

## THE ACCOUNTING PRACTICE OF *BUWUHAN* TO FOSTER SOCIAL LIVES THROUGH THE VALUE *RUKUN AGAWÉ SANTOSA*, *CRAH AGAWÉ BUBRAH*

Reza Ramadhania<sup>1\*</sup>,

<sup>1</sup> Accounting, Institut Teknologi dan Bisnis Asia, Indonesia

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**CORRESPONDENCE\*:**

reza.ramadhania@gmail.com

### ABSTRACT

This research aims to explore the practice of *buwuhan* accounting in enhancing the value of community life. To comprehend reality comprehensively and thoroughly, the research employs a postmodernist paradigm. Data collection for the research was obtained through interviews with informants and articles published in journals. The data analysis technique employs the Javanese proverb *rukun agawé santosa, crah agawé bubrah*, which translates to harmony strengthens, conflict disrupts. This proverb embodies the values of harmony, cooperation, peace, dishonesty, and conflict. The research findings reveal that the practice of *buwuhan* accounting contributes to harmony and reduces conflicts through asset acceptance, expense management, cash flow recording, and debt acknowledgment in the *buwuhan* tradition. Through *buwuhan* accounting practices, harmony can be maintained, and disputes reduced, when conducted with a sense of unity, cooperation, and peace.

**Keywords:** 1<sup>st</sup> *Buwuhan*, 2<sup>nd</sup> Javanese Society, 3<sup>rd</sup> Values, 4<sup>th</sup> Accounting Practices.

### ABSTRAK

Penelitian ini bertujuan untuk menggali praktik akuntansi *buwuhan* dalam meningkatkan nilai kehidupan bermasyarakat. Untuk memahami realitas secara utuh dan lengkap, maka penelitian dilakukan menggunakan paradigma posmodernis. Pengumpulan data penelitian diperoleh melalui wawancara kepada informan dan artikel yang diterbitkan di jurnal. Teknik analisis data menggunakan peribahasa Jawa *rukun agawé santosa, crah agawé bubrah* yang artinya rukun membuat kuat, bertengkar membuat bubar. Peribahasa ini mengandung nilai kerukunan, gotong-royong, kedamaian, kecurangan dan konflik. Hasil penelitian dalam penelitian ini menghasilkan praktik akuntansi *buwuhan mundhake rukun tur isa ngurang cekcok* yang dilakukan dengan cara menerima aset, mengelola beban, mencatat arus kas dan mengakui utang pada tradisi *buwuhan*. Melalui praktik akuntansi *buwuhan* dapat menjaga kerukunan dan mengurangi perselisihan jika dilakukan dengan rasa persatuan, kerjasama serta kedamaian.

**Kata Kunci:** *Buwuhan*, Masyarakat Jawa, Nilai, Praktik Akuntansi

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## Introduction

Accounting can be defined as a service activity that provides quantitative information, particularly related to finance, used for rational decision-making (Sugiri, 2008). The primary function of accounting is as a tool to determine the financial condition within a group, organization, or dynamic company. The concept of accounting continues to evolve in response to environmental developments, and the term "an everchanging discipline" illustrates that this science is always changing with the times (Triyuwono, 2009). Accounting is also related to other interrelated sciences, so knowledge of accounting becomes broader and more beneficial to society. Accounting was initially only used for reporting corporate transactions, but now its understanding has expanded to include transactions of goods and services in society (Al-Arif, 2012). Furthermore, Triyuwono (2000) explains that the use of the non-positivist paradigm in accounting studies is very useful for developing accounting theory and practice. This paradigm helps accounting in Indonesia and expands the benefits and usefulness of accounting in society. It also influences the development of accounting research that is not limited to positivist approaches alone.

This is in line with Sukoharsono's research (1998), which explains that accounting has become a relevant study for understanding the dynamics of society and can be equated with other social institutions such as family, religion, work, education, culture, and art. The purpose of accounting is to provide solutions to problems that occur in society. The use of accounting, initially focused on organizations and companies, has also been applied in the family context. Research indicates a connection between accounting systems in the personal and public domains, which can be used as techniques and business systems applicable within households. The study of household accounting is not a new discipline, although the majority of research comes from outside Indonesia.

There are various factors that motivate the use of household accounting within a family, such as cultural influences from parents, risk avoidance, tax planning, and significant events like births, deaths, and marriages (Poornima et al., 2012). Furthermore, Ahsan (2017), in his research, concludes that household accounting reflects values such as responsibility, trustworthiness, honesty, discipline, sincerity, and perseverance. The practice of household accounting cannot be separated from local cultural aspects. Culture, including understanding, values, norms, knowledge, social structure, and religion, plays a crucial role in the practice of household accounting.

The current system and concepts of accounting education tend to be influenced by Western culture without significant adaptation. Accounting brought by Western culture has a secular orientation, focusing on profit and quantitative, materialistic, and mechanistic realities. The dominant positivist paradigm in the accounting perspective aims to develop market-based research and behavioral accounting. However, the positivist approach has limitations in understanding complex and dynamic realities. In this context, the non-positivist approach in accounting, which recognizes complexity, subjectivity, and the active involvement of researchers, makes a significant contribution to the development of accounting concepts and practices, especially in Indonesia.

The research problem in this study is how accounting practices within the Javanese *buwuhan* tradition contribute to enhancing communal life values. The objective of this research is to explore *buwuhan* accounting practices in enhancing communal life values.

