Exploring budgetary accounting practices on the Jaton (Javanese Tondano) eid celebration tradition in Gorontalo

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Abstract

This research aims to reveal the budgeting accounting practices of the Jaton Community in Gorontalo, especially in Reksonegoro village during the Eid Ketupat celebration. Ethnomethodology is used by researchers as a research method to explore and study how humans perceive and carry out daily activities in social reality. The results of the research concluded that the Jaton Family's budgeting accounting practices during Eid Ketupat celebrations were carried out in three ways: (1) estimating the budget based on nominal savings. In optimizing the budget, it is revealed that there is a role for household accounting in it. Matombol-tombolan (mutual cooperation) household accounting practices are reflected in (a) the mutual cooperation attitude between husband and wife in combining income, (b) the mutual cooperation attitude between family members in preparing the ketupat tradition so that it can be carried out efficiently and effectively, and (c) the attitude of mutual cooperation between neighbors of the Jaton community to cover each other's shortcomings during the ketupat tradition. The values that underlie accounting practices carried out in the Ketupat celebration tradition are: Amanah (Trustworthy), Maslahah, Adil (Fair) and Loyal; which can be shortened into a word namely; AMAL (Charity).

Introduction

In general, accounting is very closely related to organizations, large businesses and companies. Accounting education and accounting curricula are largely focused on discussing accounting information needs from a business perspective where the conceptual framework of accounting is directed. Another aspect of accounting that you need to know is actually accounting is a study which is very relevant and can aligned with other social institutions such as family, work, education, religion, even art and literature as well as knowledge and technology (Manurung & Sinton, 2013).

Basic concepts accountancy on initially appears as accountability to public and as a tool in achieving goals, especially achieving material prosperity. This is so closely related to the scope of the company's organization and accounting assumptions that it seems to be used only to carry out record-keeping activities and provide information to investors or capital owners alone. This is why household matters are rarely discussed and researched by accountants and the accounting profession in general. Thus, household accounting tends to be neglected from accounting discourse and accounting curricula in universities (Raharjo & Kamayanti, 2015).

It is important to know that knowledge of accounting, budgeting and treasury is not just an activity carried out by companies, trades or the like, but has become a necessity for a household to be able to understand, manage and carry out accounting activities. (Wahyudi, 2021).
Several studies show the urgency of household accounting as a mechanism for anticipating the needs of higher education with the hope that students study accounting not only as a provision for work, but it can also be implemented in daily life with objective management. Personal finances are in order with later application in a household. In line with research by Rangel, Ng, Murugasu, & Poon (2019) states that family accounting or household accounting serve as budgeting, recording, decision making, and long-term planning in the household. Work relationship the same between husbands and wife in the household as expressed by Sung (2015) intertwined through the different roles played between husband and wife as a sharing effort collaborative obligation to care its continuity.

In Indonesia itself, studies on household accounting are often involved in daily routines and household affairs, such as research from Budianto, et al., (2023) stated that actually houses can be considered like small companies because in the house there are also production activities and consumption, is not only a place for the family to come home and gather, but the house is also a place where simplicity coexists with the practicality of generations and the distribution of resources in meeting needs and dealing with social relations between family members.

Yuliana et al., (2020) tried to explore the form of accounting in Muslim accounting families through sharia accounting terminology which is based on complete awareness of monotheism. This research shows that the role of managing family finances is the wife's responsibility by continuing to communicate with her husband. Agusdiwana & Sawal (2020) in their research revealed that accounting practices in households tend to be guided by budgeting, planning and recording. Based on the research description that has been carried out previously, it is important to explore household accounting practices in the social and cultural context of local communities to be able to see forms of accounting from different perspectives.

There is an urgency in uncovering household accounting practices in the social and cultural context of society because cultural differences will a new perspective to different forms of accounting. Consideration of conducting household accounting research based on culture because it is believed that carrying out a 'tradition' in society is of course inseparable from cooperation between family members, especially the husband as head of the family and also the wife.

One of the traditions in Indonesia that has been passed down from generation to generation and closely tied to Muslim tradition is the celebration of the ketupat. The ketupat celebration is an Indonesian culture that has been around for a long time and is interesting and piques the curiosity of researchers. The ketupat tradition in Sulawesi itself was originally spread by Kyai Modjo and his followers, all of whom were men, at the end of 1825 and arrived in Tondano in early 1828. In the Gorontalo area itself, the Jaton (Javanese Tondano) people in Reksonegoro village are thought to have started there since 1929, they come from Javanese villages, Tondano in Minahasa, and North Sulawesi (Blongkod, 2014).

The ketupat tradition is an icon and identity for the people of Jaton. Every resident welcomes anyone who comes to visit, the entire village happily welcomes anyone who comes, whether Muslim or non-Muslim, family or non-family. It is not surprising that this celebration is always crowded with thousands of people from various regions; young and old, from morning to evening. This ketupat celebration has become an obligation to be carried out every year. One interesting thing about this activity is that they willingly and happily leave behind their busy lives and personal interests and also spend money to organize, share and enliven this tradition.

