

# INTERPRETING RECEIVABLE DEBT IN BHUBUKAN TRADITION CRITICAL INTERPRETIVE STUDY

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**Abstract:** *Bhubukan is a cultural tradition rich with non-contractual receivable debt practices. Bhubukan is evidence that accounting is not a value free science but it is ascience exists within social cultural life of people along with kinship values to help each other. The objective of this study is to describe and interpret the phenomenon of accounting transaction which has been unified with local wisdom in "bhubukan" transaction. Ethnography approach is used in this research to understand a perspective of life according to the natives. The results show that bhubukan has delivered an economic morality which was not profit oriented initially and aimed only for survival in the hidden picture of social cohesiveness. Bhubukan tradition has several mechanical processes to collaborate accounting, culture, and local wisdom. Along with modernity, bhubukan tradition is no longer identical to humane non-contractual receivable debts but it has changed from its noble philosophical purpose into a materialistic transaction.*

**Keywords:** *Ethnography, Bhubukan, Non-Contractual Receivable Debt, Humane Accounting*

## 1. INTRODUCTION

### 1.1 Background

Casares (2002), Abraham (2011) and Gardardottir (2012) stated that the increasing of receivable debt<sup>1</sup> practices among the society often is related to the needs and demands of every single individuals. Financial problems tend to occur when we no longer able to manage between prioritizing needs and demands. When one tends to prioritize the demands before the needs, financial problems and lacking of fund will be daily problems, no matter how much the income one might have. Today society has become more consumptive, leading to the increased practice of receivable debts. The

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1. The term "debt" is called as "utang", win which in this research is often used to depict reality in the field.

receivable debts might involve individuals within social groups or the banking institutions (Hendriksen, 2002).

It is a common secret that receivable debt practices within the society between individuals or involving banking institutions have become daily digest and emerging culture within the society (Coleman 2011). Human as a social creature cannot live alone, which means help and aid from other individuals is needed once in a while in the form of physical power, time, thoughts, and often money. Furthermore, the empathy feeling toward others has become one basic reason to create harmony between people. Open communication related to life problems might become one entrance door to the needs of receivable debts practices between people. Usually, it begins from one person who asks for debts due to an urgent financial reason (Abraham, 2011).

Guirkinger (2008) has shown three social environment in social cultural relations, such as: ethnicity social cultural environment in villages with its local culture sublimation, national environment, and international environment. Globalization has penetrated the national social cultural environment through international environment which later on starting to penetrate ethnicity social cultural environment in villages. This process works rapidly through social transformation Social cultural life enriched with kinship values regarding mutual help completed with the demands to get something had given opportunities for receivable debt practices to transform through social cultural interaction and social environment.

The beginning of "*bhubukan*" tradition within the society in Mbodakan Village was from the awareness of donating something as a form of solidarity toward relatives, family members, neighbours, partners, or other social members who are conducting celebration (Kusumohamidjojo, 2009). The form of donation might be material such as money and goods, or immaterial such as physical power or thoughts, which is usually based on the type of celebration conducted. As we know, Javanese people lives in deep rooting tradition, in which almost all stages of life have their own meaning and celebration. Starting from childbirth, we acknowledge the term of "*weton*" (birthday celebration), *selapanan*, *tujuh bulanan*, and etc. Next is marriage celebration, circumcision, building house, until funeral procession such as *pitung dinan* (seven days feast for the dead), *nyatus* (100 days after death feast), and *sewon* (1000 days). These traditions believed to be the acculturation between Hindu Javanese culture and Islamic culture. The true meaning of donation itself is to lighten the burden of other society members.

Besides being a cultural heritage, there must be an underlying reason of why people are encouraged to practice “*bhubukan*” tradition? Whereas, this tradition should be survived only within a “*paguyuban*” society, in which the solidarity between the members are mechanistical. However, this “*bhubukan*” tradition still can be found among modern organic society as today. Even, this tradition can be found not only in a particular village but also in other villages with different terms. There is a possibility that this tradition has a specific value or social guarantee for its society. It can be said that this tradition is the simplest form of social insurance for the community life. The people are willing to donate because it is an effort to minimize and distribute their life burden, especially when facing risks and future uncertainty (Rafael, 2007 dan Manzilati, 2011).

