

The Meaning of Cultural Accounting in the Peraq Api Tradition: Ethnographic Study in Lombok

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ABSTRACT

This research aims to find out the meaning of cultural accounting in the *peraq api* tradition and how accounting practices are applied in the *peraq api* tradition in *Selebung* village, by finding out how the *Sasak* people interpret *peraq api* which has been a tradition from the past until now. This research uses interpretive and ethnographic paradigms as research methodology. Data collection techniques were carried out using interviews, observation and documentation. The research results show that cultural accounting in the *Peraq Api* tradition has the meaning of gratitude and responsibility. Gratitude is expressed in happiness and thanks for the birth of a child, while responsibility is emphasized in wise financial management, transparency and accountability. Cultural accounting in this tradition reflects *Sasak* noble values, such as mutual cooperation, social care, kinship and compassion. These findings indicate that cultural accounting plays an important role in preserving *Sasak* culture and strengthening cultural identity. This tradition also shows how the *Sasak* people use accounting to manage resources sustainably and ensure the welfare of their community.

INTRODUCTION

Accounting is a part of social science that is formed from human activities and has an influence on human existence in a community group. So that the cultural values of society also play a role in shaping the characteristics of accounting science. This idea is confirmed by (Gray, 1998), which states that accounting is formed from cultural values, economic and social systems. In this case, (Samiun & Roekhudin, 2020), also revealed that accounting originates from the culture of the society where accounting practices are carried out, so that accounting becomes an inseparable part of society's cultural activities.

The relationship between accounting and culture is not something new and remains relevant. Accounting is not only limited to organizations or companies that aim to make a profit, but is also involved in various social activity processes in society and is part of cultural behavior patterns. As part of social science, accounting is influenced by the existence of humans in a group of society so that the cultural values that exist in that society contribute to the formation of the character of accounting science. (Manan, 2014). There are several factors that influence the development of accounting, one of which is culture. Culture can be defined as the body of knowledge used by humans to interpret their experiences, which then influences social behavior.

The culture of each community group provides different ways of accounting practice. The ideas that emerge behind accounting practices that are influenced by the culture of one region will be different from accounting practices that are influenced by the culture of another region. For example, accounting practices that are influenced by Chinese culture will give rise to ideas that are in accordance with the nature of Chinese culture (Zain et al., 2024).

Cultural accounting is also known as accounting culture, which is a concept that focuses on how the culture of a society influences accounting practices and financial reporting. In this context, culture refers to the dominant values, habits and thought patterns in a society in managing finances and carrying out transactions. Examples of cultural accounting can be seen in several different accounting practices in various cultures. For example, in Japanese culture, honesty and loyalty are very important in business and accounting. In American culture, effectiveness and efficiency are very important in business and accounting. In Indonesian culture, family and togetherness are very important in business and accounting.

Talking about culture is always related to traditions that have existed since ancient times. Tradition is a set of beliefs, values, norms and practices that are passed down from generation to generation in a group or society. Traditions cover various aspects of life, such as culture, religion, art and customs. Tradition is not something that is written down and occurs (exists) through a process of agreement, but traditions exist as if they were passed down from ancestors from generation to generation according to experience and belief.

Each particular group of people or tribe definitely has different traditions. For example, the *Sasak* tribe, a small tribe that lives on the island of Lombok, has various traditions, from the birth of a child to traditions after the death of a person in the *Sasak* tribe. There are several terms used for traditions

carried out after a child is born. This is because the *Sasak* tribe has various dialects, so the terms are different. Some of these terms are *peraq api* or *pedaq api* and *molang-maling*.

Peraq api an ancestral tradition that has been carried out from generation to generation generally aims to respect, worship, and ask for salvation from the creator through spirits and their ancestors.(Ansori, 2018). Meanwhile, *peraq api* was also explained by(Dewi, 2005)about the important role of the fireplace in the formation of a new space covering the fire ritual associated with birth. This tradition is not only a religious ritual, but also contains complex social, economic and cultural elements. One important aspect of *peraq api* is cultural accounting, namely a system of recording and managing resources related to that tradition.

Understanding cultural accounting in *Peraq api* is important for several reasons. First, this can help us to understand how the *Sasak* people interpret and practice accounting in the *Peraq Api* tradition. Second, it can provide insight into how *Peraq Api* traditions are preserved and manage their cultural resources. Third, it can help us to develop more effective strategies to protect and promote *Sasak* culture.

Research on traditions *peraq api* has been carried out by experts from various scientific disciplines, such as anthropology, culture, history and religion. These studies provide an in-depth understanding of the origins, meaning, symbolism, and practices of the *peraq api* tradition. Ansori, (2018) in his research discusses the dynamics of social change in the *Kawo* community in the *peraq api* tradition. Suhupawati & Eka Mayasari, (2017)explains the *peraq api* ceremony as a sign of gratitude, safety, independence, happiness, responsibility, solidarity, honesty, affection and prayer. Fathurrachman (2017) wrote a book about the cosmology of the *Sasak* people, which includes a discussion of the *peraq api* tradition.Zuhriah et al., (2019)uses CS Peirce's semiotic analysis to examine the representation of Islamic teachings in the *api* tradition.

Several researchers have also conducted to understand cultural accounting in *Peraq api*. Abdullah, (2015) conducted an ethnographic study of this tradition and found that a cultural accounting system was used to track resources used in rituals, such as firewood, offerings, and money. This system is used to ensure that all community members contribute equally. Other research by (Adhikari, 2000) shows that cultural accounting can play an important role in building legitimacy and power within a community. In the context of *peraq api*, cultural accounting systems help to strengthen the authority of religious leaders and traditional leaders, as well as to ensure the preservation of traditions. Based on the above background, this research focuses exploratively on discussing the meaning of cultural accounting in the *Peraq Api* tradition.