Through this ketupat tradition, the welfare of others is created and unity is created with the values of brotherhood and mutual love. In this case, it is important to see how the Jaton community, especially the role of families who organize ketupat, practice household accounting, especially budgeting based on the Eid ketupat tradition of the Jaton community.

Based on the background of the Jaton community, this ketupat celebration actually gives rise to its own perspective in interpreting the expenses that must be sacrificed for traditional celebrations when compared to the perspective of business organizations. There is a certain meaning for the Jaton community in sacrificing such a large amount of funds on an ongoing basis, seen by the difference in the mechanism of the ketupat celebration for the Jaton community in Reksonegoro Village with the ketupat celebration which is generally held in Java. It is believed that there is something implied that is of greater value than the expenditure made. It is important to uncover this added value by carrying out investigations to obtain the meaning of sacrifice (expenses) and budgeting which then has an impact on the family's obligations in celebrating ketupat.

Based on this phenomenon, researcher interested in knowing more deeply about the forms of accounting practices, especially in the budgeting process carried out by families in implementing the ketupat tradition. This research is an effort to discover concepts empirically by making noble values in local culture the focus in discovering the concept of local wisdom accounting practices.

**Methodology**

The method used is a qualitative method using an ethnomethodological approach to achieve the research that has been determined. Ethnomethodology as an epistemology helps and finds knowledge, especially in defining a phenomenon. The basic assumption of modern ethnomethodology is that the truth of knowledge only comes from daily activities based on the 'methods' that people use (Atkinson, 1988; Sukidin, 2002; Denzin & Lincoln, 2009).

By using an ethnomethodological approach, this research seeks to understand how people view, explain and describe their own way of life. Ethnomethodology seeks to understand how people come to see, explain, and describe the order of the world in which they live (Fakhruddin & Ahmad, 2008).
The data analysis stage according to Garfinkel (1967:7) using an ethnomethodological approach has four stages: (a) indexicality analysis is aimed at finding symbolic information such as expressions, expressions and movements in the daily life of a community, (b) reflexivity analysis is the meaning of indexicality aimed at exploring the deeper meaning of symbolic information contained in is commonplace for informants, (c) contextual action analysis as the final stage of the emergence of expressions of indexicality which are then reflected using rationality, and (d) presentation of common sense knowledge of social structure, at this stage as drawing conclusions which will ultimately reveal a common culture in a community.

The instrument of this research is the researcher herself. The researcher's role as a research instrument functions to determine the research focus, select informants as data sources, and carry out data collection. Technically, what the researcher did as an instrument in this research was that the researcher collected data by entering the reality of the object by seeing, paying attention, feeling, hearing what and how the Jaton community practices accounting, especially how they budget expenses for the ketupat celebration tradition. The integration of researchers with subjects and subject activities has implications for creating a deep understanding of natural interactions. This makes it possible to create a space for discussion with the Jaton community regarding certain events related to the objectives of this research.

Data collection techniques in this research according to Creswell, (2003:185-188) are divided into four basic types, namely (1) observation, b (2) interviews, (3) documentation, (4) audio and visual material. The methods used by researchers in this research are interviews, observation and documentation.

The location used as the research location is the Gorontalo area. More specifically, in Reksonegoro Village, Tibawa subdistrict, Gorontalo district. The object of this research is the way the Jaton community in Reksonegoro village practices accounting, especially budgeting in the tradition of the ketupat celebration. Therefore, the research subjects were individuals who practiced accounting at the ketupat celebration. It can be explained that the subject of this research is the Nurkamiden Family. The subjects of this research were determined based on criteria referring to Spradley's opinion in Guntur (2019:46), namely: (1) They who controls or understand something through process enculturation so that something that is not just it is also known that he lives it, (2) Those who are classified as currently or still involved in the activities being researched, (3) Those who have time sufficient to ask for information. So in this research, there were six informants, including a family of five as the main informant and one traditional leader as a community leader in Reksonegoro Village.

<table>
<thead>
<tr>
<th>Name</th>
<th>Age</th>
<th>Informant Status</th>
</tr>
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<tbody>
<tr>
<td>A. Nurkamiden</td>
<td>49 Years</td>
<td>Head of family</td>
</tr>
<tr>
<td>SD</td>
<td>49 Years</td>
<td>Housewife</td>
</tr>
<tr>
<td>PN</td>
<td>24 years old</td>
<td>Child</td>
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<tr>
<td>SK</td>
<td>50 years</td>
<td>You</td>
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<tr>
<td>HN</td>
<td>73 Years</td>
<td>Grandfather / Traditional Leader</td>
</tr>
<tr>
<td>MW</td>
<td>67 Years</td>
<td>Traditional Leaders / Mosque Imams</td>
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**Source:** Data processed by researchers (2023)

Based on the description of the identity of the informant and the status of the informant, it is believed that the selection of this informant can provide useful information aims to answer the problems in this research. So, the selection of the following research informants was based on: (a) the family is a native of Reksonegoro Village of Javanese-Tondano descent and is a permanent community, (b) has carried out the tradition of celebrating Eid Ketupat for more than 20 consecutive years.