However, there is a shift within this tradition nowadays. According to Noreen (1988), Guirkinger (2008) and Manzilati (2011), the meaning of donation tradition has changed to be a non-contract receivable debts practice. Whenever a community member wants to do a celebration, other community members would donate particular materials which later on will be considered as a loan. Trust relation in this “*bhubukan*” tradition is inseparable from the local wisdom values built in social structure of that particular society. Thus, the values underlying this non-contract receivable debts practice should be examined and how the control between parties involved is conducted, as well as the implication to the concept and acknowledgement of non-contractual receivable debts principles in “*bhubukan*” tradition among villagers of Mbodakan Pandaan. Based on the background of study, the research question in this study is how is the interpretation of non-contractual receivable debt transaction in *Bhubukan* tradition of Mbodakan Village society?

## 2. THEORETICAL FRAMEWORK

### 2.1 The Accounting of Non-Contractual Debts

In accounting, the vulnerability of certainty and uncertainty in receivable debts practice is accommodated in the principle of conservatism. Conservatism is the way to protect oneself (compacy) especially in a contract (Beatty et al. 2008). Principle of “guarding” reflects the humane side of accounting related to basic principle of “kindness” and ‘goodwill’ when giving loan. The reason behind this is that the one doing “guarding” is the lender. In short, when a creditor gives a loan, the creditor is ready for the worst possibility, which is not being paid back. Unfortunately, in business,

accounting has formulated that when the borrower's balance has been burdened and unhealthy, restructuring and giving up to debt collector is the way out.

Receivable debts uncertainty might occur, both from financial and non-financial transaction, with contract and without contract, or with collateral and without collateral. The stakeholders, especially the lender/ trustor expected to fulfill the duty without taking any consideration about how it should be fulfilled (Hendriksen, 1991 and Scoot, 2009). Receivable debt is viewed as being or phenomalize. Being according to Katts Off (2004:47) means "essence; substance" which exists, is the simplest and the most universal predicate.

So, when we see it as being, it means the uncertainty of non-contractual receivable debts will make people involved conduct the act willingly without legal force. However, when we see it as phenomalize, it means we are referring to a "transactional" relations based on accounting: If I give something, what kind of benefit that I will get (Ivancevich et al. 2005:165). Ivancevich et.al (2005) suggested that in a take and give relation there should be a motivation, which will form the psychological contract. Psychological contract is a form of dynamic unwritten agreement, between people or organization which is expected to be given and accepted in the future. In psychological contract, not all exchanges are explicit or materially tangible, but there are more implicit things such as: satisfaction, fair treatment and loyalty. Because it is not static—or dynamic—the expectation between two parties might change later on.

Manzilati (2011:145) has proved that when receivable debt is taken into transactional contract, then the contract is an institution which is unintentionally designed to influence (to manage) economical activity, and this framework is the game rule which is legalized to 'force' people to be involved. Contract which is interpreted from contract of law might involve various activity aspects which develop both in business and individual environment. The function of this contract is as legal tool which regulates specific aspect and particular type of agreement.

## **2.2 History of Hajatan: The Phenomenon in Mbodakan Village**

Culture has been defined as a design for living (Rafael, 2007) and a set of control mechanisms, plans, recipes, rules, construction, which have been called as the program to manage attitude by the computer experts (Geertz, 1992). The beginning of hajatan culture itself is not certain in term of the time

and forming process. The tradition of hajatan is a local social culture heritage inherited to the individuals of a community. The culture has become tradition conducted by local society continuously. This culture is a meeting point for the society of a community although they might not know each other. Continuous tradition is an effort to prevent the culture from extinction.

Hajatan is conducted in Mbodakan Village as a moment of “silaturahmi” among people. The people who conduct Hajatan will be helped by other people with materials or physical help in conducting it. Along with time changes, the materials given to help also changed. Long ago people will donate their farming goods voluntarily, while now people tend to donate staple and money in the form of non-contractual receivable debts. Initially, it is meant to lighten the burden of the hajatan host.

### **3. RESEARCH METHOD**

This study is interpretative using ethnography method to reach the previously stated objectives or purposes. Ethnography method is a method used on qualitative research. Spradley (1997:3) stated that ethnography is an activity describing culture which mainly aimed to understand a life perspective of natives. Meanwhile Muhadjir (2000:129) explained that ethnography is a research model mostly related to anthropology which studies cultural phenomenon, providing the perspective of life of the study objects.

