

## Cultural reality of Nyogug Pendhalungan: Social unearned revenues (ethnosociology Pendhalungan approach)

Whedy Prasetyo\*, Akhmad Toha

Universitas Jember, Jember, East Java, Indonesia

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### ABSTRACT

This qualitative research on pendhalungan ethnosociology aims to reveal nyogug cultures. Cultural tradition helps the wedding feast as a sacrificial unit of present and future economic resources that are certainly to be returned because of social agreement. This atmosphere makes social unearned revenues. Therefore, nyogug cultural tradition becomes an analytical tool. Data were collected through participant observation. The result of this research shows cultural tradition is social unearned revenues recording unity of revenue and expenses. So, measuring it at time of acquisition is also for expenses when it's incurred. A situation that provides the development of recording transactions based on fairness and equity based on togetherness, as a business entity recognizes revenue and expenses as one. For both of these requirements is the future sacrifice of economic resources. Conditions to bind continue or to become obligatory until satisfied as unearned revenues to economic and physical benefits, revenue and expenses must also be measured and recognized when the nyogug activity occurs. Thus, the measurement of these two accounts at the time of acquisition is also for expenses when incurred.

### ABSTRAK

Penelitian kualitatif etnososiologi pendhalungan ini bertujuan untuk mengungkap budaya nyogug. Budaya tradisi membantu pesta perkawinan sebagai kesatuan pengorbanan sumber ekonomi sekarang dan masa datang yang pasti dikembalikan, karena kesepakatan sosial. Suasana ini membuat pendapatan takterhak sosial. Oleh karenanya, tradisi budaya nyogug menjadi alat analisis. Data dikumpulkan melalui observasi partisipan. Hasil penelitian menunjukkan tradisi budaya ini sebagai pendapatan takterhak sosial pencatatan kesatuan pendapatan dan beban. Jadi, pengukurannya saat pemerolehan juga untuk beban saat terjadinya. Situasi yang memberikan pengembangan pencatatan transaksi berdasarkan kewajiban dan keadilan dilandasi kebersamaan, sebagai kesatuan usaha mengakui pendapatan dan beban menjadi satu. Untuk kedua aspek ini sebagai pengorbanan sumber daya ekonomi di masa depan. Kondisi untuk terus mengikat atau menjadi keharusan sampai keharusan tersebut dipenuhi sebagai pendapatan diterima dimuka untuk manfaat ekonomi dan fisik, pendapatan dan beban juga harus diukur dan diakui pada saat aktivitas nyogug terjadi. Dengan demikian, pengukuran kedua akun ini pada saat perolehan juga untuk beban pada saat terjadinya.

\* Corresponding author, email address: [whedy.prasetyo@unej.ac.id](mailto:whedy.prasetyo@unej.ac.id)

## 1. INTRODUCTION

Tradition in society, *nyogug* culture, is interesting for the researcher to observe. Therefore, observers often identify reality that occurs when objective facts interact with humans (Ahmad, 2020; Anindita & Hamidah, 2020; Hummel & Horisch, 2020). They further explained that humans have affected the accounting knowledge development. This effect produces knowledge information based on reality (i.e. events involving humans) in accounting as objective facts. This reality provides human interaction in social activities, namely culture (Ahimsa-Putra, 2015; Fauziah, 2019; Kamayanti & Ahmar, 2019). *Nyogug* culture is an activity of donation in the marriage process, namely giving donations in the material form as needed (Nawiyanto, 2011; Ahmad, 2015; Haryono, 2011). This donations activity is also explained by Rizal (2014), Ahmad (2015) and Sari (2020), one day, it would be returned if the person who have donated their money hold the same celebration. The help is often announced to the people around him. This donation is a desire to please the other party. Pleasant context does not mean it has to be with bribes but in a wise way.

Giving donation is based on the attitude that, one day, they will definitely also get the help. This hope always cultivates the mind so as not to be shackled by the life elements temptation as loan assistance. Therefore, Ahmad (2015) and Ahmad (2020) explains that the donation amount usually varies in the money form, livestock, household equipment, etc. According to social assistance size known to giver, the situations that show there is a relationship between donation amounts and provided by donor. Thus, the help given represents a symbolic expression of social credit, as it can help maintain and strengthen relationships with recipients.

These conditions are social units and social institutions. To show the purpose of marriage as a social activity of society to meet the needs of human life in kinship (Nawiyanto, 2011; Purwadi, 2015; Rifa'i, 2017; Muqoddam & Maghfiroh, 2019; Halim, 2020). This activity shows that marital activities are not only the interests of bride and groom, but also all existing relative interests. It is even in the community interest where bride and groom live. In other words, marriage is a group activity in society, regulated by a system of social institutions. The marriage purpose is sociologically to gain recognition from the local community.

Furthermore, Nawiyanto (2011) and Ahmad (2015) explain that marriage activity is a group activity in *pendhalungan* community as togetherness, where everyone depends on others so that society must intervene.

The togetherness culture that creates broad social events, meaning that marriage is not a problem concerning the needs and certain individual interests (youth and girls who are getting married), but the relationship that unites families from one society to another. Awareness makes marital activities a calculation that can be helped by surrounding neighbors. Therefore, how this ineligible income is of source **the formulation and purpose of research** on case *Pendhalungan Nyogug* practice. The socially earned revenue is an activity that arises in future adjustments as expenses to be returned. Returns that are not based on legal coercion and are not even mandatory for recipient's sacrifice of economic resources. This is in line with Rizal (2014) and Ahmad (2015) that *Pendhalungan Nyogug* is a joint activity in helping wedding parties and, one day, it will be returned if person who has assisted also organizes the same celebration activity.

## 2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Calculation activities, as stated by Al Masum & Parker (2020) and Prasetyo (2021), build up a social spirit to provide mutual donation either material or non-material (basic needs, energy, or animals). This donation is provided by the party who organizes the marriage as *seserahan nyogug* attention to neighbors happiness and relatives for marital activities (Nawiyanto, 2011; Ahmad, 2015). *Seserahan nyogug* provides a record of assistance provided calculation. The calculation, according to Rizal (2014), shows amount and type given. Records owned by the marriage organizer as evidence that will later be returned back. Receipt of assistance in recording shows a reminder to the acquisition recipient. This tradition as a means of social interaction and recreation gathers at *sahibul hajat's* house to join in the fun or give a blessing to him. The goal is to provide a *seserahan nyogug* as a recorded calculation which will later try to be returned in the same unit or even more.

It can be interpreted that it is a kind of a note not to forget from the recipient, even for the giver also has a record of the gift. However, this activity is not disclosed for the giver, while for the recipient it is expressed as a form



of gratitude for the attention given. As this is explained by Nawiyanto (2011), Haryono (2011), and Rizal (2014) that *nyogug* provides happiness in a sense of togetherness and solidarity is recorded for recipients to return amount and assistance type.

The awareness shows evidence the transaction calculation record of assistance provided. The calculation is about details of names, forms, aid amounts and even the quantity of gifts by which everything is valued. The recipient's assessment responsibility transactions are stored as dependents in future, then for the giver it is a record of giving which is expected in future (Goreti et al., 2013; Gibassier et al., 2018; Kamayanti & Ahmar, 2019; Prasetyo, 2021). This relationship is a form of unity in pairs of expectations. The sacrifice unity of present and future economic resources which is considered quite certain to be returned, because of the social agreement that has been reached together and is cultured (Purwadi, 2015; Purnamawati, 2018; Sari, 2020; Al Masum & Parker, 2020). This phenomenon shows the internal urge of recipients to sacrifices return of future economic resources that arise as a result of constructive necessity and justice returns (debt) in future. Obligations that giving activity is expected to receive economic benefits back in future. Expectations is also stated by Suwardjono (2016) that income received with a desire to return in the future internally, not from pressure from external parties as unearned revenues. This revenue provides expenses to sacrifice future economic resources arising from constructive necessity.

This awareness is in line with Prasetyo (2019) and Marriott & Mc. Guigan (2018) explanation that revenue received is expenses in future. The expenses definition is a mirror image of the revenue definition itself. Transactions, events, or circumstances are a business unit that underlies the paired system, meaning that there are revenues as well as expenses. Therefore, what social unearned revenues and why it is done is expenses acknowledgment that has been binding as a result of a recorded transaction, namely provided donation. This relationship is a necessity as recognition to signify that expenses is binding, so that expenses can be recognized (booked) for justice and fairness (Suwardjono, 2016).