The multiparadigm accounting approach provides a better solution for preserving the interconnected identities and values of religion and culture in the context of accounting in Indonesia. Postmodernism is a counter-thought movement against modernism, offering views, appreciation, and criticism of the discourse of modernity and the current dominating global capitalism (Purwanti: 2021). The postmodernist paradigm rejects the idea that there is one adequate representation of reality, emphasizing that each individual or group has the freedom to interpret reality based on their own experiences, perspectives, and contexts. The subjectivity of individual minds and communication between subjects is considered natural.

According to Triuwono (2004), the anti-objective interpretative approach acknowledges the subjective interpretation values of individuals, while the deconstruction approach involves a critical analysis of language and text to uncover contradictions and hidden assumptions. In postmodernism, interpretation is seen as a continually evolving and complex process, recognizing the complexity of reality that cannot be reduced to a single understanding.

## **Method**

According to Kamayanti (2021), methodology is a study used to solve research problems and is selected based on the researcher's worldview. In this research, purposive sampling method was employed to select informants. Data collection in this study utilized both primary and secondary sources (Sugiyono: 2012). Primary data sources were obtained through passive participant observation, where the researcher observed the activities of the

Temon Village community without actively participating. This observation provided an overview and data support for the research. Additionally, in-depth interviews were conducted with relevant informants.

The data analysis technique in research, viewed from the perspective of postmodernism, is encapsulated in the Javanese proverb "*Rukun Agawe Santosa, Crah Agawe Bubrah*," which translates to "Harmony brings tranquility, conflict leads to destruction" (Pratiwiningsih, 2020). This proverb was coined by Emmanuel Levinas, aiming to express the ethics of what humans should and should not do with the dignity and honor of humanity. Javanese society strives to create peace and harmony in life (Suratno et al., 2013). Moreover, Javanese society is characterized by being harmonious. Common interests take precedence in communal living, with individuals sacrificing personal interests for the sake of creating peace and harmony in community life.

## **Result and Discussion**

Currently, event organizers have demonstrated a very high level of existence in society. Many people even choose event organizing as a profession. According to Rhenald Kasal (Jeanetta, 2018), an event organizer is a business that applies continuous and consistent management to deeply explore the entertainment world. They build a competent team to record every event selection process, design events, arrange payments, handle permits, ensure the safety of implementation, keep up with technological developments, and manage marketing and evaluation processes. Meanwhile, according to Suseno, an event organizer is a group of people, or a team tasked with running the operational aspects of a program, including production, management, and execution.

In contemporary times, many weddings utilize event organizers that can provide various conveniences and benefits for the marrying couple. An event organizer is a professional organization with specific expertise in its respective field. They are trained and skilled in providing wedding services such as decoration, catering, photography, makeup, and more. By employing an event organizer, the marrying couple can leverage the knowledge and skills of these professionals to ensure that their wedding runs smoothly.

Wedding preparations can be highly complex and time-consuming, especially for busy couples. Enlisting the services of a wedding event organizer can alleviate the burden of preparation that they would otherwise have to handle themselves. Organizing a wedding can be a stressful and overwhelming experience for the marrying couple. By using an event

organizer, a significant portion of the preparation and event execution responsibilities will be handled by skilled professionals. This can reduce the stress levels experienced by the marrying couple, allowing them to enjoy these special moments without being burdened by technical tasks.

The *Buwuhan* tradition is one of the traditions that can be utilized to reconstruct the values of Javanese community life. This tradition represents the communal practice of the Javanese society in helping or contributions to those in need, especially in specific situations such as when community members face economic difficulties or disasters.

In this modern era, many couples-to-be opt to use the services of event organizers in the planning and organization of their weddings. Several factors drive this trend, including the increasing complexity of modern wedding preparations and the time-consuming nature of wedding planning, given busy schedules. Although utilizing an event organizer in a wedding has numerous benefits, there are also some drawbacks to consider, especially concerning cultural traditions.

The use of an event organizer in weddings often involves significant costs. Each service provided by the event organizer comes with a price tag, and these costs can add a financial burden to the marrying couple. When using an event organizer, the marrying couple may face limitations in implementing their creative vision. In some practices, the use of an event organizer can remove the personal touch and direct involvement from the marrying couple and their families.

The presence of these event organizers leads to a lack of community participation and involvement in wedding traditions. This can result in feelings of dissatisfaction and alienation among the community. Weddings are matters that involve many people, and it is important for the community to feel they have a voice in this matter.

The explanation above proves that *Buwuhan* can also help counter cultural homogenization resulting from globalization and modernization. In line with the postmodernist paradigm, it is acknowledged that identity and culture are not homogeneous but diverse and complex. The explanation above demonstrates that the *Buwuhan* tradition traditionally strengthens local identity and revives cultural traditions. One way is by introducing the younger generation and the broader community to their cultural heritage; this event helps preserve cultural diversity, hindering the cultural homogenization that occurs through globalization and modernization. Furthermore, as stated by Purwanti (2021), postmodernism expands

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the understanding of the paradox of meaning interpretation, actively paying attention to and developing cultural elements that are often overlooked, considered unimportant, or marginalized.

In the postmodernist paradigm, the importance of paying attention to and appreciating local narratives is recognized. The *Buwuhan* tradition traditionally provides a platform for the local community to voice their own experiences, stories, and traditions. This helps counter the dominance of global narratives and cultural homogenization that often occurs in the context of globalization and modernization. The *Buwuhan* tradition traditionally also instills pride in their culture. When the community sees their cultural richness preserved and proudly celebrated, they will have greater respect and appreciation for that cultural heritage.

Postmodernism highlights the importance of recognizing and preserving cultural heritage that is often overlooked or considered unimportant in dominant cultural narratives. Furthermore, as stated by Purwanti (2021), postmodernism expands the understanding of the paradox of meaning interpretation, actively paying attention to and developing cultural elements that are often overlooked, considered unimportant, or marginalized.

