

Accounting Practices in the Antat Panulung Culture of Sumbawa Traditional Weddings

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ABSTRACT

This study aims to understand accounting practices in the antat panulung culture in Sumbawa traditional weddings. This study uses an interpretive paradigm with ethnographic methodology. Data collection was carried out through participant observation, interviews and documentation. The results of this study indicate that the recording system in the antat panulung culture includes three stages, namely: collecting assistance, recording in the banjar book, and managing expenses for wedding events. This culture emphasizes the values of solidarity and kinship through mutual cooperation, where every assistance is considered a "debt" that will be repaid later, creating a cycle of reciprocity that strengthens social ties. As the first study to examine accounting practices in the antat panulung culture, this study provides new insights into the integration between traditional accounting practices and local Sumbawa cultural values

INTRODUCTION

Marriage is a sacred ceremony that must always be carried out by everyone (Saputra, 2024). Marriage is one of the most significant events in human life, which functions not only as a social and legal bond between two individuals, but also as a medium to express the cultural identity of a society (Mudrika et al., 2023). Marriage is an interesting thing to study from various perspectives, including its marriage practices. Each region has its own procedures, including the procedures for the bridal procession, both in Java, Sumatra, Kalimantan, and West Nusa Tenggara (Nur & Syahril, 2020). This custom or method has its own value, especially in the Sumbawa community, West Nusa Tenggara, various methods or customs are carried out before marriage (Rafsanjani, 2019). If the customs before marriage are not obeyed, the marriage process will not run smoothly, because one of the functions of implementing these customs is to help both families understand each other better (Tombalissa, 2021).

Antat panulung is one of the activities in marriage that is generally carried out by the Sumbawa community to help people who are holding a wedding, one example is providing assistance in the form of beds, cupboards, spices, or money and so on. Antat panulung can provide relief for families who are holding a wedding. As an economic activity of the community, panulung can apply to all levels of society, both ancient and modern societies. When they carry out an activity that relates to one person with another, it has very high social aspects (Andani & Jibrail, 2024). In the antat panulung culture, every assistance given is usually discussed and recorded clearly. This creates transparency in the management of funds and goods received, as well as accountability to the community. This activity reflects the existence of accounting science applied in the antat penulung culture, namely the recording system (Rizki, 2021). This proves that accounting is a science that can not only be applied in organizations, companies, or governments but can also discuss human behavior in everyday life. Behavioral accounting is a branch of accounting that studies the relationship between human behavior and accounting systems (Hudayati, 2002). The antat panulung culture shows that local values can strengthen transparent and accountable accounting practices. By maintaining this tradition, people not only preserve their cultural heritage but also build a strong foundation for better resource management in the future (Afdhal, 2023). There are several previous studies that are relevant to the practice of wedding assistance accounting, namely those conducted by Rizki (2021) who considers the culture of ngantat betolong as voluntary (grant). And there are also people who express that ngantat betolong is like half a social gathering, not an absolute obligation but an obligation of feeling, and a debt of *semanisan*. Rachmawati & Anwar (2021) state that there are two accounting perspectives in the *buwuh* tradition, namely the first group states that the practice of culture and the tradition of *buwuh* are considered grants, because they are only pure gifts. The second group stated that the cultural practices and traditions of *buwuh* are considered as debts, because there is a transaction that requires it to be returned. (Nurhalimah et al., 2023) also discussed the tradition of bringing basic goods to the place of celebration, which continues to occur until the next generation, the accounting practices found are

simple recording in the media of album books. In addition, Sofia et al. (2023) discuss the practice of cultural accounting in the engagement ceremony, there is recording and management of engagement assets which are recorded in a book called a "bridement book". This is similar to the research conducted by Hendrastomo & Suryana (2017) which discusses the meaning of the culture of assistance in marriage where there is a recording process carried out by the giver and recipient. For people who have held a celebration, it is interpreted as a form of return, while for people who have not, it is interpreted as an investment in the community. Next, the research of Hendra et al. (2020) which states that accounting activities have an effect on the culture of marriage, in relation to this research, namely discussing accounting in a marriage culture.