### 3. RESEARCH METHOD

This is a qualitative research of *pendhalungan* ethno sociology. An approach to understanding economic activity is based on the socio-cultural relations of the community (Prasetyo, 2021). The embodiment based on the *nyogug* cultural tradition as a joint activity to help the wedding party. Tradition in *Jambuan* Hamlet, *Antirogo* Village-Sumbersari District, Jember Regency directly fosters togetherness as a business unit recognizing revenue and expenses as one.

Conditions to continue to bind or become mandatory until fulfilled (satisfied). The study of tradition is based on in-depth interviews with *nyogug* actors and scholars, including: First, Harry Yuswandi (Professor in the field of cultural sociology at the Faculty of Social and Political Sciences, University of Jember). Second, Husein as *Jambuan* community leader who maintains the *nyogug* cultural tradition, and third is Ahmad as an activity actor and community leader in *Jambuan* who maintains the *nyogug* cultural tradition. This process was carried out for three months from 09 November 2019 to 23 February 2020. In addition to in-depth interviews, it is also supported by the direct involvement of researchers in paying attention to *nyogug* activities.

In the next stage, the researcher develops the interpretation of text obtained from field and interview for its interpretation into the context. This research is based on trustworthiness (Kamayanti & Ahmar, 2019; Prasetyo, 2020; 2021). The results of the development of recording transactions are based on fairness and justice based on togetherness, as a business entity recognizes revenue and expenses as one. Unity of the sacrifice of present and future economic resources as a deferred credits post. Conditions to continue to bind or become mandatory until a liability is fulfilled (satisfied). The concept of the findings of this study is as social unearned revenues.

### 4. DATA ANALYSIS AND DISCUSSION

*Nyogug's* life attitude is a dreaming in the future to be able in accordance act with the environment. This conformity is full of activities to live it is existence with the community. Activities are manifested in the form of awareness, ranging from participation in preparing marriages to material assistance for the ceremony. This awareness is a vehicle

to get closer to neighbors. Through *nyogug*, he has an attitude of life to make sure that there is a common strength above his own strength. This is as stated by Husein that:

*Aktivitas Hidup yang dilalui telok perkarah [tiga tahap], enggi panikah rembik, kabin, bik mateh. Telok perkaranih ngagungin kesadarnah gebei ngakonih bedennah orang laen. Maten edelem carannah nyogug egebei mukak lorong se gebei orang saling bentoh se ikhlas kalaben gebei lorong keakrapan sopajeh padeh ngakonih kabedeem...ingat keberadaan bukan hubungan nggii...[life activity that goes through three stages, namely birth, marriage, and death. There are three things that have the awareness to acknowledge the existence of others. Marriage in the nyogug procedure opens the way to sincerely help each other which can pave the way towards intimacy to acknowledge each other's existence...remember existence not relationship yes...].*

An existence that the society have recognized and expected certain appropriate actions to protect each other's good name and smooth relations among its members. The ideal of *nyogug* community life is to experience a harmonious society, namely harmony. Living in a community means people have to share ownership in order to be able to help their neighbors. The ownership factor is source of the sacrifices given. Sacrifice that gives confidence in the future earns back. This belief is an insight into the cosmic life that *nyogug* to be preserved.

*Kosmis nyogug* shows *ritual* of happiness together in the wedding ceremony activities. The condition has a cultural nuance of respect without taking into account the material and non-material provided. However, the material and non-material provided remains a record for the recipient *sahibul hajat*. This note as stated by Husein:

*Mareh saya catat berempah pemberian yang saya terima. Catatan ini agi bukteh mon tetanggeh memberikan bantuan pada saya... seng jelas egebei batamba gebei engkok seng degik'en bekal engkok panjat agi gebei dungah manderah ngkok sanggup mebeliah [I have recorded how many gifts I received. This record shows evidence that my neighbors are helping me that is clearly an addition to me and I will announce it later and become a prayer that I can return it.]*

The record of giving shows additional revenue as a point of balance in social orientation. Here the socialization process is a continuous process throughout his personal life in society. As stated by Harry Yuswandi below:

*Bisa...dikatakan tambahan pendapatan bagi penyelenggara pernikahan, namun hal ini sejalan dengan faktor hubungannya dalam interaksi kehidupannya. Sehingga catatan yang memberipun akan menunjukkan perasaan hasil kegiatan hidupnya pula. Catatan inilah yang disimpan untuk diingat untuk kemudian kalau ada kegiatan yang sama pasti berusaha mengembalikan bahkan lebih.[ It ca be said as additional revenue for wedding organizers, but this is in line with the relationship factor in the interaction of their lives. So that the notes that give will show the results feelings of his life activities as well. This record is stored to be remembered for later if there is the same activity; it will definitely try to return it even more.]*

Both statements show that the revenue of the *nyogug* tradition is a symbol of happiness and even its existence in the community unity. This refers to the following Husein's explanation:

*...artennah...nyogug riah..nambah en som-bengan.. bisa etremah gebei keteronnah bendibik gebei ngelancar agi kabinan...karena orang sudah menikah berarti dewasa dan keturunan menjadi nambah tretan...tapeh ngak jriah tergantung ambik hubungennah masyarakat...klau ndak pernah...ya...tak kerah...soallah ngak jriah tak e catet jumlahnah berempah..monecatetbenni sombengan cak..jiah cicilan...ha...ha...[...meaning of nyogug yes... additional assistance...can be accepted as our desire to make a smooth marriage successful... because people who are married means adults and offspring become additional kinship... But this depends on the social relationship...if never...yes...it's impossible... because it's not recorded how much it should be...if it's recorded it's not Son...but installments...ha...ha...]*

Thus, the recorded number of recipients requires two rules that most determine the pattern of association in the community, namely harmony and respect of principle. *Rukun* can be interpreted as a situation where there are no negative feelings, namely a safe and peaceful situation. The respect principle is that everyone behaves and carries themselves in terms of



patterns of interaction in community groups. This principle says that *nyogug* is a tradition of social relations, as in the dialogue below:

Husein: rokon *nyogug* benni keteroan seng tak e dasar agi ambik odik seng lah toman [rukun *nyogug* is not a wish without being based on a life that has been established]

Ahmad: *nyogug* riah meropakan saranah agebei keluargah seng bedeh neng tempat riah tak endik rasah kekorangan soallah kesenengennah jiah tojuk ennah abendibik kabbi [*nyogug* is a means to make families in this area not feel deprived so that happiness is our common goal]

Whedy: apakah hal ini selalu tercatat untuk membantu? [is this always noted to help?]

Ahmad: iya...kesenengennah riah ancen tojuk ennah seng eberik olle bendibik...makilah seng neremah pakgun nyatet apah seng abendibik berik [yes...Happiness is the goal we want to give...even though it is clear that the recipient will also record what we have given]

Husein: ya...bender tapeh benni berarteh oreng seng tak toman endik hubungan olle ngak riah.. *nyogug* riah artennah ungapannah mon tetanggeh riah keluarga seng padeh ajegeh ambik menyeneng.. tak usa gedong gebei resepsi bendibik seng penteng sanggup bedeh gebei acarannah... [yes... right but it doesn't mean people who have never been in touch get this...*nyogug* is an expression that neighbors are family to take care of each other and make each other happy...we don't need a building for the reception, we prepare what is there for the event...]

Ahmad: bukan kita tidak ingin...tapeh riah acarannah masyarakat gebei menyeneng abendibik kabbi.. ambik...pastennah kabbi neremah... [no we don't want...but this is a community event for our happiness together...and... surely all will accept...]

Whedy: meriah dan bahagia suasananya... untuk itu berarti setiap penerima pasti menerimanya [lively and happy atmosphere...for it means every recipient must receive it]

Ahmad: ya...iyelah...ecatet regbereng gebei upacarannah kabinnan jriah...mon engkok merik sejutah...ya...e catet gebei sombengan jiah bik olle jejen betabeh guleh, seng eberik degik langsung ecatet [yes...yes...the record of togetherness

in the wedding ceremony...if I give one million...yes...it is recorded for the material given, even cakes or sugar and so on which are obtained directly are also recorded.]

