Transforming Buwuhan Tradition In Accounting Perspective: Exploring Value And Economic Impact

Rina Sulistyowati 1*,
Revi Arfamaini 2,
Rahmawaty 3
Frizkana Meilia 4

1 Ahmad Dahlan Lamongan Institute of Technology and Business, Lamongan, Indonesia
2 Widya Kartika University Surabaya, Surabaya, Indonesia
3 Ministry of Religious Affairs of East Java, Surabaya, Indonesia
4 Faculty of Economics and Business, Surabaya State University, Surabaya, Indonesia

ARTICLE INFO

ISSN: 2774-4256

ABSTRACT

Research Aims: The research aims to transform the Buwuhan tradition through an accounting perspective by exploring its value and economic impact. It will analyze the financial implications, assess value creation, and investigate the application of modern accounting practices to enhance economic activities related to Buwuhan. The study will also propose strategies for sustaining and expanding the tradition, aiming to balance cultural preservation with economic growth.

Design/methodology/approach: This research uses literature research methods (library research). Research which states that literature research is known for activities related to collecting library data, reading, and recording and processing research materials. Literature research limits its activities to only materials derived from libraries without the need for field research.

Research Findings: it is explained that the meaning in wages and hapolas is almsgiving, love, and sincere and sincere intentions. The absence of financial recording and reporting shows that this practice has a different concept of accountability from generally accepted accounting, namely accountability based on love.

Theoretical Contribution/Originality: his research applies modern accounting to the Buwuhan tradition, bridging cultural heritage and economic analysis. It offers a framework for quantifying and enhancing the financial and social value of cultural practices, providing new insights for accounting and aiding community leaders in balancing cultural preservation with economic development.

Keywords: Transforming; Accounting; Buwuhan Tradition; Economic Impact

Introduction

Buwuhan as a Javanese tradition is a donation given by family, community, and
invited guests where the donations can vary in the form of money, goods such as rice, eggs, sugar and other food needs. The assistance given at the marriage ceremony differs according to the region, for the village community Buwuhan is given in the form of agricultural products, while for the village community because the place of the event is in the building to seem practical, the buwuhan given to the owner of the hajat is mostly in the form of money.

Buwuhan has the concept of reciprocity because there is a sense of wanting to repay for what has been given to the owner of the hajat, so that there is a process of receivable payable which must be returned according to the amount and form handed over. At the wedding celebration there is an officiant who receives guests with a special book and records the guests present along with the amount of donations made [1]. Recording carried out in buwuhan is a form of responsibility for the amount of donations made to the owner of the celebration as well as a purpose to know that the donations given are included in the group of first-time gifts that must be returned in the future or these donations are returns related to donations received previously [2], [3].

Tradition buwuhan or donating is a practice of mutual assistance in celebrations where this tradition is by providing assistance (donations both in the form of goods and money to people who have hajat. Buwuhan has several names including: mhecekan (Madiun Residency), peccotan (Madura), is a tradition that has been passed down for generations and has been institutionalized for hundreds of years in society[4].

According to Geertz (2014), buwuhan has 2 (two) characteristics, namely first, an agreement agreed between the two parties, goods and services provided to the owner of the hajat are considered as debts that aim to minimize expenses when going to carry out the hajat. Second, buwuhan can be grants, in customary law it is known as giving to each other which has the meaning of giving to others in the form of goods to show mercy, mutual respect, signs of respect, signs of gratitude and so on. The existence of this buwuh phenomenon reveals that the contract that occurs in the buwuhan system in the practice of nyumbang there are 2 (two) possibilities, namely grants because there is no debt contract but purely giving, while the other possibility is that the buwuhan system has a receivable contract because there is a social contract that must be returned.

Some studies attempt to discuss the phenomena that occurs, Saputri &; Ashari (2019) which states that in tradition buwuuh There are donations that are recognized as grants because in practice there is purely a reward or reward for the assistance given to the owner of the property. According to Masithoh et al., (2018) and Sardjuningsih, (2012) That the tradition of buwuhan has changed its orientation, which was originally related to social cohesion, social almsgiving, is now more commercialized by taking into account profit and loss in the organization of marriage. Abidin &; Rahman ( 2013) Buwuhan is not a voluntary donation, but the person concerned must pay back the donation he received. This change in traditional orientation disrupts social harmony.
even the current phenomenon of buwuhan leading to long-term investment.

