

## **Socio-Cultural Accounting of Buwuh in Marriage Accounting Perspective Of Receivables And Grants in The Society Of Kediri Regency**

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### **ABSTRACT**

Indonesia has a diversity of cultures, especially in the Javanese community, which is interesting and sacred to be carried out, especially in the Kediri Regency community. One of them is the tradition of *sumbang membantu* pada proses pernikahan or what is often known as *buwuh*. *Buwuh* is an activity of visiting an event or celebration to provide assistance, which can be in the form of goods, money, or services intended to help the Host who has the event. The purpose of this study was to determine the cultural practices and traditions of *buwuh* in the community in Banjarejo Village, Kediri Regency, and to determine the cultural practices and traditions of *buwuh* in the perspective of accounts receivable and grant accounting. This study is a field study, data collection using interview, documentation, and observation methods. The nature of this study is descriptive qualitative to describe the culture and tradition of *buwuh* as accounts receivable in wedding customs. The results of this study indicate that there are two points of view on *buwuh*. The results of this study are two, namely the first *buwuh* tradition is considered a grant because it is considered a gift that is intended to help the host. The second is that *buwuh* is considered a practice of accounts receivable accounting because there is an obligation to return it to the giver

### **INTRODUCTION**

Indonesia is a country that has various ethnic groups and cultures. Each ethnic group has its own characteristics that make the nation unique. These differences and uniqueness can be seen from various languages, cultures, ethnic groups, races, habits, customs, and various aspects that can enrich the cultural diversity of Indonesian society.

According to Taylor Chalid, (2009), culture is a complex unity obtained from beliefs, ethics, laws, customs obtained by each individual as a citizen. In addition, culture has several structures that include: first, the type of culture as motivation, thought, quality, or standard; second, the type of culture as a movement or example of human activity in the public arena; and the third is the type of culture as goods made by people. This social structure can be concrete because it contains the meaning of objects from all creations, works, activities, movements, or human activities in the public arena (Rineka Cipta, 2019). According to "gotong royong and mutual assistance have different terms in several regions in Indonesia, such as *sambat-sinambat* and *sumbang-menyumang* (Javanese),

One of the cultures found on the island of Java is *buwuh* or donating to those who have a wish, such as a wish, one of which is donating to a wedding event. The assistance that arises from this *buwuh* can be in the form of goods (rice, noodles, sugar, cooking oil, etc.), money or commonly called envelopes (Javanese) and services or commonly called *rewang*, *biodho* (Javanese, namely assistance in the form of services by women to help with activities in the

kitchen) and melean (Javanese, namely the overnight stay of male neighbors at the house who have a wish to help). The assistance given at a wedding ceremony varies according to region, in general buwuh is in the form of goods, especially agricultural products. While in urban communities, most of whom hold their events in buildings to make them seem practical, the buwuh given to the owner of the wish is mostly in the form of money (Lestari et al., 2021).

In addition, Buwuhani also has the potential to be a debt and the owner will donate in the future so that it becomes a means of saving. Because in the tradition of Buwuh, it will create a sense of wanting to repay what people have given to the owner of the event. So, there are debts that must be returned according to the amount and form that were previously handed over. At the time of the wedding celebration, there will be an officer who receives guests with an attendance book in front of him and records the guests who attend along with the amount of donations given by each guest (Affandy, 2018)

According to Geertz, (2013) buwuh is a donation from invited guests at a wedding to the host for enjoying the food prepared by the host. There are two characteristics of buwuh, namely: First, according to the agreement agreed between the two parties, the goods and services given to the owner of the event are considered as debts that must be returned when the giver has a event. Second, buwuh can be a grant, in customary law it is known as "beri-beri" which has the meaning of giving other people goods to show compassion, appreciation, respect, gratitude and so on. This giving can be done with objects in the form of light goods such as money, food, clothing and others or heavy goods such as land, houses and others (Ghofur Anshori, 2010). The meaning of this is that the person giving the donation does not expect the goods given to be returned or given sincerely.