The marriage procession of the Sumbawa people does not differ significantly from that of people in various regions in Indonesia, but the customs that accompany the procession have their own uniqueness (Azzulfa, 2020). The uniqueness of the marriage customs of the Sumbawa people lies in the process and the meaning contained in each attribute used in the marriage process from pre-wedding to post-wedding events (Tahir et al., 2022). In Sumbawa customs, the marriage container is not only to match someone with the opposite sex but also to expand the relationship between family members. This is because the indigenous Sumbawa people have their own customary legal structure. The form of this legal community differs between one community group and another. These groups are spread across various places in other areas in Sumbawa (Rafsanjani, 2019). The differences between these groups are reflected in the traditional ceremonies in the marriage of the Samawa people (Puspita et al., n.d.). Culture is a pattern of basic assumptions discovered and determined by a particular group because it studies and masters the problems of external adaptation and internal integration, which has worked well enough to be considered appropriate and therefore taught to new members as the correct way to perceive, think and feel (Syakhrani & Kamil, 2022). Culture is the result of human thought that is carried out from generation to generation related to the way of life, the way of thinking, believing, trying and feeling other things according to the culture that is followed (Hasanah, 2022). Humans and culture have a very close relationship, because being human is nothing more than part of the results of culture itself. Almost all human actions are products of culture (Berani, 2019). One thing that cannot be separated from culture is the tradition of marriage. Marriage is a reflection of a rich and diverse culture (Harahap, 2024). Through the practice of marriage, people can see the values of local wisdom that are maintained and passed down from generation to generation (Sundari & Harahap, 2024). This study has a very interesting substantive aspect to be studied in depth. The main focus of this study lies in the understanding of unique cultural accountability, where aid and donations are not merely viewed as economic transactions, but as a form of mutually beneficial and meaningful social relationships (Thalib, 2021). Through this approach, the study can comprehensively explore how the Sumbawa people acknowledge, account for, and manage the aid given or received in the context of their local culture. Each transaction is not only viewed from an economic perspective, but also from a

social and cultural perspective (Widianti et al., 2023). Cultural accounting in the context of marriage emphasizes local values that support active community participation in managing wedding costs, thus creating a sense of ownership and responsibility (Sudut et al., 2024). Understanding accounting practices in the antat panulung culture can provide insight into how the Sumbawa people manage their resources collectively, as well as how this tradition contributes to strengthening cultural and social identity amidst modernization (Hasrat, 2023). This study focuses on the antat panulung culture of Sumbawa traditional weddings, which has not been studied much about accounting practices in this culture.

Based on the background described above, the researcher is interested in conducting a study entitled "Accounting Practices in the Antat Panulung Culture of Sumbawa Traditional Weddings". The main objective of this study is to determine the form of accounting practices applied to the Antat Panulung culture. This study is expected to provide new insights into accounting practices in the context of Sumbawa Traditional Wedding culture.

LITERATURE REVIEW

Accounting Practices

Accounting practices in a cultural context, especially in the Sumbawa traditional wedding tradition, show how accounting not only functions as a financial management tool, but also as a means to understand and reflect cultural values (Thalib & Monantun, 2022). Accounting, which is defined as identifying, recording, and communicating financial information, plays an important role in providing the information needed for economic decision-making by various stakeholders (Ayu et al., 2023). In the context of Sumbawa traditional weddings, accounting practices can include recording related to the management of funds from families and communities, as well as evaluating the social and cultural benefits obtained from implementing the culture. For example, recording expenses and income in traditional weddings not only functions for financial transparency but also to maintain social relations between families and communities (Dewi et al., 2022).