Posmodernis menekankan keberagaman budaya dan kompleksitas identitas manusia. Tradisi *buwuhan* secara tradisional mencerminkan keragaman budaya yang ada dalam masyarakat dan memberikan kesempatan bagi individu untuk merayakan dan menghargai identitas budaya mereka. Pada konteks kehidupan bermasyarakat, tradisi *buwuhan* secara tradisional juga dapat meningkatkan interaksi sosial antara anggota masyarakat. Ketika masyarakat berkumpul untuk merayakan dan terlibat dalam acara ini, mereka memiliki kesempatan untuk saling berinteraksi, berbagi pengetahuan, dan saling belajar satu sama lain. Ini memperkuat ikatan sosial antara individu-individu dalam masyarakat dan menciptakan hubungan yang lebih erat. Acara tradisi *buwuhan* dapat menjadi kesempatan untuk memperkuat ikatan sosial dan meningkatkan rasa kebersamaan dalam masyarakat. Pada pelaksanaannya, melibatkan partisipasi aktif dari masyarakat lokal, keluarga, dan tetangga dapat membangun solidaritas dan hubungan yang lebih erat antarwarga. Hal ini dapat menciptakan suasana yang harmonis dan saling mendukung dalam kehidupan sehari-hari.

The postmodernist paradigm recognizes diversity and plurality within society as a complex reality. The existence of diversity in culture, religion, family, race, economics, social aspects,

ethnicity, education, science, and politics is a reality. This implies that it is crucial to tolerate and appreciate diversity in thoughts, civilizations, religions, and cultures (Abdullah, 2004).

In the postmodernist paradigm, the analysis of the traditional *Buwuhan* tradition in the context of enhancing social interaction can be viewed through the principles of pluralism, the deconstruction of social hierarchies, and the encouragement of creativity and individual expression. Social interaction occurring in these events provides a space for the community to share, dialogue, and celebrate differences, thus strengthening social relationships and promoting better understanding and appreciation among individuals within the society.

Postmodernism opposes cultural homogenization caused by globalization and modernization. The *Buwuhan* tradition traditionally preserves cultural traditions, values, and norms that might be marginalized in a global context. Through cultural education gained from these events, the younger generation can appreciate and strengthen their own cultural identity as a resistance against cultural homogenization.

The *Buwuhan* tradition holds values aimed at enhancing community life. These values reflect social, cultural, and moral principles respected in Javanese society. Some values found in the *Buwuhan* tradition that contribute to the improvement of community life include:

### **1. Planning Stage**

Planning is indeed a crucial initial stage in any activity, including the *Buwuhan* tradition in Java. Through the planning stage of a Javanese wedding, social bonds among family members, neighbors, and involved community members are established and strengthened. Collaboration and interaction during wedding planning create opportunities for mutual acquaintance, expand social networks, and build closer relationships. This proves beneficial in community life, fostering a sense of mutual care and support. Javanese wedding planning involves the fair distribution of responsibilities among family members and involved parties. Each person is given specific roles and responsibilities based on their abilities and expertise. This value reflects the principles of justice and balance in community life.

In the accounting practices of the *Buwuhan* tradition during the planning stage, event organizers create a budget that encompasses expenditures for various needs, particularly food. This can be seen as an initial step in financial planning for the event. During the event planning stage, various family members, relatives, and community members participate, often bringing contributions or donations in the form of food items.

Family involvement plays a crucial role in the planning of these practices. Family members not only participate in event preparations but also engage in cooking. This participation is essential for managing the food and ingredient supplies needed for cooking. Families organizing the *Buwuhan* tradition are responsible for tracking existing asset inventories, calculating inventory levels, and ensuring that an adequate supply is available throughout the event. Assets available at this stage include contributions from the family in the form of money or goods, and the services offered also serve as a crucial asset for event organizers to aid in preparations. This comprehensive approach ensures the smooth running of the event and guarantees that everyone receives adequate service.

In conclusion, the accounting practices of *Buwuhan* during the planning stage involve creating a budget needed for the event to ensure that the *Buwuhan* tradition is well-organized and financially controlled. Through these values, the planning stage in Javanese wedding traditions becomes not only a crucial process for achieving a successful marriage but also plays a role in strengthening social bonds, maintaining harmony in community relationships, and building a better life together.

## 2. Preparation Stage

This preparation stage discusses the things that need to be prepared for the traditional *Buwuhan* event, such as the dishes that will be served to the invited guests, like various pastries and cakes. Some activities carried out during the preparation of a Javanese traditional wedding, along with the societal values embedded in them, include:

### A. Hantaran

The community also brings gifts that signify that the invited neighbors or family members bring cooking ingredients for wedding preparations as a form of togetherness and solidarity among the community. Gifts in Javanese wedding traditions carry profound meanings. These gifts consist of cooking ingredients or food brought by neighbors or family members who are invited as contributions to the wedding preparations. However, beyond its literal meaning, these gifts also embody social values, togetherness, and solidarity among the community.

Bringing gifts in Javanese weddings is also a form of appreciation and respect for the traditions and cultural values held in high regard. In Javanese tradition, cooperation and mutual assistance are highly valued. By bringing gifts, neighbors or family members can honor and respect these traditions, fostering cooperation to create a successful



marriage. Through the act of bringing gifts, social bonds among community members are strengthened. The community becomes interconnected and involved in wedding preparations, creating a sense of togetherness, camaraderie, and closeness among community members.

