

The Dialectics Of Accounting Treatment In Funeral Ceremony: Rambu Solo In Torajan Community

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Abstract

This study aimed to show the Torajan community's understanding of accounting practices regarding the treatment of costs and donations, whether as debt or as social capital in holding the funeral ceremony (locally called Rambu Solo') and relate it to the concept of generally accepted accounting theory. A critical ethnomethodological approach was employed to reveal the practice of accounting for debt and/or social capital in the Rambu Solo ceremony. The results of the analysis of accounting values in the cultural frame of Rambu Solo', referring to the principles of indexicality and reflexivity, showed that the value of local wisdom of Rambu Solo' was internalized in the process of costs incurred until the rise of family debts due to donations from the relatives. The study results found that holding the Rambu Solo' ceremony was intended to be the costs for a family gathering, social stratification identity, political motives, and family debt and credit.

Keywords: Accounting for Debt; Social Capital; Funeral Ceremony; Ethnomethodology

Introduction

Accounting is a cultural product of a society in which accounting is being practiced (Tricker., 1978), indicating that accounting is a social or cultural product created from human thought concepts. Culture reflects the norms, values, and behavior of people who adhere to that culture. Additionally, culture is defined as a way of life of society (Siegel and Marconi, 1989). Thus, accounting is not free from society values (value-laden). This view is also suggested by Hofstede (1986) and Gray (1988), stating that accounting is formed by society's cultural values, the economic system, and the social. It can interact actively with its environment, socially constructed as well as socially constructing. Therefore, accounting does not only reflect reality but also shapes it. Moreover, rather than just concerned with corporate financial reporting regarding the economic decision for profit-oriented objectives,

accounting develops following the local context (culture), where the culture reflects a nation's civilization (Suwardjono, 2003).

Hofstede (1986) proposed that accounting is the result of the social system rather than merely technical. In his view, accounting is an area where rules occur because of conventions in society, unlike exact science. Therefore, the accounting system will vary across countries due to different cultures. In Indonesia, for instance, the practice of accounting is dominated by conventional accounting streams of capitalists that prioritize profit.

Accounting practice is deliberately constructed and developed to achieve specific social goals. Environment factors such as social, culture, economy, and politics will always influence the accounting system. Consequently, the accounting will experience a unique history and development following social, cultural, economic, and political development. This paper will explore the unique accounting practice carried out by people in Tana Toraja, South Sulawesi, which brings out the cultural wisdom containing the funeral ceremony's religious values, locally called as rambu solo. This ceremony could spend billions of rupiah, but ironically using simple accounting practice.

Several studies have discussed Torajan culture from various aspects. Volkman (1990) and Hasanuddin (2003) focused on various changes in big ceremonies in Torajan society. On the other hand, Waterson (1993) studied the funeral ceremony (rambu solo'), which is celebrated beyond the wedding ceremony's festivity, costing much money depending on the dead person's social status. In the ceremony of rambu solo', accounting practice exists in the form of hereditary record, which is still maintained. This accounting record is different from the generally accepted accounting practice. Accounting in rambu solo' ceremony is to record what family of the dead person receives, usually animal to slaughter such as buffalo or pig, to be recognized as social debt in the future. Unlike generally practiced accounting where debt has a due date and penalties for late settlement, in rambu solo', the debt has no maturity date. It will usually be paid back when the giver conducts a rambu solo' ceremony in the future.

While being considered excessive for non-Torajan people, the rambu solo' ceremony has always been an interesting phenomenon to be explored and discussed regarding the ceremony's obligation. This research explores whether the cost spent during the rambu solo' ceremony is recognized as debt. Critical ethnomethodology is employed to achieve this objective. This method emphasizes how and what method a person may understand his everyday life (Atkinson, 1988; Basrowi dan Sudikin, 2002:53; Denzin dan Lincoln, 2009:338).

The primary key to the problem lies in understanding Torajan people in interpreting donation in rambu solo' ceremony, which is recognized as

debt. Therefore, this study aims to reveal how the dialectic of accounting practices in the rambu solo' ceremony.