Accounting and Culture

Accounting is defined as a body of knowledge that is highly dependent on the environment in which accounting will be applied. The resulting accounting model will be a tool to achieve certain social goals in a specific environment (Susanti & Sokarina, 2024). The reciprocal relationship creates a cycle in which accounting practices formed from the environment will then influence the perspectives and actions of information users, thereby helping to shape a new social reality. The development of accounting science goes hand in hand with the social evolution of society through a long-lasting process. Based on observations of social reality, the scope of accounting is actually broader than just business and corporate financial management (Widianti et al., 2023). According to Martadinata & Faturrahman (2021), the uniqueness of accounting is found in many smaller areas, including the culture of certain ethnic groups. The development of accounting in this culture will shape an understanding of important values in life.

Accounting and culture are closely related. The development of accounting practices cannot be separated from cultural changes, as evidenced by the inclusion of cultural, religious, and spiritual elements in its application. The complexity of the accounting system affects the level of social and cultural development of a society (Rahman et al., 2019). Culture is a whole system that includes knowledge, beliefs, arts, morality, laws, traditions, and all human capabilities and habits as part of society. Cultural understanding and values shape human perspectives on the world, including economic aspects, so that culture becomes a key factor in shaping accounting practices in every community. This definition has been widely used in accounting research to build a cultural framework in analyzing variations in accounting practices in various countries (Priyastiwi, 2016)

Culture has a fundamental role in shaping individuals' perspectives, actions, and ethical and moral values. (Dewi & Sokarina, 2024) stated that accounting is the result of a combination of human creativity, preferences, and will. When discussing cultural aspects, this cannot be separated from the traditional heritage that has existed since ancient times. Culture includes various dimensions of human life, ranging from cultural elements, religious beliefs, artistic expressions, to customary provisions. Culture contains a set of belief systems, noble values, rules of behavior, and habits that are passed down from generation to generation in a community or society. The process of cultural inheritance from one generation to the next is carried out by ancestors based on their life experiences and belief systems, which process occurs verbally through mutual agreement without written documentation.

METHODOLOGY

This study uses a qualitative ethnographic approach method with an interpretive paradigm to understand social phenomena that occur in society. The researcher chose an ethnographic approach to delve into the lives of the Sumbawa people, especially in understanding accounting practices in the antat panulung culture in Labuhan Badas Village. This also allows researchers to study social realities without providing subjective assessments, in accordance with Kamayanti's (2021) understanding of the interpretivism paradigm.

This research was conducted in Labuhan Badas Village considering that the location still adheres to the Sumbawa cultural traditions, especially in the implementation of antat panulung in traditional wedding processions. Referring to the 12 stages of ethnographic research put forward by Spradley (1997), the first stage is to determine the informants. The researcher determined key informants, namely the parties directly involved in the antat panulung culture such as nuang (cook), baeng acara (wedding organizer) and the family involved in the culture. They help researchers gain a deep understanding of the values and norms that underlie accounting practices in this tradition.

The data collection technique in this study used three methods: (1) passive participant observation to obtain data according to the actual situation with the researcher present at the location but not directly involved, (2) in-depth interviews to explore the ideas and ideas of informants openly, and (3) documentation in the form of photos during the activity.

Based on the results of data collection, the next step is data analysis carried out in stages following the rules of ethnographic research which are not just understanding but finding cultural themes (Kamayanti, 2021). The analysis stages begin with domain analysis to get an overview, followed by taxonomic analysis to break down the domain in detail, and componential analysis to compare elements in the domain. Then, the researcher compiled an ethnographic research report. Of the 12 stages, the researcher only reached the componential analysis stage because the researcher had determined the cultural theme to be studied, namely interpreting cultural accounting in the antat panulung culture.

RESULTS AND DISCUSSION

Sumbawa is an island in West Nusa Tenggara, Indonesia, rich in unique traditions and cultures. One of them is the antat panulung culture. Antat Panulung culture is a culture found in the series of traditional Samawa Tribe weddings. One interesting aspect of the antat panulung culture is the implementation of a transparent and accountable recording system for all assistance provided by the community or family.

Antat Panulung Culture of Sumbawa Traditional Weddings

The antat panulung culture has become part of the culture inherited from generation to generation by the Sumbawa people without any clarity on when this culture first began. Antat panulung literally means "collecting aid" or "mutual cooperation". This term describes the process by which the community gathers to provide support to families who are going to hold a celebration, especially a wedding. This tradition is not only a form of material support, but also a symbol of unity and togetherness in society. In this context, each individual feels responsible for contributing, creating strong social bonds between them.