In line with that, Rafael (2007) stated that ethnography emphasizes on main questions toward why a community group behaves or conducts its social behavior in a specific way. Researcher conducted the research with ethnographic approach is more interested to understand whether all cultural elements owned by a social group are applied with the same way automatically, or the elements are applied through contextual negotiation process according to the situation faced.

#### **3.1 Technique and Data Collection Method**

In this research, data is collected through in-depth interview and participation observation, which means that the researcher is actively involved and participate in the activity (hajatan) together with the community. Participation observation is an effort to maintain good relations between the researcher and the informant – Mbodakan villagers.

### **3.2 Research Site and Informant**

According to the research purposes, therefore the location decided is Mbodakan Village Pasuruan in which the majority of the population is descendants of Madurese. Informants in this research are: Head of Community Movement Group Mbodakan Village Pasuruan and community members who had conducted hajatan as the main informants.

Besides, additional information is gained from the society around Mbodakan Village and academician, as those informants are considered to have competence toward information related to non-contractual receivable debt practices within the community of Javanese and Madurese and activities conducted as supporting information.

### **3.3 Data Analysis**

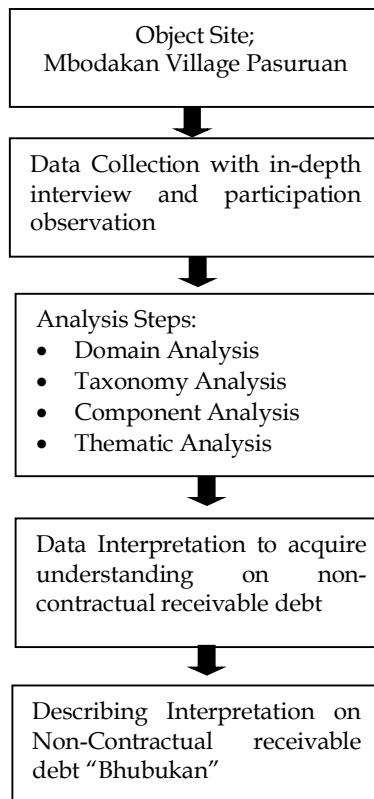
The analysis process is based on Spradley (1997) as referred by Moleong (2010:148-149), which is using cyclical research process. The cycle of analysis in this model is conducted by doing descriptive observation, domain analysis, focused observation, taxonomy analysis, selected observation, component analysis, and thematic analysis. Data analysis is conducted directly in the field together with data collection. This activity is conducted together with interview process with the people involved in hajatan process in Mbodakan Village and descriptive observation<sup>8</sup>. The data obtained was then analyzed to make domains by using semantic relations as a reference point for the collected data.

After conducting domain analysis, the next stage is taxonomy analysis, which further detailing, organizing or collecting similar elements in an important domain in the research. Taxonomy analysis is conducted on data obtained from structured interview, focusing on the meaning of symbols used in non-contractual receivable debt practices in hajatan tradition of Mbodakan Village.

Then, componential analysis is conducted by organizing contrasting elements in the domain obtained from observation and interview. Component analysis is conducted on the data resulted from selected observation, acquired from contrasting questions related to the process of non-contractual receivable debt practices. Hence, from this analysis researcher is able to define which components used in deciding the non-contractual transaction.

The results from component analysis is then continued to be analyzed thematically to describe in overall and to show the interpretation of non-contractual transaction practiced by Mbodakan villagers as the focus of research. After a set of data is provided, data interpretation is conducted to understand the interpretation of non-contractual transaction concept not only explicitly but also more implicitly. This is the final stage, in which the whole analysis outline could be shown as following:

**Figure 3.1. Data Analysis Method Outline**



## 4. RESULT AND DISCUSSION

### 4.1. Process of Non-Contractual Debt *Bhubukan* Tradition in Mbodakan Village

As a tradition, *Bhubukan* is an inseparable part of life for Mbodakan villagers. For the society, *Bhubukan* is a procession that should be conducted when a wedding is taken place. There are various forms of *Bhubukan* tradition, which are indicated from the beginning of the ceremony until the end of the event. *Bhubukan* has an

essential functional advantage for the society in which the solidarity is interpreted as the realization of morality substances of the agricultural society. These means according to Scott (2009) deliver an economical morality which is not merely profit oriented and survival oriented. But, more than that, it is the picture of people's cohesiveness. *Bhubukan* tradition has several processes such *astinjou*, *ndhele* and *andrewang*. The processes then create a regular mechanism in the form of *Bhubukan* tradition.