LITERATURE REVIEW

Cultural Accounting

Accounting cannot be separated from the social sciences formed by humans which have had a long process in their development. When examined specifically from the existing social reality phenomenon, accounting does not

only revolve around business or enterprise matters. As explained (Manan, 2014) that accounting is related to and has an influence on human presence in social groups. Jeacle, (2009) also stated that accounting is involved in everyday life, where accounting is applied in people's activities, starting from households, shopping, even entertainment.

Efforts to incorporate cultural values into accounting studies are carried out so that this scientific discipline can accommodate the economic interests of the Indonesian people so that everyone who practices accounting has morals based on cultural values and norms. (Anita, 2019). Accounting systems from a cultural perspective as stated (Hofstede et al., 2010) understood as a ritual to satisfy the cultural need for certainty, simplicity and truth in organizations. So in practice, accounting contains economic, political, social, cultural and so on components, especially those related to people's lives. Cultural values in society can influence the formation of the character of accounting science (Manan, 2014) and accounting systems also develop with the culture that develops in society.

Cultural accounting is a relatively new field of study that examines how culture influences the way people understand and manage resources. Cultural accounting differs from traditional accounting in several ways. First, cultural accounting does not only focus on monetary values, but also on cultural and social values. Second, cultural accounting recognizes that the meaning of resources can change over time and place. Third, cultural accounting is participatory, which means that people involved in the tradition must be involved in the accounting process.

Some theories relevant to cultural accounting in fire industry include:

- 1) Theories of meaning: theories of meaning argue that meaning is the product of interactions between individuals and their environment. In the context of *peraq api*, the theory of meaning can help us to understand how Sasak people interpret various traditional elements, such as fire, offerings, and prayer.
- 2) Practice theory: practice theory argues that social practices are shaped by existing structures and meanings. In the context of fire craftsmanship, practice theory can help us to understand how traditions are carried out and how meaning is produced and reproduced.
- 3) Agency theory: agency theory argues that individuals have the ability to act independently and make their own choices. In the context of *peraq api*, agency theory can help us to understand how Sasak people navigate and interpret traditions in their own way.

Peraq Api Tradition

One of the traditions in Lombok's Sasak tribe inherited from their ancestors is the *peraq api* tradition. In *Sasak* language, *pedaq* or *peraq* means extinguish and *api* means fire. So, *peraq api* is defined as extinguishing fire, but the fire that is extinguished is a special fire made after the mother gives birth and this hearth process is called *dapuh*. In his research, (Azizah Zuhriah et al., 2019) explained that *Peraq Api* is a series of ceremonies in the tradition of giving

names to children in Lombok. This ceremony is carried out after seven to nine days of the baby's age, which is marked by the cutting of the umbilical cord. *Peraq api* can also be interpreted as: first, *peraq api* as an expression of gratitude to God Almighty for the gift of life which must be received with gratitude and glory. Second, use fire as an intermediary to remind children about the agreement with God. Every human being has a responsibility to maintain a harmonious relationship with the creator and the universe. Third, *Peraq api* represents the journey of human life along with hopes and prayers. Fourth, *Peraq api* is an integral part of *Sasak* cultural rituals which functions as a medium of communication with God, as well as to harmonize relationships with nature in order to protect and respect each other. (Zuhriah et al., 2020). This tradition aims to ensure that mothers and babies remain in good health, which is a form of religious value hope in society for mothers and babies to remain in good health. *Peraq api* is also explained by (Architecture et al., 2005) about the important role of the fireplace in the formation of a new space covering the fire ritual associated with birth.

Accounting in the Peraq Api Tradition

The people of Lombok believe that the *peraq api* tradition has a certain meaning. When viewed from an accounting perspective, this believed meaning has two perspectives, namely the expenditure and revenue perspective. From an expenditure perspective, the family of a mother who has just given birth spends funds for all the needs of the fire ritual procession considering it as an expense. Meanwhile, from an acceptance perspective, when the family of a mother who has just given birth receives funds from family or relatives to fulfill the needs of carrying out the fire ceremony procession, then gifts from people who visit in the form of goods or money are also considered as acceptance. In the *peraq api* tradition there is also a recording of the event of a baby's birth, such as the date of birth, the baby's name and the names of the parents. Apart from that, the *Peraq api* tradition also has a lot of symbolism related to accounting values, such as responsibility, justice and balance.

METHODOLOGY

The research design used in this research uses qualitative methods with an ethnographic approach. The reason for using this method is to understand the meaning of cultural accounting in the *Peraq Api* tradition in depth. Meanwhile, ethnography examines the activities and uncovers the ideas of the *Sasak* people in the *Peraq api* tradition. This research was conducted in Selebung village, Batukliang subdistrict, Central Lombok district, West Nusa Tenggara. Researchers chose Selebung village as the research location because the people in that village still carry out the traditions handed down by their ancestors or ancestors. One of the traditions that is still preserved in Selebung village is the fire burning tradition. *Peraq api* has become an obligation for the people of Selebung village, this tradition is carried out to name new born babies.

The data used is primary data using observation, documentation and interview techniques with informants who understand and have been involved

in the implementation *Peraq api*. The informants included *belian nganak* (midwife), mothers who had given birth, family/relatives, and the local community. The list of informants can be seen in table 1.