Therefore, the tradition of buwuhan can be said to be part of accounting, because there are records of transactions in the form of money and non-money such as rice, eggs, sugar and others. In addition, the buwuhan tradition also has a concept contained in accounting, which can be included as grant, payable and receivable transactions. Based on the background above, this study tries to examine the meaning of buwuhan in accounting which is based on literature related to the description of how the meaning of buwu in the concepts contained in accounting, namely if discussed in the perspective of grants, payables and receivables.

Literature Review

The foundation and theoretical framework explain about buwu which is an ancestral tradition that has become a custom, especially in Javanese society. The tradition of buwu is the activity of donating or giving assistance or money in a wedding or circumcision. Buwu tradition can cause reciprocity which is barter or reciprocity between individuals and groups, some are voluntary, and some are reciprocal. If it is voluntary, it can be put into a grant perspective that also includes gifts and almsgiving. If it is reciprocal, it can enter into the perspective of debt whose gift must be returned and can also be included in the perspective of receivables, whose gift can be collected in the same amount as the previous gift.

Buwuh Tradition

Buwuh tradition is a pattern of human behavior in a ceremony or feast, in this case marriage or circumcision by donating and providing assistance in the form of money or goods that have been carried out for generations by the community, especially the Javanese people [2]. The tradition of buwu has been passed down from decades which has the meaning of easing the burden on people who are carrying out their celebrations, both marriage and circumcision. This buwu tradition has not only become a phenomenon in rural communities but has also become a tradition in people living in cities. This is because this tradition has social security for the community and can help ease the lives of people who have the right to face the risk of uncertainty in the future.

According to Supardan (2011) in [2] Tradition is a pattern of behavior passed down from the time of our ancestors or beliefs that have been part of a culture that has long been known so that it becomes a custom. One of the traditions in Javanese society is donating (buwu or buwuhan). Meanwhile, according to Geertz (2014) in (Sari, 2021; Saputri & Ashari, 2019) Buwu is a typical type of monetary donation from guests who come to weddings and circumcisions to the host because they have received food and service from the host.

Here are the benefits of the buwu tradition itself, namely First, the buwu tradition encourages the owner of the hajat to make the donation into "capital" for their...
celebration. Second, it can help people who are poor but still want to carry out their celebrations. Donations given are not only in the form of money but can also be in the form of groceries. If the tradition of buwuh is only interpreted with money, it can burden part of the community.

Reciprocity

Humans are social creatures, where since they are born, they already have the instinct to get along and need fellow humans to meet their needs. Efforts to fulfill life, can be done by interacting socially in which there is a reciprocal relationship between individuals and individuals with groups. This reciprocal relationship is known as "reciprocity". According to Polanyi (1968), reciprocity is barter / reciprocal exchange between individuals or between groups, which has limits as the reciprocal movement of goods or services from symmetrically connected groups.

The characteristics and forms of reciprocity at the time of donation are, 1) the form of donation in the form of voluntary giving or not expecting a return is marked by not being recorded by the host or the donor. 2) the form of donation which is interpreted as receivable payable and must be returned by the recipient (balanced reciprocity) is characterized by donations recorded in books by both givers and receivers. 3) the form in which donations are accommodated in the form of arisan (Yustika, 2012) in [2].

The form of reciprocity in the buwuh tradition can be categorized into three forms, the first, which is in the form of donations given voluntarily without expecting a return from the recipient (grant), and the second form, which is a donation that is expected to be returned from the recipient (receivables), if there is no return, then the owner of the hajat can collect it and the third form is a donation that is accommodated in the form of a loan (debt). Where the donation is required to be returned, if it is not returned, there are certain consequences depending on the agreement of the community. The amount of the donation returned does not contain usury if it is in the form of money, if it is in the form of goods, it can be considered the suitability of the goods provided.

Receivables Perspective

Humans have a duty to meet the needs of life by providing services to others and obtaining payments. Payments are not always received in cash but can be received later. Suppose a person works as a builder, the wages received are only partial, the rest is received later if he has completed his work. Thus, payments that are not received then or received later, are known as "receivables".