#### 4.2 *Bhubukan* Transaction, Accounting Cohesiveness, and Local Wisdom

*Tinjouis* a special delivery given to the individuals or the family known by the people who are holding a wedding ceremony. The delivery contains of fried chicken, rawon, and bananas. This delivery is interpreted as a proposal to the neighbor or relatives to help in wedding preparation. It is also a sign that someone is having hajatan (celebration). The term *ndhele* in Bahasa Indonesia literally means to put, rooted from the word *dhekek/dhele* which means put. The word *Dhekek/Ndhele* is entitled with prefix "n". This term is used to soften *Bhubukan* word. These words interpret that when a person is *Ndhekek/Ndhele* (donate) in the form of money or goods then one day the person who got the donation should return it back. Meanwhile the term *kedhelean*, also rooted from *dhele* with prefix *Ke* and suffix *an*, so that it forms a noun, means the person in debt when holding a wedding ceremony. The debt could be in the form of goods or money. Usually there is negotiation and contract for the return in the future. In other words, it is an investement.

Meanwhile, "*rewang*" tradition is attempted to strengthen the kinship between people. Furthermore, *rewang* is also a communicative and inspirativesocialization media for those involved in it as well as a cozy place to learn something such as cooking. The high social value of this tradition is to pay attention to others and to observe more about what is happening in the surrounding of our living place. According to different sources, *rewang* is rooted from two words, *re* and *wang*. *Re* refers to *rembugan* (discussion) and *wang* from *ewang-ewang* (helping others in conducting something).

*Rewang* is a form of harmony in the kinship of one community with another. This tradition is also a form of social awareness to help and to lighten others' burden. Besides, it is aimed to maintain socialization and communication among the society. *Rewang* tradition is conducted and emphasized on social awareness. *Rewang* involves a group of people voluntarily helping somebody to do the work without being paid. *Rewang* could be interpreted also as a way to donate physical power for neighbor for cooking and preparing the feast or banquet during wedding celebration. At



this time, the host must be very busy with several sets of rituals and activities to conduct the celebration.

Thus, the first step for Mbodakan villagers is to do *rewang* for the family holding a celebration in preparing and conducting the event for *pelandang* – the people who are involved in the event, preparing tent, chairs to sound systems. Some other people would prepare decoration and the seating for the bride and groom. This job distribution has unconsciously become the basic of premises for non contractual transaction patterns in which it also means “burden” distribution. This characteristic is tightly related to *Bhubukan* tradition which is a form of the simplest social insurance in life. Community members are willing to do donation as it is an effort to minimize and distribute their life burden, especially in facing future risk and uncertainty (Manzilati, 2011). This is also known from the interview with informant (Ibu Khosiati):

*Pas wingi kulo nggada hajat nikahan, kulo njaluk rewang ten tonggo-tonggo. Kulo kale bapake ngge moro ten tonggo kale keluarga-keluarga seng adoh-adoh mbak. Kulo sanjangi telung ndino sakderenge nek ten griyo bade wonten nikahan.*<sup>2</sup>

(..Last time when I had to do celebration (hajatan) such as wedding, I always asked for help to people to do *rewang*, my husband and I went to neighbours’ houses and relatives. I told them 3 days in prior to the event that I would held a wedding, I need your help...).

Ibu Sutriyah<sup>3</sup>, added;

*Sak durunge tonggo-tonggo teko meriki damel rewang, kulo marani riyen mbak damel tinjou. Meriki tradisini ngoten mbak, sakben onok hajat tiang-tian meriki langsung ndugi damel rewang. Nek wonten seng mboten saget biasane mek ndele beras, mie, rokok wes sembarang mbak ambek matur, “sepurane mboten saget rewang” Ngunu mbak..?*<sup>71</sup>

(..Before they come to my house, I went to their houses first, bringing *tinjou* for them. That is the tradition here, after being given the delivery, they will come to help the host. However, if they cannot come, they would *ndhele* with some goods such as noodles, rice,

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2. Ibu Khosiati is a housewife, age 50, with 3 children and works as a farmer. The interview was held on 20<sup>th</sup> November 2014.
  3. IbuSutriyah is an owner of a kiosk, age 40, with 2 children. The interview was held on 25<sup>th</sup> November 2014.

cigarettes, etc. They would say “I’m sorry I cannot help due to.... (reason).. I will give this as my donation”).

