

KIFAYAH ACCOUNTING: FINANCIAL MANAGEMENT OF THE DEATH OF TRADITION MADURA INDONESIA

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Abstract

This research aims to Determine the death financial management of Madura Tradition models. This study is based on the facts that occur in the community regarding the implementation of traditions. Conduct by Heirs to one of the family who Died. This study uses a type of interpretative research qualitative research; this study is more on aspects of depth understanding for a problem that Occurs. Based on the results of this study, in the financial management for the death, Madurese traditions can be done based on the equation of accounting. Where not all accounts are contained inside accounting equations are used as a whole and reported as Generally of financial statements. In this case, the source of funds in carrying out the death tradition comes from personal cash, donations from family, cash from Moslem, borrow money or goods, and cash or assets of Alphet. The impact is the creation of debt, both short term and long term. Meanwhile, expenditure in the form of the cost to take care of the bodies, the price for tahlilan (petto'arean), pa'polo, nyatos, nyataon, nyaebu, mangaji, ngin-tangin, nyalenin mayyid, and ajege tomb (KEP sekep).

Keywords Accounting, Kifayah, Tradition, Management, Finance, and Madura.

1. PRELIMINARY

Madura inhabited by tribes spread over four districts namely Bangkalan, Sampang, Pamekasan, and Sumenep. Madura not be separated by the customary and Madurese personality that can not be found elsewhere. The character with unwavering principles that are influenced by the geographical characteristics of the region is one of the customary formation and personality of Madura (Syaf Anton: 2011).

Madura society upholds the customs and culture of Madura. This is consistent with the character of Madura steadfast in maintaining the traditions in daily life. Or cultural mores can be seen in the activities in normal society. Madura known religious (with the nickname foyer Medina), spiritual life in Madura has a significant influence on the customs or culture that can be encountered from various rituals in the community such as ritual Ojung, ritual Rokot Tase ', ritual Okol, ceremony nyadar, Muludhan (at Maulid month), Asora (in Ashura).

In addition, concerning the death, in addition to the obligation to bathe, give a shroud, preserve, and bury, the Madura people are "required" the tradition alabet (condolences over the death of relatives), followed by Pettongarean (7 daily filled with tahlilan), Pa'polo (the 40th anniversary day of the deceased), Nyatos (the 100th anniversary of the day of the dead), Nyataon (1-year commemoration of the deceased), Nyaebu (1000 memorial day of the deceased).

Uniqueness is happening in the condolences or known in the Madurese are Lalabet, their mutual help among relatives and nearest neighbors in preparing the place and the food to the mourners. Also in Lalabet tradition, there is also a day that is Lo'tello and To'petto 'which is usually more fun than the other day after the death. The mourners usually use the day to the funeral. Therefore, the heirs prepare food more than any other day in Pettongarean. Although the law does not require as found in the traditions of indigenous deaths Madura, it seemed to be mandatory in social norms in Madura. Madurese communities have called "Tengka." In practice, more tengka to customary law, as if someone who is not by the public behavior, is considered not know tengka. They'll receive a moral sanction of the community in the form of talks a lot of people and degradation in society. Because for the people of Madura, do tengka seemed to have become a separate claim for himself. So keep tengka as well as staying away from the public discussion is considered not know tengka.

Without realizing it, in the execution of the death ritual in Madura not be separated from their accounting processes in it. In this case, can be seen from tradition *Alabet*. There is one thing to know of their *Alabet* this, where there are several heirs who accept and reject their traditions *Albert* The. As already described the sense *Alabet* above, that the provision of rice, sugar, money, upon services from the public to the heirs and how the heirs will also do the same thing if the society is even touched similar things that lost their relatives. In accounting, it can be likened to events such as accounts payable and receivable, where two parties give and receive it. In the tradition of funerals in Madura, the debt in question may be a short-term debt (in this case the payback time is very short of giving the public to the heirs because the relatives in question died shortly after the event) and long-term debt (repayment is quite extended and very long because relatives of the people concerned have not killed). *Alabet* where goods are supplied or donated by relatives at present and must be returned in the future with a value that is not equal to the present value.

Another case of the death ceremony in conjunction with the accounting process, in the case of recording and measurements made by the heirs. In the method of accounting, recording and analyses were performed to determine the transactions that occur along the nominal amount. Similarly, the record and

measuring the implementation of the death ceremony. Recording and measurements are carried out to see and know the level of income (income sources that are used to carry the costs that will occur, can be derived from personal property or gifts from relatives and mourners) and expenditures (costs incurred in carrying out the death ceremony) , It is necessary records to determine the sources of revenues and expenses that occur,

Researchers know full term *Tengka* It can be found in people's daily lives in the East Village district Lembung Lenteng Sumenep Regency. People in this village has a degree of sympathy and empathy that is high in this incident. Like the case of death, people Lembung East will flock and worked together visit funeral home as a form of their grief, encouraged the families mourning indirectly, and help alleviate the family grief about the costs that will be incurred by the heirs in carrying the Madura customary funeral rites.