In Javanese wedding traditions, gifts are not just symbols of cooking ingredients brought by neighbors or family; they also symbolize social values such as togetherness, solidarity, collaboration, appreciation, and the strengthening of social bonds. These values reinforce relationships among community members, maintain harmony in society, and reflect local wisdom in community life.

#### B. Cooking Food

In Javanese society, there is a strong tradition of warmly welcoming guests. Bringing, cooking, and serving food at weddings are expressions of respect and honor for the invited guests. This signifies that families and communities appreciate the presence and participation of guests in such significant events. The value of respect reflects Javanese customs and manners that emphasize the importance of providing excellent service to guests. Javanese customs stress the significance of respecting guests as a gesture of appreciation for their presence.

Through the actions of bringing, cooking, and serving food in Javanese wedding traditions, values such as solidarity, togetherness, appreciation, respect, balance, justice, and cultural heritage can be realized. These values not only strengthen social relationships within Javanese society but also preserve and enrich communal life by maintaining inherited traditions and customs.

#### C. Venue Decoration

During the decoration phase of Javanese wedding preparations, the community plays a crucial role in various tasks related to venue decor. Javanese people often use local materials in wedding decorations, incorporating natural elements such as flowers, leaves, bamboo, rattan, or traditional fabrics. The decoration of the Javanese wedding venue emphasizes beauty and aesthetics, reflecting an appreciation for visual appeal and harmonious arrangements. Through captivating decorations, the Javanese community expresses their love for art and aesthetics, aiming to create a beautiful and enchanting environment for the guests. This also reflects their interest in a pleasing and refreshing appearance.

Overall, wedding preparations involving community participation in Javanese wedding traditions reflect a spirit of cooperation, the use of traditional skills, the use of local materials, attention to symbolism and meaning, and creative and innovative touches. Through active community participation in decoration, weddings become more meaningful, strengthening social bonds within the community.

In the accounting practices of *buwuhan* during the preparation phase, it plays a central role in ensuring the smooth execution of this tradition. This process begins with budgeting to allocate funds for event needs, including but not limited to food, fuel, and food offerings. The budget serves as a guide to efficiently manage funds during the event.

During the preparation phase, *buwuhan* accounting practices involve monitoring and managing the budget. The cash flow during wedding preparation must be executed smoothly. The goal is to ensure that the expenditure incurred during the event aligns with the previously established budget. This helps prevent excessive burdens and ensures that financial resources are used wisely.

Furthermore, during the preparation phase, expense recording becomes a crucial step. Every expenditure related to event preparation, such as purchasing food, decorations, and other items, should be detailed. This creates a clear and verified transaction trail, allowing tracking of where funds have been accurately utilized.

In the context of *buwuhan* tradition, the preparation phase plays an indispensable role in ensuring that all elements of the event run smoothly. One aspect that requires serious attention is the availability of material assets, especially food items to be used in serving dishes to the guests. The importance of material asset availability during the preparation phase is striking. This is because the *buwuhan* tradition, aside from being a cultural ritual, also involves serving special dishes to the attending guests. Therefore, the availability of quality assets and an adequate quantity is essential to ensure the success of the event. In this regard, *buwuhan* accounting practices also play a crucial role. Through accurate recording of food and other material inventory, the event organizers can precisely calculate how much material is available. This helps avoid the risk of material shortages, which can disrupt the smooth flow of the event and disappoint the guests.

Moreover, a detailed cash flow regarding material assets provides another advantage. The event organizer or the person responsible for recording can easily identify which assets are already available and which ones need to be purchased. This aids in efficient shopping planning and prevents unnecessary excess burdens.

The sufficient availability of assets also creates a calmer and more controlled atmosphere during the event execution. Knowing that all the necessary assets are ready, the event organizer can focus on the overall execution of the event without worrying about shortages or sudden issues related to inventory. The availability of food items and other supplies during the preparation phase is not just a technical detail; it is a solid foundation for the successful execution of the "*buwuhan*" tradition. "*Buwuhan*" accounting practices ensure that every material is counted and available in sufficient quantity, allowing the event to run smoothly without unwanted obstacles. The preparation phase in "*buwuhan*" accounting practices is not just about planning the budget but also about monitoring incoming and outgoing cash flows, ensuring the availability of required assets, and monitoring the burden during event preparation. All these steps contribute to the success of the "*buwuhan*" tradition by maintaining transparency, efficiency, and readiness in executing this event.

### 3. Implementation Stage

Practicing accounting rituals in the implementation stage of the traditional wedding ceremony is crucial for controlling the availability of food at the event. Some series of traditional wedding ceremony implementations in Javanese society and the values contained in them are:

#### A. *Siraman*

In Javanese weddings, *siraman* involves the participation of the community. Family and relatives play a role in providing flower-infused water and spices used in the bride's ceremonial bath. The values contained in it are cooperation and togetherness to assist in wedding preparations. Through community involvement, a strong social bond is created, and a sense of mutual care among community members is fostered. The spirit of cooperation and togetherness in the preparation of *siraman* teaches the Javanese society the importance of collaboration and mutual assistance in communal life. These values strengthen social ties and cultivate a sense of trust and care among community members. Additionally, through active participation in wedding preparations, family and

relatives also show their support and affection for the bride and groom who are about to enter a new life as a married couple.

Overall, *siraman* in Javanese wedding ceremonies has values that involve spiritual preparation, togetherness, symbolism, and collective readiness. Javanese society values and conducts *siraman* as an integral part of wedding preparations, with the hope that this action will bring blessings, purity, and harmony to the marriage.

#### B. Panggih

Panggih is a moment where the two families joining through marriage unite their strengths and resources. This reflects the values of unity and togetherness in forming the bond of marriage. Panggih becomes a tangible manifestation of family collaboration and cooperation that leads to the creation of a strong new family.