Table 1. List of Informants

| Name | Role |
|-----------|--|
| Inaq Asan | <i>Buying nganak</i> (midwife) |
| Kartini | Mother who has given birth |
| Yusuf | The family of the mother who has given birth |
| Sumiati | People who have been involved in tradition |

The stages of the Spradley model of qualitative research consist of 12 stages starting with determining a key informant who is an authoritative informant who is trusted to be able to "open the door" for the researcher to enter the research object. After that the researcher conducted an interview. Next, the researcher's attention is on the research object, and begins asking descriptive questions, followed by analysis of the interviews. Based on the results of the interview analysis, the researcher then conducted domain analysis. In the next step, the researcher has found the focus, and carried out a taxonomic analysis, then the researcher asked contrast questions, which was continued with componential analysis. As a result of the componential analysis, the researchers then found cultural themes. Next, the researcher wrote an ethnographic research report. The research process starts from broad thinking, then focuses, and expands again (Sugiyono, 2014).

Of the 12 stages, the researcher only reached the componential analysis stage because the researcher had already determined the cultural theme to be researched, namely interpreting cultural accounting in the *Peraq Api* tradition. To test the validity of the data, a credibility test was carried out. Researchers use triangulation as a credibility test method to obtain valid research results. Researchers use source triangulation by checking data obtained during research through various sources or informants, which can increase the credibility of the data (Alfansyur & Mariyani, 2020). In this case the researcher made a comparison between the data from interviews and observations.

RESEARCH RESULT

Lombok, an island in West Nusa Tenggara, Indonesia, is rich in unique traditions and culture. One of them is the *peraq api* tradition. The *peraq api* tradition is a unique and meaningful traditional ritual carried out by the *Sasak* people in Lombok. One interesting aspect of the *peraq api* tradition is its cultural accounting which reflects the noble *Sasak* cultural values. In the *Peraq api* tradition there are meanings and cultural accounting practices that are interesting to study. This research aims to understand cultural accounting in the *peraq api* tradition in Sebung village, Central Lombok, through an

ethnographic approach. Cultural accounting is an important part of the *peraq api* tradition in Selebung village.

Peraq Api Tradition of the Sasak Tribe

The *peraq api* tradition has become part of the culture inherited from generation to generation by the people of Lombok without it being clear when this tradition first started. Some theories state that this tradition exists because of the influence of Java and Bali, which once controlled Lombok in the 16th century. This means that the fire burning tradition in the *Sasak* community, especially in the Selebung village community, is a tradition passed down from ancestors from generation to generation, but it is not clear when this tradition was first implemented. In *Sasak* culture, there are two traditions known as *gawe pati* and *gawe urip*. *Gawe pati* refers to a series of traditional processions related to death rituals, such as *nelung*, *mituq*, *nyiwaaq*, *metang dase*, and *nyatus*. Meanwhile, *gawe urip* involves a series of rituals related to stages in life, such as pregnancy ceremonies, birth ceremonies, naming ceremonies, ear-piercing ceremonies, and so on. These two traditions have the same goal, namely as a form of request for salvation to the creator, both for convenience and blessings for the living and for the safety of the souls of the dead in the afterlife.

The *peraq api* tradition is a *gawe urip* ritual, namely a series of lives which in anthropological terms are called crisis rites (ceremony during a crisis). The *Peraq Api* tradition is a naming ceremony for babies who are 7 years old or after the umbilical cord is cut. In *Sasak* cosmology, breaking the umbilical cord means completely cutting off the child's connection with the mother's womb, so the child must have a name so that he can interact with the surrounding environment. (Fathurrachman, 2017). This tradition is carried out as a form of respect for the ancestors, as well as to ask the creator for safety, health and fertility. This is in line with what Inaq Asan expressed:

"... peraq api ne upacara atau ritual beng name anak sak baru lahir sekitar umur pituq jelo atau lamun wah petok tali pusetn. Ritual ne telakuan ite memohon keselamatan bayi dait inak sak baru nganak, serte sebagai bentuk rase syukur atas karunia sak tebeng sik sang pencipta..."

"... Peraq api is a ceremony or ritual for giving a name to a newborn child aged seven days or after the umbilical cord is cut. This ritual is carried out to ask for the safety of babies and mothers who have just given birth, as well as a form of gratitude for the gifts given by the creator..."

Inaq Asan, who is a *belian nganak* (midwife) explained the importance of carrying out the fire *peraq* ritual so that mothers and babies are protected from danger and interference from spirits. In carrying out this *Peraq api*, of course the family of the mother who has just given birth must prepare all the necessities that will be used for the *Peraq api* ritual. After preparing all the necessities used for burning the fire, the ritual can begin. In this case, the necessities in question are in the form of an *andang-andang* which will be given to the midwife, then coals for the fireplace, and some money. As explained by Mrs. Kartini (mother who gave birth)

"... *segale keperluan sak perlu tepersiapan marak ntan andang-andang sak berisi beras , kepeng, lekok, buaq, kapas, kance benang katak seiket, terus arak buaq, lekok, gambir dait apuh jari sembeq, aik rendeman nasik, benang katak, jeringo, kepeng tepong, tepaq, , daun bikan, daun jeruti, kambut, dait kunyit*".

"... all the necessities that need to be prepared include a pendandang containing rice, money, betel leaves, areca nuts, cotton, and one bundle of string, then there are betel leaves, areca nuts, *gambir* and betel lime to make *sembeq*, rice water. soaked, setokel thread, *jeringo*, coins, *tepaq* (water tub made of clay), *bikan* leaves, pomelo leaves, coconut fiber, and turmeric..."