Receivables are financial assets that reflect contractual rights to receive a certain amount of cash in the future or collection rights against other parties for cash, goods or services [7]. Receivables are a person's claim for money, goods or services to another party as a result of past transactions [2]. Therefore, receivables are assets that must be collected because of past transactions in the form of money, goods or services in an
activity. Receivables can also be interpreted as the delivery of property in the form of money to be returned at a time with the same value. This is in accordance with according to Rambe (2020), the transfer of property is interpreted as releasing ownership from those who have property. Then, "to be returned at the same time" means temporarily releasing ownership, in which case only the benefits are handed over.

Debt Perspective

Man can maintain his life other than by working, can borrow money from others whose benefits can be enjoyed now, but the payment must be returned in the future according to the agreed period. The activity of borrowing money is known as "debt".

According to Hantono & Rahmi (2018:16) in [7], debt is all obligations of the company that must be repaid that arise as a result of the purchase of goods on credit or the receipt of loans. Debt is aiding others in need by giving money, but the payment is not mandatory, because it is related to certain customary activities in an area, called Martuppak Martahi Rambe, 2020. There are also debts whose payments must be returned such as the traditional activity in Madura called the Tompangan tradition. Tompangan tradition is to receive donations that have the obligation to return related to donations that have been received previously Sari, 2020. If it does not return, then the community gets the consequences that have been agreed upon by the surrounding community. Preferably, debt repayment in any activity, not accompanied by usury.

Grant Perspectives

If a person aims to draw closer to Allah by giving something to a needy person, then it is charity. If something is brought to a person who deserves a gift as a tribute and to create intimacy, then it is a gift. If not for both purposes, then it is a grant. Meanwhile, athiyah is a gift given by someone who is done when he is sick before death Az-Zuhaili, 2011. Grants include gifts and almsgiving, because grants, almsgiving, gifts, and athiyah have almost the same meaning. If a person aims to draw closer to Allah by giving something to a needy person, then it is charity. If something is brought to a person who deserves a gift as a tribute and to create intimacy, then it is a gift. If not for both purposes, then it is a grant. Meanwhile, athiyah is a gift given by someone who is done when he is sick before death Az-Zuhaili, 2011. If it is associated with the tradition of buwuh, The form of donation is voluntary or non-refundable giving marked by not being recorded by the host or the donor [2].

Theoretical Framework

To build a theoretical framework for the Buwuhan tradition, it is important to use relevant literature in cultural, anthropological, and religious contexts. Books such as "The Anthropology of Religion, Magic, and Witchcraft" by Rebecca Stein and Philip Stein, and "Ritual and Religion in the Making of Humanity" by Roy A. Rappaport offer comprehensive views on religion and rituals in anthropology. Kenneth J. Guest’s
"Cultural Anthropology: A Toolkit for a Global Age" aids in understanding culture globally. "The Sacred and the Profane: The Nature of Religion" by Mircea Eliade explores the concepts of sacred and profane, while "Symbolic Interactionism: Perspective and Method" by Herbert Blumer provides insights into social interaction. Meredith B. McGuire’s "Religion: The Social Context" discusses the social influences on religious practices. Books like "The Power of Ritual in Prehistory" by Brian Hayden and "Shamanism: Archaic Techniques of Ecstasy" by Mircea Eliade offer case studies on the role of rituals and spiritual practices. Journals such as the Journal of the American Academy of Religion and the Journal of Ritual Studies, as well as databases like JSTOR and Google Scholar, provide articles on religious traditions and spiritual practices. Research methodologies from "Ethnography: Principles in Practice" by Martyn Hammersley and Paul Atkinson, and "Qualitative Research Methods for the Social Sciences" by Bruce L. Berg are also important. Using this literature, a deep and comprehensive theoretical framework for the Buwuhan tradition can be built, integrating anthropological, socio-cultural, and religious analysis[8].

The framework in this study departs from a tradition inherent in society, where behavior is passed down from the time of our ancestors or beliefs that have been part of a culture that has long been known so that it becomes a custom. The tradition of donating in an event in Javanese society is commonly called "buwuh". The donation can be in the form of money, goods such as rice, eggs, sugar and so on. In the implementation of the buwuhan tradition, there is usually a section that records related to the amount of donations given. Such donations can be put into the perspective of grants, payables and receivables in the implementation of their transactions.