From the conversation with Ibu Khosiati and Ibu Sutriyah, they will come to the houses by themselves, as in their perspective it is better to do it by themselves than to ask representatives to do it. With that, the goodwill of the host would be delivered and it will show respect and good norm.

Bapak Syaiful<sup>4</sup> said that the tradition has been continuously conducted in Mbodakan. Righteously, when requesting for help, one should bring food as the payment for help given in preparing an event, as what has been explained by Taman:

*Disini jika ingin meminta bantuan ya begitu... ngasih makanan dulu kepada orang yang ingin dimintai bantuan. Itu namanya Tinjou. Selesai mereka ngasih tinjou kepada kita ya kita datengin rumahnya, setidaknya di datengin dulu. Sebagai rasa hormat kalau tetangga lagi ada acara hajatan. Terus kita bantu-bantu sedikit, kalau kita tidak datang ya mungkin malu, masak kita dikasih tinjou tapi tidak membalasnya. Apalagi kita kan tetangga mbak, jadi setidaknya menghormati tetangga kita yang lagi kesusahan.*

That is how we do it here... giving food to people first to request for help, it is called Tinjou. After the tinjou is given, we will come to the house as a respect to the host. Then we will help with stuffs. If we do not come, it is shameful. Because we are given delivery but we do not reply it. Moreover, we are neighbours, so we should at least respect our neighbor in need.

However, this practice does not stop only in holding wedding celebration. There are duties and rights should be given individually. The existence of duties and rights emerges a continuous relation.

I also interviewed people who are requested to help people with cooking. Her name is Susmana, people usually call her “Mbok Sus”. In every hajatan, Mbok Sus is always requested to help in cooking, because people think she is a good cook and she can cook from small quantity to big quantity. Usually she receives money from people after helping them in a wedding celebration. The amount is varied between Rp. 200.000,- to Rp. 300.000,-. Mbok Sus usually helps because she herself does not get *Bhubukan* or donate money or goods. One time, Mbok Sus said:

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4. Syaiful, A farmer who also works as an entrepreneur. Interview was held on 30<sup>th</sup> November 2014

*Biasane nek rewangiku disukani arto.. kadang 250 atowo 300 ewu. Tergantung tiange seng nyukani, tapi ngge roto-roto sak monten. Kadangyo diganti karo masakan, kadang ngge masakan kale arto.*

(...Usually when I help, they will give me money, sometimes Rp. 250.000,- or Rp.300.000,-. It depends on the people, but that is the average amount. Sometimes they will not give me money, but they give me food. Sometimes they give me both..)

Those indications occurred due to the non contractual receivable debt practices in *Bhubukan* tradition is a reflection of balance exchange applied by the host of the event and the people involved in it. It is in line with what has been stated by Manzilati (2011:145) proving that when receivable debt is brought to transactional contract, the contract is an institution which is intentionally designed to manage or to influence economic activity, and this framework is a legalized game rules to “force” people involved in it. Contract which is interpreted from contract of law might include various activities aspects which develop in both business and individual environment.

This condition develops in the society as an unwritten rules. From the observation it is obtained that the relations in *Bhubukan* should be balance in the size or nominal given. One time, it is found that a balance is shown in *Bhubukan* process. The transaction of goods such as rice, sugar, or other staples should be the same with the amount of money signs the balance comparison of the goods and money.

#### **4.3. The Difference of Non-Contractual Values, The Difference of Nominal in *Bhubukan***

A donation would have meaning when it has a nominal value, either it is in the form of goods or money.

The differentiation of donation in *Mbodakan* is not only based on the goods and money, but also based on gender difference. This significant difference is shown from the different nominal between men and women. Male donors usually give Rp.30.000,- while female donors give Rp.20.000,-. But usually women do transaction with rice, sugar or other staples as commonly done in the society.

