

Seeing the Meaning of Cost in The Ngurisan Tradition on Lombok Island

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ABSTRACT

This study examines the meaning of costs in the Ngurisan tradition for Sasak people on Lombok Island and compares it with an accounting perspective. Using qualitative research methods with an ethnographic approach, this research explores the community's understanding of accounting practices, especially in viewing costs in the Ngurisan tradition process. Ethnography was chosen to understand the meaning of costs from a cultural perspective through the experiences of individuals and groups involved in the Ngurisan tradition. The result of this study shows that the costs incurred for this tradition are different from the matching concept from the accounting perspective. The Sasak people interpret the cost incurred in this tradition as a necessity to carry out traditions that have been passed down for a long time, as well as a form of gratitude for being given a healthy child. Thus, the costs incurred do not aim to earn income as in the matching concept in conventional accounting. For the Sasak people, the return from the costs incurred in the Ngurisan tradition is not material but spiritual satisfaction and pleasure.

Keywords: Accounting, Cost, Ethnography, Tradition Ngurisan

I. INTRODUCTION

In accounting, the cost is exchanging, funding, or something sacrificed to generate profit (Dewi et al., 2022). Cost accounting includes all things about recording, classifying, and summarizing so that cost accounting can provide. In business organizations, accounting methods can be used to process anything needed by internal and external parties of a company (Yuni et al., 2021). Cost can also be said to be a loss in the form of money, assets, or loss of an economic benefit that will impact the company's capital in a certain period (Ukamah et al., 2020). Until now, the focus of stakeholders and shareholders of a company is still on increasing profits (Ukamah et al., 2020). In their research, Novarty & Donela (2019) state that although compensation is not directly related to earnings management, stakeholders will undoubtedly focus on increasing profits and sometimes the things that motivate them to do, so can be seen from the desire to move up positions and power in an organization. Therefore, company stakeholders sometimes act according to their wishes, one of which is for personal interests by obtaining profits for themselves. This statement is approved through research conducted by Miranda et al., (2024) which says that until now, profit is still a priority for company stakeholders and other

shareholders. According to accountants, profit in a business organization is also significant because this profit will reflect that the organization or company has an excellent and balanced economic condition so that it can contribute to increasing the company's profitability, which will also improve the welfare of employees under the auspices of the organization (Winarto et al., 2021). In the current era of globalization, everything is measured in monetary units, including everything produced by a company. Costs in the form of materials can be used to fulfil needs that have or have not been planned and needs that have or will occur in the future (Datunsolang, 2018).

Costs will not only be found in business organizations but also in the traditions or culture around us. The costs of a culture or tradition carried out by the community can also incur more than we think (Randa et al., 2014 dalam Ukamah et al., 2020). Accounting practices will always appear when we carry out a tradition, with their appearance in tradition resulting in the uniqueness of accounting practices so that we can explore accounting practices from various perspectives, especially in the perspective of local culture that is still rarely noticed (Ukamah et al., 2020). Accounting is also called discipline when considering the

emergence of its practices in an organization or social setting (Dewi et al., 2022). The most relevant thing in the practice of cultural accounting lies in the openness in carrying out the Ngurisan tradition, which can be seen from the expenses for this tradition obtained from the economic income of the community (Dewi et al., 2022).

Research on adjusting revenue with costs *cu*, currently known as the matching concept, has been widely discussed from the point of view of business organizations. However, only some still discuss it from the perspective of local culture because there are differences in the perspective of the matching concept (Manehat et al., 2022). Non-profit organizations do not care whether there is a matching concept or not because the focus is not to seek profit alone but on how to run the event and make the event successful so that nothing will be missed from the process of the event to be held so that in a cultural point of view it will produce something different (Manehat et al., 2022). Baso et al. (2023) said in their research that although many methods in accounting fulfil the matching concept, there are also some methods that cannot fulfil the concept.

Baso et al. (2023) examine the Sida marriage custom. This Sida culture is a marriage tradition in the Manggarai tribe where the *wina* child or family of the prospective groom is required to help the *rona* child or family from the bride's side in various matters including

marriage, death, and thanksgiving. It is said that the larger the dowry or *belis* requested by the woman, the more expensive the marriage Sida will be. The marriage dowry can be in the form of cash or animals. The results of the study by Baso et al. (2023) also stated that this marriage Sida is a mandatory contribution from the bride and groom without expectation of return. The matching concept cannot be applied in this study because no revenue can be recognized. Based on this, we can also know that accounting concepts and practices are not only influenced by the principles of business organizations but can also be influenced by the local culture of the local community where the accounting practices are applied (Rijal et al., 2023).