**Findings and Discussion**

**Sketches of The Jaton Tribe and The Ba'do Katupat Tradition**

Initially the Jaton community (Javanes Tondano) was formed through historical events, namely the Diponegoro war which took place in 1825-1830 which resulted in the exile of 63 Javanese fighters by the Dutch colonial government to Tondano via Semarang and Batavia (Jakarta), followed by Acehnese and Padang fighters. , Palembang, Ambon and others (Arif, 2019). Muslim Mochhammad Khalifah or known as Kyai Modjo was a cleric who was known as a confidant of Prince Diponegoro and commander in chief during the Java War.

Initially, Kyai Modjo was exiled to Tondano, Minahasa, North Sulawesi because there were indications that the partnership was breaking up because Kyai Modjo questioned Diponegoro's commitment regarding the plan to form an Islamic government. He questioned loudly what the real objectives were to be achieved in the war against the Dutch at that time. Until finally, Diponegoro suggested that Kyai Modjo stop fighting and asked him and his followers to leave the ranks of Prince Diponegoro's troops.(Otta, 2015). Until November 17 1928, it was decided that Kyai Modjo and his subordinates would be exiled to Manado, Tondano.

After settling in Tondano, some of the fighters married Minahasa girls, who at that time did not know religion. With this event, the Jaton community was formed, known as 'ou kampung' or Javanese Village people, consisting of a group of Muslims. As time progressed, the Jaton community then spread to various neighboring villages such as Sarongsong in Tomohon City, Bolaang
In line with the spread of religion, the traditions found in a society will be influenced by developing religious teachings. This condition also occurs in Gorontalo Province, especially in Reksonegoro Village. Reksonegoro Village is an area rich in tradition. An annual tradition that is synonymous with the typology of a religious society. This can be seen in the implementation of the ketupat celebration tradition or what the Jatonese call ba’do katupat.

Ba’do katupat is usually attended by many people because it is believed to be a meeting place between the native Jaton community and newcomers. Every family accepts any guests who come, regardless of whether they are relatives or not, religion, ethnicity and race. All groups are given the freedom to come to visit and taste the dishes served by the people of Jaton when traditional celebrations are held. For the people of Jaton, Eid ketupat clearly contains important religious and cultural meaning. This note is intended simply to refresh the meaning and value of “encounter” contained in this tradition.

”...Yes, here we meet each other, gather together with family and distant relatives while eating.... it feels delicious, the togetherness is warm....”

”...iya dek, pokoknya disini torang bakudapa rame-rame, ketemu dengan keluarga dengan kerabat jauh sambil makan-makan kan nikmat... kebersamaannya hangat” (MW)

 Ketupat Eid, which is regularly held by the Jaton community, is a tradition of 'meeting', a proud peak of cultural achievement in Gorontalo and Sulawesi in general. The Islamic civilization that has existed and has survived to this day is thanks to the ethos of 'encounter' carried out by those who are big at heart, persistent in working hard to realize their ideals, never stop learning and obey the demands of religion.

Apart from that, in carrying out this tradition, of course there are underlying motives and goals for the Nurkamiden family. It can be revealed that the Nurkamiden family in this case believes that maintaining tradition is a responsibility and obligation that must be carried out as a form of obedience to religion and ancestors.

”...we are never absent from year to year because this is a tradition. Even though the conditions are not possible like last year (covid-19), it is definitely quiet, we still hold even just a few prayers at the mosque, and we cook meals at home for the family” (A. Nurkamiden).

”...kita tidak pernah absen dari tahun ke tahun karena ini sudah tradisi. sekalipun keadaan tidak memungkinkan seperti corona kemaren pastinya sepi, kita tetap menyelenggarakan sekalipun hanya beberapa berdoa di masjid, dan kita masak untuk makan dirumah untuk keluarga”

From the narrative above, it can be interpreted that they are never absent from carrying out the ketupat tradition. Even though, as we know, in 2020, circumstances made it impossible to hold the ketupat due to limited activities and the government’s appeal to stay at home due to the Covid-19 pandemic. This is a form of stricture by the Jaton community which is carried out to continue to preserve traditions as a legacy of the past, by interpreting them as a nostalgic ‘intertwining’ with past life and fostering a culturally conscious attitude that ‘obeilges’ the current and subsequent generations to continue to preserve what is part of struggles of previous generations.

In carrying out this tradition, apart from being a habit, the Nurkamiden family does not feel bothered at all, let alone feel at a loss, because the Jaton residents in Reksonegoro village, in carrying out the Eid ketupat tradition, help each other if something is missing, or fill each other in because even though they are not family by blood, but it has been ingrained in their minds that it is appropriate for fellow Jaton residents to work together to help and enliven this tradition which has become their obligation because only with this tradition can they gather together with brothers and relatives who have been separated for a long time together to taste ketupat dishes and ketupat side dishes while chatting warmly.

”...with this moment, we can meet, gather together (rempot) again.... Jaton residents who have migrated for work, whose homes here (reksonegoro) are no longer lived in, will return here during this ketupat tradition, celebrating with joy Congratulations to all the family and all the residents here” (WM).