Theoretically, this study's results are expected to enrich the understanding of the form of obligation, which is not merely limited to material, but also social and spiritual and how they have been practiced in rambu solo' ceremony. Additionally, this could be an effort to contribute to the local government of Toraja to preserve the cultural heritage of rambu solo' as this ceremony may attract both local and foreign tourists. This indirectly will be beneficial for the tax revenue of the local government.

Reflexivity of Theory

Berger (1966) and Luckmann (1971), pioneers of the constructivism paradigm, stated that human beings form and maintain social phenomena through social practice. The construction of knowledge will change according to human beings' experiences. Gaffikin (2006) explicitly proposed that accounting is an example of established knowledge (social construction). Scott (1931), Lowe and Tinker (1989), and Hopwood (2006) in Gaffikin (2006) supported this view placing accounting as a social science.

Siegel and Marconi (1989) define culture as a way of life in society. Culture includes belief systems, models of thinking behavior, technical knowledge, and guidelines on how someone should behave that are generally accepted in society. Although slightly different, these factors have similar substantial as the definition of culture offered by Smircich in Sudarwan (1994). Culture serves as a binding for someone with organization or country where he belongs to. It is also to differentiate members of one group to another (Hofstede, 2005). Concerning economic development, capitalism culture is an economic system that places humans as economic beings, thinking individually to fulfill their interests and prosperity. Ironically, the culture of capitalism was initially formed as a means for religious purposes. This religious culture of capitalism in an economy can be traced to Saint Thomas Aquinas (1225 – 1274) and Max Weber (1905).

Methodology

The purpose of ethnomethodological research is to understand, change, and present new realities based on the research object's expected daily environment, in this case, the Torajan community. The output of ethnomethodological research is programs or principles of change and renewal. This study employs this approach to reveal the meaning of debt accounting in the Rambu Solo' traditional ceremony in the Torajan community.

The author conducted systematic and logical steps to explore data relating to problems to be processed, analyzed, and concluded to take proper problem solutions subsequently. A qualitative approach is an

approach to establish a statement of knowledge based on a constructive perspective, for example, meanings that come from individual experiences, social and historical values, which is aimed to build specific theories or patterns of knowledge (Creswell, 2009). This study uses the purposive sampling technique (Goetz & LeCompte, 1984: 73). Purposive or purposeful sampling is a method of sampling based on specific characteristics according to the research objectives. Thus, in qualitative research, the research sample cannot be certainly determined at the beginning. Instead, the determination was carried out during the study (emergent sampling design).

According to Creswell (2009: 185-188), data collection procedures are divided into four basic types: observation, interviews, documentation, and audio-visual material. Therefore, this study collects data through observation, documentation, and in-depth interview. In addition, a review of historical documents related to the Rambu Solo' ceremony was carried out. Data collected is related to donations at the ceremony. Documentation is done by searching for, collecting, and recording material and non-material documentation regarding the object to be studied. One of them can be done by taking pictures and moments or actions carried out by traditional ceremony actors.

In exploring daily activities, this study conducted:

1. Indexicality analysis is to explore and understand the theme. At this stage, researchers created theme indexes through the expression and body language of the rambu solo' ceremony performers
2. Reflexivity analysis, where researches made observations and found the indexicality expression, then examined the reflexivity of the expression
3. Analysis of contextual research action which is to reveal daily activities that are practically recognizable and can be reported or visible
4. Presentation of common-sense knowledge of social structures; this study leads to understanding the patterns of social structures

Analysis of Accounting Practices in Various Activities at Rambu Solo' Ceremony

Nowadays, the Torajan community usually attend rambu solo' funeral ceremony wearing black clothes, as black is considered an essential color by local people. In the past, society recognized white, yellow, and red. Black was later brought by Dutch-Christians who entered Tana Toraja in the early 20th century. It is customary in western countries to symbolize death by wearing black clothes to attend mourning.