This is mentioned by Ibu Khosiati:

*Ten meriki lanang wedok seje mbak Bhubukane, biasane niku bapak-bapak amplopan nek ibu-ibu biasane barang nek mboten barang ngge amplop*

*sisan. Paling alit ngge biasane bapak-bapak niku 30.000 mbak, nek ibu-ibu beras 4 kg utowo gendis 4 kilo, nek mboten ngoten ngge amplop, tapi ngge 20.000an.*

(... Here, the *Bhubukan* is different between men and women. The male usually gives money in envelopes, while the female will bring goods or sometimes also money. The least that the men would give is around Rp. 30.000,-, while the women would give 4kg of rice or sugar, or around Rp. 20.000,-...).

Similar thing is told by Bapak Suadi:

*Saya kalau Bhubukanbiasanya ya 30.000 mas, kalau istri saya bawa beras 3 kg sama rokok 1 wadah. Tapi kalau tidak bawa barang ya pakai amplop juga mas, istri saya kalau Bhubukanpakai uang ya saya isi 20.000an lah..emang segitu pasarannya.*

Usually I give 30.000 for *Bhubukan*, while my wife will bring 3kg of rice and 1 pack of cigarettes. But if she does not bring goods, she will give 20.000, as the common amount here...

However, some of the villagers would differentiate the *Bhubukan* with relatives, families, or best friends in which those have more values compared to *Bhubukan* to others. As mentioned by Bu Mimil:

*...Bhubukankepada kerabat itu beda lagi mas, biasanya saya bawa beras 5 kg, gula 3 kg dan rokok 2 wadah dengan amplopan 50.000 mbak. Sedangkan bapak (suaminya) biasanya bawa uang 100.000 mbak. Sedangkan kalau sama orang-orang sini saja ya bapak nya biasanya Bhubukan30.000, sedangkan saya ya Bhubukanberas 3 kg dan gula 3 kg mbak.<sup>76</sup>*

*Bhubukan to relatives are different, usually I will bring 5kg of rice, 3kg of sugar and 2 packs of cigarettes plus Rp.50.000. While my husband will bring Rp. 100.000,-. Meanwhile, to other people around here my husband will bring Rp.30.000,- and I will bring 3kg of rice and 3kg of sugar.*

For Ibu Mimil<sup>5</sup> it is common to differentiate the *Bhubukan* for relatives, best friends compared to others. From the interview it can be explained that social relations define the amount of donation given for *Bhubukan*. The social relations have made *Bhubukan* relatively more flexible. The form of donation is not always money, but also can be in the form of goods needed in the celebration.

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5. Mimil, A housewife, age 45, with 2 children. Interview was held on 28<sup>th</sup> November 2014.

The differentiation is also based on social psychological aspects which encourage people to give more respect in the form of bigger amount of *bhubukan* to families or relatives holding hajatan. The form of transaction in this condition shows that accounting occurred not only in on-contractual receivable debt practices but also in social psychological aspect. This fact highlighted that accounting is not a value free science. Instead, it is a value laden science.

#### **4.4. Non-Contractual Debt Tradition is a Matrifocality Indication**

According to the result of research, the different amount of *bhubukan* between men and women is normative and natural. This condition is not unintentional. For women in Mbodakan their occupation is as housewife as well as helping their husband in the field. The interesting thing is not the difference in the amount of *bhubukan* between men and women, but the meaning behind it, or the meaning from the symbols given. Researcher tried to visit a host of a wedding celebration. Each of the people harmonically do their own roles. The men will do the roles outside such as building the tent, and arranging the chairs while the women will work in the kitchen. From here, it can be seen that the different roles emerged based on the destiny. The differences in roles are based on feminine and masculine dimension. The belief is on characteristics and roles in which men are masculine and women are feminine. However, what matter is not the value of the donation but more on the participation of the women to donate their help. In this case, women also participate in public area, where it used to be only for men.

The involvement of women in public sphere according to Kusumohamidjojo (2009) is called matrifocality. This indication among Javanese could be seen in the emancipation between men and women in their general roles. Even, according to Geerts (1992) the position of a mother is important for Javanese, as mother is not only taking care and educating children but also assisting the husband as well as allowed to go outside doing economic activities. This situation indicates the occurrence of matrifocality where women dominates through the network within nuclear family and between families which is formed and maintained by women, which means women do not work only behind the stage. Women also participate in public sector by giving physical help and attending the ceremony.