Husein: dicatat bukan berarti kita tak percayeh tapeh egebei belesen seng artinnah sombengan seng etremah [noted doesn't mean us do not believe but give a reply meaning the gift that has been received]

Whedy: catatan yang pasti tersimpan [notes that must be kept]

Husein: bukan tersimpan tapi tertanam dan diumumkan neng acarrannah jiah gebei syokoran polannah lah *nyombeng* [Not stored but embedded and announced at the event as a form of reward for the gift given].

The dialogue above shows that the *nyogug* process above informs the togetherness of the results of a community social life activity. This sense of togetherness arises, because the selfless social attitude of each individual lightens the burden of wedding being held.

The expense of paying for marriage encourages the spirit to join in petrification. Why is that? According to Nawiyanto (2011) and Ahmad (2015) that the *nyogug* wedding ceremony is a tradition of happiness that makes people always remember, so they try to make the event happy and successful. The socio-economic conditions of the community make the *nyogug* awake purpose. With this background, the orientation of life views and social activities can be homogeneous. Each individual has expenses to participate in it regardless of the materiality value of his life status. Goreti et al., (2013) and Rizal (2014) proves this by observing the *nyogug* activity in progress. According to them, this activity is an expression of the results of community life activities to help each other unite everyone in a common perspective, so this *pandalungan* culture actually does not represent anyone's view in particular. As Ahmad also stated that:

Ini bagaimanapun sifatnya saleng merik kesenengan...benni enilai berempah beih mon tak endik pakeran gebei ngelancar agi kabinannah. Catetan riah seng lah *nyombeng* egebei bentok mon seng neremah kiah kudu menyeneng tetanggennah...sombengan acarah kabinan riah benni gebei kesenengan dibik yehh.. tapeh bendibik padeh ngerasa agi. [This is after all the mutual aid of happiness...there is no value what so ever if it is not given by having

for the smooth running of the marriage. Notes that have been made to provide a means that the acceptance received also includes the happiness of his neighbors...income and wedding events are not meaningful for himself but yes...we also feel.]

Happiness that shows awareness as a social being that is highly dependent on collectivity. The note of giving is an expression of his self-awareness as a creature of society to live among human beings. Realizing his position like this, then the only way to be able to hold a wedding ceremony successfully is togetherness.

Therefore, giving notes have an open or forthright value as a form of gratitude. Material and non-material which is a collectivity at the same time as the wedding ceremony to avoid mistakes. This goal shows its relation to the value of balance in social relationships where humans must give to each other and should not be arrogant and arrogant towards others. Mutual attitude and sincerity are commendable traits possessed by a person for *nyogug* activities. Activities without seeing value is the goal but togetherness as the end of the hope to achieve. This explanation refers to the following Husein expression:

*Bitongan catetan seng bedeh...seng kuduh etremah gebei denganoh e bukak pole nyammah ambik seng emerik gebei metaoh hubungannah bendibik...benni kuduh ngelopa agi tapeh epebelih soallah odik abereng. Pesse sejutah...lemah juta jiah sombengan...jejen betabeh enoman jiah padeh gebei merik ikatannah tretan seng lah e catet pejelas. Orang membantu untuk kebahagiaan dan kelancaran...pasteh e bales...nyogug...cak. [The count of existing records...which must be accepted for later reopening of names and gifts to show their mutual relationship...not to be forgotten but definitely to be returned because they realize that we live together. The material of one million...five million is only a favor...a cake or a drink is the same as giving a clearly recorded brotherly bond. People help for happiness and smoothness...surely rewarded...nyogug...son.]*

Giving material that accompanies or enlivens the marriage is a symbol that has its own meaning of responsibility. This meaning shows mutual awareness of running the wedding ceremony smoothly. *Nyogug* activity for the community is an expression of self-awareness as a "family" fabric. It is similar to the following dialogue:

**Whedy:** *kesediaan untuk membantu memang sebagaimana pak husein beritahukan tercatat bagi seng neremah [willingness to help, as mr Husein said is recorded for those who receive it]*

**Ahmad:** *iya...catatat ing eggi untuk membuat jumlah pemberian gebei melancar agi acara kabinan[yes...note to make amount of the gift as a continuation of smooth wedding ceremony]*

**Husein:** *catatan untuk membuat ketenangan dan kebahagiaan bagi kita melihat acarah kabinan[notes to make peace and happiness for us to see the wedding]*

**Ahmad:** *catatan yang bukan untuk diri penerima (sambil menunjuk Pak Agus) namun kita ini nyambung keluargah.[a note that is not for the recipient (while pointing to Mr Agus) but we are connected as a family.]*

**Whedy:** *catatan yang tersimpan dengan perincian sebagaimana penerimaan gih?[stored records with details as receipt gih?]*

**Ahmad:** *benar giuhhh...catatan berisikan berempah jumlanah ambik jenis bantuannah[that is right...a record contains the amount and type of assistance]*

**Whedy:** *ini memang terbuat oleh penerima kan[this is indeed made by the recipient right]*

**Ahmad:** *iya...makila tak belajar langsung yeh bisah nyatet...tapi harus bisa menulis lho ha..ha...ha...bisa sih...biasannah ewakilin anak en, betabeh tretannah seng epercajeh[yes...without learning you can immediately take notes...but you have to be able to write, you know ha...ha...ha...you can do it...generally represented by their child, or trusted relatives.]*

**Akhmad:** *tapeh jelas ecatet sombengan riah[it means that this gift is clearly recorded]*

**Ahmad:** *ya...jelas kan bendibik keluarga...jalinan keluarga dalam lingkup tetangga untuk saling ikut membahagiakan[yes... it's clear we're family...family relationships within the neighborhood to make each other happy]*

**Husein:** *menyeneng riah ancen tojuk ennah nyoguh...mon prinsip odik riah kuduh saling nyombeng[happiness is the goal of nyogug...that the principle of life is sharing]*

**Ahmad:** *saling gih nyombeng...bender...iyeh bekal gebei ketentruman pas acara kabinan jiah[sharing...that's right...yes that will give peace of mind for the wedding]*



- Whedy: *catatan seng jelas ini memberikan interaksi sosial kan[this clear record provides social interaction right]*
- Husein: *ya...interaksi gih sosial gebei saling abereng ambik nolongen ngelancar agi kabinan[yes...social interaction to be together and next to each other participate in launching a marriage]*
- Ahmad: *nyogug...gebei jalinan kekeluargaan... gebei apah beddus betabeh sapeh ambik enoman mon bendibik gun ngetong...berarti jiah...bendibik merik enjemmen...jelas riah benni cak... bendibik riah keluarga...riah kewajiban sosial cak...[nyogug...actions for family relationships...what are goats or cows used for or drinks if we only count... means...we're giving out loans... obviously this is not son...we're family... this is a social obligation son...]*
- Husein: *iya... jelas kewajiban sebagai keluarga benni enjemman...ketenangan gebei saling nolongen, tadeek...nyamannah rogi[yes...obviously obligations as a family are not loans...serenity to help each other, no...no words of loss]*
- Whedy: *berarti niat budaya nyogug yang selalu untung ya?[means that the intention of nyogug culture is always profitable, right?]*
- Husein: *pasteh...riah ontong gebei bendibik seng lah ngelakonen budaya gebei memperdelem ateh gebei saling nolong neng odik riah. Pernikahan adalah aktivitas bersama lho...acaranya...bukan pengantinnya...ha...ha...deddih kudu dteng anggep keluarga dibik[clear...it is fortunate that we carry out a culture to live up to the need for each other in this life. Wedding is a joint activity you know...the event...not bride...ha...ha... must come to be like family.]*
- Whedy: *ini bisah dibudayakan sebagai ikatan keluarga[this can be cultured as a family knot]*
- Husein: *iya...keluarga seng ngerteen kewajiban-nah gebei ngelancaren usahaannah... buktinya saya juga lancar[yes...my family understands the obligation to run a business...the proof is that I'm also smooth]*
- Ahmad: *kelancaran jiah ngkok ngalami kiah... mangkannah jiah bendibik ngerteh seng ecatet dekremmah aktivitas seng eperloagi neng kabinan [I also experienced smoothness...by him we understood what*
- was recorded as the activities needed in marriage]*
- Whedy: *lha...itu Pak Husein dan Pak Ahmad... bantuan ini pasti diterima dan diperlukan, ya?[lha... that's Mr. Husein and Mr. Ahmad... this assistance is definitely accepted and needed, right?]*
- Husein: *kita tadi dasarnya keluarga...dedinnah yeh pasti sahibul hajah lah merik sombengan kelancaran[we are basically family...so it must be sahibul hajah to provide assistance for the smooth running]*
- Whedy: *amiinn...milik bersama untuk jalinan keluarga [amiinn... owned together for family relationship]*
- Ahmad: *jalinan keluarga mon neng catetan benni gebei ngetong kalkulasi rogi lho... kabbi untung[family relationships in the records to not count the loss, you know... all the profits]*