An informant, Syarif Randa, stated that, previously, the funeral ceremony could only be performed by the aristocratic class of society. At the same time, low level, usually servants, would directly be buried, and they only needed to slaughter a pig. However, it is currently shifting that the rambu solo' ceremony could be performed by all local people as long as they

can afford the cost. Ironically, the high-cost funeral ceremony has to be hardly borne by the family of the deceased. Many Torajan people migrate to other places to earn money for performing the rambu solo' ceremony. Another informant, Ambe Duma, stated that this ceremony would leave a deceased's family's debt. However, this event is considered to positively impact the Torajan people in terms of working harder. Ambe Duma once attended a rambu solo' ceremony where the family claimed to spent billions of rupiah.

The cost of carrying out the rambu solo' ceremony is relatively high due to the number of buffalo and pigs to slaughter and the length of the day for the ceremony. This is unique from the perspective of generally accepted accounting practice. This study employs an interpretive paradigm using the ethnomethodological method. The authors interviewed informants to obtain data and at the same time observed the implementation of the rambu solo' ceremony in Tana Toraja. It was found that the meaning of cost spent on rambu solo' is a family gathering, social strata identity, political elements, and debt for the deceased's family. This study is to understand accounting practice implemented in rambu solo' ceremony. The preliminary result shows that the dominant accounting practice is for liability or debt. It is because animals, especially buffalo slaughtered in the ceremony, which is usually cost billions of rupiah, will be recognized and recorded as a liability. This liability will be returned when the giver performs rambu solo' in the future.

Aside from its consequence of debt for the family, the rambu solo' ceremony is identical with its social and spiritual values, which are more dominant than the material nominal. An informant, Indo Damaris, considers the ceremony as her family's gratitude to God because, amid grief and sadness, God still gives abundantly of his blessings for them to share with others. Moreover, another informant, Naomi, proposed that the spirit of helping and trusting each other and daily social relationships are among noble values present in the rambu solo' ceremony.

Another information obtained was from Ambe Pakiding, stating that rambu solo' has a unique meaning and order, as the completion of the deceased. It is to respect and deliver the deceased's spirit into the spiritual realm, locally called Puya. The social aspect of rambu solo' is represented by the family, social strata, and community solidarity, reflecting the family's dignity. Torajan people believe that rambu solo' will deliver the spirit of the deceased to a better place. Without holding the ceremony, the spirit will bring misfortune to the family he left behind.

When a family performs a rambu solo' ceremony, they will gather to hold meetings and deliberation to discuss the ceremony. They will announce and invite all families to attend the ceremony at the time agreed upon by all

families. Suppose another family attends the ceremony bringing, for instance, buffalo or pig to be slaughtered. In that case, that animal will be measured and weighted where the family will then record it, local people call it sipakainga', reminding each other. Nowadays, those who have no family relationship with the deceased could also carry buffalo or pig to the ceremony; it is no longer limited to merely family. Consequently, the ceremony's debt will be left to the next offspring even though they do not know that a party was performed in the past time by their ancestor.

There are 2 (two) types of donations to the family or friend who performs the rambu solo' ceremony. Firstly, giving is a sign of love and condolence for the deceased's family. Secondly, as a return of past debt (when their family held funeral ceremony), locally called tangkean suru', if they are financially able to settle it. Rambu solo' has a unique phenomenon with the presence of giving and receiving activities leading to future obligation inherited to offspring. This means that a 'donation' is a form of social capital that aims to strengthen kinship among the extended families of Torajan people.

Another informant, Vandi, stated that rambu solo' ceremony is a cultural phenomenon that reflects the spirit of togetherness and mutual cooperation of the Torajan people. There is a local said, misa' kada dipotuo, pantan kada dipomate, which means Torajan people should be united to solve a problem. He proposed that although rambu solo' seemed a waste of money where the family earns money to be spent for the ceremony, the elements of mutual cooperation and helping each other exist because families or relatives provided and contributed by scarifying animal, usually pig and/or buffalo, to support the ceremony.