This happens in the community in Kediri, which is still very thick in implementing the buaya buwuh by contributing to each other between residents. In the Kediri community, contributing to the host who has a celebration, especially a wedding celebration, is called buwuh or kondangan. The Kediri community views buwuh with two perspectives, namely the perspective of debt and grant perspective, so the researcher compiled the title Socio-Cultural Accounting Of Buwuh In Marriage Accounting Perspective Of Receivables And Grants In The Society Of Kediri Regency.

## **LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **1. Definition Buwuh**

According to Supardan, (2024) tradition is a pattern of behavior or belief that has become part of a culture that has been known for a long time so that it becomes a custom and belief that is passed down from generation to generation. One of the traditions in Javanese society is sumbang-menyumbang (buwuh or buwuh). In the Big Indonesian Dictionary (KBBI), buwuh is defined as money or materials given by guests to the host as a donation for a ceremony or party. Meanwhile, according to Geertz (Geertz, 2013) buwuh is a type of typical monetary donation from guests who come to a wedding celebration to the host because they have received food and service from the host.

### **2. Perspective Of Receivables In The Buwuh Tradition**

Receivables are a person's claim for money, goods or services to another party due to past transactions (Dianto & Sarumpaet, 2019). Receivables are also defined as a company's claim to another party due to previous events in the form of money, goods, services or other forms of non-cash assets that must be collected by the collector on the due date (Lestari et al., 2021).

Receivables are a person's right that can be collected due to past transactions in the form of the transfer of money, goods or services in an event or activity.

### **3. Perspective Of Grants In The Buwuh Tradition**

According to the Big Indonesian Dictionary (KBBI), a grant is defined as a gift (voluntarily) by transferring the rights to something to another person. Grants come from Arabic which etymologically means to pass or distribute, it can also be interpreted as giving (Mardani, 2014: 125). Grants in customary law are known as "giving" which means giving other people goods to show compassion, appreciation, respect, gratitude and so on. This giving can be done with objects in the form of light goods such as money, food, clothing, etc. or heavy goods such as land, houses, etc. (Anshori, 2010: 174). A gift is a contract which contains the gift of something by someone of his property to another person while he is still alive without any compensation (Sabbiq, 2011: 449-450). A gift is a gift contract which results in the transfer of ownership of property from one person to another person without recompense, and is carried out while still alive as a form of mercy, respect, a sign of respect, a sign of gratitude and so on.

## **METHODS**

This study applies the field research method and focuses attention on one problem intensively and also conducts direct research on the object to be studied to obtain relevant data. The object of study in this study is the tradition and culture of buwuhatau hajatan envelopes as debts in wedding customs in Rangkah Village, Banjarejo District, Kediri City.

## **RESULTS**

In the tradition of some communities, there is an interesting tradition when holding a celebration such as a wedding or circumcision, namely the buwuh tradition, as well as the customs and traditions in Lowokwaru District, Malang City. The givers of the buwuhan are invited guests, neighbors, relatives who are invited and who have an emotional closeness to the owner of the event. Usually they attend the invitation by bringing something good in the form of money called an envelope or in the form of goods that can be in the form of gifts and basic necessities to be given to the owner of the event. In B District, Malang City, in the practice of the buwuh tradition, there is the term biodho, where this term is providing assistance in the form of services or energy which indirectly has a feeling of reciprocation because previously they felt helped

In this buwuh tradition, some people also give buwuhan in the form of basic necessities intended for the needs of the implementation of the celebration which is indirectly also believed to have implications of receivables, as evidenced by the recording of donated goods given to the owner of the celebration in Lowokwaru District, Malang City. This is in accordance with the characteristics and forms of reciprocity in the buwuh tradition. In this study, based on the results of interviews with 13 selected informants, there were two perspectives on the practice of buwuh, namely those who stated that buwuh had implications of receivables as many as 9 informants and those who stated that buwuh had implications of grants as many as 4 informants.