A dialogue shows the giver's willingness to make marriage smooth as a family fabric. Help notes are part of a moral perspective. This means that assistance activities are the embodiment of social relations for neighbors. This relationship, as stated by Nawiyanto (2011) and Ahmad (2015) that *nyogug* assistance makes notes showing mutual attention as a noble activity of togetherness in supporting wedding activities held. They understand that *nyogug* is done as social expenses without having to be busy calculating the material gains and losses for themselves. They used to be able to run smoothly with neighbors help, so the same thing must be done to neighbors who hold weddings. The wedding makes the role of togetherness that must be considered smooth and successful. This kind of motivation is as expressed by Husein as follows:

*...saya lancar dukungan tetangga...seonggunnah tak merik keontongan gebei engkok. Tapeh dari seng engkok lakonen riah jaih prinsip tang odik gebei saling merik apah beih seng yanggep[...i am fluent in the support of neighbors... actual does not yield any material gain for me. The basis of this action is none other than the principle of sharing something that is understood as a good necessity]*

Therefore, *nyogug* culture contains and provides activities that take place without hindrance, which are supported by the existence of experiences and "family" relationships. Family here can be understood in the

true sense of brothers to make each other happy. In line with what Ahmad stated:

*...nyogug ya...keluarga untuk saling hidup bersama dalam masyarakat untuk saling tolong menolong...tadek kata rogi pesse. Mon ancen kabinnah lancar maka saya dan semuanya memperoleh ontong [untung] tersendiri.[... nyogug ya...family to live together in society to help each other...no money loss. And if you succeed in carrying out the wedding ceremony then me and everyone get their own profit.]*

Self-understanding above has made *nyogug* activity a rational calculation, The money given is recorded as a brotherly relationship. In other words, the giver gives money but is not specified as a loan. In this condition, the *nyogug* social relationship blends between them as a moral fabric as social beings. The rational calculations for remembering the gift naturally disappear along with the moral fabric. A relationship that relies on the principle of togetherness in social cohesion that is maintained. Furthermore, the rationality of profit and loss does not end their attitude to help each other and know each other in the harmony of everyday life. Because they are close to each other, social interaction between them is like a close relationship such as caring for each other and making each other happy. Without a well-developed moral perspective, one will not pay much attention to this culture. This tradition fosters a brotherhood that is expected to control individualist needs of the other.

The meaning of *nyogug* activities carried out further fosters a sense of community solidarity to carry out all the needs of the wedding ceremony procession. Tradition cannot be separated from their desire to survive and improve social life (Haryono, 2011; Goreti et al., 2013; Awaln, 2017; Kamayanti & Ahmar, 2019; Anindita & Hamidah, 2020). In addition, according to Ahmad that:

*Nyaderen mon odik reh etentu agi oleh masyarakat. Nyogug riah nunjuk agi etongan pesse seng etunjuk agi gebei merukunagi. Jadi catatan materi yang diberikan merupakan kekuatan untuk hidup bersama...sejuta pesse bisa lebbi mon seng ngade agi kabinan manfaat agi ambik ngumumagi... nilai rokon deddih benni gun pesse sejutah [Realize that life is determined by society. Nyogug shows material calculations aimed at harmony. So the material notes given are the power to live together... one million material becomes more when the*

*wedding organizer uses and announces... the value of the pillars is not just one million material.]*

Ahmad's explanation shows that human strength essentially does not lie in its physical abilities or mere psychic abilities, but human strength lies in its ability to cooperate with other humans. People can realize that as a human being they will have meaning in relation to other humans when living in society. Human beings only have meaning and can live among other humans, without other humans in social life one cannot do much, in holding wedding ceremonies and efforts to achieve family happiness (Rifa'i, 2017; Pamungkas et al., 2018; Sari, 2020; Ahmad, 2020). Therefore, humans must help each other and cooperate with others in society. As the dialogue below:

*Ahmad: acarah kabinan riah acarannah reng bereng...ya kan harus ada yang datang dan meramalkan...riah termasuk tujuan nolong menolong [the wedding is a joint event...yes, someone has to come and enliven it...this makes helping a goal]*

*Husein: jadi...nolongen neng masyarakat gebei nyogug riah sopajeh egebei mesittong gebei merammeh agi...melancar acarah kabinan riah [so... helping in the community to nyogug as an effort to create unity in jointly carrying out and enlivening the smooth running of the wedding ceremony]*

*Whedy: tujuankah...apah karena nilai bantuan tersebut [aim...or because of the assistance value]*

*Ahmad : tujuannah...nyogug polannah nilai seng tadek artannah mon bendibik ngerasa agi upacara kabinannah tak berujung seneng.. seneng...lho benni polannah rammeh karna pesse...dedinnah pesse riah tak terlalu seng penteng kelancaran nomer sittong [purpose... nyogug because the value has no meaning when we feel the wedding ceremony is not going on happily...happy...you know it's not a crowd to receive material...so the next main material is fluency]*

*Whedy: kelancaran upacaranah [smooth ceremony]*

*Ahmad: jalannya pernikahan mulai dari awal sampai upacara selesai..bendibik endik cara seng padeh [the course of the wedding from the beginning to the end of the ceremony...we have the same maintenance procedure]*



Husein: *lah deddih sepakatan urutan acarrannah sampek lah mareh, sampek berempah jumlah pesse ambik arenah lah etemmoh...makila kakannah lah etentu agi [it has become an agreement on the order of events until it is finished, so that the amount of rupiah and the day is known...for food we have also determined, until we have determined the cigarettes]*

Akhmad: *jadi nyogug sudah terstruktur ya... dari biayannah bik kakanannah...padeh berarti [so nyogug is structured ya...both the cost and the type of food...the same means]*

Ahmad: *riah odik masyarakat lah padeh...terus kuduh esepakati...baru selesai silahkan untuk meningkat... [this is social life so it's the same...and it must be agreed...just finished please improve...]*

This uniformity makes the cost calculation of *nyogug* easy to determine and organize together. This explanation is in line with Nawiyanto (2011), Haryono (2011), and Ahmad (2015) that the uniformity of *nyogug* into expenditure calculations is already and easily known. This makes surrounding community aware of the needs number.

Uniformity really requires understanding, compassion, self-esteem, recognition and emotional responses, which are very important in social and healthy life. This emotional response can only be obtained in relation to other human beings and in the life of a community unit. The basis for recording material for giving *nyogug* is only as a means of creating an atmosphere of kinship and cooperation. As Harry Yuswandi stated as the following:

*hitungan yang dicatat menjadikan sarana untuk menjadi satu kesatuan dalam upacara pernikahan. Ya...karena nyogug sebagai sarana untuk saling memberi dan bekerja sama dengan sikap kebersamaan untuk kesuksesan. Artinya catatan untuk dikembalikan dalam aktivitas hidup. Untuk menjadikan nilai seribu menjadi bermakna bersama...dalam catatan yang sudah menjadi kesepakatan untuk upacara pernikahan...jadi rambu dan jalannya memang sudah ada sehingga catatan materi untuk kendaraannya saja yang dinaiki secara bersama-sama...seperti angkotan...kan jadi ringan biayanya...ha...ha...sungguh ini merupakan tata cara untuk kelancaran upacara pernikahan... yang...terstandard dengan mudah dijalankan. [the recorded counts make it a means to become*

*a single entity in the wedding ceremony. Yes... because nyogug is a means to give and work together with a shared attitude for success. It means a record to return in live activity. To make the value of a thousand meaningful together in the notes have become an agreement for the wedding ceremony...so the signs and roads are already there so that only material records are for the vehicles that are taken together...like public transport...right so expenses is light... ha...ha...this is really a procedure for the smooth running of the wedding ceremony...which is... standard and easy to carry out.]*

A standardized ceremony, as Rizal (2014), Gibassier et al., (2018), Thompson & Morgan (2020) and Sari (2020) explains, creates togetherness without distinction. The goal is to please together, because by pleasing the neighbors there is inner satisfaction which is very relieving.