The statement from the interview above is the expression of indexicality of rambu solo' culture as a form of honoring ancestors, maintaining brotherhood relations, and establishing cooperation. The meaning of rambu solo' reflectivity is as a means of strengthening family relations while contributing to and supporting the ceremony is an obligation of each family where they will provide animals such as buffalo and pig and other things such as rice, sugar, coffee, tea without having to be requested by the bereaved relatives. Both parties, the giver and recipient, will consider the 'donation' as debt even though without an agreement between them. Should the recipient not afford to return it when the giver held a funeral ceremony, there will be no court or law consequences. Instead, it would be more on social sanction, which according to culture, they would be excommunicated since they are still considered having debt from their ancestors.

The result of accounting values analysis in the frame of rambu solo' culture, referring to the indexicality and reflectivity principles, show that the

value of local wisdom of rambu solo' is internalized during the ritual since the costs incurred until the emergence of debt due to 'donation' from the givers.

The internalization of rambu solo' cultural value inherent in the Torajan community leads to the meaning that rambu solo' as a hereditary tradition of the Torajan people is not stable but consists of various elements of surrounding values. The giving of animals, pigs, and/or buffalo, as the capital in the cultural tradition of rambu solo', has become a hereditary obligation that must be borne by the family.

Behind the prohibitive cost for holding the rambu solo' ritual, there is a meaning of gathering all the family. The relatively long period between death and the funeral ceremony provides time for the family to collect money to fund the ceremony. Moreover, the time span will also be utilized to arrange a good plan which involves the whole family (Tumirin and Abdurahim 2015). The meaning of indexicality and reflectivity of rambu solo' is that the contextual action of mutual cooperation is part of strengthening the kinship network (solidarity). Torajan people perceive that the debt arising from the "donation" from other family or relatives during the ceremony is a form of strengthening family ties.

Honesty does not only mean telling the truth, as per the theory. It bears the consequence of the responsibility to take action based on what has been chosen. Glasser et al. (2000) in Leksono (2009) proposed that trust is a fundamental element that can strengthen social capital cohesion. It can establish hope (expectation) for the future, manifested by a desire to be achieved in the future, and it is not independent of one's present and past life. Based on the indexicality and reflectivity of the rambu solo' ritual, trust exists within the Torajan community where a family will donate buffalo, pig, or other goods to relatives based on their belief that that relative will return it when they held rambu solo' ceremony in the future.

From an accounting practice point of view, the rambu solo' ritual incurs a very high cost, which is financed by the deceased family and "donation" from relatives or other parties. The high cost is because this ceremony is carried out fantastically and sacrifice quite a lot of buffalos and pigs and other needs. Additionally, it takes a long time, usually 1 (one) month, begins with preparation until the ceremony's completion. The accounting practice in the rambu solo' ceremony exists where the donation or other social contribution is recorded as debt without interest or penalty nor repayment period as in conventional debt or liability.

From an indexical perspective, the informants explicitly stated that every "donation" in the rambu solo' ritual is interpreted as debt for the family. However, the ceremony reflects that apart from the materials donations, there are also non-material elements reflected in the giving

activities, namely the value of love manifested through the willingness to give, agreement, and ethical elements.

Social capital turning into debt of rambu solo': releasing accounting from capitalism shackle

Toraja is known as a religious tribe and has high integrity in upholding and preserving its culture. Every activity and work have sacred values and is carried out according to the prevailing custom because they believe that violating it is taboo. Rambu solo' ritual is a hereditary tradition containing economic, social, and spiritual values with a different dimension from the currently practiced conventional accounting in Indonesia. Accounting is valued for its material aspects and non-material elements born from local culture constructs practiced by the Torajan community since their ancestors until now.

The cost of carrying out rambu solo' is prohibitive because of the large number of animals (buffalo and pig) sacrificed and the length of the day for the ceremony. This is unique from the perspective of accounting. The practice of social capital based on the Torajan culture of rambu solo' as the manifestation of the local community's noble values is still implicit in the Torajan community's culture, which is related to accounting practices practiced in Indonesia. Social capital includes social networks, civic engagement, norms of reciprocity, and trust among society members (Bhandari and Yasunobo, 2009). The trade-offs in the dynamics of social capital realization with social cohesion and friendship built-in social capital can increase mutual trust and bonding, and interdependence among community members.