Since the agrarian era, the Sumbawa people have often held weddings after the harvest, when they have enough resources to celebrate. In this context, the antat panulung culture emerged as a response to the collective need to help families who are holding a celebration (Baso et al., 2023). This culture not only strengthens social ties between residents but also ensures that each individual feels involved in important celebrations. This culture reflects social values such as solidarity, togetherness, and mutual assistance that have existed since the time of our ancestors. The antat panulung culture in Sumbawa traditional weddings has strong historical roots and is closely related to the tradition of mutual cooperation of the local community. Antat panulung, which means "delivering aid", is a practice in which family or community members donate food and money to support families who are going to hold a wedding celebration. This culture reflects social values such as solidarity, togetherness, and helping each other that have existed since the time of our ancestors (Marhandra, 2020). This is the same as what was expressed by Mrs. Yuniati:

“...antat panulung yanansi budaya de ada pang dalam rangkean acara nika kita tau semawa. Tujuan panulung ta yanansi untuk tu tulong keluarga ade ya pengantan nan. Ke ampo budaya antat panalung ta kam jadi budaya turun temurun bagi kita tau semawa. Sarea panulung de ya antat leng keluarga ato masyarakat tu catat balong-balong ma bau era nyaman lamin sate ya balas leng calon pengantan...”

“...Antat panulung is a culture that exists in a series of Sumbawa traditional wedding events. The purpose of panulung (assistance) is to help the families of the prospective bride and groom. And also this antat panulung culture has become a hereditary culture for the Sumbawa community. All assistance given by the family or community is recorded properly so that it will be easy if the panulung (assistance) will be given back by the prospective bride and groom in the future...”

Mrs. Yuniati as the nuang (cook) explained that the antat panulung culture is a culture that has existed for generations among the Sumbawa community and is a series of events in a wedding. All assistance given by the family or community present is recorded properly by the nuang so that it is managed properly and more efficiently.

“...senopoka dapat ko acara panulung nan, ya samula dunu ke rangkean acara len yanansi bejajag, bakatoan, badenung, basaputis, bada’/nyorong, barodak rapancar, nika, tokal basai. Antat panulung nan yanansi pang acara basaputis, ya saputis serea hal ade ya butuhkan tawa acara nan. Pang acara ta akan ya tunjuk sai perwakilan kaling keluarga atau nuang ade ya percaya bau bertanggung jawab untuk jadi tau nti boat...”

“...Before reaching the event of giving panulung (assistance), it begins with a series of other events such as bejajag, bakatoan, badenung, basaputis, bada’/nyorong, barodak rapancar, nika, tokal basai. Antat panulung (assistance) is when the Basaputis event is held, all things that will be needed for the event to run smoothly are determined. At the time of Badenung, a representative from the family or cook will be appointed who will be given the responsibility to manage the panulung (assistance).

Before the antat panulung event takes place, it begins with a series of other traditional events such as bejajag, which is the initial stage where the man’s family solidifies preparations for the proposal. Bakatoan is the official proposal event. Badenung is a discussion between families about desires and preparations. Basaputis is a discussion about what needs are needed for the event to run smoothly. Nyorong is the handover of gifts or belongings from the prospective groom to the prospective bride. Barodak Rapancar is an event where the bride and groom are scrubbed with a traditional potion called odak. Nika is the implementation of the marriage contract according to religious teachings. And the last is tokal basai, which is a wedding reception involving invited guests. This event is the last event which is published to the entire community about their

marriage which is carried out entirely through the basai ceremony. Antat panulung (assistance) is carried out during the basaputis event, at that time all the necessities needed for the continuation of the event are collected as determined during the badenung. In the badenung event, a person will be determined/appointed, either male or female, from the family representative or nuang (cook) who will be given the trust to be responsible for managing the panulung. Just as explained by Mrs. Ellia as a family involved in the antat panulung culture:

"...Panulung de ya antat nan ne anak ada telu macam, uang panulung, sugan panci ke bahan poko, bahan poko nan ampo peno si macam, ada si de antat loto modeng, gula, minyak ke perabotan len misal Kasur, lemari ke de len ampo. Ta nya pang tugas nuang, sarea panulung de ya antat nan tu catat pang buku banjar singen, buku nan mudi akan tu serahkan ko calon mempelai lamin kam jira sarea boat, karena dean sarea ne anak menurut pengeto kita tau semawa, dean utang de harus tu bayar era..."