”...dengan momen ini kan kita bisa berjumpa, kumpul-kumpul bersama (rempot) lagi... warga Jaton yang sudah pada merantau kerja, yang rumahnya disini (reksonegoro) tidak ditinggali lagi, akan kembali kesini saat tradisi ketupat ini, merayakan dengan suka cita semua bersama keluarga dan seluruh warga sini...”

Through the implementation of this tradition, without realizing it, a sense of mutual belonging and compromise has been built among Jaton residents, which ultimately fosters a sense of mutual trust between one another. The harmony between Jaton residents at this moment can be seen from the amount of assistance they provide each other with sincerity from each member of the community. The activity of helping each other sincerely is a reflection of the cultural values of the Jaton people. The excitement of Ketupat Eid which was held in Reksonegoro Village became a magnet for many people, even the day before Eid was held, all young and old enthusiastically welcomed this Ketupat Eid celebration. This tradition is mainly a 'rempot' moment or a means of uniting relatives who come from far away and other residents to come have fun.
After knowing the distribution of tou kampung or Javanese village people in Gorontalo and the meaning of holding the Ketupat Eid tradition, the budgeting process for the Ketupat tradition carried out by the informants was divided into three stages: estimating the budget based on the previous year, estimating the budget based on guests, and estimating the budget based on nominal savings.

**Estimate the budget based on the previous year**

Remembering last year's expenses as a lesson from the past for the future. Remembering last year's expenses is an important step in planning and managing finances, especially when organizing the Eid Ketupat tradition. The memory of last year's expenses includes the previous year's expenses as an initial way for the Nurkamiden family to set a budget for the Eid Ketupat tradition. This method is used to predict and calculate the budget to be set.

Initially, the Nurkamiden family began discussing preparations for Eid Ketupat and all the necessary needs such as the food menu to be served, discussing the distribution of household tasks and family responsibilities with the aim of ensuring that family members played a role in implementing the ketupat tradition. Usually, Mr. A Nurkamiden and Mrs. SD as head of the household and housewife discuss family finances and the readiness of savings that have been prepared. Meanwhile, Mr. A Nurkamiden and Mr. HN also discussed the traditional preparations that would be carried out as well as the equipment that had to be prepared for the Eid ketupat tradition. By discussing in advance all the needs that will be needed during Eid Ketupat, the aim is that the Nurkamiden family can prepare well and thoroughly.

Budgeting in household accounting practice is crucial because budgeting is an effort made to control actions regarding planning, control and management of assets in the family (Hanifah, Bhimantari, & Sarahwangi, 2020). In determining the budget for the Ketupat Eid tradition, they choose to determine the budget that will be spent each year based on the expenditure made in the previous year. This is based on how many food menus and the number of ketupat the Nurkamiden family will produce later. Apart from preparing ketupat, the Nurkamiden family also prepares dodol and nasi bulu. To make 10kg of dodol, you need 5kg of wheat flour, 30 coconuts and 15kg of brown sugar. 10kg of processed dodol can be made into 230 packs of Jaton dodol. To make ketupat and nasi bulu, the Nurkamiden family prepared around 50kg of white sticky rice, and 100 old coconuts for coconut milk. Every year the Nurkamiden Family consistently serves as many as 200 pieces of nasi bulu and ketupat to give to guests.

“...every year our family provides 200 nasi bulu and ketupat. That was enough to give to the guests who came... previous years it was just like that, besides making nasi bulu was also difficult, you had to find and buy bamboo in Limboto, so every year during the ketupat tradition we only had 200 pieces.”

“...setiap tahunnya keluarga kami menyediakan 200 nasi bulu dan ketupat. itu sudah cukup untuk diberikan ke tamu-tamu yang datang... tahun-tahun sebelumnya juga hanya seperti itu, lapipula membuat nasi bulu juga susah, harus mencari dan membeli bambu di Limboto, jadi tiap tahun ketika tradisi ketupat kita memang hanya mematok 200 biji.”

As a companion dish to ketupat and nasi bulu, the Nurkamiden family annually provides four kinds of side dishes to entertain the guests who come; beef satay, beef stew, chicken opor, and brenebon soup. By setting four menus to be served each year, it makes it easier for the Nurkamiden family to estimate the budget that will be spent because every year the expenses spent are more or less the same.

The preparation of the budget for the Eid Ketupat tradition in a competent way cannot be separated from the role of household accounting, in this case seen from the good financial management carried out by the Nurkamiden family. There is an interesting thing that emerged from the interviews conducted by researchers with informants, namely that it was discovered that Mrs. SD helped Mr. A Nurkamiden in increasing income for the ketupat tradition in terms of preparing additional funds if needed. A month before the traditional Eid ketupat celebration, precisely in the month of Ramadhan, it was revealed that Mrs. SD opened a shop to sell ketupat and nasi bulu. Usually buyers are targeted at Jaton people who have migrated out of the area or out of town and are busy working so they don't have time to cook their own ketupat and nasi bulu.