#### **4.5 Invitation Card as a Humane Transaction Symbol**

The interpretation of invitation letter--which is directly involving reciprocal relations between the host and invitees – symbolizes the duties for

donation. In the invitation card, there is an attempted symbol made by the host to the invitees to do their duties as they are invited to the event. Brouwer (1984) viewed this as a self-interaction which is an attempted game of interpretation. For Mbodakan villagers, the *bhubukan* invitation letter received is a symbol that requires them to attend and to donate. It is different with invitation letter for kenduren, as it does not require people to donate. However, it does not reduce the possibility of contractual receivable debt practices alike in *Bhubukan*. This condition has created an interpretation of invitation card as a humane transaction symbol within Mbodakan villagers.

However, today this humane symbol has changed into a materialistic symbol. This change happened when donation tradition has changed to non-contractual receivable debt. Whenever there is a community member holding a hajatan, other community members will donate a specific material in which it will be treated as receivable debt. The violation of this habit might cause social problem among the villagers. It is stated by Bapak Syaiful<sup>6</sup> As following:

*Dulu tradisi bhubukan masih murni untuk meringankan beban yang punya hajatan dan sebagai wujud toleransi dan kerukunan masyarakat, namun sekarang lain mas...sudah bergeser ke arah utang piutang...kalau saya bulan lalau punya hajatan dan ada tetangga yang bhubuki saya 500 ribu itu artinya saya punya hutang dengan tetang tersebut 500 ribu dan itu harus saya bayarkan (kembalikan) ketika dia punya hajatan. Nah kalau saya ingkar bisa dirasani orang sekampung saya mas...*

Before, *bhubukan* tradition was still purely aimed to lighten the burden of the host and a form of tolerance and kinship. Now it is different, it has changed to be a receivable debt practice... for instance last month I had hajatan and a neighbor gave *bhubukan* Rp.500.000,- I have to repay it back the same amount when he/she has hajatan. If I would violate the rule, people will start rumours about me...

## 5. CONCLUSION AND SUGGESTION

### 5.1 Conclusion

The unique characteristic of Mbodakan Villagers is the existence of kondangan groups. In this village, when a society member is holding hajatan,

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6. Interview was held on 30<sup>th</sup> November 2014 in Pak Syaiful's house.

the people invited will come in groups. One group usually consists of 10-15 people and is coordinated by one head of group. The culture of the group is where people should have enough money to be in the groups, as the group will require its members to donate their money in hajatan. In this group, it is agreed that when some people cannot afford to give donation, the head of group should pay for it first. However, when the head of group asks for payback, the people usually would make excuses to refuse. In the end, the head of group often suffer from lost.

Mbodakan villagers consider *Bhubukan* with specific amount of donation is not related to the kinship or friendship. However, some of the people differentiate the *Bhubukan* toward relatives or bets friends to have more values compared to *bhubukan* to others. *Bhubukan* tradition is once more not all about the nominal of donation, but what matters more is the participation of women in public sphere, which used to be in the hands of men. Women involvement in public sphere according to Maharto-Tjirosubono is called *Matrifocality*, which can be seen in emancipation and equality between men and women in their general role system. The meaning of invitation *lettel* directly involves reciprocal relations between the host and invitees. The relation indicates duties to donate to the host of wedding. In the invitation symbolizes duties that should be done by the invitees, which is according to Brouwer (1984) it is called self-interaction which means an attempted game of interpretation.

## 5.2 Suggestion

Initially, *Bhubukan* tradition of Mbodakan Village was conducted on the awareness to donate something as a form of solidarity toward relatives, families, neighbor, working partners or other society members who are holding hajatan (celebration). The form of donation could be material such as money or goods and immaterial such as physical helps and thoughts. This contribution is usually based on the type of invitation and hajatan which is being held. However, this tradition today is identical with non-contractual receivable debt practice, in which the purpose and the philosophy have shifted to be materialistic transaction. The local wisdom inherited by ancestors in *bhubukan* tradition has faded along with the changes in human orientation of life. Thus, in the next research, it is suggested to study deeper about which local wisdom has faded and replaced by the modern values.

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