Putnam (1995) stated that social capital is part of social life, networks, norms, and beliefs that encourage participants to act together more effectively in attaining common goals. He considers social capital to involve people voluntarily in the social network governed by norms that determine a group or community's quality or productivity. The value of cooperation could be used as the basis for increasing the bonds of togetherness in a nation or state and even with neighboring countries. This is because mutual cooperation brings the value of togetherness, tolerance, and care and respect for others. These central values must reference human behavior in living side by side with other groups within the same territory.

Implementing the value of mutual cooperation in daily behavior when interacting with others implies equality, justice, togetherness, and case and refers to the common interest. When a family is holding a ceremony or party, the neighbors will prepare everything without being requested by their willingness. This, in turn, will be a debt of gratitude from the social dimension to return it when other neighbors held an event some other time. This practice arises from the culture of shame (locally called siri'), which is

still strong and inherent in most Torajan people. As part of social science, accounting has a strong interaction with the social environment, contributing to shaping reality in society (Hines, 1988; Morgan, 1988). Society has its characteristics of the social environment, which is complex and different.

Trust will build a working relationship that lasts for a long time. In sociological terminology, the concept of trust is explained in Oxford English Dictionary as confidence in which means genuinely believe, and reliance on which means believing in some qualities or attributes of someone, something, or the truth of a statement. Fukuyama (2001) suggested that trust is an attitude of mutual trust in society that allows the community to unite and contribute to social capital. She considers trust as a relevant economic component attached to the existing culture in a society that will form social capital wealth. Pretty and Ward (2001) stated that there are 2 (two) types of trust: trust in individuals we know and trust in people we do not know, which will increase because of our comfort in knowing social structure. Mutual trust within community members will encourage participation in solving environmental problems (Liu et al., 2014; Krishna and Uphoff, 1999; Pretty and Ward, 2001).

The principle of mutual trust, justice, and the truth is essential and must be implemented in every human being. Realizing the importance of human resources, an organization should manage and utilize the potential of its human resources potential. This principle is the basis for "correct" accounting practice. Therefore, reform is needed in the current form of accounting to be more valuable in terms of justice through aspects of truth and accountability. The number of accounting scandals and manipulation of financial statements, and the lack of corporate concern for social and environmental responsibility shows that there has been a change in accounting actors. These accounting actors dominantly cause frauds that occur in accounting. Accounting has been created properly, but certain people misuse it for their personal or group interests.

A custom is a system of norms or behavior that grows, develops, and is upheld by society from generation to generation so that it is strongly integrated with the behavior pattern of society where it belongs. The norm system has certain elements that create behavior in a community that is repeatedly and continuously implemented by people who believe in it. Fukuyama (2001) inferred that a norm is a form of social capital not created by bureaucrats or the government. Instead, it is formed through tradition, history, charismatic figures who develop the behavior manners of individuals or community in which the social capital will spontaneously emerge in the framework of rules that will regulate personal and group interest. Likewise, Liu et al. (2014) stated that society's social capital behavior is directly

described by the norms, values, and rules that are applicable in the community.

Currently, accounting has now begun to be freed from materialism, which always leads to profit-oriented. All aspects of life, including accounting knowledge, have a dimension of love in their concept and form. Thus, accounting and love are very likely to be united in harmony, and even it is a necessity in the business world nowadays. The social capital of debt due to the rambu solo' ceremony is the manifestation of the community's love who held it. The existence of debt means it must be returned at the rambu solo' ceremony held by the giver of "donation". This signs a brotherly love that is preserved.