The idea of selling came with the intention of helping the people of Jaton who wanted to organize the ketupat tradition but were hampered by time and busyness, so Mrs. SD saw this as a business opportunity as well as increasing funds for the needs of organizing the ketupat tradition later. In Reksonegoro village itself, quite a few native residents have migrated to other areas to work, so they only return to Reksonegoro village at certain moments such as Eid al-Fitr, Eid al-Adha and Eid Ketupat. Jatonese people, who cannot cook themselves, usually immediately buy ketupat and nasi bulu to serve to guests because they also want to carry out this tradition.

In her daily life, Mrs. SD only focuses on being a housewife, but at this moment, Mrs. SD is trying her luck by opening a ketupat and nasi bulu business to increase her income. It can be said that it has been quite a long time, since 2014 Mrs. SD has been involved as a seller of ketupat and nasi bulu so it is not difficult for Mrs. SD to get regular customers. It is known that business capital is obtained through customer deposits. Because the system is pre-order, Mrs. SD makes a list of customers first and requires customers to make at least 50% payment up front, then pay the rest when they want to pick up their order of ketupat and nasi bulu.

Mrs. SD’s initiative to sell was sparked by Mrs. SD’s own desire and awareness not to completely let Mr. A Nurkamiden become the only source of income in the family even though with the daily income that Mr. A Nurkamiden earns, being a farmer is capable and sufficient to support his daily needs, even the rest of his income is used their families to save.
"Logically, yes, my husband doesn't get paid, he only get paid per day, which doesn't make sense, but when you are good at managing everything (budgeting), everything feels sufficient. Thank you for being given health, if you are healthy you can earn your fortune even though other people see it is not much, but the proof is that we live from here."

“Memang kalo cuma mopikir, nda maso akal ya... kita pe laki ini nda gaji perbulan macam tu orang-orang dikantor, cuma perhari ini... mar karena pande-pande diri moatur samua, jadi samua morasa cukup... bersyukur napa tuhan so kase sehat jadi bisa mancari biarle kalo orang lain pikir nda seberapa, tapi buktinya torang hidup dari ini...”

The important point that the researcher captured from Mrs. SD’s narrative above is the importance of self in managing family finances which is based on an understanding of the priority scale as this is the main key in carrying out household accounting activities. The role of household accounting in the Nurkamiden Family is reflected in how the wife's role is in realizing the importance of managing income solely based on her own awareness for accountability to her husband and a form of devotion in maintaining the value of savings for other emergencies and helping the family economy. Apart from that, combining the income earned between husband and wife is a form of harmony and mutual help created between husband and wife.

Referring to the previous year's expenditure, it can be concluded that first, as a control so that you can spend the money on necessities or materials that are important to purchase. Second, as a source of information regarding the total amount of costs incurred, this is intended to find out whether the amount of money to be prepared is able to meet all cost requirements. Third, as a consideration for purchasing materials, from repeated experiences, Mrs. SD learns from this and ultimately when buying materials, she does not have too much or not enough, so remembering the previous year’s costs makes it easier for Mrs. SD to determine the budget that must be prepared. In contrast to preparing budgets in agencies or organizations, the budgeting process in households is generally simpler because it involves daily personal expenses and budgeting decisions are usually taken by individuals or family members (Mahsun, 2019).

**Estimate budget based on guests**

Determining the budget by estimating the previous year’s 'expenses' was revealed to be based on the type and amount of food the Nurkamiden Family wanted to serve. This is in line with the quantity of guests who will visit the Ketupat Eid tradition, especially the Nurkamiden family. This guest estimate was carried out by the Nurkamiden Family in connection with the explanation in the previous chapter, in order to measure the amount of costs that will be incurred in producing the food served.

By comparing guests from year to year, you can help measure the impact of the actions you will take and make adjustments if necessary. Comparing the number of guests from year to year can provide valuable information because it can help in planning the budget for the Ketupat Eid tradition.

In determining the budget for the Ketupat Eid tradition, the Nurkamiden family estimates that 200 to 250 people will come to their house in a full day, so based on this it will be easier to adjust the budget for purchasing the necessary materials. Estimating these guests is important in measuring the budget that will be spent in relation to the amount of food and ketupat that the Nurkamiden family will produce later. Estimating invited guests usually depends on the average number of guests who came in previous years.

“...biasanya kita memproduksi ketupat dan nasi bulu, kita memperkirakan berapa tamu yang akan datang saja. kita akan memasak untuk berapa kepala? seperti hitungan catering... jadi ya kita hanya berdasar pada jumlah tahun-tahun kemarin... biasanya dari pagi sampai malam makanan habis berapa banyak, berapa kali refill... berdasarkan itu bisa kita hitung kalo setiap tahunnya kita menyediakan 200 sampai 250 ketupat dan nasi bulu, kita bagi untuk dua sesi, 150 biji diperuntukan untuk sesi pagi sampai siang, sisanya sesi sore dan malam... begitu juga dengan lauknya, 2x refill, kita siapkan pagi dan juga malam."