Figure 1. Theoretical Framework.

Method

This research uses literature research methods (library research). Research This literature research is in accordance with Zed (2004) which states that literature research is known for activities related to collecting library data, reading, and recording and
processing research materials. Literature research limits its activities to only materials derived from libraries without the need for field research. This literature research is generally carried out in historical, literary, and religious studies and even medicine and biology, Hatimah et al., 2019; Citrayantie et al., 2020; and Yaniawati, 2020). This research is literature-based because it is a form of research that uses literature as an object of study obtained from books and research journals from previous researchers K. P. Sari et al., 2020; Hatimah et al., 2019; Citrayantie et al., 2020; and Kiyarsi &; Bharata, 2021; Pringgar, Rizalday Fatha ; Sujatmiko, 2020; Kiyarsi & Bharata, 2021; Harahap, Nursapia, 2014; and Yaniawati, 2020. While according to (Hadi, 1982; Harahap, Nursapia, 2014; Chrisdianto, n.d.; Pringgar, Rizaldy Fatha ; Sujatmiko, 2020; Kiyarsi & Bharata, 2021; and Yaniawati, 2020. Literature research is data or materials used in completing research derived from libraries, both in the form of books, encyclopedias, dictionaries, journals, documents, magazines and others. While sawarjuwono, Fauzia, n.d.; Sawarjuwono &; Kadir, 2003; Nevyra &; Tanusdjaja, 2021; Maruta, 2017; Kartiko, 2018; and Sugianto, 2017 explained that the data collection for this research is a literature data that is representative and relevant to the object of this study, based on previous research.

The reasons for conducting literature research are as follows: (1) because research problems can only be answered through literature research and vice versa cannot be answered through field studies. Problems related to history, literature, history of thought or economic history cannot but most likely rely on literature research. (2) Literature study is needed as a separate stage, namely preliminary studies to further understand the symptoms that have just emerged during society. (3) library data remains reliable to answer research problems Zed, 2004; and Hatimah et al., 2019.

This study explains and reveals the existing conditions, in accordance with related data, namely the buwuh tradition that exists in Javanese society. The data collected, then analyzed and concluded so as to get answers from the problem formulation that has been determined by the researcher. These data will be analyzed and discussed in sub-chapters in order to obtain conclusions for the formulation of existing problems. Data obtained both from books, journals and other related literature, besides that we also get articles from the internet.

**Result and Discussion**

Fira Zarti (2020) discusses buwuhan (which in her article is called grubyukan) using local wisdom analysis and functionalism theory that juxtaposes buwuhan and a series of human instinct needs. Reza (2021) focuses on anthropological accounting that occurs in traditional Javanese wedding rituals and it is known that there is a tradition of buwuhan to increase community value by giving goods or money to people who are having a wedding ceremony. The research we conduct will be relevant to the topic used for interpretation by Samiun et al., (2020) discusses Accountability in the practice of Wage Accounting and Hapolas: An Ethnographic Approach, which explains that the form of wage and hapolas practice is a form of accounting practice that is reflected
in the concept of giving and receiving money, as well as receivables. In the results of the study, it is explained that the meaning in wages and hapolas is almsgiving, love, and sincere and sincere intentions. The absence of financial recording and reporting shows that this practice has a different concept of accountability from generally accepted accounting, namely accountability based on love.

These results were clarified by Saputri, E. D., & Ashari, M. H. (2019) who explained that the first group punished it as a grant, thus stating that the practice of buwuh that occurred in the community of Lowokwaru District, Malang City was a form of sincerity of the giver of buwuh to the owner of the hajat which was carried out purely to help each other and should not expect rewards or rewards from the owner of the hajat; and the second group is the group that punishes it as receivables because of the habits that occur in the community of Lowokwaru District, Malang City related to the practice of buwuh which has implications for debts so that there is a necessity to be returned according to the amount or form previously handed over.

In line with the results of research conducted by Sari (2021) which shows that in the implementation of the Tompangan tradition there is a meaning recognized as accounts receivable, this is due to the obligation to return donations received and the right to re-accept donations made previously, besides that there is also a greater return than donations received previously which causes binding pressure. As for the asset treatment of donations in the tompangan tradition, it has been done quite well, although in the asset treatment of these donations it is done simply with the understanding they have.

