

## **Cost Accountability In The Manggarai Traditional House Building**

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### **Abstract**

The research aims to determine the distribution system and the amount of costs incurred in the construction of the Wesa Traditional House (Mbaru Gendang), as well as to find out the implementation of accountability for the construction of the Wesa traditional house (Mbaru Gendang). The method used is descriptive qualitative research. The research location is in Ling Village, North Satar Mese District, Manggarai Regency, East Nusa Tenggara Province. Data collection techniques are observation, interviews, documentation and literature study. The research results show that the cost sharing system for building the Wesa traditional house (Mbaru Gendang) is divided into two systems, namely mandatory contributions and non-obligatory contributions (spontaneity). Contributions collected are in the form of money with a total contribution income of IDR 243,635,000.00, apart from that, also in the form of goods and involvement in development. The costs incurred in building a traditional house are divided into 2 based on the object being financed, namely direct costs related to the physical construction of the Wesa traditional house (mbaru gendang) and indirect costs related to traditional events, with a total cost of IDR 243,635,000.00 .

*Keywords: Cost Accountability; Construction of Traditional Houses; Mbaru Gendang Wesa.*

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## INTRODUCTION

The concept of accounting can be viewed from various points of view, for example art, science and process. In this research, accounting is viewed from the concept of accounting as a process so that accounting is the process of recording, summarizing, grouping, processing and presenting transaction data that can be measured in monetary units for use by its users in making decisions.

Culture is a way of life that develops and shared by a group of people which is passed down from generation to generation (Nurdianzah, 2020) . Culture can also provide a different view and perspective on the application of a science, including accounting (Manan, 2014) . This can be seen in the concept of matching (costs and income) and accountability in culture. Expenditures from a cultural perspective carried out in traditional celebration activities have no connection with the income generation as a result, even though expenditures for these celebrations require very large expenditures, this is because these expenditures do not have a material impact on revenues, but it has their own cost meaning as a form of to form social values as well as it can help each other (Muhamad & Saimun, 2017) . Accountability in a cultural perspective holds moral values in forming certainty and order, this depends on the prevailing culture which requires the establishment of such accountability (Paranoan, 2015) .

One of the cultures that is still preserved today is in East Nusa Tenggara, precisely in the Wesa Traditional Village, Ling Village, North Satar Mese District, Manggarai Regency. Wesa is one of the traditional villages in the Manggarai Regency area where to this day there is still a traditional house as a village center (Mbaru Gendang). The people of Wesa village are also known as people who are very devout in preserving their customs. One of the customs that is still highly preserved today is the construction of a traditional house (Mbaru Gendang) which is the main house, the center of all traditional affairs in the village in Manggarai Regency. It is called Mbaru Gendang because in this house all traditional matters are resolved and also in Mbaru Gendang on the main pole (betel bongkok) the drum and gong will be hung (Interview with Mr Pius Jebatu, 2023). For Manggarai people, building a house is not just an ordinary activity. It is part of culture and beliefs. Therefore, the procedures and stages of development are connected to the entire belief system and culture. To build even an ordinary residential house, there are special stages that must be gone through. Moreover, building a traditional communal house (Mbaru Gendang) which has sacred and social value. To build a house for ordinary citizens to live in, the stages of the traditional event that should be followed are hambor haju (reconciliation of wood), hese ngando agu ra'um bubung (completion of the ridge), we'é mbaru (inhabiting the house). The stages are even more complex when what is built is the Mbaru Gendang (Lon and Widyawati, 2020).

Based on an interview with Mr. Blasius Banggur (2023), the traditional shop and craftsman in the construction of Mbaru Gendang explained that the stages that went through in the construction of Mbaru Gendang were as follows: 1) discourse on the construction of Mbaru Gendang; 2) nempung weki, bantang cama pang Olo Ngaung Musi (planning or negotiation stage in a village meeting); 3) racang cola (ritual sharpening of machetes/axes to be used when cutting wood in the forest); 4) paki haju (wood cutting ritual in the forest); 5) roko molas poco (wooden procession as forest girls from the forest to the village); 6) hambor haju (wooden peace); 7) hesé hunchback series. (Uprighting the main mast); 8) hesé ngando (erecting the roof support); 9) Ra'um Bubung (covering the roof) 10) we'é mbaru (entering a new house); 11) congko lokap (cleaning up leftover pieces of wood, ceremony for the completion/closing of the house construction series).