From the description of the above phenomenon, the researchers are interested in research with the title "Kifayah Accounting: Financial Management Madura Indonesia Death Traditions".

2. THEORETICAL REVIEW

A. Accounting equation

1. Understanding Accounting

According to APB (Accounting Principles Board) System Statement number 4: A service activity. Its function is to provide quantitative information, especially of a financial nature on an economic entity that is intended for use in making economic decisions, as a basis for choosing among several alternatives. According to the AAA (American Accounting Association), accounting is the process of identifying, measuring, and communicating economic information to enable informed decision-making considerations and user information.

Any transactions that occur in a company are accounted for using the system in pairs and apply the principle of balance between assets and equity (Ismawanto, Bambang: 151). This means that the amount of wealth must be by the property rights of these companies so that the accounting equation is: $ASSETS = LIABILITIES + CAPITAL$.

2. Meaning and Classification of Accounts

An account is a list or a place that is used to record and categorize each transaction that resulted in changes to the assets, debts, capital, income, and expenses (Ahmad: 2016). Each type of assets, liabilities, equity, income, and costs are provided with a separate account. Thus the number of reports that are required by each company is different from other companies, tailored to the needs.

Accounts can generally be classified according to its nature (characteristics), which includes assets, debts, capital, income, and expenses. Each class can be grouped again into sub-groups. Then the sub-group can be divided into several types.

3. Recording in Accounting

This activity will always be repeated, so it is a cycle. Stages of events ranging from transaction to the Financial Lapoaran preparation of the next accounting period called a cycle accounting (accounting cycle). In detail, the accounting cycle includes the following activities: recording and classification stage and stage overview (Ahmad: 2016).

Phase Registration and Classification:

- a. Make/receive a record;
- b. Noted in his journal;

- c. Transferring data from the journal to the ledger.

Phase Pengikhtisaran:

- a. Develop Trial Balance;
- b. Make Adjusting Entries;
- c. Make Paper / Sheet;
- d. Preparing financial statements;
- e. Make Journal Cover;
- f. Creating a Trial Balance After Closing.

Every transaction that requires the recording must be made or requested proof of purchase/record. The primary use of the transaction receipt/registration is to provide written evidence of the transaction carried out, as well as avoid potential disputes in the future. Therefore, when substantial evidence included a confession from external or internal authorities concerned in the form of a signature.

Proof of transaction/recording views of the origin can be divided into two, namely:

- a. Internal evidence, namely the recording of events in the domestic company itself, usually in the form of a memo from the principal or a designated person. For example, a record for the depreciation of fixed assets, receivables, allocation of the burden, and more.
- b. External evidence, namely a record of transactions that occur with outside parties, such as invoices, receipts, debit memos, and credit notes.

3. RESEARCH METHODS

This type of research is qualitative interpretative research with an ethnographic approach.

Mechanical Sampling using a snowball sampling method. Informants were used in this study, namely Mr. R. Ragani as Budayawan Sumenep, Mr. K. Mahfud as a religious figure Lembung Village East, and Mr. Sa'id as the heir to a tradition of indigenous deaths Madura. Source of data used is primary data in the form of qualitative form of documents and records of the answers to the interview with the informant.

Data collection techniques in this research, including the direct observation on the object observation at the scene of the execution of the customary funeral rites Madura is at home or place provided by the heirs in carrying out the death ceremony. In this observation, the researchers also participated in the ritual of death (join in the tradition of tahlilan and alabet) to learn directly about the order or phenomena that occur in a traditional funeral procession of Madura. Researchers observe the ceremony, the deaths that occurred during the arrangement of the event, the treats are given, and the level of participation of the communities involved. Through this observation, the researchers observed how the order of events in this tradition is done and the significance of the game. Researchers also find of treats given to mourners about how the funds are used in the provision of these treats. And the researchers also looked at how the level of enthusiastic villagers of East Lembung participating in it. Interviews, interviewing informants set to obtain more in-depth data associated with the research. As well as documentation in the form of the current record interviews, photos during the meeting, documents and other records on the answers to the informant.

Mechanical Analysis of the data in this research is using the proposed analytical technique Miles and Huberman. The collection of data, obtained by observation to the grief, informant interviews, and documentation. The data obtained were collected and grouped according to how the data is received. Data reduction, Researchers studying data that has been achieved is then arranged systematically to assist

researchers in understanding the content of such data, In the data presentation, the author will present the data which has been given informant who had previously been classified in the process of data reduction, data obtained will be performed so that the information is arranged so easy to understand. Conclusion and verification, At this stage, researchers will conclude from the data that has been acquired and processed in such a way before, so it can be found that the correct associated with the information previously obtained in the field.

