



The Concept of Sharia Accounting in Nahusanamang Custom in Tulehu Village

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Abstract

The primary objective of this study is to explore the application of Islamic accounting principles within the context of the nahusanamang custom. Employing qualitative methods with a phenomenological approach, the research delves into the interpretation of Islamic accounting concepts within nahusanamang. Through this investigation, several key elements emerge, shedding light on the significance of nahusanamang within Islamic accounting frameworks. Nahusanamang, within the purview of Islamic accounting, encompasses various facets including assets, liabilities, temporary shirkah funds, equity, receipts and expenses (encompassing profits and losses), cash flow, zakat funds, and benevolent funds. These interpretations are deeply rooted in the traditions prevalent within the community, illustrating the integration of Sharia principles into the accounting practices associated with nahusanamang. The traditional understanding of nahusanamang within Islamic accounting underscores its broader role beyond just financial transactions. It embodies religious values, fostering familial and social bonds while alleviating the burdens of individuals with pressing needs, known as sahibul hajat. This research underscores the significance of incorporating Islamic principles into accounting practices, emphasizing the broader societal and ethical dimensions inherent in financial transactions. By contextualizing nahusanamang within Islamic accounting frameworks, this study contributes to a deeper understanding of how religious values intersect with financial management practices within specific cultural contexts. Ultimately, the findings of this study provide valuable insights for practitioners and scholars alike, highlighting the importance of aligning accounting practices with religious and cultural values to ensure ethical and socially responsible financial management within diverse communities.

1. Introduction

Accounting is a science that is believed to be a branch of Socially Constructed Science. This means that the construction of accounting science is strongly influenced by social developments. The more advanced the social level of a society, the more advanced accounting develops in that society, and vice versa (Mulawarman, A. (2010) Efforts to bring accounting science closer to cultural, religious, and spiritual realities are in line with critical analysis of accounting in relation to spirituality and local wisdom.

The relationship between culture and accounting is nothing new and will always be important, because accounting is a form of culture that is always evolving, especially Islamic accounting financial institutions that have their own peculiarities and have

sustainable potential in raising actual material. Another dimension of the spiritual social accounting paradigm is as a form of reporting and an instrument to get closer to the creator (Sangster, Alan. (2018)

The command of Allah Almighty through surah al-Baqarah verse 282 clearly mentions the importance of recording and accounting (accounting process) as proof of transactions. In addition, Islamic accounting is a trusted accountability. Accountability is the spirit of Islamic accounting where the capacity for reporting accountability is increasingly meaningful, aka playing a "soul", and as the foundation of "ethics" of reporting information. Al-Baqarah verse 282 is Allah's command to man to record when making transactions. According to Triyuwono argued that Al-Baqarah verse 282 is a command in the Koran.



Each order has substance and is embodied in the form of recorded substance and its form is embodied in PSAK 101. Transactions that are in accordance with the principle of muamalah have been clearly explained in QS. Al-Baqarah verses 282-283, namely the mandate of Allah SWT to make honest and transparent records of all reports. In general, in that paragraph there are principles of Islamic accounting, namely quantity, balance, and validity are essential conditions in the composition of Islamic accounting. Therefore, advising to behave upright and prevent bad (derivation) describes the view of accounting (Triyuwono, I. (2011)

Sharia accounting is an accounting system that meets sharia principles and follows sharia-compliant accounting methodologies in financial recognition, measurement, and reporting. Accounting is a science that is believed to be a branch of socially constructed. This means that the construction of accounting science is strongly influenced by social developments. The more advanced the social level of a society, the more advanced accounting develops in that society, and vice versa. Efforts to bring accounting science closer to cultural, religious, and spiritual realities are in line with critical analysis of accounting in relation to spirituality and local wisdom (Yuyanti Rahman et al (2019)

Local wisdom that is always developing in community social interaction, one of which is dowry. The existence of dowry as a mandatory gift from the husband to the woman to be married is always interesting to study, including matters related to it. Dowry in the form of treasure or something of value, the amount is adjusted according to the ability and tradition of local culture (Apriyanti, A. (2017) Some other examples related to local wisdom occur in the determination of dowry in traditional marriages of the Muna community which is determined based on four social stratifications: Kaomu (Nobles), Walaka (Custom-Law), Anangkolaki (Farmers, Fishermen), and Maradika (Commoners) which contrasts with the value of simplicity and convenience in Islam.

On the other hand, differences in dowry contracts also occur at the same time and region, such as the tradition of sending property (Dutu) in Gorontalo community weddings from hereditary traditions to events to improve social status (Yuyanti Rahman et al (2019) Indonesia has a lot of wedding customs and cultures found in various regions, one of which is the wedding custom in Central Maluku precisely in the village of Tulehu. At weddings in Tulehu village there is a custom, namely Nahusanamang, the word Nahusamang is to drop money while Sanamang is food, the general meaning is alms with reciprocity in the form of sanamang (food).

2. Literature Review

2.1 Sharia Accounting

The development of Islamic accounting in Indonesia cannot be separated from the process of establishing Islamic Banks. The establishment of Bank Muamalat Indonesia (BMI) is the initial basis for the implementation of Islamic teachings as a guideline for muamalah. This establishment began with a series of processes of struggle of a group of Islamic people and thinkers in an effort to invite Indonesian people to meet in accordance with religious teachings.