“...usually we produce ketupat and nasi bulu, we just estimate how many guests will come. how many heads will we cook? like catering calculations... so yes, we only base it on the numbers from previous years... usually from morning to evening how much food runs out, how many times it is refilled... based on that we can calculate that every year we provide 200 to 250 ketupat and nasi bulu. "We divide it into two sessions, 150 seeds are intended for morning to afternoon sessions, the rest are for afternoon and evening sessions.... as well as the side dishes, 2x refills, we prepare morning and evening."

The Nurkamiden family determines the budget or budgeting only based on feelings and estimates of guest quotas from previous years. Then the Nurkamiden family will prepare food stock for an estimated 200 people per menu in 2x refills, and 200 to 250 ketupat are prepared in 2x production (early morning and evening).

The Nurkamiden family, in preparing the budget for the Ketupat Eid tradition from year to year, only relies on the nominal budget that is 'usually' consistently spent and the number of guests who came in the previous year. The aspect of estimates based on guests plays a role in determining the traditional budget because the increase in guests per year is not significant so the estimated budget that has been prepared is in accordance with the estimated production of ketupat and other dishes served.

Setting a budget based on the estimated number of guests is in fact the Nurkamiden family's effort to avoid waste. By estimating the number of guests who come by looking at previous years' experiences, it is also to reduce israf or prevent excessive things. By providing food according to the budget and the estimated number of guests, there is no element of waste in carrying out the tradition.
“…we prepare food based on the frequency of the number of guests who usually come from year to year to avoid waste of food. "If for example there is leftover food, we will ask for the food below to go home to the guests who come."

“…orang mo patok bagitu biar nanti nda mo ta sisa-sisa makanan, kadang kalo so ta sisa kan morugi kasan... kalau bagitu tamu so suruh ba bungkus untuk bawa pulang ke rumah”

Based on conversations held with informants, it was revealed that preparing food according to the number of guests can prevent wastage of the food provided. Remembering that every family in Reksonegoro Village also cooks and serves various dishes at this moment, so it is not uncommon for there to be a lot of food left over because the guests have already eaten at other houses. When this happens, usually the Nurkamiden family will wrap up the food they have, and give it to guests to take home so they can eat it with the family at home who cannot participate in this Eid ketupat tradition.

Apart from that, the Nurkamiden family will also give it to neighbors who still have many guests. This is a custom carried out by the people of Jaton to help each other when the Eid ketupat tradition is held. Because the aim is to gather together, share, and give a meaningful impression to the guests who come. Based on this, it is an attitude of helping each other and filling the gap between the Jaton people in carrying out their traditions.

**Estimate the budget based on nominal savings**

In the Nurkamiden family, the wife, Mrs. SD, is given complete authority to manage the family's finances because she is skilled at balancing income and expenses every day. For the Nurkamiden family, material things are not an obstacle to carrying out this tradition, no matter how much income they earn, it is a blessing from God that they must always be grateful for. By entrusting Mrs. SD to manage your finances and spend all your needs, the Ketupat Eid tradition is an effective way because only Mrs. SD understands what you need to buy, bargaining in the market, and covering all expenses with existing savings.

Mrs. SD’s complete financial management gives researchers an understanding that the essence of trust in not being wasteful by managing, saving and making enough money is one form of carrying out what God has entrusted.

Uncertain income inevitably requires wives to be wiser in managing family finances every day, so that planned budgets can be met and fulfilled. Mrs. SD’s main focus is on expenses for daily needs, with the wage income earned per day, the wife is required to be smart in dividing it with savings for the Eid ketupat tradition later.

“...perihal pengeluaran biasanya kami hanya mengingat-ingat, memperkirakan apa saja yang akan dibeli dan dibayarkan. Intinya, semua dicukup-cukupkan, kalau tahun kemarin itu uang untuk lebaran ketupat habis Rp. 2.200.000 berarti tahun ini perkiraannya sekitaran segitu... Hanya feeling saja karena ini sudah rutin dilakukan tiap tahun jadinya semua sudah diluar kepala....”

“...regarding expenses, we usually just remember, estimate what we will buy and pay. In essence, everything is enough, if last year the money for Eid Ketupat ran out of IDR. 2,200,000 means this year the estimate is around that much.... It's just a feeling because this is routinely done every year so it's all out of my mind....”

Mrs. SD’s way of managing finances, calculating expenses, estimating budgets, and communicating income and expenses to making decisions is their way of practicing household accounting in an unwritten manner because they believe that this method is simple and efficient.

Communication becomes the language of household accounting when they don't keep records. The wife only needs to convey to her husband about the financial situation or the remaining money using only spoken language. This communication is also carried out in terms of decision making, especially if you want to buy something urgent other than daily needs. Communication makes it easier for them to convey their respective intentions and creates openness or transparency between them. In line with research from Kamayanti (2016) which states that recording methods in household accounting can be separated into two methods, written and unwritten. There is evidence of recording using the written method, plus supporting evidence. In this case, the Nurkamiden Family in practice only records all expenses 'in memory', i.e. does not make written records.

