

REVEALING THE VALUE AND MEANING OF (SOCIAL) COSTS ON NGABEN CEREMONY (PHENOMENOLOGICAL STUDIES)

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ABSTRACT: This study aims to reveal the value and meaning of (social) costs in the Ngaben funeral ceremony. The costs in its implementation require large costs and become the burden of the family concerned. This study uses a qualitative type with phenomenological methods in revealing values and meanings. In this study, the informants in this study consisted of five people who were related to the Ngaben ceremony as well as making direct observations in the field. The results of the study have four values, namely ritual values, ethical values, values found tattwa and aesthetic values and there are four meanings, namely satisfaction, family debt, family gathering and mutual cooperation.

Keywords: Cost, Value, Meaning, Ngaben.

I. INTRODUCTION

The study of social costs at the Ngaben ceremony is an important part of the study of social science, especially accounting related to the costs incurred in each activity. Bali has many religious ritual activities related to Hinduism or traditional activities. Ritual is an inseparable part of Hinduism, as explained by Atmadja & Sri Ariyani (2014) "Ritual is an integral part of Hinduism and always accompanies the Balinese motion, "no day without ritual", so it is not surprising that Hinduism is often equated with religion of ritual". In creating a harmonious environment between humans and the environment, with each other and with God, religious ceremonies are carried out which are expected and believed to have a positive impact on worldly life. One of the interesting cultural activities to observe is the Ngaben ceremony (Suprayoga, 2018).

Anom (2018) explains that the Ngaben ceremony is one of the cremation ceremonies that is believed to purify the spirits of deceased ancestors to their final resting place by burning corpses. Hanggara, N. A and Atmadja (2017) assert that the Ngaben ceremony is a procession that must be carried out in the intention of resolving the body of a person who has died with the aim of returning the physical elements to their origin, namely PancaMahaBhuta which is in BhuanaAgung.

The implementation of the Ngaben ceremony requires a very large cost, apart from the long time-consuming process, it is also used for the preparation of *canang sari* (banten) and other traditional processions (Made et al., 2015). Giving *canang sari* has the meaning of asking for the strength of Widya before Sang Hyang Widhi and His Prabhawa on a scale and niskala (Astuti, 2015). In addition to being used for making *canang saris*, the equipment that requires a lot of money is symbolism in the form of a lion, lion mina, elephant mina and oxen which are equipment for carrying out the Ngaben ritual in Bali (Putra, 2019).

This symbolism is usually used by a person according to his caste or social level according to the purana of each soroh. Through the necessary preparations, the expenses incurred by the family depend on the caste of the family (warisandokadek, Atmadjatungga, 2017). Cost is a sacrifice of economic resources measured in units of money that has occurred or is likely to occur to achieve certain goals (Putra, 2019). This is in line with Hansen (2013), that costs are cash or cash equivalent values sacrificed to obtain goods or services that are expected to provide benefits now or in the future.

Costs are outflows or other uses of assets or incurring liabilities (or a combination of both) from the delivery or production of goods, rendering of services, or performing other activities that constitute the entity's ongoing main or central operations (Suwardjono, 2016). Based on existing references, the cost of the Ngaben

ceremony which is carried out privately ranges from one hundred million rupiah to two hundred million rupiah, but it all goes back to its prestige. The higher the prestige of a person, the expenditure required for the cost of cremation will also be higher. Most people think that this cremation ritual is only carried out by people who have more wealth and have a high caste. Then there is the Mass Ngaben activity where the cost of cremation which was initially high reaching hundreds of millions of rupiah can now be more efficient and can be directed to meet other needs. This solution can help the community free from the shackles of costs (Suprayoga, 2018).

People who follow the implementation of Ngaben do not think about the fortunes of the ceremony, because they only want the dead body to return to their Lord through the Ngaben ceremony. The elements of love and mutual cooperation in it are given by the family to hold the ceremony (Paranoan, 2015). The Ngaben ceremony is a Hindu social activity, in social activities there is a necessary cost management. Therefore, this discussion is carried out based on Social Accounting theory. Freedman, 1989 explains that Social Accounting is the identification, measurement, and analysis of economic and social consequences between an organization and its environment and the purpose of Social Accounting is to identify and measure the social contribution of an organization (Murni, 2001). This religious activity can be called a social activity with reference to Social Accounting which puts forward social values in it that can be used as a foothold for an organization in achieving common goals (Amaliah, 2003).

One of the Ngaben ceremonies held in Banjar and Mas Village, Gianyar Regency, Bali. Banjar is also an institution that accommodates social, cultural and religious activities of the Hindu community in Bali. In its implementation, which is carried out together, of course, it is important for the community to know the process of charging costs in it (Made et al., 2015). In this study, it is attempted to help Banjar to provide understanding to the next generation to continue carrying out religious activities that have important meanings and values for Hindus. This research can be used as a material for consideration in making policy strategies for traditional ceremonies in the process of financing and development in it. This research uses phenomenological studies in conducting the research process. Phenomenological studies are used to reveal the meaning of an event in reality experienced by the informant in the phenomenon that occurs (Kuswarno, 2006).