Peraq api usually done in the morning, namely during *nyeppek peken* (during peak market crowds) between 09.00 – 10.00. Before starting the *peraq api* ceremony, the family of the mother who has just given birth prepares all the necessary things and brings in the people involved in the ritual. The *peraq api* is led by the *belian nganak* (midwife). This is in line with Inaq Asan's explanation:

"... *sebelum acare peraq api temulai, tepandik juluk bayi takak bak mandik sak berisi aik tecampur sik daun bikan. Lamun wah selese bayi no tepandik, belian ending izin jok inakn untuk mulaian acare peraq api dait ketuanan aran bayi hak yakn aranan. Aran no teucapan sik belian dait tetulis lek kertas muk beng bayi no enggem. Demen wah meno langsung tejauk jok atas asepe barak api lekan kambut dait dedaunan terus te geong melingker siwak kali sambil te bacean do'e dait te puk-puk empungn sik belian. Terus bayi no tesorahan jok pihak keluarge hak arak lek to surukn japn juluk. Api no te peraq sik daun bikan. Terus belian jak lalon jok taokn arik-arik no tekuburan. Tebukak kudung kemeq no trs tegentik sik daun bikan. Terus lamun wah selese bayi no teejap ye ampokt sembeq lek keningn muk sekalian beng aran. Pasangan bayi dait inakn teken lek ime, nae, kance keng. Telanjutan sik inakn bekejames kadu nyiur tunuk hak wah teparut ampok beroreh kadu kunyit dait nyiur. Acare terakhir teparan aran turun tanak, terus tesediean dulang yak tegebung...*"

"...Before the *peraq api* ceremony begins, the baby is bathed first with the water provided in the bath mixed with *bikan* water. After the baby is bathed, the *belian* then asks the baby's mother for permission to begin the *Peraq api* ritual and asks for the name of the baby that has been prepared. Apart from saying the name orally, it is also written on paper which is then held by the baby. Then the baby is carried above the smoke of burning embers made from coconut fiber and leaves, the baby is swung in a circle 9 times while prayers are read and the buttocks are patted by the *belian*. After that, the baby is handed over to the family to be dressed. Next, *bikan* leaves are used to extinguish fires. Then, the *belian* brings the *bikan* leaves to the place where the placenta is buried, closes the container where the placenta is, opens it and inserts the *bikan* leaf. The baby who has been dressed is then subjected to *sembeq*, which involves rubbing betel leaves, whiting, *gambir* and chewed betel nuts onto the baby's forehead at the same time as he is given a name. After that, the mother

and baby wear *teken* (bracelets that have been given *jeringo*) on their hands, feet and waist. Then the baby's mother washes her hair with grated, burnt coconut and massages using ground turmeric and roasted coconut. The final event is called *turun tanak* (going down to the ground), and provides food to be eaten together..."



Figure 1. *Peraq Api* procession
Source: Research documentation

The series of *peraq api* events in each region is certainly different, but the series is not much different from the series of events held in Selebung village. *Peraq fire* has become a tradition that must be carried out by mothers who have just given birth in Selebung village. This is because of a tradition that has been passed down from generation to generation and has been preserved until now.

Cultural Accounting in the Peraq Api Tradition

Accounting is an important and main element in financial management in all aspects of life. In diverse societies, accountability for certain financial management is often linked to cultural aspects (Sutrisna Sukirman, 2021).

The *peraq api* tradition in Lombok is a cultural heritage full of meaning and noble values. This tradition is part of the baby naming procession which not only marks the child's identity, but also contains prayers and hopes for the child's future. In this tradition, there are various cultural elements implemented, one of which is "cultural accounting".

Cultural accounting refers to the systematic management of cultural values in a tradition. In the *peraq api* tradition, this cultural accounting can be seen from various elements, such as the symbols used, the prayers read, and the procedures for carrying out the tradition. One of the important aspects in civil servant culture accounting is financial management, known as "receipt and expenditure accounting". In the *Peraq api* tradition, receipt accounting focuses on recording all resources received by the baby's family. Meanwhile, expenditure accounting focuses on recording the resources used to carry out traditions. This is in line with Mrs. Kartini's explanation:

"... lamut yak peraq api biasen tebengt endah kepeng sik keluarge jari perombok ajin kandok jari dulang atau isikt beli sak lainan ape-ape sak teperluan. Endah dengan-dengan sak dateng bejango jaukn ape-ape marak ntan perlengkapan mandik atau mopok, arak hak jauk gule, beras, macem-macem wah pade jaukn. Lamun wah kumpul selapuk ape aku atau keluarge jari kelola ruen pengeluaran..."

"... if *peraq api* ceremony is to be held, the family usually gives additional money to buy side dishes for the guests' banquet or to buy other necessities. People who *bejango* (visit someone who has just given birth) also bring souvenirs, such as bathing and washing equipment, some bring sugar, rice, and so on. When everything is collected, I or my family will manage all forms of expenses..."

From the results of the interview above, the family usually provides additional money for the fire event. The family usually wonders whether the funds to carry out fire safety are sufficient or not. On the other hand, the family also receives souvenirs in the form of rice, sugar, etc. from people who come to *bejango* (to visit a mother who has just given birth) which are usually used as additional entertainment for guests during the fire ceremony. All forms of expenses are the responsibility of the baby's parents or the family they are trusted to manage.

Several previous studies have examined similar topics, such as that conducted by Abdullah SA (2015). These studies, including this research, focus on cultural accounting practices in the *Peraq Api* tradition. However, this research has its own uniqueness, namely that it was carried out in a different area from previous researchers. These differences in location produce varied findings regarding cultural accounting practices in the *Peraq Api* tradition. This is understandable because each region has a different series of ritual processions. Apart from examining cultural accounting practices, this research also reveals the meaning and function of cultural accounting in the *peraq api* tradition. These findings enrich our understanding of cultural accounting in *Sasak* culture by presenting insights into its application in different contexts. In particular, this research provides an overview of how cultural accounting is used in traditional rituals and preserving *Sasak* culture.