### Social Unearned Revenues What and Why it's Made

*Nyogug* activity as a noble value in helping marriages shows a combination of carrying value and togetherness. This harmonizes activities related to economic and physical aspects. As this refers to the explanation of Harry Yuswandi, namely:

*untuk ukuran nilai rupiah ataupun pemberian jelas tercatat dengan yang menerima dan untuk kebersamaannya sebagai perilaku yang dinyakin untuk dikerjakan secara bersamaan. Artinya wujud materi berupa catatan bantuan ada dan fisiknya yaitu kebersamaan sebagai ikatan persaudaran gotong royong kesatuan hidup bermasyarakat dengan tujuan kelancaran proses pernikahannya. [For the measure of rupiah value or giving, it is clearly recorded with the recipient and for togetherness it is a behavior that is believed to be carried out simultaneously. This means that the material form in the form of records of assistance exists and is physical, namely togetherness as a bond of cooperation, unity of community life with the aim of smoothing the marriage process.]*

It is further in line with Husein's expression that:

*...nyogug...nunjuk agi aktivitas berengan gebei keteroan gebei nolongen atau merik, seng areng bereng nyelenggara agi kabinan seng ejalanen sesuai ambik seng lah esepakaten reng bereng... egebei bukteh ikatan bendibik reh sittong kelurga.[...nyogug...shows joint activity in*

*the desire to assist in giving records as well as jointly organize a wedding which is carried out in accordance with the procedures that have been agreed upon by us...as our bond is one brother.]*

The economic and physical aspects as stated above show the inflow relationship of assets originating from giving activities to the marriage organizer. So, this is in line with what Suwardjono (2016), Hummel & Horisch (2020) and Al Masum & Parker (2020) stated that income is based on the concept of a business unit as an inflow received from other parties. Therefore, the recording is based on acceptance as a basis. As this is in line with what Ahmad stated as follows:

*budaya...nyogug onkapan seng nyatah deri kegiatannah masyarakat gebei nyombeng bantuan...ya...ini pendapatan yang diterima penyelenggara dengan catatan yang dilakukan...gebei ngakonon pendapatannah seng lah etremah. [Culture...nyogug a real expression between community activities in providing assistance...ya...this is the income received by the organizer with the records made...to give acknowledgment of what has been received.]*

This acknowledgment is accepted as a record and at the same time an unrecorded liability (debt), meaning that the recipient gets an economic and physical addition but there is no expenses to pay it off in a recorded manner. However, payments made based on trusted policies are not written. The strength according to Rizal (2014), Ahmad (2015), Awal (2017), and Ahmad (2020) is that the revenue has a clear identity of the giver but expenses does exist to return it but to become a paid obligation it does not have to be done. The explanation that goes along with the dialogue is as follows:

*Husein: ya...kalau jelas ini aktivitas penerimaan...gebei sombengan le lancar acarah kabinan riah... le percajeh mon aktivitas riah termasuk budaya seng lah epercajeen ambik lah ejegeh [yes...if it's clear this is a reception activity...for assistance in the smooth running of wedding activities...for those who believe that this activity is a culture that is always nurtured and guarded]*

*Ahmad: ya...bender e lah epercajeh bik lah ejegeh tapeh jiah tagien seng kudu elunasen...tapeh yeh keteroan riah pakgun bedeh tanggungan seng kudu mebelih. [ya...to be maintained and kept as a record but*

*make a bill to pay it off...but it is this desire that makes the effort to be able to return it.*

*Whedy: artinya...jelas ada keinginan untuk mengembalikan... benni sebagai pendapatan yang tidak dikembalikan. [meaning... there is clearly a desire to return...not as non-refundable revenue.]*

*Ahmad: ya...bender...cak..ini kalau tercatat sebagai wujud perhatian kita untuk kelancaran dan kebahagiaan penyelenggara pernikahan...riah gebei kuatannah bendibik le kuat ngerangkai acarah seng lah esepakaten. [ya...right...son...this is recorded as a form of our concern for the smoothness and happiness of the wedding organizer...this is our strength to maintain on the basis of the agreed terms and conditions.]*

*Akhmad: artennah...riah lah mareh etatah susunan acarranh gebei kereberlangsungannah upacara pernikahan riah. [It means...right, it's like the arrangement for the continuation of this wedding ceremony has been arranged.]*

*Ahmad: iyeh..mareh.. lah ejelenenagi [yes...already...and running]*

*Husein: artennah bendibik lah taoh apah seng kudu bedeh gebei acara kabinan riah...deddih catetan sombengan riah wujud identias perhatiannah seng secara paddeng tak e yarep...tapeh...mon tepak dekremmah yehh...mon eperdelem...yeh..ngarep denganoh epebelih...ha...ha...[This means that we all know the requirements needed for this ceremony...so the note of giving is a form of identity for attention that physically does not expect...but...if it is studied...yes...hopes it will be returned later...ha...ha...]*

*Whedy: ecetet seng terbayar namun tidak mengharapakan secara terlihat...batin mengharapakan...ha...ha...[Recorded that paid off but didn't expect it outwardly...inwardly expecting...ha...ha...]*

*Ahmad: cretannah ecetet gebei kerokonon leh yeh...benni tabungan betabeh sempenan seng kudu ebejer pole...ha...ha...ha...kalau diruntut sebagaimana Mas sampaikan ada benarnya juga...bahwa kebersamaan ada pengembalian dikemudian hari...makila tak ecetet gebei pebelien...bender...ha...ha...[The context, please note it as harmony, you know...not savings or savings that are paid back...ha...ha...ha...]*



*if it is prosecuted, as Son said, there is also a point...that togetherness has a return in the future...although not recorded as a return...right...ha...ha...]*

Husein: *mon etuntut gebei nyata agi pole yeh... bender tapeh pakgun abelih bik tujuannah pertamah seng pengeluarannah gebei ngelancar agi upacara kabinan...yang selama ini menjadi kekuatan kita untuk menjaganya...artennag gebei sombengan seng hasillah gebei nyelenggara agi kabinan...yeh...engak wajar lah seng tak epaksah [If it is prosecuted and restated, yes... it's true but to keep returning to the main goal is spending for the smoothness of the wedding ceremony...which has been our strength to protect it...the meaning for acceptance and the outcome for the wedding organizer...yes...like a natural thing that goes without coercion.]*

Whedy: *kewajaran tanpa paksaan untuk menjalankan ambik senangkan.[Reasonableness without coercion to run with pleasure]*

Husein: *ya... kalau ini harus kita akui sebagai dorongan untuk membuat perhatian... ya...bisah ngorbanagi gebei nyuksesagi hajataannah [ya...if we have to admit this as an incentive to draw attention... ya...can sacrifice in the success of the invitation]*

Akhmad: *manfaattah...seng erasaagi...pengorbanan jah yeh pak? [Benefits...which are felt...the sacrifices, right, sir?]*

Husein: *pengorbanan...bukan namun perbuatan yang disadari dan dipelihara untuk memperhatikan kehidupan masyarakat sebagai perhatian...soallag jah seng gebei hubungannah ejegeh...ini titik utama. [Sacrifice...not but an act that is realized and maintained to pay attention to people's lives as a concern...because this is what keeps the relationship alive... this is the main point]*

Whedy: *terjaga...sebagai budaya yang luhur ambik masyarakat [Awake ... as a noble culture between the community]*

Ahmad: *iyeh...jah lah arapah mak bedeh budaya nyogug [Yes...that's the existence of nyogug culture]*

Husein: *benderr... egebei hubungannah kekeluargaan [right...as a link together]*

The dialogue shows that the sacrifice of economic resources as income that receives but creates a necessity for justice to repay

(debt) in the future. This is in line with Harry Yuswandi's statement that:

*ya...kalau untuk...catatan memang pendapatan yang harus diselesaikan pula pada saatnya nanti ketika pemberi menyelenggarakan acara... ataupun bisa menjadi kebanggaan secara moral ketika pemberian itu diumumkan...memang tidak diungkapkan oleh pemberi...tapi kalau ditanyakan secara pribadi jelas...ada kebanggaan atas bantuan yang diumumkan tersebut.[yes... as for...the record is indeed the income that must be completed at a later time when the giver organizes the event...or it can be morally proud when the gift is announced...it is not disclosed by the giver...but if asked personally, it is clear...there is pride in the announced aid.]*

The expenses to make gifts in the hope of receiving economic benefits back in the future. The expectation as stated by Suwardjono (2016) is that revenue received with the desire to return it in the future internally, not from pressure from external parties as unearned revenues. This income provides expenses to sacrifice future economic resources arising from constructive necessity.