Based on the researcher's observations, the researcher discovered the phenomenon that in the process of building a traditional house (Pande mbaru Gendang) the recording of income and costs was not separated so that it was sometimes confusing, apart from that the recording of costs was not classified based on the type of cost, and financial accountability was recorded without any proof of transactions or receipts. Transactions are not recorded chronologically and financial accountability records do not show

the total remaining final balance of contributions collected by Ase Kae Pang Olo Ngaung Musi after the construction of the traditional house is completed or after the final event is completed. This is due to the treasurer's lack of understanding of accounting which results in financial accountability not being recorded based on the concept of costs (income and expenditure), so that Ase Kae Pang Olo Ngaung Musi does not know how many costs were incurred in the development process. This phenomenon encourages researchers to find out how much expenditure is incurred in the tradition of building traditional houses and what the accountability in the development process is. Researchers are also interested in conducting this research because accounting research is mostly studied from the perspective of business organizations and government organizations, while accounting studies from the perspective of tribal, ethnic and cultural organizations (multi-paradima accounting) are still rarely found.

This research refers to research conducted by Hastuti Panginja (2020) Analysis of Cost Expenditures at the Mangrara Banua Ceremony. The results of this research are that the amount of costs incurred in this event is fantastic, the family spends up to hundreds of millions judging from the costs spent on consumption and other costs. The costs incurred in this event are mainly for each family from the tongkonan in preparing consumption costs. The amount is not determined, but is adjusted to the capabilities of each family. In determining the costs for this event, all family members are involved in the tongkonan.

Research conducted by (Tumirin & Abdurahim, 2015) examined the meaning of costs in the Rambu Solo ceremony. The results of this research are that the cost sacrifice in the Rambu Solo ceremony has no connection with efforts to obtain income as is the meaning of the matching concept used in modern accounting. The Torajan people have their own perspective in giving meaning to the sacrifice of costs for the Rambu Solo ceremony, namely to gather the family and to show social strata in society.

Referring to research conducted (Evelin, 2020) examining Cost Accountability for the Flores Manggarai Traditional Kenduri Party Ceremony. The result of the research is that determining the contribution from the family depends on how much it costs for the kenduri party. The contributions made are not considered a burden because the obligations and customs that must be passed on from ancestors are considered to be the center of life which is full of spiritual and traditional meaning. This contribution is also seen as an obligation carried out as a sign of gratitude to the person who has died for all his services and as a final farewell to the deceased.

Embu's research (2022) examines cost analysis and cost accountability in the tradition of building traditional houses in Sa'o Dolu Molo and Sa'o Susumolo. The results of the research are that the total costs required for building a traditional house are IDR 88,680,000. The indigenous people of Niolewa village have their own perspective in giving meaning to the cost sacrifices in the tradition of building Sa'o Dolumolo and Sa'o Susumolo traditional houses, namely mutual cooperation in bearing costs together and the value of brotherhood to help each other in need. In accountability for the costs of building a traditional house, values are found, namely the value of honesty because it is believed that there is a role of ancestors in controlling finances and the value of responsibility because at the end of construction the treasurer reports the finances to members of the traditional house (ana sa'o), even though they have not been properly recorded.

The difference between this research and previous research lies in the location and year of research. Hastuti Panginja's research was conducted in South Sulawesi in 2020 with the title Analysis of Cost Expenditures at the Mangrara Banua Ceremony. Tumirin and Abdurahim's research was conducted in Tanah Toraja, South Sulawesi in 2015 with the title The Meaning of Costs in the Rambu Solo Ceremony. Beatriks Helena Evelin's research was conducted in 2020 with the title Cost Accountability for the Flores Manggarai Traditional Kenduri Party Ceremony. Agata Aprilia Dwi Embu's research was conducted in 2022 with the title Cost Analysis and Cost Accountability in the Sa'o Dolumolo and Sa'o Susumolo

Traditional House Building Tradition in Niolewa Village, Jerebu'u District, Ngada Regency. Meanwhile, this research was conducted in 2023 in Kampung Wesa, Ling Village, North Satar Mese District, Manggarai Regency, East Nusa Tenggara Province.

Based on the background of the problem above, the researcher is interested in conducting research with the title " Cost Analysis and Cost Accountability in the Manggarai Traditional House Building Tradition (Case Study on the Construction of Mbaru Gendang Wesa, in Ling Village, North Satar Mese District, Manggarai Regency)"

The objectives of this research are (1) To find out the system for distributing costs incurred for the construction of the Wesa Traditional House ( Mbaru Gendang). (2) To find out the total costs incurred in the construction of the Wesa Traditional House (Mbaru Gendang). (3) To find out what accountability is applied in the construction of the Wesa traditional house (Mbaru Gendang). (4) To find out the meaning of costs and accountability for the costs of building the Wesa Traditional House ( Mbaru Gendang ).