"...The assistance delivered, son, is of three types, financial assistance, household furniture and basic necessities, the basic necessities are in the form of rice, sugar, oil and other household furniture such as cupboards, beds and others. At this time, it is the nuang's job, all assistance delivered will be recorded in a book called the "banjar book", the book will be handed over to the bride and groom after all the events are finished. Because of that, according to the knowledge and understanding of the Sumbawa people, it is a debt that must be paid off later..."

According to Mrs. Ellia's explanation, the panulung (assistance) delivered by the community or family is in the form of financial assistance, household furniture and even basic necessities. All of this assistance will be recorded by the nuang in the banjar book which will be handed over to the bride and groom when the series of wedding events are finished. As explained by Mrs. Ellia, according to the perception of the Sumbawa people, all panulung (assistance) given is in the form of a debt that must be paid back later when the family or community holds a wedding ceremony. Fadilah & Tumirin (2024) stated that debt is not only a financial obligation, but also reflects social and cultural relationships, as seen in accounting practices in the antat panulung culture.

Accounting in Antat Panulung Culture

Accounting exists in various human lives. Accounting as a social science discipline is not only shaped by the environment but is also able to shape its environment with its two-way nature. Accounting that is shaped by its environment will influence its users in shaping the reality that is channeled through the way accounting is practiced. So far, Indonesia has implemented an accounting culture referring to accounting from Western countries. The application of accounting practices depends on the culture in which the accounting is applied (Budianto et al., 2023). Accounting in the antat panulung culture of the Sumbawa community is a unique financial recording system, which is based more on social values and beliefs than modern bookkeeping

methods. This practice reflects the philosophy of the Sumbawa community which upholds mutual cooperation and solidarity. Recording is done simply and transparently, with the main focus on documentation of assistance in the context of wedding ceremonies (Kaka et al., 2024). Assistance in antat panulung can take various forms, ranging from cash, food, party equipment, to labor. This traditional accounting system does not use formal accounting standards, but relies on manual records made by traditional figures or heads of families. Hotimah et al. (2023) revealed that the main purpose of recording is not only for financial gain, but also to maintain transparency, maintain social relationships, and create a collective memory of the contribution of each member of society. This system allows the burden of wedding costs not to be borne entirely by one family, but rather shared cooperatively. Each gift is recorded with an attitude of mutual trust, without complicated formal documentation, but with sincerity and awareness of the importance of helping each other. This is similar to the explanation of Mrs. Ellia:

"...Sarea panulung de ya antat nan tu catat balong-balong ko dalam buku banjar. Tujuan tu catat nan ma bau era ya angan leng ka calon pengantan bahwa ada sanak sodara de beang panulung nan..."

"...All assistance delivered is recorded properly in the banjar book. The goal is for the prospective bride and groom to know that there are relatives who provide assistance..."

From the results of the interview, the recording process involves simple calculations and family deliberations. Each assistance is recorded with the aim of dividing the burden of wedding costs fairly and showing solidarity. Although it does not use modern accounting methods, this system has an effective internal mechanism in managing resources and building social cohesion (Ismail et al., 2024). Antat panulung is not just a mechanism for providing assistance, but is a deep cultural expression of caring for and supporting each other in Sumbawa society. Thus, accounting in the antat panulung culture is a unique system that combines the function of financial recording with social practices. It reflects the cultural values of the Sumbawa people who prioritize togetherness, trust, and solidarity above individual interests. This system does not only record transactions, but also strengthens social ties and preserves the tradition of mutual cooperation that has become rooted in community life.