The explanation above is in line with the statement further advanced by Harry Yuswandi, namely:

*...memang ini sebuah pendapatan yang juga kewajiban untuk mengembalikan tanpa perjanjian tertulis. Bahkan pengembaliannya umumnya lebih dibandingkan yang telah diterima. Namanya...tak tertulis jelas jangan dikatakan sebagai tagihan...bisa juga...sih... namun tidak mempunyai kekuatan sebagai hutang karena ini bukan sebuah aktivitas keharusan.[...certainly this is an revenue that is also expenses to return without a written agreement. In fact, the returns are generally more than what was received. His name...not written clearly, don't say it as a bill...it could be...well...but it doesn't have the power of being a debt because this is not a mandatory activity.]*

The recorded value is also expenses, although it is not based on written coercion and is not even mandatory for the sacrifice of economic resources. This resulted in the relationship of revenue and expenses into a single entity. As stated by Ahmad as follows:

*yeh...bisa eyomong gebei pendapatan betabeh bisah eyomong pembayaran seng kuduh epebelih soallah degik jah mon bedeh acara laennah gebei merik sombengan. Ecatet*

bik seng neremah...pastinya juga menjadi pengingat bagi pemberi...ini dipahami sebagai ikatan kebersamaan untuk kelancaran upacara pernikahan. Makannah jiah seng neremah kudu seneng... enggak kudu epemareh pole. [yes, it can be said that it is income, but it can also be at the same time a repayment later for other activities or events to the donor. Noted for the recipient...certainly also a reminder for the giver...this is understood as a bond of togetherness for the smooth running of the wedding ceremony. For that, you should accept in the happiness that you should...remember that it should be done again.]

This awareness is in line with Knauner & Moslang (2018), Thompson & Morgan (2020) and Hummel & Horisch (2020) explanation that the revenue received is expenses in future. The expenses definition is a representation of revenue definition itself. Transactions, events, or circumstances are a business unit that underlies the paired system, meaning that there are revenues as well as expenses. This pairing is also stated in the following dialog:

Husein: yeh...mareg ecadet bik eberik berarti jiah lah melekat ambik tanggungan seng kudu pemareh degik [yes...it has been recorded and given means that there are also dependents that will be resolved later]

Ahmad: maksudnya...aktivitas nyogug sebagai kebersamaan untuk saling membantu dalam aktioiatssah tercatat [that is... nyogug activity as togetherness to help each other in recorded activities]

Whedy: tercatat...untuk saling mengingatkan penerima kan?[It is recorded...to remind the recipient right?]

Husein: yeh...mengingatkan sudah ada yang saling membantu dalam kelancaran upaca pernikahan..mon..loppah..yeh berarteh gitak toman...jiah deddih sepakatan seng kudu epatoen... perasaan untuk berbagi... [Yes... remembering that someone has helped each other in the smooth running of the wedding ceremony...even if... forgetting...seemingly never...it's already an agreement that's been adhered to... feelings to share...]

Ahmad: perasaannah mon aktivitas riah nolongen seng e catet ebukak polee...mon lebih mapanan...yeh...jek sampek pas tambah toron...gebei nyombeng kebersamaan riah...tetep...[the feeling that when the

activity is assisted that the records are reopened...if it's better...yes...don't let it go down...to give each other together... stay...]

Husein: tetap...gebei teros abereng...jek sampek catetan seng etremah egebei tanggungan seng epekerren...tanggungan reh tak kerah aobe...yang utama kehadiran untuk saling melancarkan acara ini... ini tradisi nyogug benni aresan le...ha... ha [Still...to always be together...don't let the notes that have been received make the dependents you think about... the dependents won't change...the main thing is to be present to launch this event... this is a nyogug tradition, not a social gathering (arisan) lho...ha...ha]

The explanation of the dialogue shows that the revenue received must be similar to the expenses emergence or vice versa. The expenses emergence must be balanced with access or control of an income that has been obtained. This economic balance awareness makes *nyogug* provide assistance in accordance with the needs of marriage (Nawiyanto, 2011; Rizal, 2014; Ahmad, 2015). The relationships that can explain revenue and expenses arise together in assistance. In the case of assets, past transactions or events give rise to present control over the future economic benefits that are reasonably certain. In the case of expenses, past transactions or events, it creates a expenses present to sacrifice certain future economic benefits (Suwardjono, 2016).

The reciprocal relationship indicates expenses of the recipient that must be measured and recognized on record when incurred. This explanation is in line with what Ahmad said:

mon...neremah bantuan seng ecadet bik seng eyumumagi tepak jiah yeh tanggungan arengbereng gebei merik perhatian gebei seng merik le ngerasah bangga...yeh...mon etanya agi pole neng delem diri seng merik...pasteh ngerasa agi penghargaan jiah. Penghargaan untuk merasakan bahwa pemberian yang disampaikan telah diterima trus yakonen bik emanafaatagi gebei kelancaranah aktivitas upacara kabinan. [When...receiving assistance and it is recorded and announced at that time, the togetherness of dependents to pay attention to the giver is an award...yes...if you ask again within the giver...you will definitely feel the award. Submitted has been received and recognized and can be used for smooth wedding ceremony activities.]



Similarly, it is the same with the statement by Harry Yuswandi that:

*...ya...untuk aktivitas memang seperti memperoleh penghargaan dengan dicatat dan diumumkan. Namun ini sebagai sarana mengakui pemberian dalam perhatiannya untuk acara pernikahan...ya...nyogug memberikan akses untuk mendapatkan pengakuan dalam pemberian yang disampaikan. Janganlah memandang pencatatan sebagai pengakuan... namun ini wujud keluhuran budi dalam memperhatikan aktivitas tetangganya yang menyelenggarakan acara pernikahan. Perhitungan merupakan "sapaan" untuk menyadari saling bantu-membantu...sekali lagi hitungan perolehan bantuan untuk menyadarkan akan kebersamaan...kebersamaan dalam kegiatan, perolehan, dan penyerahan kembali nantinya. [...yes...for activities, it is like getting an award by being recorded and announced. However, this is as a means of acknowledging the gift in his care for the wedding ceremony...yes...nyogug gives access to get recognition in the given gift. Do not look at the recording as an acknowledgment! But, this is a form of nobility in paying attention to the activities of their neighbors who organize weddings. Calculation is a "greeting" to realize mutual help...once again the count of obtaining assistance is to make people aware of togetherness...togetherness in activities, acquisitions, and handovers later.]*

Therefore, the revenue and expenses of *nyogug* assistance as a measure are not only applied at the time of acquisition, but also for obligations when they are incurred. As a rule, the measurement of liability must be in line with related receipts recording.