Accounting Practices for Receipts and Expenditures in the *Peraq Api* Tradition

In accounting, recognition of income and expenses is a complex process that is influenced by informant statements. Income is defined as an inflow from increasing assets, while expenditure is defined as a decrease in assets or an increase in debt (Miranda & Sokarina, 2024a). In a cultural context, accounting practices in the *Peraq api* tradition are based on the values of mutual trust, mutual cooperation and transparency. This shows that accounting can be a tool to strengthen social and cultural values.

Sasak people generally do not have complex formal accounting. However, they have traditional ways of recording and managing finances. The revenue and expenditure accounting system in the *Peraq Api* tradition is implemented through several stages, namely:

1. Collection of funds and acceptance of *jangoan*

Funds to finance the *Peraq Api* tradition are collected from family and relatives. Fund collection is usually done a few days before the implementation of the tradition. The funds collected can be in the form of cash, food, or other necessities for carrying out the tradition. In this case, Mrs Kartini explained:

"... *Telu atau due jelo sebelum peraq api biasen te berekengan kance keluarga pire arak danet, pire sak kurang, terus ape doang sikt yak pekandok temoe sak dateng. Laguk biasen jak tebengt doang kepeng sik keluarga jari perombok ajin kandok sikt yak satuk temoe kance sikt yak beli keperluan hak lain. Lamun beras, gule, teh, kupi jak sak tejaukat sik dengan-dengan bejango kadut...*"

"... Three or two days before the fire ceremony, there is usually a light discussion with the family about how much money there is, how much is missing, and what side dishes will be given to the guests who come. But usually there is money that is given to the family in addition to buying side dishes for guests' banquets and also to buy other necessities. If the rice, tea, coffee brought by the *bejango* people are used..."

The statement above explains that the funds for financing *Peraq Api*, apart from the baby's family, also come from family or relatives. However, the funds provided by the family usually cover additional costs for purchasing food or other equipment. Funds collected in the *Peraq Api* tradition are not business capital or investment, as is usually discussed in cost accounting. Mr Yusuf also stated:

"... *Ite sebagai keluarga, apelagi bedeketan bale pasti te beng kepeng jari ajin kandok, ndkn seberembe laguk arak jari perombokn...*"

"...We as a family, especially since the house is close to each other, we definitely give money to buy side dishes, even though the amount is not much, it is there as additional funds..."

From the explanation above, as a close family, they give a little of their sustenance as a form of participation to help finance the *Peraq Api*, this is not based on coercion, but gives it voluntarily as a form of concern for the family. Another opinion was also conveyed by Mrs. Sumiati:

"... *Lamut lalo bejango kan arak tejauk marak ntan perlengkapan mandik atau perlengkapan mopok, laguk baun endah jauk kupi, gule, beras, atau sak lainan yang penting arak tejauk jari buah tangan...*"

"... If we go to visit someone who has just given birth, we bring toiletries or washing equipment, we can also bring coffee, sugar, rice, or something else that is important to have as a souvenir..."

Mrs. Sumiati explained that when we visit someone who has just given birth, of course we bring souvenirs, this has been a tradition passed down from generation to generation among the *Sasak* people, called *bejango*. One of the core traditions of *peraq api* is *bejango*, namely giving and receiving basic necessities to each other. *Bejango* has become a habit for local communities or families as a form of care and affection.

Cultural accounting practices in receiving funds and *jangoan* in the *Peraq Api* tradition show how cultural values and symbolism are integrated into financial management. This cultural accounting is different from modern accounting in several ways, but both have an important role in understanding the traditions and social practices of society.

2. Recording receipts and expenses

All funds received are neatly recorded in a special book or note. This recording is carried out by the family to manage traditional finances. As Mrs Kartini explained:

"... *Kepeng sak tebengt sik keluarge tecatet lek buku. Ape-ape sak tejaukat sik dengan hak bejango no endah, marak entan beras, gule, dait sak lain-lain sikt catet secare sederhane. Lamut wah catet taokt jarin wah cukup ato endekman dane sikt yak laksanaan peraq api...*"

"... The money received from the family is recorded in the book. Apart from that, gifts received from *bejango* people, such as rice, sugar, and so on, are also recorded simply. "If it has been recorded, we will know whether the funds collected are sufficient or not to carry out fire safety..."

Mrs. Kartini believes that all forms of receipts are recorded simply to find out how much funds have been collected. Father Yusuf also explained something similar:

"... *Dengan sak bertanggung jawab jari nyatet biasen pihak keluarge, te catet pire keloek kepeng dait ape doang yakt beli, adet taok pire keloek penerimaan dait pengeluaran. Lamun wah tecatet langsung te diskusian kance keluarge terkait persiapan peraq api...*"

"... The person responsible for keeping records is usually from the family side, recording how much money and what will be purchased, so that you know how much income and expenses are. If it has been recorded, then discuss it with the family regarding preparations for *peraq api*..."

From Mr. Yusuf's explanation, usually the family is assigned to record the receipt and expenditure of funds. recording is carried out in a simple and transparent manner, so that the right decisions can be made regarding the use of funds. Accounting in the *Peraq api* tradition is not always done formally using ledgers and complicated recording systems. Usually recording is done simply, such as recording a list of goods received and issued. The most important thing is that the cultural values and mutual cooperation contained in these traditions are maintained and preserved.

3. Disbursement of funds

The funds collected are used to finance various traditional needs, such as purchasing food ingredients, equipment for the *peraq api*, and other costs. Disbursement of funds is carried out carefully and transparently. Effective financial planning is necessary for financial management. The process of achieving financial goals to prepare for future needs and aspirations is known as financial planning (Hakim et al., 2021). Determining the amount of funding certainly requires financial planning, so that you can cover all the costs of the *peraq api* tradition. The costs in question include:

- Preparation costs

The preparation costs referred to here are purchasing raw materials that will be used for the *peraq api*, such as setokel thread, food ingredients, kitchen supplies, and so on.