The purpose behind the research on the Ngaben ceremony in Banjar is also because it requires large expenditures in the implementation process and due to the lack of knowledge of the value and meaning of the Ngaben Ceremony. These costs have a material impact on the economy of families, communities and local governments, even though these expenditures do not have a material impact on their revenues or the local government. So there is something that has a greater value than the expenses made (Tumirin, 2015). This value is important for researching the informants, what is the meaning of cost sacrifice in the Ngaben ceremony. So it is necessary to research how the value and meaning of (social) costs are held in BanjarJuga.

II. LITERATURE REVIEW

2.1 Social Costs

Costs are sacrifices made to earn profits and are measured by the exchange price (Sprouse and Moonits, 1962) in (Suwardjono, 2016). Anthony, Hawkins and Merchant (1999) explain that: "*Cost is a monetary measurement of the amount of resources used for some purpose...*"

Expenses are recognized when one of the two criteria is met. Criteria for consumption of benefits and the disappearance or reduction of future benefits.

2.2 Consumption of Benefits

Costs are recognized when the economic benefits controlled by an entity have been utilized or consumed in the delivery or manufacture of goods, rendering or performing services or other activities that represent the entity's main or central operations (Suwardjono, 2016).

2.3 The Disappearance or Reduction of Future Benefits

Expenses are recognized when the previously recognized assets are estimated to have reduced their economic benefits or no longer have economic benefits (Suwardjono, 2016).

2.4 Social Benefits

Lubis (2017) says that social benefits are something that is obtained through activities or activities carried out. A producer creates a product to obtain certain personal benefits (revenue). All the benefits of producing a product regardless of who receives it as a social benefit.

III. METHOD

The research location was conducted in BanjarJuga Bali, Gianyar Regency, Mas Village. This study uses phenomenological studies as described by Creswell, J. W & Miller, (2010) that phenomenological studies describe the meaning of life experiences of several individuals about a concept or phenomenon. Therefore, a study with a phenomenological approach seeks to explain the meaning of a number of people's life experiences about a concept or symptom, including their own self-concept or view of life. This study explores the social patterns that occur between the administrators and the local community. Therefore, researchers seek the truth in

research by looking at every aspect of the activities carried out by the subject regarding the Ngaben ceremony. This research is used to reveal the value and meaning of social costs behind the Ngaben Ceremony.

In this study, the validity of the data concerns the validity of the data, while the reliability is related to the reliability of the data. Creswell, J. W & Miller, (2010) explained that the validity in qualitative research is termed as trustworthiness. Trustworthiness can be relied upon because the data obtained more accurately shows the actual conditions in the field, the use of the method is relatively more transparent and flexible, uses the basis of interaction communication, and the data collection is more open and unrestricted.

The study of the reliability of the data in this study did not present an emphasis on consistency, standardization of methods, control of the research environment, and the control of interactions between researchers and informants. However, what is more emphasized is in-depth interaction and direct involvement to obtain data based on the focus of the research object where the results are able to describe the authenticity of the data. The process of interaction and direct involvement to obtain data is done through participation or direct observation.

IV. RESULT OR DISCUSSION

4.1 Cost Recognition

Cost recognition concerns the recognition criteria that must be met in order for impairment of assets that meet the definition of cost or loss to be recognized and problems with recognition, namely events that indicate that the recognition criteria have been met. Cost recognition criteria generally include the consumption of benefits and the disappearance or reduction of future benefits (Suwardjono, 2016).

Recognition of costs during the Ngaben ceremony is still recognized by someone who has an interest. The amount of costs incurred will be recognized and measured accordingly. The costs that have been incurred are fully the responsibility of the family concerned and are not borne by other families.

The background of the Hindu community has a different perspective in interpreting the recognition of costs that must be sacrificed. There is a certain meaning for the Hindu community by sacrificing large funds on an ongoing basis. There is something that has great value and meaning compared to the expenses made. As stated by WayanGandra that:

“Yes..if here the costs incurred are part of the burden recognized by the family and purely from the family, there is no interference from other families”

4.2 Consumption of Cost Benefits in Cultural Perspective

Consumption of economic benefits during a period can be recognized immediately when incurred or recognized together with the recognition of related revenue. Costs are recognized when the economic benefits controlled by an entity have been utilized or consumed in the delivery or manufacture of goods, rendering or performing services, and other activities that represent the entity's primary or central operations.

Tri Hita Karana there are three causes of happiness that are believed by Hindus. One of the causes of this happiness is in human relationships with others, because in the imposition of costs for the Ngaben ceremony the family still needs help from other people. The assistance provided was in the form of energy in carrying out the Ngaben ceremony and the family also did not expect assistance in the form of additional money. As stated in the interview with KomangWardana that:

“The family does not expect a refund from anyone else. We carry out the Ngaben ceremony with a large cost and sincere, as in the book Tri Hita Karana that one element of happiness is the human relationship with God through the Ngaben ceremony which must be carried out and is believed to be able to return the ancestral spirit to Sang HyangWidhi”

In social institutions, the costs incurred do not have to be reciprocated in the form of material, but for managers of social institutions the desired income is in the form of satisfaction with carrying out religious activities or social activities.