Overall, panggih in Javanese wedding traditions reflects the values of honor, respect, unity, togetherness, cultural heritage, and identity. These values are crucial pillars in preserving traditions, strengthening family relationships, and building a solid foundation for a happy marriage. Through panggih, the Javanese community upholds noble values and local wisdom, reinforcing social and cultural ties in the institution of marriage.

#### C. Midodareni

Midodareni also involves spiritual activities, such as prayers, recitations, and rituals aimed at seeking blessings and safety for the bride as well as the family entering marriage. This value emphasizes the importance of maintaining a strong relationship with God and relying on spiritual strength in facing marriage and family life.

Through midodareni, the Javanese community appreciates the values of patience, spirituality, family closeness, and mental preparation in navigating marriage. This stage teaches the significance of maintaining emotional strength, spiritual balance, and social support in facing marriage and the role as a member of a new family.

#### D. Marriage Vows (*Akad Nikah*)

Marriage vows also reflect the values of trust and honesty between both parties. The *ijab-qabul* process involves sincere and honest vows to respect, love, and care for each other. This value emphasizes the importance of building strong trust in marriage and

maintaining honesty as the foundation of the husband-wife relationship. They trust each other to fulfill their promises and commitments to live together as husband and wife. This trust forms a solid foundation in the marital relationship, creating a sense of security and confidence in each other. The marriage vows involve strong trust between the groom and the bride.

Through the marriage vows, the Javanese community values and internalizes virtues such as courage, commitment, trust, honesty, responsibility, balance, respect, and honor. This stage becomes the foundation for building a strong, harmonious husband-wife relationship based on cultural and traditional values.

#### F. Wedding Reception

The wedding reception in Javanese wedding traditions is a significant moment that involves family, relatives, and the community as a form of respect and celebration for the union of the couple. One of the values inherent in Javanese wedding receptions is brotherhood. The Javanese community views marriage as a bond that involves not only the marrying couple but also the extended family, relatives, and the surrounding community. During the wedding reception, all parties involved feel like part of one large family. They support each other, share joy, and celebrate together. This brotherhood strengthens interpersonal relationships, promotes cooperation, and fosters mutual support in the community. The Javanese wedding reception serves as an opportunity to strengthen family bonds. Families from both sides, including extended and close family, come together to celebrate the wedding. They support and share in the happiness, demonstrating a sense of brotherhood and togetherness in this moment. This brotherhood value reflects the importance of maintaining close family ties and mutual assistance.

Javanese wedding receptions embody social and cultural strength that encourages brotherhood, togetherness, and joy. Through wedding receptions, the Javanese community strengthens family ties, enhances social relationships, and celebrates their cultural diversity. These values reflect the importance of supporting each other, collaborating, and celebrating life together. Javanese wedding receptions become a significant moment in maintaining harmony and strengthening relationships between generations, contributing to social bonds within the community.

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In the accounting practices of the *buwuhan* tradition, the control and presentation of food become crucial aspects. This stage involves various actions to ensure that the food served to the guests meets the expected standards and creates a meaningful experience.

In the preparation and execution stage, the event owner or assigned individual monitors the inventory of prepared food assets. Accounting practices involve detailed cash flow recording of the types and quantities of food assets available. This includes calculating the number of dishes to be served, checking the availability of essential food assets, and evaluating whether the inventory is sufficient for all attending guests.

Then there is accounting practice in controlling event food that also includes adjusting the proportions and balance of the dishes served. Food portions must be calculated based on the expected number of guests. Each dish must also be balanced in composition, incorporating various types of food that cater to the preferences and nutritional needs of the guests. The primary goal of food control is to prevent shortages or wastage. Through good accounting practices, event owners can identify potential food shortages before the event starts and take necessary actions to address these issues. Additionally, strict monitoring helps avoid food wastage that may occur without proper planning.

Considering that food is a central aspect of the *buwuhan* tradition, ensuring that food is served well and in sufficient quantity is key to enhancing the guests' experience. Accounting practices in controlling food help ensure that each guest can enjoy the dishes satisfactorily, without concerns about shortages or the quality of the food. In the overall context of the *buwuhan* tradition, controlling event food through accounting practices is a step that not only involves technical aspects but also influences the spiritual and social experiences of the guests. Ensuring sufficient, balanced, and quality food, this practice contributes to the success and meaningful achievement in carrying out the *buwuhan* tradition.

Monitoring and managing cash flow are key elements in accounting practices during the *buwuhan* tradition to balance the load and availability of existing assets. During the event execution stage, the focus is on keeping the expenses under control and in line with the predetermined financial plan. Throughout the event execution, expenses can suddenly and unexpectedly increase. Without careful monitoring, assets can easily be exceeded. This is why accounting practices are essential to closely monitor every cash flow that occurs during the event. Active monitoring helps identify whether expenditures have exceeded the set limits.

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The budget that has been prepared beforehand plays a crucial role as a guiding reference during the event execution. Event owners use this budget as a reference to manage expenses. Accounting practices assist in comparing actual expenses with the availability of predetermined assets. If differences are identified, corrective actions can be taken promptly to ensure that the budget remains under control. Monitoring and managing the budget in accounting practices also play a role in preventing financial resource wastage. By comparing each expense with the existing budget, event owners can avoid the excessive or unnecessary use of assets. This contributes to efficient and prudent fund management.

Accounting practices involve all parties involved in the event, including the organizing team and individuals responsible for specific expenses. This creates greater transparency and accountability in budget management, allowing everyone to contribute to keeping the expenses in line with the plan.