The findings obtained related to the gifts during the wedding celebration in the community of Banjarejo vilage are that quite a few local residents provide basic necessities such as rice, cooking oil, eggs, coffee, and so on in large quantities, and quite a few residents donate to the owner of the celebration in the form of cash. This is because some residents consider this as a gift that later these items are expected to be returned and can be taken when holding a celebration in the future.

Another finding is that when someone attends a wedding, there will be a greeter or guest receptionist at the entrance of the venue with a participation book to record the buwuh donated by each invited guest. In fact, before attending a celebration, the invitation often states "only accepting donations in the form of money". This shows that the owner of the celebration has decided what form of donation the invited guests can give. With the change in values in the buwuh tradition from being voluntary to shifting to efforts to collect material only, this can have an impact on changing the spirit of mutual cooperation in society.

## **DISCUSSION**

### **Grant Group 1**

This community group stated that the community has a belief that the buwuh tradition is a form of giving based on sincerity without expecting anything in return, namely as a form of grant. They are Mr. Murwiadi, Mrs. Muji Astuti Suratmi, Mrs. Muflikhatin, Mrs. Uswatun Khasanah, Mrs. Nurul Afida, Mrs. Lindawaty, Mrs. Lilis Suparti, Mrs. Tetty Irawaty, and Mrs. Ratih Tria Astuti. They argue that grants are an act of mutual assistance and helping each other. As Mr. Misdi's opinion states that:

"People have different perspectives on the view of the buwuh tradition between credit or grant. The buwuh tradition is stated as credit or grant depending on the owner of the event who assesses the assistance we provide, this is a personal thought of each person. For example, in practice we have given an envelope to the owner of the event, then we do not know whether the owner of the event will record the names of those who are buwuh or not"

Regarding the buwuh, society has many points of view, but many argue that buwuh should be based on sincerity, without expecting anything in return. a grant given for free without expecting anything in return. Providing assistance or donations based on the intention of maintaining the bonds of brotherhood and friendship with relatives or neighbors and must be based on a sense of sincerity. grants because in providing assistance to the owner of the event, it should be based on sincerity without expecting anything, providing assistance because with the intention of sharing in the happiness, joy and praying for the owner of the event being held

### **Receivables Group**

This community group stated that the community has a belief that the buwuh tradition is a form of donation that is interpreted as a debt and must be returned by the recipient. buwuh what I did including receivables or liabilities must be returned. So if the custom is like that, what I did, including receivables or liabilities, must be returned. Their reason is also because of a feeling of discomfort or embarrassment (Javanese) to not return what was given by relatives or neighbors, especially if what was given was high-value basic necessities and in large quantities, then the intention arose to return what had been given to the owner of the event.

In my opinion, I personally actually consider it a grant but the tradition that is carried out here indirectly considers this buwuh tradition as a debt because if I do not return the assistance given I feel uncomfortable or embarrassed.

The community's belief about the buwuh tradition is a form of custom of the Lowokwaru District community, especially the opinions of residents of Lowokwaru Village, Tunggulwulung Village and Ketawanggede Village, and Merjosari Village which have become ingrained so that they agree that the law of buwuh in the implementation of hajatan (buwuh) can be said to be a receivable. They state receivables because in practice there is a request transaction in the form

of cooperation even though the word "ask" is not clearly stated. This is the reason why residents of Lowokwaru District, such as Mr. Supardi, Mrs. Erlina, and Mrs. Suprihatin stated that in practice the buwuh tradition is a receivable, because there is a custom that requires the return of the buwuhan which is applied by the Lowokwaru District community

## CONCLUSION

The first group considers that buwuh is a traditional custom in Indonesia, especially on the island of Java, the people of Kediri Regency. The first group considers that buwuh is a number of gifts to the host who has a celebration, especially a wedding, which is considered a grant. A grant means that the host does not need to return the gift in the form of money or goods to the person who gave it because the person who gave it was sincere. The person who gave it assumes that what he gave was purely to help without expecting anything in return from the host.

The second group considers that buwuh is a debt even though the giver is sincere but the host still considers that buwuh is a debt that must be paid one day if the recipient has a celebration, either a wedding or others. They do this because they feel bad because they have been given by someone else so they want to return it.

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