4.3 Calculation of Costs in the Implementation of the Ngaben Ceremony

The calculation of the cost of the Ngaben ceremony requires a large amount of money, in addition to the many preparations needed because of the length of the implementation day. The costs incurred will be used for the manufacture of offerings and symbols of statues used to carry and burn the bodies. The calculation of the cost has been arranged by the Banjar management as a guide for the Ngaben ceremony.

As stated by I KomangKalem that:

“The Ngaben ceremony is carried out as a form of implementation of the God who is trusted by the Balinese people. The symbols used in the Ngaben ceremony require a large amount of money, namely banten (sesajen), lions, bulls and other equipment to support the implementation of the Ngaben ceremony”

Many people out there don't understand the meaning of the Ngabenceremony, they only know how much income they will receive when they perform the Ngaben ceremony like a business entity earns income after spending expenses.KomangWardanasaid:

“Costs other than that are usually referred to as social costs in which there is mutual cooperation between residents for the achievement of the Ngaben ceremony and they do not need to be asked to help but enthusiastically every individual who directly helps without any strings attached and the meaning obtained from the Ngaben ceremony is satisfaction, mutual cooperation, family debt and family gathering”

Satisfaction obtained is much greater than the income in a business entity, because what the family expects is a form of satisfaction because it has successfully completed the obligations of someone who has died, namely carrying out the Ngaben ceremony.

Family debt in the Ngaben ceremony is one of the costs in it, namely through donations given by each family in the ceremony. This donation will be accounted for if there is a Ngaben ceremony that will be carried out. This motif is a return of gratitude because the family has donated first to the family who made the donation. The family debt is a form of child's return to parents who have died.

Family gathering in the Ngaben ceremony is a family gathering event because as part of the meaning of pawongan (harmonious relations between humans) in the Tri Hita Karana concept, the Banjar people also always establish brotherly ties when there is a traditional ceremony process held.

Mutual cooperation among Banjar residents has also been established since ancient times, whenever there is a community activity regarding ancestral traditions, the surrounding community always takes their time, energy and thoughts to go directly to help others in need. There is no element of coercion in it, because his sincerity and sincerity make this Ngaben ceremony look very solemn (Khitmat) and smooth.

4.4 Economic Feasibility in the Implementation of Ngaben Ceremony

The cause and effect relationship between costs and revenues is not always physical or a one-to-one relationship. The relationship between costs as a unit and various income factors is economic, not physical (Suwardjono, 2016). In relation to economic analysis, the benefits obtained should be greater than the costs incurred.

In the implementation of the Ngaben ceremony, in addition to the implied meaning that has benefits in it, namely the existence of traditional values that are part of the implementation of the Ngaben ceremony. These traditional values make Balinese people continue to carry out traditional ceremonies from generation to generation and do not reduce the religious feeling of Hindus in Bali.

Ritual value is one of the values of the Ngaben ceremony tradition that can be taken from a series of events. This ritual value is usually interpreted as a form of communication as well as collective human respect for God and the harmony of community life.

The ethical values in the Ngaben ceremony can be seen from the people who are very enthusiastic about helping each other in its implementation and have gratitude when they finish carrying out the Ngaben ceremony. For the people of Banjar Also, holding a cremation ceremony is not something to regret and cry about, but the cremation ceremony indicates that the bereaved family is able to pay their last respects to the late.

The value of Tattwa in the Ngaben ceremony has a meaning in the form of belief. Tattwa values include five things called PancaSradha, namely WidhiTattwa, AtmaTattwa, KarmaphalaTattwa, PunarbhawaTattwa or Reincarnation and MoksaTattwa. The belief in Brahman is that there is a God who is the creator and sustainer.

Aesthetic values in the Ngaben ceremony can be seen from the series during the Ngaben process. The aesthetics of a Ngaben ceremony can be seen in the statues or symbols made by the local community. Making the statue takes a long time and a large cost. Statues in the form of lions, bade and elephants will look majestic with thousands of people accompanied by the melodious sound of gamelan.

V. CONCLUSION

The acknowledgment of expenses incurred is borne by the family concerned. The family concerned does not expect a refund of the costs that have been incurred, because for the Banjar people this is also part of the obligation to carry out the Ngaben ceremony. The meaning obtained from the (social) cost of the Ngaben ceremony is satisfaction which means that with the implementation of the Ngaben ceremony, the whole family will feel satisfied because they have carried out their obligations, family gathering means that with the Ngaben ceremony, the opportunity to gather with family who have not met for a long time, debt Family is a form of respect and love for parents who have died by way of reciprocation. Carrying out the Ngaben ceremony and gotongroyong is a family activity that helps each other to create a solemn and grateful Ngaben ceremony. In addition to meaning, the values implied in the Ngaben ceremony which are believed by the Banjar Also community are ritual values, ethical values, tattwa values and aesthetic values.

Based on the results of this study, it can be concluded that the large costs will be replaced with meanings and values that are believed to provide peace and are believed to provide blessings in life according to the book of Tri Hita Karana, namely the three causes of happiness.

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