Detailed cash flow management is a fundamental principle in accounting practices during the *buwahan* tradition. This practice involves recording every financial transaction that occurs during the event, from purchasing food ingredients to transportation and decoration costs. Recording expenses creates tangible evidence of how assets have been used during the event. It helps identify each expense and ensures that every transaction has detailed records. This evidence is useful for being accountable for expenditures to all involved parties.

By recording all expenses, event owners can actively monitor and control the use of assets. This recording allows them to see clearly how much has been spent on each aspect of the event. If there is a deviation from the set budget, corrective measures can be taken quickly. Expense recording is not only applicable during the event but also has long-term benefits. After the event concludes, these records become valuable references for evaluation. Event owners can thoroughly assess how the budget has been utilized, identify areas where expenditures might have been excessive or insufficient, and draw valuable lessons for future event planning.

Recording expenses creates transparency in financial management. It enables all involved parties to see clearly how funds have been utilized, avoiding ambiguity or suspicion. This transparency also helps build trust among involved parties. Recording all expenses in the *buwahan* accounting practices not only provides a real-time overview of asset usage but also has valuable long-term implications. These practices ensure accountability, aid in

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planning and evaluation, and support the necessary transparency for successfully carrying out the *buwuhan* tradition.

Recording asset contributions from invited guests is a crucial step in accounting practices during the *buwuhan* tradition. This involves documenting every asset contribution received from guests attending the event. The purpose of this recording is to create transparency, accountability, and valid documentation related to all income. Each asset contribution received from invited guests should be recorded in detail. This includes recording the amount of assets given by each guest, the name or identification of the guest making the contribution, and the guest's address. The more detailed the recording, the better, as this creates a clear and comprehensive trail of income.

Recording income creates an auditable trail that can be accounted for. In this context, an auditable trail refers to records that can be verified and inspected to ensure the accuracy and validity of information. This trail becomes crucial if there are questions or a need for evidence regarding the received income. By recording each contribution in detail, this practice creates transparency regarding income. Invited guests can have confidence that their financial contributions are managed well and used in line with the goals of the *buwuhan* tradition. This transparency builds trust between event organizers and invited guests.

Recording income supports efficient asset management. Event owners can clearly see how many assets have been accumulated from contributions by invited guests. This helps control fund usage according to the budget and event needs. Recording income also supports compliance with regulations and financial requirements that may apply. Detailed recording facilitates the preparation of accurate and comprehensive financial reports. Thus, recording contributions from invited guests through accounting practices in the *buwuhan* tradition is not just a way to gather asset data but also impacts transparency, accountability, and good fund management.

Accounting practices involve recording all types of items given as contributions. This can include food and beverages. Every type of asset should be recorded in detail, including its quantity. For example, if a guest provides 10 kilograms of sugar, this amount should be clearly documented. In addition to recording the type and quantity of items, the identification of the guest making the contribution is also important. This recording helps maintain a trace of where the contribution originated. Guest identification can be in the form of a full name or a unique identification number, depending on the practices used in the *buwuhan* tradition.



In some cases, the value of contributions may be difficult to measure financially. In such instances, accounting practices involve estimating the value of items. The value of assets also becomes crucial for returning favors when other communities hold *buwuhan* traditions. Event owners who currently receive contributed assets must one day return assets of the same quantity and type. The estimated value can be based on market prices or the average price for those assets. This estimation helps calculate the total value of received item contributions. Recording item contributions is not just about accurately documenting them, but also about managing the received inventory. Through clear recording of the type and quantity of items, event owners can better organize the return of assets. This ensures that received assets are neither excessive nor lacking, and all items can be used effectively. Recording asset contributions also creates transparency in the management of non-financial assets. All parties involved can clearly see the types and quantities of asset contributions received. This transparency helps ensure that item contributions are managed and used wisely. Cash flow during the event becomes a valuable reference for future event planning.

In essence, accounting practices during the implementation stage of the *buwuhan* tradition help tightly control assets for the preparation of the presented food, manage expenses effectively, monitor cash flow accurately, and return favors on assets to the community that participates. These practices provide a solid foundation for the smooth execution and success of the *buwuhan* tradition, ensuring that all aspects of the event proceed according to the planned objectives.

**Table 1 summarizes the accounting practices of *Buwuhan* in each stage with the contained values.**

Stage of <i>Buwuhan</i>	Accounting Practices	Values
Planning	<ul style="list-style-type: none"> <li>- Creating a budget that includes expenditure for Wuhan traditional needs.</li> <li>- Receiving donations of assets (sugar, rice, cigarettes, oil, money).</li> <li>- Managing assets for Wuhan traditions.</li> </ul>	<ul style="list-style-type: none"> <li>- Mutual cooperation</li> <li>- Solidarity</li> <li>- Peace</li> <li>- Harmony</li> <li>- Justice</li> <li>- Fraud</li> <li>- Conflict</li> </ul>
Preparation	<ul style="list-style-type: none"> <li>- Managing asset materials used in Wuhan traditions</li> <li>- Recording cash flow accountably</li> <li>- Issuing expenses efficiently</li> <li>- Using assets such as services to aid in Wuhan tradition preparations</li> <li>- Monitoring cash flow</li> </ul>	<ul style="list-style-type: none"> <li>- Mutual cooperation</li> <li>- Solidarity</li> <li>- Harmony</li> <li>- Fraud</li> <li>- Conflict</li> </ul>

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Implementation	<ul style="list-style-type: none"> <li>- Monitoring available assets</li> <li>- Calculating inventory of assets transparently</li> <li>- Recording cash flow accountably</li> <li>- Acknowledging debts from community contributions</li> <li>- Controlling expenditure of food material costs efficiently</li> <li>- Recording all expenditure to control assets</li> </ul>	<ul style="list-style-type: none"> <li>- Mutual cooperation</li> <li>- Unity</li> <li>- Patience</li> <li>- Harmony</li> <li>- Justice</li> <li>- Solidarity</li> <li>- Balance</li> <li>- Fraud</li> <li>- Conflict</li> </ul>
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In the context of Javanese wedding traditions, the proverb "*rukun agawe santosa, crah agawe bubrah*" holds significant relevance. Javanese wedding traditions emphasize the importance of harmony, concord, and unity between the marrying couple, their families, and the involved community. This principle aligns with the meaning of the proverb, which suggests that harmony or concord can strengthen relationships and create peaceful conditions, while discord or conflict (*cekcek*) can damage those relationships.