Previous research that is relevant to this research is that conducted by (Rizki, 2021). This research focuses on simple recording used in a wedding culture. However, this study has its own uniqueness because this study is the first study to examine accounting practices in the antat panulung culture of Sumbawa traditional weddings, and there has been no previous research that has raised a similar topic in the Sumbawa area.

Accounting Practices for Income and Expenditure in the Antat Panulung Culture

In accounting, the process of recognizing income and expenses is complex and influenced by the information conveyed. Income is defined as an inflow that causes an increase in assets, while expenses are defined as a decrease in assets or an increase in liabilities (Miranda & Sokarina, 2024). Accounting is a fundamental element in financial management in all aspects of life. In various communities, accountability in financial management is often closely related to existing cultural values (Sukirman, 2021). Accounting practices in the antat panulung culture, especially in the context of traditional weddings in Sumbawa, reflect the integration of cultural values and systematic financial management. This culture not only functions as a ceremony, but also involves important accounting elements in resource management during the wedding procession (Maisyah et al., 2023). The ant-panulung accounting system is more of a social record than a formal financial bookkeeping. Its value lies in the social bonds formed, not just the nominal amount of material given.

The Sumbawa community has a unique and distinctive financial management system, which is different from the concept of modern accounting. According to Adhitya & Nawawi (2018), although they do not use complex formal bookkeeping methods, they have developed effective traditional ways to record and manage finances in various social and cultural activities. The antat panulung culture is a real example of an accounting approach based on local wisdom that emphasizes trust, transparency, and social solidarity. This traditional accounting system is not just a process of recording numbers, but a deep social practice that reflects the cultural values of the Sumbawa community. Each stage of recording is carried out carefully, involving traditional figures, community leaders, and community members in the financial management process. This approach is more holistic, where each transaction is not only viewed from a financial aspect, but also from a social and cultural dimension (Darwis, 2023). Flexibility is the main characteristic of this traditional accounting system. Recording is adjusted to the social context and needs of the community, without being bound by the rigid rules that apply in modern accounting. Traditional recorders use simple yet effective methods, allowing every member of the community to clearly understand the flow of finances in various customary activities (Sukirno, 2019). The main purpose of this recording system is not simply to calculate profits or losses, but to maintain social balance, maintain trust between community members, and strengthen communal ties (Suaib M.M, 2017). Each transaction is recorded meaningfully, reflecting the values of mutual cooperation and mutual support that are highly respected in Sumbawa culture. The accounting system for expenditures and receipts in the ant panulung culture is implemented in several stages, namely:

1. Collection and Receipt of Panulung

The panulung collected and received can be in the form of cash, basic necessities and other household items needed to support the implementation of the event. The panulung has been decided during the Basaputis event. In this case, Wardah explained:

“... ntu acara Basaputis kamo ya tentukan srea apa de ya butuhkan untuk acara na mudu. Panulung nan yanansi srea de ya butuhkan untuk acara. Ntu acara Basaputis nan kumpul sarea sanak keluarga untuk ya bahas barema...”

“...During the Basaputis event, it has been determined what items are needed. These items are items that are needed for the event to continue. During the Basaputis event, all families gather to discuss together...”

The statement above explains that the antat panulung culture in Sumbawa traditional weddings is an integral part of the preparation of the wedding event. The importance of deliberation in the antat panulung culture, where decisions regarding the assistance to be provided are taken collectively. According to Tenrigau et al. (2024), in the context of cultural accounting, the collection of panulung reflects the social and economic values of the Sumbawa community, where solidarity and cooperation are key in supporting the implementation of important events such as weddings, and reflects the identification and measurement of resources needed for the event to continue.

2. Recording Income and Expenses

All panulung that have been received will be recorded neatly in a book that the village community usually calls the banjar book. This recording is carried out by family representatives or people who have been given the responsibility to manage finances for the purposes of the event. As conveyed by Mrs. Ellia:

“... Sarea panulung de ya antat nan tu catat balong-balong ko dalam buku banjar. No si uang bae, tapi sarea ke lotu modeng misal gula, kopi, minyak lagi ke ade len de ya bawa leng keluarga atau masyarakat nan tu catat si. Lamin kam catat nan nyaman tu to apa kebalu de kurang ke sai sai de datang berantat...”