- Implementation cost

Implementation costs, such as providing food and drinks for guests and traditional guides *andang-andang* that will be given to the *belian* (containing rice, money, cotton, betel leaves, *gambir*, lime, betel nut), and other unexpected costs. In this case, Mr Yusuf stated:

"... Kepeng untuk acara tetegel sike epen bale atau keluargen, pengeluaran tetep secare transparansi dait ndk asal-asalan sugulan kepeng aden sak bau mencukupi biaye acara peraq api..."

*"...The money for carrying out the tradition is managed by the baby's parents or family, the expenditure of funds is carried out transparently and carefully so that it can cover the costs of the *peraq api*..."*

Mr. Yusuf explained that in the tradition of *peraq api* in Selebung village, the expenditure of funds is managed by those who organize the event. This person is responsible for planning and carrying out the tradition, including managing finances. Kartini's mother also expressed the same thing:

"... lamunt yak ngadaan peraq api, sebelumnya kan te berekengan dait keluarga terkait biaye, arak aran biaya persiapan, biaya pelaksanaan, dait biaya lain-lain adet sak tao kirak-kirak pire keloek pengeluaran..."

"... If we want to hold a *peraq api*, beforehand we discuss with the family the costs, namely preparation costs, implementation costs, and other costs so that we know approximately how much it will cost..."

The main purpose of recognition in accounting is to determine when a transaction or event can be classified as an expense or revenue (Indaryani Dance & Ayudia Sokarina, 2024). In the context of *peraq api*, expenses related to carrying out traditions have nothing to do with generating income. This is because the costs referred to as expenses do not have a direct impact on income receipts, but have relevance as a tool for developing community values (Baso et al., 2023). Mrs. Kartini also explained:

"... Lamun biaye paling loekn jak dulang jari sikt satuk temoe. Loek tebeli, marak entan beras, raga rengo, daging sampi atau manuk, minyak, endekman beli kandok-kandok hak lain endah..."

"... The biggest expense is for entertaining guests. I bought a lot, such as rice, spices, beef or chicken, cooking oil, not to mention buying other side dishes too..."

From Mrs. Kartini's explanation, the most expenses incurred for this *peraq api* were the banquet for the guests. However, this was not a problem for the continuity of the event, because discussions had previously been held with the family regarding financial management. Accounting practices in the *Peraq api* tradition have several advantages and disadvantages. The advantage is that this practice is appropriate to local culture and context, based on social and cultural values. The downside is that this practice is carried out informally and traditionally, so it lacks systematicity and accountability. However, accounting practices in the *Peraq Api* tradition have an important role in ensuring the smooth implementation of the tradition and the responsible use of funds. The *Sasak* people have developed an accounting system that suits their culture and local context.

The Peraq Api Tradition Reflects the Values of Mutual Cooperation and Social Concern

Peraq api reflects the value of mutual cooperation of the *Sasak* community, especially in Selebung village who help each other in financing and participating in carrying out traditions. Everyone involved in the tradition feels they have a responsibility to contribute. This is in accordance with what Mr Yusuf said:

"... Begibung atau acare makan-makan memang ye taokn loek nyembih biayen, laguk tujuan untuk melengkapi prosesi tradisi sekaligus jari acara kumpul bareng keluarga dait masyarakat. Lamun persiapan jak loek dengan dateng bantu, terutame tetangge-tetangge ne..."

"... *Begibung* or eating events are indeed places where a lot of money is spent, but the aim is to complete the traditional procession as well as serve as a gathering event for family and the community. To prepare, many people also came to help, especially neighbors..."

Mr. Yusuf explained that the *peraq api* tradition is carried out jointly by neighbors, family and relatives. This spirit of mutual cooperation shows a sense of togetherness and mutual care between residents. Neighbors, family and relatives work together to prepare the ritual, starting from collecting equipment for the fireplace, preparing food, and so on. The same thing was also conveyed by Mrs. Sumiati:

"... *Lek akhir acare peraq api pasti arak acare makan bersama, lamun ite hak nine jak kelak kandok, seduh kupi, teh, dait beroas taokt betulung, lamun hak mame jak jari sambut temoe, satuk temoe, lemak lamun ite ngadaan acare peraq api endah arak jari tulungt meriap kembe marak mene atau besiru ...*"

"...At the end of the event *peraq api* there must be a meal together, if we are women we cook, make coffee, tea, and also wash the dishes where we help, if the men welcome guests, entertain guests, later if we hold a *peraq api* event there will be someone who will help with cooking like this or known as *besiru*..."

Fatmahandayani et al., (2019) explained that the tradition of *besiru* (mutual reciprocity) aims to help lighten the workload of others. In this tradition, people who have resources, such as hoes, buffalo, building tools, and so on, volunteer to help those in need in various activities, such as clearing rice fields, building houses, and paving roads. Even though they only have energy, they still contribute with the abilities they have.

Besiru tradition reflects the spirit of mutual cooperation and concern for the people of Lombok. In this tradition, they help each other lighten the workload of others, so that the work becomes easier and is completed quickly. This mutual cooperation not only minimizes costs, but also strengthens the sense of solidarity and togetherness between residents.