A tradition or culture that emerges in a society is caused by various elements, including religion, customs, artwork, and so on, that trigger the formation of a culture. Culture will also emerge from practices that often and continuously occur in a group (Zohdi et al., 2023). Hofstede (2005) in Hasibuan (2021) says that culture is formed from the patterns of thoughts, feelings, and actions of a community group, which will distinguish it from other groups. The thought patterns in a group will be realized in the form of actions to create a habit and eventually develop and make it part of their culture (Hasibuan, 2021).

Indonesia has various ethnic groups and religions spread in various places. One of them is the

Sasak tribe located on the Island of Lombok, West Nusa Tenggara. The Sasak Lombok tribe has a predominantly Muslim community, so this Island is nicknamed the Island of a thousand mosques (Aminah et al., 2021). The Sasak tribe has many traditions or cultures that the local community has believed for generations, one of which is the Ngurisan tradition, which is always carried out when the baby is only one week old until under one year old (Aminah et al., 2021). This Ngurisan tradition aims to clean the baby and avoid unwanted things (Aminah et al., 2021).

Ngurisan comes from the Sasak language *kuris*, which means shaving the hair. Ngurisan is proof of the child's parents' gratitude to God for being blessed with a healthy child (Munisah et al., 2023). Usually, this Ngurisan event is carried out on Islamic holidays such as Maulid of the Prophet Muhammad SAW, Eid al-Fitr, Eid al-Adha, and Israaq Mi'raj of the Prophet Muhammad SAW, which takes place in mosques, musholla, or private homes. In each region, the Ngurisan process is different depending on the beliefs and culture of the community (Kusmayandi, 2016).

In carrying out this tradition, much money is spent to prepare the event, from massive preparations to the event's details. In carrying out the event, the community holding the event will prepare blessings in the form of snacks and side dishes using plastic containers that will be

included in the guests' Sador. The costs in this event are only sometimes set in magnitude because the costs incurred by the community holding the event vary depending on the number of dishes provided during the event (Novianti et al., 2024). Costs are funding for ongoing community activities that will occur or are likely to occur in the future; costs are measured in monetary units to achieve specific predetermined goals (Mulyadi, 2015 in Syafitri et al., 2022). Community activities require costs, including sustaining a culture (Syafitri et al., 2022). Cultural expenditures will occur if we are directly involved in the tradition (Baso et al., 2023). So far, accounting is only known for data entry and processing activities, but there are many things we can learn and discover about accounting; as seen in everyday life, accounting can be applied in terms of spending on community needs and other household chores such as providing wages for workers (Nahdhiyah et al., 2022).

Based on this explanation, culture will impact the accounting practices often carried out. This can be seen in various social activities often carried out by the community. Therefore, local culture can influence accounting practices (Ilyas et al., 2023). The impact of cultural influences on accounting practices can be seen in the community's bookkeeping, where the bookkeeping of fund expenditures carried out to detail costs in the tradition is still manual.

A few implementations of the Ngurisan tradition; some agree, and some do not. Because according to them, this tradition is bid'ah and has never been taught in Islam. Meanwhile, some people consider this Ngurisan tradition a legacy from previous generations that should always be carried out and preserved.

Previous research on the meaning of costs in a culture, tribe, and tradition has been carried out, and various findings have been produced on the meaning of these costs. For example, Syafitri et al., (2022) research regarding costs in the earth alms tradition found that the cost was interpreted as a manifestation of love from the village community to God and ancestral culture. In addition, research conducted by Widianti et al., (2023) found that the belle tradition is recognized as receivable by the party who has not received it, and the belle tradition is recognized as a debt for the party who has carried out the marriage. Then there is also research by Tenrigau et al., (2024), which shows that cost is interpreted as pride, kinship and tradition. There is also research by Novianti et al., (2024), which found that the meaning of cost in the Prophet's maulid tradition is considered a means of unity and commitment of Muslims. Another study by Miranda et al., (2024), which examined the meaning of cost in Sasak marriage, found that cost in traditional Sasak society has a complex and multidimensional meaning.

Based on this background, the researcher wants to know more about the meaning of Ngurisan costs from the perspective of the people of Lombok Island and whether the concept of matching can be used in the Ngurisan tradition. This research is vital to understanding the community's perspective on incurring costs for the Ngurisan process. This research aims to help readers understand costs from an accounting perspective, especially regarding cultural activities. In addition, this research is expected to add to the repertoire of accounting, where costs can be found and seen in the context of organizations or businesses and in existing cultural practices.

II. RESEARCH METHOD

Qualitative methods, with an ethnographic approach, were used in conducting this research. These methods also allow researchers to obtain in-depth data through interview and observation techniques. Likewise, we can explore individuals' or groups' understanding of a particular culture with an ethnographic approach.

