their business. Individual beliefs play a crucial role in determining the effectiveness of the symbol in business.

However, not all business owners believe that *Maneki-neko* influences optimism and courage in business. Some business owners emphasize that business success is determined by strategy and courageous decision-making, not merely belief in *Maneki-neko*. One informant expressed his view as follows. They believe that belief in symbols alone cannot guarantee business success without planning and market adaptation.

“Kalau kepercayaan diri tergantung strategi dan movement dalam berbisnis. Karena semua orang itu punya nyali, ada yang nyalinya besar, kecil, dan ada yang nggak punya nyali. Orang yang punya nyali ya rata-rata bisa sukses, tergantung keberanian lah ya, nggak berdasarkan patung kucing. Kalau untuk bisnis, berani nggak berani kan tergantung kita. Bisnis sekarang nggak tentu, kadang bagus kadang kurang bagus. Sebagai orang Tionghoa gini ya boleh percaya boleh nggak” (Andre).

Andre's statement confirms that courage and business strategy determine success more than belief in *Maneki-neko*. Designing this business strategy requires comprehensive information on the financial value and future projections [3]. This perspective highlights the importance of balancing traditional beliefs and strategic approaches in modern business practices. Adaptability is also an important factor in sustaining a business. Ultimately, entrepreneurs' decisions and actions stem from a combination of their beliefs and business strategies.

Through the results of extracting information previously described, it can be understood that each informant has a value deeply embedded in him related to using *Maneki-neko* in his business activities. The analysis matrix Table 1 below provides a mapping of the answer to how *Maneki-neko* symbolism, more specifically, affects the success of Chinese businesses:

Maneki-neko, traditionally regarded as a symbol of good luck, has played an important role as non-physical capital in businesses run by ethnic Chinese entrepreneurs. Although not formally recorded in accounting systems or financial statements, the statue is an intangible asset

with psychological and strategic value. The belief that the symbol brings fortune or good luck fosters passion, motivation, and optimism, influencing strategic decision-making and resource allocation. In this sense, *Maneki-neko* has similarities to the concept of goodwill, where the unmeasured value can directly support the enhancement of competitive advantage and the potential for increased business profits [12].

Regarding aesthetics, *Maneki-neko* also beautifies the business premises, creates a positive atmosphere, and increases customer comfort. Although accounting records do not directly measure this function, its impact can be seen in the company's image and market appeal. Positive perceptions of the business premises can contribute to customer loyalty and reputation, indirectly affecting a company's financial performance.

Overall, the integration of *Maneki-neko* in accounting practices lies not in the explicit recording of financial value but rather in its strategic role as non-physical capital. This symbol reinforces organizational culture, builds a positive image, and influences motivation and business strategy [9]. Thus, although not conventionally considered an accounting element, *Maneki-neko* has significant implications for companies' operational success and competitiveness, highlighting the importance of psychological and symbolic dimensions in holistic business management.

In Chinese business practices, *Maneki-neko* has long been regarded as a symbol of good fortune that affects the business owners's confidence and overall performance. Psychologically, the presence of this statue increases the belief that the business will run more smoothly as it is believed to bring good luck and financial success.