Sharia accounting or Islamic accounting is accounting based on the Koran and Al-Hadith and ijma' ulama. The basic difference between Islamic accounting and conventional accounting is that Islamic accounting uses a cash basis system and in conventional accounting uses accrual basis principles (Ac, AM (2014).

2.2 Nahusanamang

In terminology the word Nahusamang is divided into two syllables, Nahu which means dropping money and Sanamang which means food. While etymologically Nahusanamang is alms with reciprocity in the form of sanamang (food). The purpose of Nahusanamang is to build family relationships and friendships and ease the burden of sahibul hajat.



3. Research Methods

This research uses qualitative methods. Qualitative research is a type of research whose findings are not obtained by statistical processes or calculations with formulas but as a form of research that has the aim of explaining symptoms contextually by using researchers as a natural part of the study (Eko Sugianto 2015 in Najmah Hussal et al (2023) This study uses a phenomenological approach, which describes the results of research that examines how natural events become phenomena in the social life of the community related to Nahusanamang marriage customs in Tulehu Village. The data collected is in the form of interviews with parties related to this study. The informants in this study were Customary/Saniri Figures and Tulehu Village Religious Leaders.

4. Results and Discussion

Tulehu Village is one of the villages located in Central Maluku Regency, Maluku Province. Tulehu Village is one of the villages that is still thick with its customs but in everyday life is still dynamic with the times. Wedding customs (Nahusanamang) became one of the sacred activities in Tulehu Village and are maintained until now. People believe that marriages performed with a series of customs will get blessings from the purpose of nahusanamang itself. The distribution of money from nahusanamang proceeds is divided into several parts, namely sanamang materials, treasures, Kako Panokoi, dowry, maaruru laun, and door pele money.

Islamic financial statements of assets (assets), liabilities (liabilities/debts), temporary shirkah funds, equity (capital), receipts and expenses including profits and losses, cash flows, zakat funds benevolence funds also show administrative responsibility for the utilization of resources entrusted to them. **Assets and Capital** in nahusanamang are money obtained from assistance/mutual assistance from village communities. The utilization of wealth in Islam is seen as a virtue. This activity is carried out to meet both physical and spiritual needs so as to maximize its human

function as a servant of Allah swt to get happiness in the world and the hereafter.

The obligation in Nahusanamang is the sanamang material prepared in the nahusanamang procession. Liabilities (obligations) in Islamic accounting are financial responsibilities that must be fulfilled by companies or individuals in accordance with sharia principles, arising based on past events or a transaction that gives rise to accounts payable/loan. **The liabilities** in Nahusanamang are the sanamang materials prepared in the nahusanamang procession. Liabilities (obligations) in Islamic accounting are financial responsibilities that must be fulfilled by companies or individuals in accordance with sharia principles, arising based on past events or a transaction that gives rise to accounts payable/loan.

Income and Expenses in Nahusanamang namely Treasure (Household Furniture), Kako Panokoi (Siri areca nut brought by the woman's family and inserting money to be handed over to the bringer), Maaruru laun (Delegation from the male side" delivering property to be handed over to the female side at the time of handover accompanied by the presentation of food from the female side and closed with the giving of money (In an envelope) by the male side"), As well as Pele Pintu Money (Entrance permit money to the Bridal room from the male side"). Income recognition in Islamic accounting is income recognized at the time of payment.

Conventional expenses are shrinking assets or decreasing economic benefits while in Islamic accounting related to expenses, there must be clear criteria about the expenses borne by Islamic entities due to the use of the "Revenue Sharing" method. Because nahusanamang custom has the purpose of mutual assistance to ease the burden on relatives or family, so that when the marriage does not occur or fails, then the money from the nahusanamang proceeds is not returned to the community, but the family concerned may not do nahusanamang custom anymore because it only applies 1 (one) time. The customary purpose of nahusanamang is in line with one of



the general objectives of Islamic accounting, which is to help achieve socio-economic justice (Al Falah)

5. Closing

5.1 Conclusion

The conclusion in this study is that the concept of sharia accounting has been used by the Tulehu Village community in marriage customs, where assets and capital are money obtained from assistance/mutual assistance from the village community, obligations are sanamang materials prepared in the nahusanamang procession, and Income and Expenses in Nahusanamang namely Treasure (Household Furniture), Kako Panokoi (Siri areca nut brought by the woman's family and inserting money to be handed over to the bringer), Maaruru laun (Delegation from the male side "delivering property to be handed over to the female side at the time of handover accompanied by the presentation of food from the female side and closed with the giving of money (In an envelope) by the male side"), As well as Pele Pintu Money (Entrance permit money to the Bridal room from the male side").

The traditional meaning of Nahusanamang in Islamic accounting reflects the role of accounting based on religious values such as building family relationships and friendships and easing the burden of sahibul hajat. Because it has the goal of helping each other or mutual assistance in easing the burden of families who are willing so that when marriage does not occur or fails, So the money from the Nahusanamang proceeds is not returned to the community and family who have provided assistance, but the family concerned may not do the Nahusanamang custom again because it only applies 1 (one) time.

5.2 Suggestions

Suggestions for the community to maintain customs, maintain their sustainability and provide knowledge and insight to the modern generation or gen z so that they know and understand cultural values and customs, especially in Tulehu Village.

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