Test the validity of the data used is a trigulasi source, Triangulation resources referred to in this study is the researchers used the documentation (photos of the place of sorrow and pictures with the informants), recordings (interviews with informants) as well as other evidence such as reports of previous studies. Triangulation source above is made to match the data obtained from various sources to strengthen the data in this study.

4. RESULTS AND DISCUSSION

A. Indigenous History Death Tradition Madura

East Lembung village located in Sumenep regency has its tradition in organizing funerals. But the emergence of this tradition when no one knows for sure. As noted by Cultural Sumenep R. Ragani states:

"So when is it or from the time of their history when it became a tradition in Sumenep no one knows for sure he said the first time it was held .. Just by ancestors had become a tradition since propagated Islam in the land of Sumenep by Wali Songo .."

K. Mahfud said in a statement:

"In the past before the Wali Songo, people died during the week that passed was not filled with dhikr .. just filled with the meal, put food on the graves and burning incense, joking event, meaning not important occasions .. Wali Songo comes here so this tradition is held as tahlilan filled with dhikr. sunnah which means Prophet never did there are four things that must be done for the dead .. the first mandatory bathing .. number two number three pray and give a shroud.. .. and the Last entombment. "

Based on the above statement, Kifayah history propagated by the Wali Songo in his life spreading Islam. This tradition as a form of business Wali Songo in the public interest to go in Islamic religion as the primary purpose of Wali Songo. In this case, kifayah in the care of the bodies has become the order of the days of the Prophet, and to visit the funeral home as a form of empathy among fellow Sunnah as the Prophet did.

B. Meaning of Sacrifice Charges in Death of Indigenous Tradition Madura

K. Mahfud stated:

"All done by the heirs in carrying out these traditions, to the deceased all. As a form of practice or charity so that the deceased can be safely in the grave. "

The meaning of the total committed by heirs, from taking care of the bodies, do tahlilan to 7 days every night, the people alabet, and other traditions that are sole to help ease the burden of the deceased there to rest. There is no profit motive in the case of material that is expected by the heirs.

C. Financial Management Model Death Indigenous Madura

Economic management model in the tradition of indigenous deaths islands can be said to have an essential role in the implementation of the death tradition. Due to financial management be central in any event there is in the culture of indigenous deaths Madura. Sound financial management, will produce a right decision anyway, i.e., how the heirs to manage finances are starting from a source of funding and

the costs that will be incurred, and later on also how heirs can pay off the debts arising from their tradition of these deaths,

As the interview with Sa'id as heirs to raise funds to carry out the culture of this death:

Sa'id stated:

"The first time I have not been looking for the mortgagor, so the money itself was used for this tradition to the next if less because it has been the tradition in the village, my first debt in the shop."

K. Mahfud said in a statement:

"Usually a neighbor who gave debt, the habit like it. There were also donations from families who will give money or donate goods such as rice, oil, eggs, herbs and the like "

The capital was first in doing trades death Madura customary in the case of Mr. Said is derived from private money and donations from relatives. Then the money from Moslem and debts to neighbors. Results of the Alabet also be used as capital to carry out the tradition of this death.

Expenditures incurred in carrying out this death tradition include: the cost of handling the corpse (the cost of purifying to bury the body), the price for the Kiaji, the Sortana fee, the cost of doing tahlilan (the cost of food and drink), the value of the Alabet (fees for Blessing), fees I want to pay, Mangaji's fees, the cost of turning on mayyit, the cost of kep-sekep.

5. CONCLUSION

From the research and facts, it can be concluded as follows:

1. Financial management model, Madura traditions of indigenous deaths, include funding sources obtained, and the expenditures incurred for the implementation of the death traditions. While seeing the possibilities that occur to be able to minimize debt.
2. Capital in the application of this tradition in the village of East Lembung sourced from private money, money or donations from family, money from muslimat, and payable to the person or taking goods from store credit.
3. The expenses that occur in the implementation of this tradition include costs for tahlilan and other traditions contained in the application of such deaths ceremony, Reciting Al-Qur'an. ngin-tangi samba nginep, nyalenin mayyid, and more.
4. The difference between the capital gained by spending could be used to cover the debt or as preparation for the next related tradition with the funeral ceremony. Usually, the amount of rice left over from the alabet results is mostly sold to pay the debt and partly in preparation for the subsequent tradition.

6. SUGGESTION

From the results of research and analysis and discussions that have been concluded above, the author has the following implications:

1. For the people of the village of East Lembung, in carrying out the traditions of this death should prepare a sum of money or goods as a form of precaution so that later the heirs do not have problems with the funds to be used in carrying out this tradition. Also, in its implementation, the use of funds held as wisely as possible to minimize the risks as their debt. Then use the recording of transactions that occur in the application of this tradition so that later can be accounted for.
2. For further research, to more deeply about the source of funds and expenditure incurred. Also, for more in-depth use of key informants who carry out the tradition of these deaths are heirs to use the

myths and heirs who do not do the rituals. As a comparison of the incidence and costs of funds committed.

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