Table 1. Research Result Interpretation Matrix

Informant Answer	The symbolism of <i>Maneki-neko</i> Statues	Implementation in Accounting Practice	Influence on Business Success	Trust and Motivation
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A	<i>Maneki-neko</i> is a symbol of attracting luck and sustenance.	Lucky symbols are regarded as non-physical "capital" in business.	Increases the belief that business will run more smoothly with the good fortune the statue represents.	Belief depends on the individual, but for those who believe, this statue gives confidence that sustenance will come.
B	Summons fortune is a symbol of wealth (gold color).	Fortune is part of wealth or assets.	Statues are thought to help bring good luck and financial success in business.	The belief influences luck in the symbolism of this statue.
C	Sculpture is an additional aesthetic element.	It is not directly related to accounting but is used to beautify the place of business.	It is expected to attract more people to the business premises.	It is not discussed in the context of beliefs or motivations.
D	Sculptures serve as a means of symbolic communication with customers.	It is not directly discussed in the context of accounting.	Statues are placed at the cashier's desk or facing the main door, thought to attract customers.	The belief is that the statue's direction determines the customer's luck and attraction.
E	The statue should always be in motion; movement is thought to keep the luck flowing.	It is not discussed in accounting practice, but the attention to the statue and main-aining its function (battery) shows the importance of this symbol in daily operations.	When the statue stops moving, business tends to decline. Conversely, business is good when the statue is moving.	The belief is that this statue significantly affects the smoothness of sustenance and customers.
F	<i>Maneki-neko</i> is a culturally accepted symbol of good luck in business.	It is not explicitly discussed, but this sculpture influences how people think about business strategy, especially regarding motivation.	Statues motivate success, but success depends on business strategy and "guts."	Courage in business is considered more important than trust in the statue.

Maneki-neko not only serves as a symbol of good luck but also as an unconventional marketing tool. Placing the statue strategically, such as at the cashier's desk or facing the main door, can attract attention and invite more customers. This expectation arises from the belief that the presence of the symbol can radiate a positive aura. As such, the statue indirectly contributes to the increase in transaction volume. Symbols such as *Maneki-neko* can increase customer loyalty and strengthen business identity in the marketplace [17].

In addition, entrepreneurs' perceptions of the statue's movement as an indicator of business conditions are interesting. Respondents observed that when the *Maneki-neko* statue is seen moving, it is associated with a stream of good fortune flowing into the

business, so it tends to do well. Conversely, if the statue is seen as static or stops moving, there is a tendency for business performance to decline. Although this relationship is symbolic and not measured quantitatively in the accounting system, the belief reflects how strongly cultural elements influence the spirit and optimism of business owners. This symbol is believed to increase good fortune and positive energy and thus influence business success [18]. This belief is the mental capital for entrepreneurs to continue to take strategic steps in the face of market competition. However, ultimately, business success still depends on careful planning and strategy.

Furthermore, *Maneki-neko* also acts as a source of motivation for success. This symbol inspires entrepreneurs to remain

optimistic and have the "guts" to face business risks. However, respondents also emphasized that motivation from the statue's presence does not replace the importance of a solid business strategy. In other words, while *Maneki-neko* can boost morale and confidence, business success still depends heavily on implementing the right strategy, efficient resource management, and the ability to innovate.

Furthermore, *Maneki-neko*'s symbolism strengthens social ties within the ethnic Chinese community. The statue becomes a good luck charm and a reminder of tradition and cultural identity. The success of ethnic Chinese businesses is also supported by strong social networks and mutual support [9]. Past research has shown that collaboration within these communities is important to business success. The combination of cultural symbols, such as *Maneki-neko*, and the power of social networks can provide a significant competitive advantage and enhance the success of ethnic Chinese businesses.

Overall, *Maneki-neko* statues have a dual role in the context of Chinese business success. On the one hand, it symbolises good luck that motivates and builds entrepreneurs' confidence. On the other hand, its presence in strategic locations is a tool to attract customers and create a supportive atmosphere. Although its effects are more psychological and symbolic than numerical, *Maneki-neko*'s influence in building business confidence and morale shows how cultural values can integrate with business practices. Thus, business success is measured not only by financial aspects but also by the ability to combine traditional and modern elements in management and marketing strategies.

The findings in this study make an important contribution to the discourse of accounting contextualization, especially in the framework of understanding that accounting practices are not universal but are strongly influenced by local cultural values. In-depth interviews with ethnic Chinese business actors in Malang Raya show that business decision-making, resource management, and

the meaning of business success are inseparable from the cultural practices and symbols in the community. One interesting finding is the use of cultural symbols such as *Maneki-neko*, known as the "lucky cat statue," which is not only used as an aesthetic ornament but is believed to have a spiritual and symbolic role in attracting good luck and smooth business. In some cases, these symbols are even considered in internal accounting policies, such as the allocation of decoration costs or decision-making on positioning business elements that are believed to affect cash inflows.