This research was conducted by visiting the homes of local people with informal conversations with the informants concerned. Furthermore, the researcher analyzed the results of the interviews that had been conducted. For the next stage, researchers used Spradley's model to conduct domain, taxonomy, and componential analyses. So, in the

componential analysis, the research found cultural themes. This research wants to know more deeply and understand and interpret costs or expenses from a cultural perspective. Therefore, this research uses the interpretivism paradigm, a model where individuals subjectively create understanding and meaning from their life experiences. The interpretivism paradigm determines how the Sesaot Village community interprets costs in the Ngurisan tradition.

This research was conducted in Sesaot village, Narmada sub-district, West Lombok district. This location was chosen because the Ngurisan tradition is still carried out in the context of the Prophet Muhammad's birthday. Another reason is that the village is still thick with traditional activities carried out by the local community. The village also often carries out several events in the Ngurisan procession, such as serogot kepeng, a closing in the Ngurisan event. For this reason, researchers are interested in making Sesaot village the location of research on the meaning of fees in the Ngurisan tradition in Sesaot village, Narmada district, West Lombok Regency.

The informants in this study are Sesaot villagers who are carrying out or have carried out the Ngurisan tradition. Mrs Z, Mrs N, Mr H, and Mr U were the informants the researcher chose to conduct interviews to obtain

accurate results. The selection of informants covers a wide range of ages and roles in the community, such as traditional elders, religious leaders, and community leaders. Informants are also individuals often involved in the Ngurisan tradition, so they can provide in-depth data about the practices that occur in the Ngurisan tradition.

III. RESULTS AND DISCUSSION

A. Ngurisan Tradition on Lombok Island

The Ngurisan tradition on Lombok Island is one of the traditions that the Sasak people still carry out from generation to generation. Ngurisan is the activity of cutting a baby's hair for the first time. It is usually done on Islamic religious holidays, such as the Maulid of the prophet Muhammad SAW, Isra Mi'raj, Eid al-Adha, and Eid al-Fitr. In Sasak culture, Ngurisan is interpreted as a form of gratitude for having been blessed with a healthy child and cleansing him from unwanted things.

Mr. H explained that Ngurisan is the process of cutting the hair of newborn babies, so it must be done and preserved because, as the ancients said, if a child has not been done Ngurisan, it means that the "hot hair" is still there. The hot hair means the child is not clean, so Ngurisan must be done to protect the child from unwanted things. This tradition has existed for a long time and is still believed by Sasak

traditions, which will continue to be passed on to future generations. This tradition is also understood as a form of honour to the ancestors in order to be blessed in life.

The Sasak Lombok community has a unique Ngurisan procedure, which has become a tradition and cultural heritage that cannot be abandoned. In the Ngurisan tradition, the Sasak Lombok community has several stages, including preparing the tools and materials that will be used and preparing food that will be given as a banquet to guests and which will be taken to the mosque for the Ngurisan event.

The process in the Ngurisan tradition is different if it is done at a private house or in a mosque. If the Ngurisan is done at home, the process is relatively short and only invites religious leaders and local people. The process is quite long if the Ngurisan is done in the mosque. In doing Ngurisan at the mosque, we will prepare something like a "dulang nasi" during Panama to be served there. When doing Ngurisan at the mosque, the baby will be taken around religious and community leaders who participate in the Ngurisan ceremony to cut or stroke the baby's hair. Furthermore, at the close of the event, the coins will be spread in the bowl of the used Ngurisan process.

The Ngurisan procession surrounding the Tuan Guru, Kyai, and other religious figures is believed to be a prayer for the baby to grow up healthy, intelligent, devoted, and obedient to religion.

Ngurisan is a rich tradition in the Sasak community, filled with various cultural artefacts, such as ceremonial paraphernalia, which have deep symbolic meanings. These cultural artefacts are not only part of the ceremony itself but also reflect the rich cultural heritage and vital identity of the Sasak people.

B. The Meaning of Ngurisan Tradition Costs in the View of Sasak People

For the Sasak people, the sacrifices that occur in the Ngurisan tradition are considered costs that must be incurred. However, the costs incurred are costly. Sasak people have different views on understanding the costs of the Ngurisan tradition. The results of the researcher's interviews and observations with informants revealed that costs involve financial commitments incurred by individuals or families to meet various needs in organizing Ngurisan events.

In the Ngurisan tradition, costs include money, time, and energy. These costs are also operational and non-operational. Often, people also raise debts from neighbours to hold this event. These expenses are required to carry out Begawe events in the tradition, which will surely cost a lot so that people with a lower or medium economy will pay off their debts at the show's end.