***Peraq Api* Tradition Reflects Family Values**

The *peraq api* tradition in Lombok is a beautiful example of how culture can create media to foster positive values in people's lives. This tradition is a reminder for people to care for each other, help each other, and strengthen brotherhood, so as to create a harmonious and meaningful life. The tradition of *peraq api* is an important moment to build friendship and strengthen brotherhood. The invited guests were welcomed with warmth and friendliness, so that a close emotional relationship was established. Mrs. Sumiati also stated:

"... *Mulai lek siepan perlengkapan, meriap, sampe pas acare tegawek bareng-bareng keluarge dait tetangge-tetangge ne. Endekt beridap lelah lamut gawek bareng-bareng jak sengkak sak loek kancet, te bejorak-jorak endah ye jarin sik sere akrab...*"

"... Starting from preparing equipment, cooking, to carrying out the event, it is done together with family and neighbors. You don't feel tired if you do it together because there are lots of friends, laughing and laughing at each other which makes us closer..."

From Mrs. Sumiati's explanation above, from every process of preparation, cooking, to carrying out the event which is done together, it is from that process that makes us greet each other, tell stories, and of course get to know each other better. Inaq Asan also expressed another opinion:

"... *Lamut tebarak sik keluarge entan yak peraq api endekt tao yak endek dateng, sengak sak ye taokt yak bedait kance keluarge hak jaok endah, ye taokt mauk betanje ape endah jok keluarget, arak sikn beli pempes atau keperluan hak lain...*"

"... If we were told that the family would carry out *peraq api*, we couldn't help but come, because at this moment we could meet with family who are far away too, where we could give to the family too, and use it to buy pampers or other necessities..."

Through the *peraq api* tradition, people invite relatives and friends to visit and stay in touch. This tradition allows many relatives to meet, especially relatives who live not far from Selebung village. Selebung residents stated that the *peraq api* tradition is an event that brings them together with relatives and friends. The form of friendship in the *peraq api* tradition is not much different from that which occurs in ceremonies or other traditional activities. Therefore, the function of maintaining family ties is very important for the Selebung community to carry out. This family function is most closely related to the *peraq api* tradition, so they always carry out this tradition.

The form of friendship that occurs at the *peraq api* event is actually not much different from the form of friendship that occurs at other traditional activities. This tradition has the values of mutual cooperation, transparency, gratitude, togetherness and solidarity, which are important pillars in building and maintaining strong and harmonious family relationships. Therefore, the tradition of *peraq api* is still carried out by the Selebung people today.

Peraq Api Tradition Reflects the Value of Love

For the *Sasak* people, spending money on *peraq api* event is not intended to make a profit. Expenditures in the *Peraq Api* tradition are a form of responsibility as a parent for one's child, and also as a form of love and gratitude for having been blessed with a child. This is in line with what was expressed by Mrs. Kartini:

"... *Acare peraq api jari moment spesial bagi keluarge untuk mensyukuri karunia seorang anak. Ite sebagai dengan toak rele sugulan biaye lebih untuk acare peraq api sebagai bentuk rase syukur dait rase sayang jok anak. ...*"

"... The *peraq api* is a special moment for our family to be grateful for the gift of a child. We as parents are willing to spend more for *peraq api* event as a form of gratitude and love for our children..."

Mrs. Kartini explained that the *peraq api* was a special and meaningful moment for our family to be grateful for the gift of a child who was precious and full of memories. As parents, we are grateful and happy for the presence of our children and are willing to spend more for the *peraq api* as a form of gratitude and infinite love for our children. Inaq Asan also expressed another opinion:

"... Alasan sugulan kepeng nu sebagai wujud rasa cinta jok anak, dengan toak embe hak ndek seneng sereok anakn baruk lahir..."

"... The reason for spending the money is as a form of love for the child, what parent wouldn't be happy to see their new born child..."

Inaq Asan explained that the costs were paid as a sign of love for his child. Inaq Asan was so happy that he had paid for the fire ceremony for his child, he said which parent would not be happy to see their new born child. In this case, Mrs. Sumiati also explained:

"... Ndek narak tujuat yak boyak keuntungan, yang penting acare berjalan lancar, jarin ite meraset puas dait seneng, ye ampokt sugulan kepeng..."

"...There is no aim to make a profit, the important thing is that the event runs smoothly, so we feel satisfied and happy, that's why we spend money..."

For the *Sasak* people, the costs incurred for *peraq api* events are not aimed at making a profit, similar to non-profit organizations that are not profit-oriented. Non-profit organizations are founded to bring change to individuals or communities, in contrast to business organizations whose goal is to make a profit. Human resources are considered the most valuable asset by non-profit organizations, because all their activities basically originate from, by and for society (Marlinah & Ibrahim, 2018). The reason for spending money is a feeling of love for a newborn child which is never taken into account. Large expenditures can also be seen as an effort to maintain prestige and social status within the *Sasak* community. It can be seen that the *Sasak* people have a unique perspective in giving meaning to the *peraq api* tradition (Miranda & Sokarina, 2024).

The Role of the Peraq Api Tradition in Maintaining the Preservation of Sasak Culture

The *peraq api* tradition has an important role in preserving *Sasak* culture, this tradition is one of the traditions that is still preserved by the *Sasak* people in Selebung village. This tradition is not only a traditional ritual, but also a medium for teaching *Sasak* cultural values to the younger generation. By preserving the tradition of *peraq api*, we can preserve *Sasak* culture and

strengthen the medium of kinship between residents. The tradition of *peraq api* is a form of expression of gratitude for the gift of a child. *Sasak* people believe that children are a gift from God and need to be thanked in the right way. This feeling of gratitude is realized through various rituals and symbolism in the *Peraq Api* tradition, instilling spiritual values and religiosity in *Sasak* culture.

The *peraq api* tradition involves the younger generation in various processions, such as helping with preparations, following rituals, and observing symbolism. This involvement allows the younger generation to learn *Sasak* cultural values directly, fostering a sense of love and appreciation for their culture (Fatmahandayani et al., 2019). Inaq Asan also opined:

“... *Peraq api*, salah sekek tradisi sak masih te lestarian jangke nane. Kanak hak bajang-bajang dateng lek acare ne ye taokn pade berajah berembe tradisin ite...”