“...All the panulung who are delivered are recorded properly in the banjar book. Not only money, but all other basic necessities such as sugar, coffee, cooking oil and others brought by the family or village community are also recorded. If it has been recorded, then we know what is lacking and who came to deliver...”

Mrs. Ellia explained that all forms of panulung receipts are recorded simply to find out what is collected. A similar thing was also conveyed by Mrs. Yuniati as the nuang (cook):

“...tau de bertanggung jawab untuk ya catat sarea nan biasanya perwakilan kaling sanak keluarga atau tau de ya tunjuk ke ya beang kepercayaan misal na yam aku ta nuang na, pida uang ke apa bae de akan tu beli ma bau to pida de terima ke pida pengeluaran. Lamin kam ya catat kaling tu diskusi kebalu ke keluarga melok persiapan acara...”

“...The person responsible for recording everything is usually a representative of the family or a person who is appointed and trusted, for example, like me as a cook, how much money and what will be purchased, so that we know how much is received and how much is spent. Once it has been recorded, it is then discussed again with the family about how to prepare the event next...”

From Mrs. Yuniati's explanation, she explained that recording the income and expenses of the panulung in preparing for a wedding event is done systematically and transparently. Mrs. Yuniati emphasized that the person responsible for recording all transactions is usually a representative of the family or an individual who is appointed and trusted, such as herself as a cook. She explained the importance of this recording to find out the amount of money received and the expenses incurred, so that all information can be discussed again with the family to ensure the smooth preparation of the event. This process reflects cultural accounting practices that prioritize transparency, accountability, and collaboration in Sumbawa society, and shows how social values play a role in managing resources for traditional events.

Expenditure of Funds

Most of the panulung collected are used to finance various needs for the continuation of the event, such as purchasing food ingredients, equipment for traditional events, and other costs required. The expenditure of funds is carried out carefully and transparently, ensuring that every transaction is properly recorded. Therefore, effective financial planning is essential for resource management, so that the event can run smoothly and according to expectations. According to Ratiwi et al. (2023), the process of achieving financial goals in order to prepare for future needs and expectations is called financial planning. Mrs. Ellia explained:

“... Pang daerah me me si anak, lamin ya ada mo boat pengantan pasti mo tetap ada diskusi dalam keluarga senopoka acara. Yanansi ya bahas sarea biaya persiapan, biaya ntu acara, ke biaya-biaya len na. Pang acara basaputis nan tu to sarea pida ya biaya de tu kenang tawa acara nan ke pida sarea pengeluaran untuk acara nan...”

“...In any region, when there is a wedding, there will definitely be a family meeting before the event. What is discussed is starting from the preparation of the event, the cost of the event and other costs. At the time of the Basaputis event, that's where we know how much money will be used and how much the expenses are for the event...”

The main goal of recognition in accounting is to determine when a transaction or event should be classified as an expense or income (Pona et al., 2024). In the antat panulung culture, expenses related to the implementation of traditions are not related to the receipt of income. This is because the costs that are considered expenses do not directly affect the income received, but rather function as a means to strengthen values in the community (F. N. ica Dewi et al.,

2022). In the accounting practices of the Sumbawa people, especially in the antat panulung tradition, there is an interesting financial recording system. This system is unique because it does not just record money, but also reflects the social and cultural relationships of the local community. The advantages of the system are flexibility and social closeness. Each financial record reflects trust and solidarity between residents. However, its weakness lies in the method that is less structured and difficult to track with certainty. Although simple, this system is able to manage funds effectively in the context of their culture. This means that the Sumbawa people have developed their own way of managing finances according to needs that reflect the uniqueness of their culture and local values.