Mrs. SD did not record the necessary expenses during the ketupat tradition but had estimated in advance what she wanted to buy, starting from raw materials or other necessities based on expenses in previous years because it was believed that expenses would not be much different from last year. previously.

“... basically every week I set aside Rp. 100,000.- to be kept in this wallet (showing the wallet) this is specifically for traditional ketupat money, usually this savings is saved every month in the nominal amount of one hundred thousand, but sometimes it is more.... the point is no less than that, so later we will collect (in 10 months) three million, Alhamdulillah....”

“... we have set the (existing) savings we have with food production estimates, God willing, we won't miss out or be short.... it's been like that from year to year... we only always save Rp. 2,500,000.- up to Rp. 3,000,000.- per year for this ketupat tradition.”

From this statement it can be concluded that the Nurkamiden Family does not classify or detail the costs incurred for the production process during the Eid ketupat tradition in writing. Maximizing the shopping budget is the Nurkamiden family's strategy for meeting expenses within the budget that has been prepared.
In deciding what nominal percentage of savings she wants to allocate for the Eid ketupat tradition, Mrs. SD usually sets aside 20% of the daily wage she earns for Eid ketupat savings. By prioritizing these savings, the Nurkamiden family can realize that the main priority is preparing a budget for the Eid ketupat tradition. In this way, you will get used to setting aside money for the future before considering other expenses.

It was revealed that it was important for the Nurkamiden Family to prepare special savings in advance for this Ketupat Eid tradition. So, determining the amount of savings that you want to prepare each year is an effective way to budget for the family tradition of Eid Ketupat. Furthermore, the financial flow of the Nurkamiden family can be revealed in the picture below.

![Figure 1: Family Financial Flow; Source: Data processed by researchers (2023)](image)

The financial flow of the Nurkamiden family can be described in detail as follows: 1) Income, obtained as price or wealth used to meet needs that can be obtained from salary/wages, or one's own business; 2) Expenditures, all activities that result in less money, can meet family needs, pay health fees, money for children's school needs, and daily needs. Expenditures are regulated and planned as closely as possible to match the income received so that there is no “more peg than pole” or higher expenditure than income; 3) Savings, funds collected over a certain period of time come from income intended for unexpected needs, and special savings for carrying out the Eid ketupat tradition.

The flexibility of using household accounting in the Nurkamiden Family is the same as stated by Espa (2011) that household accounting practices are flexible and do not have definite rules (they are dynamic in their application according to the habits that grow within a group). Meanwhile, separating funds for different purposes is in line with Northcott and Doolin (2000) that in budgeting, families physically separate funds for different purposes.

**Reflexivity: Mattombol-Tombolan accounting in the Ba'do Katupat tradition**

The Nurkamiden Family’s implementation of the ba’do katupat or Lebaran ketupat tradition is based on their awareness as Jatonese people to be obliged to carry out this tradition as a form of respect for their previous ancestors in maintaining the tradition. Apart from that, it was revealed that this tradition is a moment of respite or a gathering moment to build friendships with fellow Jatonese people, relatives and guests.

Highlights from the budgeting process revealed in this research is that the Nurkamiden Family only estimates the traditional budget based on previous years' budgets with measurements based on the amount of expenses incurred, the frequency of the number of guests who come, and the nominal savings that have been determined to be saved. The accounting practice carried out, in this case is budget management, which was revealed to the Nurkamiden family when the Eid ketupat tradition was carried out effectively for decades and passed down from generation to generation, in fact it cannot be separated from the value of 'matombol-tombolan’ or mutual cooperation.

The attitude of matombol-tombolan or the spirit of mutual cooperation is closely related to all aspects of the activities carried out by the Jaton Community. The accounting practice of matombol-tombolan in this tradition is reflected in the informant's commitment when combining the income made by husband and wife and then managing it in such a way that it can become savings which will later become a budget for the implementation of the Eid ketupat tradition.

Another practice of matombol-tombolan is reflected in the Nurkamiden family who help each other and synergize with each other with their readiness in dividing their respective tasks to prepare for the Eid ketupat tradition. The awareness of each family member seems to have been ingrained without needing to be dictated because it has become a habit that is routinely carried out every year. Without complementing and helping each other, the work will not feel heavy and will not be a burden so that the role of family members in preparing all the preparations for the ketupat tradition will feel easy and not waste a lot of time considering that the Nurkamiden family also has to complete orders for ketupat and nasi bulu on time.

Another thing, reflected in the understanding of local residents to sincerely help each other in receiving guests and serving food at their homes with the aim of ensuring that newcomers who intend to participate in celebrating the gluttonous tradition and eating
together in Reksonegoro village can enjoy the food without thinking about the losses or rewards. If you experience a shortage, other families/neighbors are ready to cover the shortage.

From the practice of buttons carried out by the Nurkamiden Family as an effort to carry out budget management practices. By working together or ‘matombol-tombolan’ between family members and between members of the Jaton community, this will bring goodness to each other. Implicitly, if it is linked to the philosophy of the Ketupat holiday, namely as a moment to strengthen ties between people, whether family, neighbors, society or other human beings, then this is in line with the meaning of AMAL (Charity), namely that it contains the inevitability of actions that bring humans together with other humans. So it can simply be concluded that these good deeds can then be called ‘part’ of AMAL. From the accounting practices that were revealed, namely the buttons carried out by the people of Jaton, the researchers tried to explain the underlying AMAL values.