Overall, the Javanese proverb "*rukun agawe santosa, crah agawe bubrah*" can be associated with Javanese wedding traditions because both entities emphasize the importance of harmony, concord, and unity in relationships. These principles play a central role in ensuring the success and happiness of Javanese marriages, as well as in building and maintaining harmony within the families and communities involved.

The principle above primarily aims for mutual harmony within the community and the absence of conflict (*cekcek*). Harmony serves as one of the keys in community life because through harmony, communities can create a harmonious and peaceful environment. In this context, there are several important steps that can be taken to enhance (*mundhake*) harmony.

The first step is to build good communication, which is key to community harmony. Through open dialogue, listening, and understanding each other's perspectives and feelings, conflicts (*cekcek*) can be prevented before they escalate into larger issues. Communication within the community can be fostered through traditional ceremonies in the area.

The second step is through education and awareness about diversity and tolerance. Communities need to be educated about the values of respecting differences, so they can better understand and appreciate different cultures, religions, and backgrounds. This tolerance should be applied in everyday life.

The third step is to foster collaboration or cooperation among communities through various traditional ceremonies. Collaboration or cooperation is one of the most effective ways to enhance harmony in communities. Through collaboration, community members can work together to achieve common goals, build mutual understanding, and strengthen relationships among individuals and groups. Traditional ceremonies serve as shared agendas within the community and require mutual assistance to achieve common objectives. Collaboration is a powerful tool for enhancing harmony and addressing the challenges faced by communities. By adhering to these principles and striving to enhance harmony, communities can achieve their primary goal of living together peacefully, without harmful conflicts (*cekcok*) that affect everyone.

In the findings of this research, a new Javanese expression was discovered, which is "*mundhake rukun tur isa ngurang cekcok*." In Javanese language, the expression "*mundhake rukun*" refers to the enhancement of harmony or concord. The word "*rukun*" carries the meanings of unity, solidarity, and cooperation among individuals or groups, while "*mundhake*" means to increase or strengthen.

On the other hand, the expression "*ngurang cekcok*" refers to the reduction of conflicts or issues. The term "*cekcok*" refers to conflicts, tensions, or disagreements between individuals or groups. Meanwhile, "*ngurang*" means to reduce, eliminate, or resolve. Therefore, "*ngurang cekcok*" implies the importance of reducing or resolving conflicts, tensions, or issues that may arise in social relationships. This involves effective communication, understanding, as well as fair and mutually beneficial resolutions. Reducing conflicts is expected to create a more stable, harmonious, and tolerant environment among individuals or groups.

*"Mundhake rukun" carries the meaning that it is important to strengthen or enhance harmony, concord, and unity in social relationships, whether within families, communities, or among citizens. This involves attitudes of mutual respect, support, and assistance towards one another. Enhancing harmony is expected to create a harmonious, peaceful, and productive atmosphere for all parties involved."*

"*Mundhake rukun*" is an expression that is part of the Javanese community's wedding tradition. This expression aims to strengthen social relationships and mutual assistance between the families of the bride and groom with the attending community in the wedding. In Javanese wedding traditions, there are several aspects considered important to maintain harmony and sustainability in the relationship between the families and the participating

community or relatives. "*Mundhake rukun*" is one of the Javanese expressions that serves as a foundation in efforts to achieve this.

"*Mundhake rukun*" refers to the attitude of mutual assistance and cooperation in various aspects of life, especially in the economic aspect. In Javanese community traditions, particularly in the context of "*buwuhan*," which is closely related to the relationships between communities that support wedding events. Communities will engage in mutual cooperation and assistance economically and in services during the event, aiming to enhance harmony among community members.

By applying the Javanese expression "*mundhake rukun*," it is hoped that Javanese communities can create a supportive environment through Javanese community traditions, including economic aspects. Collaboration, mutual assistance, and communal work in planning, preparation, and execution of weddings can help alleviate financial burdens and strengthen the overall economic life of the community.

The expression "*mundhake rukun*" in Javanese culture serves as the foundation of cooperation and mutual assistance in carrying out specific tasks or activities. It conveys the meaning that the burden of tasks or responsibilities undertaken by an individual is not only a personal responsibility but also a collective responsibility for the entire community. This expression encourages collaboration and the spirit of communal work in every aspect of community life.

In the context of accounting practices in the tradition of "*buwuhan*," the expression "*mundhake rukun*" can be applied by community members collectively managing resources for the *buwuhan* tradition. They contribute together in raising funds, donating goods, and even participating in food preparation. Each individual not only sees responsibility as a personal matter but also plays a role in ensuring the success of the event collectively. In the accounting practices of *buwuhan*, several aspects need to be considered to ensure that the expression "*mundhake rukun tur isa ngurang cekcok*" can be effectively applied in the community. In the planning stage of *buwuhan*, budgeting that includes income and expenditure must be adjusted to the needs of the event. Fair acceptance of asset donations (sugar, money, rice, cigarettes, and oil) should be ensured by the event organizers, and wise management of assets for the needs during the event should be practiced.