Antat Panulung Culture Reflects Strong Solidarity Values

The antat panulung culture reflects the strong solidarity values of the Sumbawa people, especially Labuhan Badas Village, where they help each other in financing and participating in cultural implementation. In this case, the community does not just give money, but builds emotional bonds. Every family and resident supports the married couple, showing that marriage is an important moment. They share the joy and burden of the wedding procession. This is similar to what was conveyed by Mrs. Wardah:

"...Ntu mangan rea atau mangan tau nti boat nan de lumayan peno boe biaya, tapi nan mo rua noskuda, soal nan bagian penting jadi kumpul sarea keluarga ke dengan desa. Peno dengan tulung tu nti boat ke ampo jadi ringan pekerjaan karena peno datang tau terutama tetangga ndeng bale..."

"...During a big meal or a meal for people who work, it is quite expensive, but it doesn't matter because it is a fun part of the event where the whole family and neighbors gather. Many friends help so the work is lighter because many people come, especially the neighbors around the house..."

Mrs. Wardah explained that during the mangan tau nti boat event, it is not just a social activity, but also a moment where all family members and neighbors gather to celebrate important events, such as weddings. The involvement of many people shows that there is a spirit of mutual cooperation, where people support each other and actively contribute to the preparation of the event, so that the work becomes lighter. Although the cost of the event can be quite large, people see it as an investment in shared happiness, showing that they value the social experience more than just considering the financial aspect (Haryati & Hidayat, 2019). Overall, the antat panulung culture is a symbol of the strength of social relations in the Sumbawa community, where solidarity is closely interwoven through support, togetherness, and cultural preservation. Antat Panulung Culture Reflects Family Values

The antat panulung culture in Sumbawa traditional weddings is a real reflection of strong family values. According to (Sudrajat, 2023), this culture teaches that individual success is closely tied to community togetherness, emphasizing the importance of mutual cooperation and mutual support in community life. Mrs. Yuniati as the nuang said:

"...Kaling awal acara mulai ke persiapan perlengkapan, masak, berentas, pina tepung tu boat barema. Lamin peno dengan , no tu rasa ompa karena sambil sih ampo tu ketawa maras..."

"...From the beginning of the event, starting from preparing equipment, cooking, washing dishes, making snacks, all are done together. If there are many friends, it doesn't feel tiring because it is interspersed with jokes and laughter..."

Through the antat panulung culture, people show social solidarity by helping each other voluntarily, either through providing material or labor. This is in line with research (Saputri & Ashari, 2019) which revealed that every contribution given is not just practical assistance, but a form of concern, love, and shared commitment to maintaining social harmony. Thus, the antat panulung culture not only strengthens bonds between family members, but also builds a sense of belonging and responsibility. Rachmawati & Anwar (2021) also argue that when each individual participates in the preparation and implementation of a wedding, they not only share the workload, but also create moments of togetherness that strengthen relationships between residents. Activities such as cooking, cleaning, and preparing everything become an arena for sharing stories and laughter, which in turn strengthens the sense of unity and togetherness among them. In this case, the antat panulung culture functions as a social bond that strengthens the values of family and mutual cooperation in Sumbawa society, making every wedding a celebration not only for the married couple, but also for the entire community.

CONCLUSION AND RECOMMENDATIONS

This study reveals unique accounting practices in the antat panulung culture of Sumbawa traditional weddings, which is a traditional recording system based on social and cultural values. The antat panulung culture is not just a mechanism for providing assistance and a process of recording finances, but rather a profound expression of solidarity, trust, and mutual cooperation. This simple yet effective accounting system records every contribution in the banjar book, ensuring transparency and accountability in the traditional wedding process. Therefore, it is necessary to preserve this traditional accounting practice as a cultural heritage that reflects the local wisdom of the Sumbawa people, as well as encouraging the younger generation to understand and continue the recording tradition that prioritizes social values.

FURTHER STUDY

Thus, this study has several limitations, including a very limited geographical scope, namely only focusing on one location, namely Labuhan Badas Village, Informants taken in this study used a relatively small sample of informants (three informants). It is recommended to increase the number of informants in order to obtain a more diverse perspective.

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