**Figure 2**: Findings of the Ba’do Katupat Tradition Budget Management Flow; *Source*: Data processed by researchers (2023)

AMAL (Charity) is literally defined as good deeds that bring rewards (according to Islamic teachings). Then the researchers tried to dig deeper and uncover what is meant by the word AMAL. By reflexivity or interpreting all the indices encountered during the research observation process, the researcher finally formulated that AMAL is:

- **A** = Amanah (Trustworthy)
- **M** = Mashlahat
- **A** = Adil (Fair)
- **L** = Loyal

These values depart from the practice of family accounting as a budget management activity and a habit carried out by a mother (wife) by managing family finances as optimally and as well as possible in order to meet daily needs for saving, then showing (report) to the husband as a trust provider for income as a form of accountability for using the money well.

This family accounting practice is implemented on the basis of awareness and is flexible because there are no rules or regulations that regulate it. This is different from what is implemented by business units and government organizations which have standards for recording and reporting. By considering the budget for the benefit of many people, the Nurkamiden family practices the value of maslahah, namely sincerity in carrying out the ketupat tradition coupled with fairness in carrying it out so that the ketupat tradition does not look at the ethnic and religious background of visiting guests. The obedience of the Jaton people in carrying out this tradition continuously certainly does not burden them because they feel it is their responsibility to preserve the legacy of their ancestors (loyalty).

**Conclusion**

In realizing a successful implementation of the Eid Ketupat tradition, it is not enough just to have intentions. The aspect that needs to be realized is that the importance of preparing a budget is the main key to being able to carry out this tradition consistently every year, and how each person prepares a budget is different, just like the Nurkamiden family.

The Nurkamiden family’s budget management practice for the Eid ketupat tradition is only determined based on feeling by estimating the previous year’s expenses and estimates of the guests they will entertain. This is done every year by the Nurkamiden family because there are no significant differences that occur so that the Nurkamiden family does not have certain guidelines in determining this traditional budget. This traditional budget is also prepared with special Eid ketupat savings that they have collected and the nominal amount has been determined by the Nurkamiden family. The savings target obtained certainly cannot be achieved without the role of household accounting practices.

A budget is like a map for managing finances because it contains information on income and expenses that will be spent with the aim of monitoring and controlling so that we will be wiser in managing our finances and not spend money carelessly. It was revealed that
efforts to manage the budget for the Nurkamiden family's Eid ketupat tradition were carried out by ensuring adequate daily expenses, determining a priority scale so as to separate needs and desires, making the mother the treasurer who manages all family financial management, and carrying out regular communication with her husband as an accountability effort. The wife in control of finances.

Overall, based on the observation and interview stages carried out, it was revealed that the budgeting process carried out by the Nurkamiden Family was a simple accounting practice. This is reflected through the matombol-tombolan attitude or spirit of mutual cooperation that is inherent in all aspects of the activities they carry out. The values that underlie the standard accounting practices in this tradition are revealed, namely AMAL (Charity).

AMAL itself was synthesized based on the Nurkamiden family's goal in carrying out the ketupat tradition, namely sharing sustenance for the community by serving various kinds of food; Ketupat, nasi bulu and other food are provided free of charge without any strings attached during Eid Ketupat so that this is used as a momentum to meet and unite people from various circles. Through this AMAL (Charity), the researcher combines values such as: Amanah (Trustworthiness), Maslahah, Adil (Fairness), and Loyal which InshaAllah can be implemented and interpreted by readers as a basis for carrying out household accounting practices.

In our daily life activities, we should be based on the belief that we will be accountable for all our deeds to the Almighty God who has bestowed all the blessings in this life so that they need to be guarded, maintained, developed and managed. This is reflected in the practice of family accounting as one of the budget management activities and a habit carried out by a mother (wife) by managing family finances as fully and as well as possible in order to meet daily needs and for savings, then show (report) to the husband as a trust provider for income as a form of accountability for using the money well (Amanah/Trustworthy).

This family accounting practice is implemented on the basis of awareness and is flexible because there are no rules or regulations that regulate it. This is different from what is implemented by business units and government organizations which have standards for recording and reporting. By considering the budget for the benefit of many people, the Nurkamiden family practices the value of maslahah, which is sincerity in carrying out the ketupat tradition for the benefit of the ummah which is carried out fairly without regard to ethnicity or religion. Loyalty among the Jaton people underlies their determination to carry out this tradition so that it does not feel heavy because the Nurkamiden family feels that it is their responsibility to preserve their ancestral heritage.

During the research process carried out, the researcher was able to gain extraordinary lessons from interactions with informants who were sincere and sincere in conveying the reality regarding the budgeting practices of the Ketupat Eid tradition in their families. Of course, this is a lesson for researchers to develop accounting knowledge so that it becomes dynamic knowledge and can be shared with the wider community.

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