This is the same as the research conducted by Ramadhania (2021) which explains that Javanese traditional weddings use a bookkeeping system for people who give goods or money. This gift is considered to help ease the burden of people who have events, then recorded and later will be returned to the previous giver, if holding a wedding. The value of Javanese community concern is high because there is social sensitivity from the marriage tradition with the concept of mutual help, give and take between communities through the buwuhan tradition. Furthermore, from some of these relevant studies, we relate to our thoughts that have been explained on the theoretical basis that is the basis of discussion in this study.

**Perspectives on Receivables in Buwuhan**

People have different views about the tradition of buwuhan and one of them is that buwuhan is considered as receivable. Receivables are financial assets that describe the contractual right to receive a certain amount of cash in the future or the right to collect against other parties for cash, goods, or services (Sasongko et al, 2017). The logic underlying the idea of receivables in the buwuhan tradition is because in the future when they perform a wedding, they will receive back donations that have been given before [7]. One of the characteristics of buwuhan sociologically normative is the existence of principles *balanced reciprocity*, the donation is recorded in the book then
the donation will be returned by the recipient [25].

There are societies that record how much they give to others when attending an invitation, then assume that one day they will receive the same thing when holding an event and inviting others to come. The side of hope arises when buwuhan is considered as savings and there is a reciprocal assumption in the buwuhan tradition.

**Perspectives on Debt in Buwuhan**

Buwuh is considered a dependent or debt so it must be returned [2], there is a sense of hesitation or discomfort in the heart when it does not return what has been given by others. According to Hantono & Rahmi (2018: 16), debt is all company obligations that must be repaid arising as a result of purchasing goods on credit or receiving loans.

There is a process of recording the guest list and how much is received, so the thought arises that when invited by someone who is on the guest list, it must return or affix how much has been received or maybe more. Moral consciousness plays an important role in this [25] when there is a sense of obligation to return what has already been received. There is a kind of social contract that the buwuhan must be returned.

**Perspective of Grants in Buwuhan**

A different thing also arises when the principle of divinity is used as a rationale, that giving is considered one of the virtues commanded by God. Grant according to language is giving or giving something, either in the form of property or other than that to others. Buwuhan is considered a donation and voluntary based on the principles of kinship and friendship [4].

Customary law recognizes "giving" which means giving others something to show mercy, mutual respect, a sign of respect, a sign of gratitude and so on [2] sincerely without expecting anything in return from the owner, really want to help others. There is no debt contract in buwuhan and it is purely a gift.

**Conclusion**

The buwuh tradition can be included as part of accounting, because activities in the buwuh tradition include transactions ranging from recording to financial reporting in accordance with accounting concepts, which can be included in grants, payables or receivables. The form of buwuh in the perspective of accounts receivable is a donation that must be returned by the recipient, whose characteristic is that donations are recorded in the book both by the giver and recipient, this is due to the obligations that must be returned by the host and the donation that will be received back by invited guests in the future. Exploring the transformation of the Buwuhan tradition from an accounting perspective reveals significant implications, contributions, limitations, and opportunities for further research. Integrating cultural values and practices into modern economic systems can highlight the importance of culturally sensitive accounting, promoting economic development in communities that follow the Buwuhan tradition. This integration fosters sustainable economic practices, as many
indigenous traditions emphasize harmony with nature and resource conservation. Theoretical contributions include enriching the accounting discipline with interdisciplinary approaches, while practical contributions can inform policymakers on creating inclusive economic policies that respect traditional values. Empowering communities by valuing their cultural heritage economically is another crucial contribution. However, the study faces limitations such as limited quantitative data on the Buwuhan tradition's economic impact, challenges in generalizing findings to other cultural traditions, and the need for cultural sensitivity in research interpretation and presentation. Further research opportunities include conducting comparative studies with other indigenous traditions, undertaking longitudinal research to track the tradition's transformation and economic impact over time, and employing interdisciplinary approaches combining anthropology, economics, and accounting. Additionally, investigating the impact of policies designed to integrate traditional practices into modern economic systems can offer practical insights and identify areas for improvement. This research underscores the potential for integrating cultural heritage into contemporary economic practices, promoting sustainability, and fostering inclusive economic development.

References


34, 2021.