“... *Peraq api*, a tradition that is still preserved today. Young people who come to this event can learn about our traditions...”

It is hoped that the younger generation who are involved in the *Peraq api* tradition will be able to pass on this tradition to the next generation, ensuring the preservation of *Sasak* culture over time. This tradition is an effective medium of cultural transmission, connecting the younger generation with their cultural roots.

The financial management of the *Peraq Api* tradition is carried out transparently, with clear financial recording and reporting to all parties involved. This transparency builds trust and ensures that traditional funds are used responsibly, in accordance with *Sasak* cultural values that uphold honesty and accountability.

Apart from that, the *Peraq api* tradition plays a role in strengthening *Sasak* cultural identity, because this tradition is full of *Sasak* cultural symbols, such as traditional clothing, ritual equipment, and various unique traditions. These symbols strengthen *Sasak* cultural identity and differentiate them from other cultures. Preserving the *Peraq api* tradition means safeguarding the priceless *Sasak* cultural heritage and ensuring its preservation for future generations.

For the Selebung people, the *peraq api* tradition is not just a ritual, but an ancestral heritage that is full of meaning and positive values. This tradition is believed to bring benefits to health and cultural preservation, making it something that must be preserved. As Mr. Yusuf said:

“... Selain untuk kesehatan anak tradisi *peraq api* endah jari sikt lestarian budaya. Lamun endek ite yak perhatian warisan leluhur ne, hai malik, angkak ye wah yakt warisan jok anak cucu ite...”

“...Aside from being for children's health, the tradition of *peraq api* is also to preserve culture. If we don't pay attention to our ancestral heritage, then who will, because this is what we will pass on to our children and grandchildren...”

From the statement above, it can be concluded that the *peraq api* tradition in Selebung village is still being preserved today, this is proven by the large number of people in Selebung village who still carry out the *peraq api* tradition.

The Meaning of Peraq Api Cultural Accounting

Cultural accounting in the *Peraq Api* tradition has a deep and multidimensional meaning. More than just financial records, this cultural accounting reflects the noble values, traditions and identity of the *Sasak* people. Cultural accounting in this case is not only about recording and managing traditional funds, but also about respecting and maintaining cultural values that have been passed down from generation to generation.

The meaning of cultural accounting in the *Peraq Api* tradition can be said to be a sense of gratitude and responsibility. Gratitude is expressed in happiness and gratitude for the birth of a child. The baby's family spends money to finance the implementation of the tradition and invites family and relatives as a form of happiness and gratitude for the birth of the child. Apart from that, community participation in providing support also reflects a collective sense of gratitude for this gift. On the other hand, responsibility is emphasized in managing finances wisely, transparency and accountability. Transparent and accountable management of funds and raw materials reflects the responsibility of the family and community in carrying out this tradition. They are responsible for ensuring that all needs for the event are met properly. This tradition is a reflection of the *Sasak* people's commitment to maintaining a balance between gratitude and responsibility in managing resources wisely.

The meaning of cultural accounting in the *Peraq Api* tradition includes various aspects that show how the *Sasak* people manage and account for their resources in a way that is in harmony with cultural values. This cultural accounting is a reflection of *Sasak* cultural values, such as mutual cooperation, social care, kinship and compassion.

CONCLUSIONS AND RECOMMENDATIONS

This research has revealed the meaning of cultural accounting in the *Peraq Api* tradition. The meaning of cultural accounting for fire culture can be said to be a sense of gratitude and responsibility. Gratitude is expressed in happiness and gratitude for the birth of a child. The baby's family spends money to finance the implementation of the tradition and invites family and relatives as a form of happiness. Meanwhile, responsibility is emphasized in wise financial management, transparency and accountability. The *peraq api* tradition shows how the *Sasak* people integrate accounting values in their lives.

In determining the costs that will be incurred for *peraq api* event, accounting requires a role. Traditional or simple accounting records include the amount of receipts and expenditures that occur during *peraq api* events. The role and practice of accounting at *peraq api* events, namely financial planning, receiving funds, managing funds, and disbursing funds. The result is that there is a relationship between accounting and culture. Furthermore, there are preparation costs, implementation costs, and other costs in expenditure accounting which can be used as a reference in financial management in the

peraq api tradition in Selebung village. Cultural accounting plays an important role in ensuring the smooth and balanced flow of traditions.

Cultural accounting in the *peraq api* tradition reflects the noble values of *Sasak* culture, such as mutual cooperation, social care, kinship and compassion. This can be seen from how this tradition is managed by prioritizing cultural accounting principles. This tradition also plays an important role in preserving *Sasak* culture. By studying cultural accounting in this tradition, we can better understand the richness of *Sasak* culture and develop effective strategies to protect and promote it.

ADVANCED RESEARCH

Researchers acknowledge that this research has limitations. The complexity of *Sasak* culture and the dynamics that surround it present challenges that are not easy to overcome. One of the main limitations lies in the researcher's inability to fully understand the historical transformation that has influenced the practice of the *peraq api* tradition in Selebung village. This of course opens up space for further, more comprehensive research. Future research would ideally be able to explore in more detail how historical changes have colored *peraq api* practices. Additionally, ethnographic research in other regions can provide a broader picture of reception and expenditure within this tradition. By studying funds received and disbursed from the perspective of different research sites, our understanding of the *peraq api* tradition will become richer and more complex. Further research can also open up opportunities to explore the meaning and social values contained in this tradition. Understanding how society views *peraq api*, both spiritually and practically, will make a significant contribution to the preservation of *Sasak* culture and enrich our knowledge of traditions that exist in various parts of the world.

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