This concept expands the notion of assets in accounting from simply economic resources that are expected to provide future benefits to entities with deep social and spiritual meaning [14]. Thus, understanding cultural practices such as the use of *Maneki-neko* symbols, *feng shui* principles, and trust-based social relations in Chinese communities opens up new space for accounting practices that are more sensitive to local contexts, not only in reporting but also in the design of control systems, asset valuation, and the presentation of managerial information.

The implication of these findings for accounting practice is the need for flexibility in understanding and responding to the reporting and management needs of businesses rooted in local culture. Accountants and business consultants must have cross-cultural awareness to design accounting information systems, reporting mechanisms, and business processes that are not only compliant with formal standards but also socially and symbolically relevant and innovative for business owners. This is especially important in cultural community-based micro, small and medium enterprises (MSMEs), where informal practices often influence more than the formal structures of conventional accounting and universal business practice standards [10,14].

Furthermore, this research contribution confirms the importance of the *interpretive* approach in accounting studies, emphasising that financial information must

be interpreted within the cultural framework surrounding it. In the context of the Chinese community in Greater Malang, business practices cannot be separated from the belief system, family values, and symbols of luck that have become part of their ethnic identity. Therefore, an overly technocratic and normative approach in accounting risks failing to understand the real practices in the field.

4. Conclusion

This study aims to understand how the cultural practices of ethnic Chinese communities, particularly in the use of symbols and beliefs such as *Maneki-neko* and *feng shui*, influence business practices and decision-making related to accounting aspects. Findings from in-depth interviews with six Chinese business owners in Malang Raya show that these cultural practices are not only complementary elements but functionally integrated in financial management, asset structuring, and daily business strategies. Cultural symbols are unwritten guidelines that shape risk perception, investment decision-making, and customer and employee loyalty. The contribution of this research to accounting scholarship in Indonesia lies in the affirmation that adequate and relevant accounting practices must be contextual, considering local value systems, beliefs, and symbols that live in the community of users of accounting information.

In a multicultural nation like Indonesia, an accounting approach that is too standardized and universal risks ignoring culture-based economic practices that are the primary foundation of the economy in various regions. This research encourages the development of *local wisdom accounting*, which is not only relevant for ethnic-based MSMEs but also important in crafting inclusive policies in financial reporting, social auditing, and the development of culturally sensitive accounting information systems. This becomes a real contribution to encouraging accounting that is not only

technocratic but also reflective and humanistic, in line with the needs of nation-building rooted in cultural diversity.

However, this study has limitations in the number of informants and geographical coverage, which is still limited to the Chinese community in Malang Raya, so the results cannot be generalized to other ethnic communities or regions in Indonesia. In addition, the focus of this research is more exploratory and interpretative, so it has not reached the quantitative aspects of the influence of culture on financial performance indicators or internal control structures systematically. For this reason, the future research agenda can be directed at expanding the object of study to other cultural communities, such as Minang, Bugis, or Javanese ethnicities, as well as combining qualitative and quantitative approaches to test further the relationship between cultural dimensions and the effectiveness of the accounting system used. Future research can also explore the integration of cultural symbols into the design of technology-based managerial accounting systems, including how local culture can be accommodated in the development of ERP, sustainability reporting systems, or community-based digital accounting applications.

Acknowledgments

The authors thank Ma Chung University, the Accounting Program, and the Faculty of Economics and Business for their support—special appreciation to the supervisor for his guidance and input. In addition, the author is grateful to all informants who shared information about the symbolism and ownership of lucky cat statues (*Maneki-neko*) on their business premises.

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