Determining the expenses of each revenue as an assessment means that once it occurs and is recorded or recognized. It will remain a liability until the business unit completes it, or until there is a transaction or event that cancels it or which frees the business unit from having to pay it off as an embodiment of what social unearned revenues and why they do it. In principle, it is in line with Ahmad's explanation as follows:

*mon gebei ngakonen yehh...ngukur jelas bedeh hubungannah seng lah esadaren ngebeh ngakonen bik nyataga agi dibik seng neremah gebei jalanen secara dibik en...lho...yehh...artennah mahamen penilaian jumlah seng ecatat...namnnah beih lah sombengan yeh*

*bentuk sosial seng tros epelihara ambik ejegeh kelestariannah. [If it is to acknowledge and yes... to measure, it is clear that there is a conscious relationship as an acknowledgment in declaring the recipient is personal to run personally. Ah yes, it means understanding how many records there are, yes...should be endeavored to receive an assessment of the amount recorded... the name is also social assistance which is always maintained and preserved.]*

Therefore, what social unearned revenues are and why they do it is an acknowledgment of expenses that has been binding because of a recorded transaction, namely the assistance provided. Binding is a necessity as recognition to signify that expenses is binding so that expenses can be recognized (booked) (Suwardjono, 2016). The provisions of this economic substance as research results Gibassier et al., (2018), Kamayanti & Ahmar (2019), Ahmad (2020), Hummel & Horisch (2020), Al Masum & Parker (2020), Thompson & Morgan (2020), and Prasetyo (2020; 2021). They state that the motivation to record all obligations that arise when the transaction occurs even though it is not legally stated (contractual) as a social bond. Revenue records like this are in line with what Suwardjono (2016) stated, namely as a binding expenses on a regular basis when the current necessity arises, with the quality of reliability and information relations of the beneficiary.

The availability aspect bases the invoice or receipt to acknowledge not absolute liability. Therefore, they can recognize it as a constructive necessity or for the sake of justice as well as togetherness. This is as based on the dialogue below:

*Whedy: pak Ahmad...ini melihat kelanjutan catatan seng tertulis berarti aktivitas yang tertunda... [Mr. Ahmad...this is seeing a note that continuation is written means the activity is pending...]*

*Ahmad: tertunda dekremmah mas... [Delayed how to sir...]*

*Akhmad: ya... harus dipenuhi kemudian hari sebagai sarana gebei mebelih pole jiahh... catatan satu juta atau sapi...ataupun kebutuhan rumah tangga yeh kuduh epebelih [yes...must be fulfilled later as a means to return it again yes...notes of one million or cows...or household needs as availability to return]*

*Ahmad: ha..ha...ya jealal enjek cak...riah kebersamaan neng delem sosial masyarakat...jadi jangan diperhatikan*

*sebagai apa...ya...otangan...benni...tapeh gebei kewajibannah gebei diri dibik seng neremah ancen gebei hubungan sosial neng masyarakat [ha..ha...yes, obviously not sir...this is togetherness in society...so don't pay attention to what it is...yes...a loan...not anymore...but if expenses that are on you the recipient is indeed a social relationship]*

*Whedy: hubungan tradisi...seng terjaga dan lestari... [Traditional relationship... awake and sustainable...]*

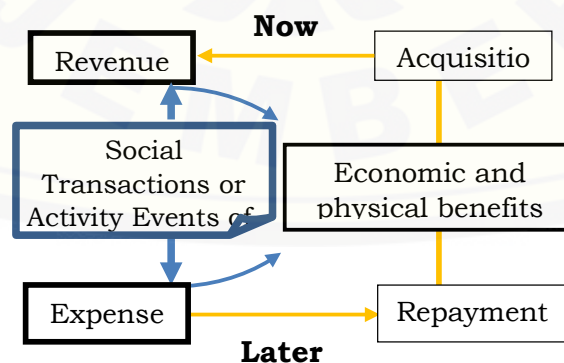
*Ahmad: iyeh...gebei kontrak sosail seng lah epercajeh [yes...as a social contract that is maintained]*

This social contract contains the word probable which refers not only to the future sacrifice of economic resources but also to rupiah amount. Transactions, events, or circumstances of nyogug can affect revenues and expenses simultaneously because the business entity concept that underlies the double entry system. The concept of unconditional rights of offsets like this is in line with Suwardjono (2016) that in certain cases the revenue assets existence must be similar to the expenses emergence, or vice versa the expenses emergence must be balanced with access or control over the records that have been made from the obligation to pay them off. This shows that changes in revenue are not always with the change in liabilities as unearned revenues. Therefore, unearned revenues are present control, and at the same time make a fairly certain future expenses, meaning that in the case of future expenses it creates expenses present for a fairly certain future sacrifice of economic and physical benefits. This explanation can be as in Figure 1.

Therefore, as seen in Figure 1, it shows that the social unearned revenues to economic and physical benefits. And revenue and expenses must also be measured and recognized when the nyogug activity occurs. As social unearned revenues to economic and physical benefits, revenue and expenses must also be measured and recognized when the nyogug activity occurs. Thus, the measurement of these two accounts at the time of acquisition is also for expenses when incurred. This is in line with Knauner & Moslang (2018), Suwardjono (2016) and Hummel & Horisch (2020) that expenses measurement must be in line with the measurement of related deferred credits (liabilities) post. This means that past events give rise to the present obligation to sacrifice future economic benefits that are quite certain.

This necessity depends on the social awareness that is embedded in the community. This rule shows the neighbor's concern in sacrificing future (later) economic resources for the sake of togetherness. As this is based on the following statement Husein:

*Mon lah neremah bik nyatet berateh jiah bede...yeh..perasaan reng bereng gebei saleng mengengak ambik ngera agi masa mon lah deteng dari pemberiannah sombengan seng lah eteremah gebei jegeh kebersamaan jiahh... neng dinnak tadek ontong betabeh rogi jiah tergantung odik sosiallah.[If you have received and recorded it means that there is...yes...the feeling of being together to remind each other and predicting the future for the provision of assistance that has been received to maintain each other's togetherness...here there is no gain or loss due to dependence on social life.]*



**Figure 1**  
**Social Unearned Revenues of Nyogug Activity**

Source: Data Processed



Dependence is an acknowledgment of social activities in the community in *nyogug* culture. This recognition makes an agreement on expenses to help each other. This expenses according to Ahmad (2015) is an inner bond to acknowledge as a family. Bonds that make expenses amount of economic and physical sacrifices as a bond of relationship. This explanation is in line with Husein's statement as stated below:

*...ya...melalui nyogug kelihatan kita ini merupakan saudara untuk saling melihat dan menentukan aktivitas kegiatan pernikahan sebagai aktivitas bersama dan saling menjaga...ya...soallag nyogug riah deddih pebideh abendibik ambik masyarakat seng lain...yeh...bedennah kebersamaan membuat kewajiban upacara pelaksanaan pernikahan menjadi tanggung jawab kita bersama...benni kewajibannah dibik [...yes...through nyogug it looks like we are brothers to see each other and determine wedding activities as a joint activity and take care of each other...yes... because nyogug is the difference between us and other people...yes...the existence of togetherness makes expenses of the wedding ceremony to become our shared responsibility...not our own expenses]*

The expenses in question is a measurable recording the wedding organizer carried out.. This is also stated by Nawiyanto (2011), Haryono (2011), and Rizal (2014) that expenses to record in *nyogug* is a definite measurement of the organizers to be an appropriate reference in future togetherness activities. Therefore, the recognition of acceptance as expenses is also an agreed award (measuring considerations). This award is the most objective liabilities measurement in the amount of income received for ongoing transactions, and not *rupiah* amount for future economic sacrifices (Suwardjono, 2016).

The award has made the continuity of solid social relationships in everyday life. This cohesion is further maintained and even becomes stronger when the *nyogug* activity is carried out practically next to each other. Because they are close to each other, the social interactions between them are like brothers, they even seem much more intimate. Even though economic life is supported by differences, they do not take a stand to belittle each other. The culture of activity resulting from the *nyogug* tradition as intended provides a well-developed social reflection. Social

cohesion as stated in the dialogue:

*Ahmad: tak terkecuali engkok...padeh ngerasai endik penghargaan dari masyarakat gebei areng bereng ngelancar agi aktioitas riah [I am no exception... also feel there is an appreciation from the community for jointly launching this activity]*

*Husein: benni seng tak ketao en...riah pengakuannah kebersamaan seng enilai sittong betabeh...lemah juta egebei jalinannah peemersittong [it nott without things that are not recognized... this is an acknowledgment of one value or five million together as a unifying bond]*

*Ahmad: ikatan le ngerasa agi mon etremah neng aktioitassah nyogug [Bond to feel that accepted in nyogug activity]*

*Husein: ...ya...nyogug riah gebei nyadearen artinnah merrik riah gebei kewajibannah sosial [...yes...nyogug to realize the meaning of giving as social expenses remembering an unforgettable activity]*