As a tradition, rambu solo' does teach a variety of things. The tradition full of meaning belonging to the tribe that is said to have been created from clay and pure gold teaches people to share, work together, love their families, and make sacrifices both in material and non-material forms. On the other hand, there is the phenomenon of non-contractual debts that have been practiced by the Torajans in the culture of rambu solo' and have different implications, where there is no collection process, and payment failure found. The values that underlie the practice of non-contractual debts and construct the concept within the framework of local wisdom of the rambu solo' culture include spiritual values, human values, values of help, binding values, and economic values. This value builds the concept of non-contractual debts, an idea of forming a soul through the spiritualization of "life rituals," which is integrated with behavioral awareness in carrying out non-contractual debts of rambu solo' under dandanan sangka'. (Totanan, Chalarce 2014)

The development of accounting is influenced by various economic, social, cultural, and political factors. Evolution in accounting is affected by different environmental factors, where culture is the most significant social factor (Noravesh et al., 2007). However, accounting research in Indonesia is still dominated by technical problems and tends to ignore Indonesia's cultural values (Chariri, 2009). Various studies have attempted to reveal the relationship between national culture and organizational culture, with corporate accounting disclosures such as Gray, 1988; Perera, 1989; Gibbins et al., 1990 (Sudarwan, 1994). Moreover, Hofstede's cultural values' dimensions began to be widely used in several fields, such as management accounting, auditing, financial accounting, and accounting standards (Noravesh et al. 2007). Gray (1988) extends Hofstede's theoretical framework to develop a model that demonstrates the relationship between accounting culture and values. Environmental factors that are continually changing and the increasing public demand for quality and reliable accounting require the accounting profession to be more professional and

open. However, given the high level of uncertainty in the economy, there is a thought of whether accounting should be conducted conservatively or optimistically.

Changes in the economic environment, such as changes in the model of company ownership, industrialization, economic growth to society's political and legal aspects, will significantly affect the development of accounting in that society (Noravesh et al., 2007). Thus, the conventional thinking that says accounting is only limited to numbers can be broken. Accounting research in the context of local culture is expected to raise Indonesia's characteristics in the eyes of the international community. It is expected to provide direct benefits to the community concerned. Therefore, accounting researchers in Indonesia are expected to open themselves and their minds to accept and implement research methodologies in sociology and anthropology, which study these cultures. Accounting study using social analysis (sociology) based on an interpretive paradigm attempts to bring accounting science closer to the realities of culture, religion, and spirituality (Mulawarman, 2008).

Conclusion

The donation of a pig or buffalo to a family carrying out the rambu solo' ceremony is a sign of blood relations (*rara buku*). The tradition of carrying pigs or buffalo to a family carrying out the rambu solo' ceremony indicates family bounding, such as relatives or relationships due to marriage and acquaintances considered as own family. There are two types of giving animals, from a family or acquaintances to people carrying out the rambu solo' ceremony. Firstly, giving as a sign of love and grieving (*pa'uaimata*) as a relative and secondly, as a return for gifts that have been received in the past (*tangkean suru'*) indicates that the person already has the money to be returned.

Assistance received is considered a debt, and there is an obligation to repay when a relative gives something in the form of a pig, buffalo, or money. The kindness received is not obliged to return at the rambu solo' ceremony but can be repaid at other events such as the rambu' tuka or mangrara banua. Examining the reality of cultural accounting practices in the implementation of the rambu solo' ceremony, interpreting researchers that the values revealed in the practice of rambu solo debt; In this study, the tendency is that the assistance is recorded as social debt. In contrast to generally accepted accounting, where debts arise due to the sale of goods and services transactions from the company, the party's payment will only be made after the date of the sale and purchase transaction, and the agreement contains the maturity value, maturity date, and interest altogether. The consequences arising from a family who has debt and does not pay off the debts do not impact the family because there is no legal

effect. However, social sanctions in the form of family shame impact the reality of family life later.

The concept of values also enables the cultural tradition of rambu solo' remain firmly established, timeless, and preserved in Indonesian cultural tradition, which is full of accounting values. Thus, the practice of debt accounting in its implementation must be healthy and based on social and spiritual values, which is necessary for a business world lacking values and hit by a humanitarian crisis in this era.

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