On the other hand, in the preparation stage of *buwuhan* accounting practices, it involves managing the asset materials used during the event according to the needs. Then,

recording cash flows, both income and expenses, in an accountable and transparent manner. Additionally, expenditure must be efficient to avoid excessive spending and ensure it is sufficient throughout the event.

During the execution stage of the *buwuhan* tradition, accounting practices involve monitoring all available assets for estimating the event's material needs. The calculation of available assets must be transparent to prevent fraud. Subsequently, monitoring and managing cash flows are carried out in detail and are easily understandable.

In accounting management, this expression teaches that recording and managing funds and resources must be transparent and done collectively. All members have the right and obligation to know how resources are used and managed. This creates a stronger emotional bond within the community, as everyone feels directly involved in the success of the event. By applying "*mundhake rukun*" in *buwuhan* accounting practices, the community fosters a sense of togetherness, solidarity, and harmony. All members collaborate in planning, managing, and executing the event with a common goal of achieving success. This reinforces the values of mutual cooperation, peace, and harmony in Javanese culture and ensures that the *buwuhan* tradition remains alive and meaningful in the community's life.

In the *buwuhan* tradition, Javanese communities strive to maintain unity, harmony, and mutual care among themselves. Therefore, "*ngurang cekcok*" is embraced as a means to reduce behaviors that contradict these values. "*Ngurang cekcok*" means reducing behaviors that are inconsistent with nurturing the values of community life through the *buwuhan* tradition. The expression "*ngurang cekcok*" signifies reducing behaviors that are inconsistent with the values of communal living. This expression conveys the meaning:

*"The term 'cekcok' in Javanese refers to excessive or imbalanced behavior that can disrupt social harmony and cultural values within the community."*

To reduce such conflict behaviors, Javanese communities through the *Buwuhan* tradition can uphold the values of communal life, including cooperation, togetherness, justice, simplicity, and mutual respect. This contributes to maintaining social harmony and the sustainability of Javanese cultural heritage. By implementing "*rukunꦩꦸꦢꦲꦏꦺ*" and "*ngurang cekcok*" within the *Buwuhan* tradition, Javanese communities can strengthen and nurture the shared values of life. Social solidarity, community well-being, collective sharing, and respect for traditions and the environment. These are essential aspects that can uphold the continuity and harmony of communities within the *Buwuhan* tradition.

In the context of *buwuhan*, both the preparation and execution of the event involve various types of expenditures, ranging from purchasing food, decorations, to financial contributions. "*Ngurang cekcok*" suggests that expenditures should be made wisely and not excessively. In accounting practices, this can prevent dissatisfaction or conflicts in the community regarding fund usage. By carefully planning expenditures and ensuring that each expenditure adds significant value, communities can reduce the potential for conflict that may arise due to differences in opinions about unnecessary expenditures.

Additionally, "*ngurang cekcok*" can also be interpreted as avoiding waste or excessive spending. In the *buwuhan* tradition, careless or excessive spending can be a source of conflict or dissatisfaction. Accounting practices that involve careful monitoring and recording of expenditures can help prevent wastefulness and avoid potential conflicts that may arise due to differences in views on how resources should be managed.

Applying the "*ngurang cekcok*" accounting practices in the *buwuhan* tradition, communities can achieve more efficient and prudent financial management. This can reduce the potential for conflicts or disagreements that may arise due to differences in views on expenditures. As a result of transparent, fair, and efficient fund management, the *buwuhan* tradition can be carried out harmoniously, strengthening the values of mutual cooperation and harmony highly esteemed in Javanese culture.

Overall, the assistance from the community in the form of services, goods, or money can provide significant benefits to families hosting *buwuhan* by alleviating their financial burden and strengthening social ties within the community. The meaning of "*rukunṅ pundhadhake isa ngurang cekcok*" can be applied to Javanese communities to enhance the values of communal living. Overall, the statement "*rukunṅ pundhadhake isa ngurang cekcok*" emphasizes the importance of unity, cooperation, and harmony in Javanese society. By applying this Javanese expression, communities can strengthen positive communal values and create a better social environment.

## Conclusion

After going through a series of explanations to obtain Javanese expressions in the accounting practices of *buwuhan* and the community's life values, the researcher reached the stage of drawing conclusions regarding the *buwuhan* accounting practice of "*mundhake rukun tur isa ngurang cekcok*," which can enhance communal life values. The expression "*rukun pundhadhake tur isa ngurang cekcok*" is relevant in the context of the Javanese

community's *buwuhan* tradition. This expression teaches the importance of mutual assistance, cooperation, and avoiding excessive behavior or conflicts in maintaining shared life values. In accounting practices, it refers to wise, transparent, and efficient fund management to maintain harmony in the *buwuhan* tradition. Moving into the preparation stage, accounting practices focus on asset management, accountable cash flow recording, and efficient expenditure. Thorough preparation, based on the values of mutual cooperation, solidarity, harmony, integrity, and conflict resolution, is the key to success in carrying out the *buwuhan* tradition. Careful preparation helps create a harmonious environment. Then, in the implementation stage, accounting practices monitor available assets, record cash flows in detail, control food material costs efficiently, and acknowledge debts. Values such as mutual cooperation, unity, patience, harmony, justice, solidarity, balance, and avoiding fraud and conflicts are the main focus. Balance in asset and cash flow management is key to maintaining success and harmony in the implementation of *buwuhan*.

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