*Whedy: ohh...gebei bersama [ohh... as a unit to be together]*

*Husein: gebei tah nyatu mbareng areng bereng... cak...benni neremah betabeh mebelih denganoh...tapeh...yeh...saling ngejegah betabeh neremah seng lah neremmah ambik seng merrik deddih sittong [As a unit to be together...sir... not accept or return it in the future...but...yes...take care of each other to accept and return to be one]*

*Ahmad: sittong...untuk nyogug memberikan ikatan bahwa sosial tak kerah bisah elang... [One...to nyogung provide a bond that social cannot be removed...]*

*Husein: majuh...mas artinya untuk tidak melihat dalam satu aspek saja arti dari materi rupiah tetapi...juga keberadaan yang lebih diutamakan...mas hadir untuk menyapa sambil santai diacara ini memberikan nilai lebih yang nantinya saya bersama akan kesana untuk berkunjung ke rumah mas whedy...ya...jiah lah aktioitassah bendibik saling nambah tretan [Forward...sir means not to see in one aspect only the meaning of the rupiah material but...also for existence that takes precedence...sir is here to say hello while relaxing at this event giving more value that later I will be there together to visit the house Brother Weddy's house Sir... this is our activity to add to each other brothers.]*

Whedy: *wah...sungguh...sekelangkong [wah... really...thank you]*

The joint activity shows income recognition and liabilities as a unit. Therefore, according to Hummel & Horisch (2020) and Al Masum & Parker (2020) the measurable value shows the subjective quality of reliability information the preceding transactions. This shows the use of accrual records as basis for *nyogug* activities. This recognition gives rise to accrual liabilities to easily identify and apply requirements for fairness and equity. For both of these requirements, the future sacrifice of economic resources is generally quite probable because an agreement has been reached or a policy has been decided so that amount and sacrifice timing is quite clear. This explanation is as stated by Ahmad below:

*Mon erasa agi yeh..sombengan seng etrema ah...bedeh kewajibannah ekonominnah seng lah ecetet neng masa depan seng lah jelas kudu elakonen denganoh. Riah lah ecetet ambik lah tetapagi...ha...ha...seng akhirrah kebersamaan riah seonggunnah neremah bik ngeluar kiah degik. [If it is felt yes...the assistance received is...there are economic expenses as recorded in the future which it is clear that must be fulfilled later. This has been recorded which has been binding...ha...ha...so that it coincides with receipts and expenditures later.]*

Non-economic units and future sacrifices of economic resources are in the form of cash or goods with a definite amount. Conceptually, this makes the non-entitled revenue meet expenses criteria even though they are not based on coercive power and are not even a necessity of sacrificing economic resources if the recipient has trouble.

That is why, in line with the APB's definition of liabilities, which includes several non- expenses deferred credits as liabilities. So the definition of *nyogug* activity expenses is actually a reflection of revenue received. Transactions, events or circumstances can affect revenues and expenses simultaneously because of the concept of a business entity that underlies the double entry system. This is further explained by Suwardjono (2016) that in certain cases the revenue existence must be balanced with expenses emergence or vice versa expenses emergence must be balanced with access or control of revenue received. However, the revenue amount is not always accompanied by changes in liabilities. Why is

that? It is due to the non-material together as a consciousness result received.

That awareness shows the recorded agreement. The agreement represents the amount as stated by Awaln (2017), Purnamawati (2018), Gibassier et al., (2018), Kamayanti &Ahmar (2019), and Ahmad (2020) that to be accepted and submitted will come. The recorded amount is purely a deferred liability of the recipient, and deferred revenue for the giver that we cannot call it a liability because it does not meet the definition of a liability. As Ahmad stated as follows:

*...ya...engkok...neremah limah ratus sebuah berateh ecak...jelas merik tak epaksah. Aktioitas nyogug riah bisah esebut engkok merik jiah tulus tak ngarep p[enghargaan...e...e...sombengan tanpa mengharap. Tapeh kan denganoh cak..yeh...nyamannah oreng bedeh loppahnah betabeh tak endik ha...ha...ha... tak ngarep abelih...yeh...seng pertama kan kebersamaannag riah kudu trus ejalen seterussah gebei ngelestaragi budayannah nyogug. [...yes...I...received five hundred thousand then sir...obviously gave consciously without coercion. By this nyogug activity, it can be said that I give sincerity without hope...e...e... help without expecting. But if in the future... sir...yes...the name of a human being forgets or doesn't have it ha...ha...yes...don't expect to come back again...yes...the main thing is that this togetherness continues to be maintained as long as it is to preserve the nyogug culture.]*

Therefore, should the two components be in separate? If not, is the entire *rupiah* amount or goods more accurately called liabilities or deferred income? So that Ahmad's explanation above can provide an alternative settlement to recognize the recording of future income and liabilities as unearned revenues component, namely:

Cash 500.000  
Expenses to goods deliver 500.000  
It can also be recorded by:  
Cash 500.000  
Unearned revenues 500.000

Based on the explanation of this account, it shows that unearned revenue is expenses non-obligatory. Both of these as Suwardjono (2016), Al Masum &Parker (2020), and Hummel & Horisch (2020) fulfill the expenses definition because expenses to goods deliver and services. This treatment is conceptually more



supported than money separation (material) into *kos* components (representing liabilities) and revenue. Why is that? Because goods delivery of is a time of *nyogug* to recognize revenue rather than cash receipts so that receipts (whether current or deferred) cannot be recognized when received cash. For that reason, it is useless to want to separate receipts of money and or goods to *kos* represent and cash.

Therefore, the revenue assessment and continued with expenses at a certain time is the determination of *rupiah* amount or goods that must be submitted with sincerity. This condition occurs at that time expenses they must return it in accordance with the records. Therefore, the determination of the value of current when it occurs later depends on determining the present value of expenses at each time expenses is incurred until the returned expenses. This is as referring to Ahmad's explanation, namely:

*mangkannah...catetan riah egebei dasar utamannah mebelih gebei ngubungangi kebersamaannah sambil saling nolong. Nilai seng ecetet jiah yeh nilai seng etremag denganoh. Nyogig gebei pengingattahbermasyarakat... yehh...materi...yeh...apokompol gebei aktivitas bendibik kabbi.[ttherefore...note serves as main basis for linking togetherness in helping each other. The recorded value is the received value at this time to remember togetherness in the future...nyogug as a reminder of togetherness in social life...yes...material...yes...together in making this activity a common property.]*

The *nyogug* tradition provides for recording activities development (transactions) based on togetherness, namely transactions, events, or circumstances that trigger a business unit to recognize revenues and expenses as one. The expenses will continue to bind or become a necessity until expenses is fulfilled (satisfied) through transactions, events, or circumstances that affect the business unit.

The recording is an act or effort that is deliberately carried out by an entity unit to satisfy its expenses on time. This is in line with what Rizal (2014) and Ahmad (2015) explained that recipients records of *nyogug* tradition remind payback directly to the one who gave it at a later time. This stipulation makes *nyogug* show the entity unit mechanism between revenue- expenses that arise together. Situations that are supported in traditional activities that are carried out from generation

to generation. Activities make the transactions formation together (one unit) not separate. This separation as stated by FASB that the financial and transaction-components approach, that various transactions related to expenses (cost) certain can be separated and independent so that the various revenue or expenses (cost) involved must be treated as separate components.

## 5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

*Seserahan nyogug* tradition as a recorded calculation which will later try to be returned in the same unit or even more. Interpretation keeps records to easily identify and apply requirements for fairness and equity. It is a condition as an agreement to recognize revenues and expenses into entity transaction, event, or situation as social unearned revenues. The revenue is followed by expenses at a certain time as *rupiah* amount determination or registered goods that must be submitted with sincerity. Therefore, it implies that to cash on revenue is not entitled as the value of current determination when it occurs later. It means that it becomes a mandatory value now until they return the expense (satisfied). This suggestion shows the revenue assessment and continues with expenses at a certain time is *rupiah* amount determination or goods that must be submitted with sincerity and according to records.

Therefore, the limitation of determining the current value when it occurs later is on the current value determination, namely dpeneds on (cost) value occurrence until it is returned. This internal policy greatly affects the unconditional right of offset concept activity. Furthermore, further research can use the research method with ethnographic approach based on participant observation as a complete source.

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