Mrs N agreed with that statement, as these events often cost more than the family could earn

daily. Financial accounting costs are defined as decreased economic benefits (Kieso, Weygandt, & W., 2017 in Tenrigau et al., 2024) or an outflow of assets or debt. In the case of the ceremony, the cost is the economic resources required, including cash and binding and non-binding loans, goods such as rice and its alternatives, livestock and other goods with economic value. This is a burden for low- or middle-income families. As a result, families take loans from neighbours or other sources to organize this event, leaving them with debts at the end of the event.

This shows that the income earned by the Sasak people and the expenses required for this tradition needs to be balanced. In the realm of accounting, the informant's view impacts the recognition of income and expenses. Informants will recognize income when they have earned money from their economic activities and will recognize expenses when they buy the needs that will be used in the event.

C. Costs as a Medium to Strengthen Relationship

Heri et al. (2021) state that the local wisdom of the Sasak people contains social values that strengthen the bonds between community members. For example, the Begawe (feast) event in the Ngurisan tradition brings values such as strengthening the relationship, awakening the spirit of cooperation, increasing friendship, creating togetherness, fostering a

sense of sharing, and strengthening the bonds of ukhuwah.

Mrs. N explained that Ngurisan costs a lot, especially in holding events such as Begawe, which will undoubtedly cost a lot. The cost of the Begawe events in the Ngurisan tradition is significant in purchasing ingredients to make snacks and materials to provide side dishes for guests. However, it is seen as a means of family and community friendship. This Begawe event is also considered a gathering place for distant families, families who come not only as guests but also help carry out this event. In holding the Begawe event, local people will come to help make snacks that will be served at the event to strengthen the relationship between families and the sense of brotherhood in the Sasak community. In Begawe, the guest's invite will usually come in the evening, before the day of the show. In this Begawe, many meals and typical food will also be found.

According to Mr. U, in the *Begawe* tradition, the social bond between communities is apparent. In holding the Begawe event, guests will bring a sador containing rice and sugar or a gift. Research conducted by (Saprudin, 2019 in Miranda et al., 2024) shows that the Begawe tradition has a significant value that needs to be maintained because it brings positive impacts, such as gathering all families from various regions to support and celebrate the event. This strengthens the relationship

between families and the surrounding community.

In accounting, the matching concept helps represent revenues and expenses. In business activities, this concept constantly measures that the costs or expenses incurred will always demand revenues commensurate with those incurred. This concept has a different meaning from that of non-profit organizations (Baso et al., 2023). Non-profit organizations are formed to produce changes in individuals or communities, while business organizations seek financial gain (Miranda et al., 2024). Non-profit organizations consider human resources their most valuable asset, as all activities are from, by and for the community (Miranda et al., 2024).

Mrs. Z says that in this tradition do not seek profit because, that her benefit in holding the events lies in the satisfaction and smooth running of the event and the satisfaction of seeing invited guests enjoy the meals provided by *epen gawe*. The costs incurred to hold a *Begawe* event are also interpreted as a form of affection for their children and grandchildren. Abdurahim, 2015 in Miranda et al., (2024) said that spending in the cultural context that occurs in traditional celebration ceremonies is separate from efforts to generate income as a result, even though the costs incurred for the celebration can be enormous. This shows that the Sasak people have a unique view of giving meaning to the costs

in the Ngurisan tradition. So, the concept of matching in research on the meaning of costs in the Ngurisan tradition on Lombok Island is unsuitable to be applied because in the Ngurisan tradition, the costs incurred are not intended to expect a return or without expecting income like conventional accounting.

IV. CONCLUSION

This research has revealed the meaning of cost in the Ngurisan tradition of Sasak customs. The findings of this study show that expenses in the Ngurisan tradition are not related to efforts to obtain income or material benefits, in contrast to the concept of matching, which is commonly used in modern accounting. The Sasak people interpret the expenditure in this event as a necessity in organizing the Ngurisan event, which has become a cultural heritage from previous generations and also means gratitude and thanks to God being given a healthy child. Another expense is holding the *Begawe* event, part of the Ngurisan tradition. In this *Begawe* event, a strong sense of brotherhood and solidarity between families and the local community can also be seen. As a result, the costs incurred in the Ngurisan tradition have a distinctive and different meaning. For the Sasak people, spending money in the Ngurisan tradition is not realized in material form but in spiritual satisfaction and happiness.

By expanding the perspective of accounting, this

study adds to the repertoire of accounting science by showing that accounting practices can also be applied in culture. However, this study has limitations because it is limited to one area, namely, Sesaot village. Thus, these findings cannot be used to generalize the view of costs in the Ngurisan tradition in other areas in the Sasak tribe. Therefore, future research is recommended to expand its geographical scope by comparing the costs of the Ngurisan tradition in various regions within the Sasak tribe.

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