## RESEARCH METHOD

The method used is qualitative research with a descriptive approach. The location of this research is in Ling Village, North Satar Mese District, Manggarai Regency, East Nusa Tenggara Province. The data sources used in this research are primary data obtained from interviews, and secondary data obtained from the financial recap book for the construction of traditional houses for 2018-2021. The data collection techniques are observation, interviews, documentation and literature study. Data analysis techniques are data collection, data reduction, data presentation, drawing conclusion/verification.

## RESULT AND DISCUSSION

### 1. Ling Village Demographic Data

Regarding government administration, the Ling Village area is divided into Dusun, RW and RT areas. The number of hamlets, RWs and RTs is as listed in the following table

Tabel 1. Ling Village Administrative Area in 2023

No	Hamlet	Number of Community Units	Number of Nneighbors
1.	A Wesa Hamlet	3	8
2.	B Nereng Hamlet	2	4
Total		5	12

Source: Ling Village Archives (2023)

Based on table 1 above, it can be seen that Ling Village has 2 hamlets, namely A Wesa hamlet which has 3 Number of Community Units and 8 Nnumber of neighbors and B Nereng Hamlet has 2 Number of Community Units and 4 Nnumber of Nneighbors. The population of Ling Village is 245 families. The following is the detailed population of Ling Village:

a. Population by Gender

**Table 2 Population by Gender in Ling Village in 2023**

No	Gender	Number	Percentage
1	Female	435 people	49%
2	Male	445 people	51%
Total		880 people	100%

*Source: Ling Village Archives (2023)*

Table 4.2 above explains that the population of men and women is almost the same, only a difference of 1%.

b. Population by Religion

The religious sector is a very important sector in people's lives. In general, the people of Ling Village really uphold the religious values that they believe in, so that they can have a positive influence on the social activities of other communities. The entire community of Ling Village is Catholic, namely 880 people or 100%.

**2. Cost Accountability in the Mbaru Gendang Wesa Traditional House Building Tradition**

Accountability is defined as responsibility. Cost accountability can be interpreted as the obligation of individuals entrusted to manage the costs related to them to answer matters relating to accountability, regarding the implementation of the authority given to them (Evelin, 2020).

In the construction of the traditional house (mbaru gendang) Wesa, accountability is carried out every step of the way in the construction of the Traditional House. This was carried out through an evaluation meeting chaired by the General Chair of the traditional house construction committee which was attended by all indigenous people (Interview: Teodorus Harum, 2023).

It is believed that the accountability carried out by the treasurer is due to the role of the ancestors in controlling the finances managed by the treasurer. If the treasurer

takes money for personal gain, then the treasurer will receive karma from the ancestors in the form of an illness that cannot be cured through medical means and a curse in the future (itung diang). The treasurer in the construction of the Wesa traditional house (Mbaru Gendang) consists of two General Treasurers and one treasurer for each Empo (Descendent) so that the total number of treasurers is 6 people (Yoseph Tabur Interview, 2023)

a. Ase Kae Pang Olo Ngaung Musi's contribution

Ase Kae Pang Olo Ngaung Musi's contribution consists of contributions in the

form of money and contributions in the form of goods, which can be seen in the following table;

Table 3 Contribution of Ase Kae Pang Olo Ngaung Musi in the form of money for the 2018 - 2021 period

Date	Income source	Total
<b>Pemasuksan Dari 4 Panga</b>		
06/05/2018	Empo Ketong	30.000.000,00
06/05/2018	Empo Pendeng	30.000.000,00
06/05/2018	Empo Dahang	30.000.000,00
06/05/2018	Empo Pada	30.000.000,00
	<b>Total</b>	<b>120.000.000,00</b>
<b>Income from donors</b>		
06/05/2018	Head of North Satar Mese District	1.470.000,00
06/05/2018	social services	10.000.000,00
	<b>Amount</b>	<b>11.470.000,00</b>
	<b>Total Income</b>	<b>131.470.000,00</b>

Source: Researcher Process, (2023)

Based on the data above it can be seen that the contribution collected as of May 6 2018 is IDR 131,470,000.00, apart from money, Ase Kae Pang Olo Ngaung Musi and other parties also collected contributions in the form of goods. The following are the contributions in the form of goods collected by Ase kae pang olo ngaung musu:

Table 4 Contribution of Ase Kae Pang Olo Ngaung Musi in the form of goods for the 2018 - 2021 period

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NO	Date	Source	Types	Total	
<b>Pemasukan Dari Empat Panga</b>					
1	06/05/2018	Empo Ketong	Rice	150KG	1.500.000,00
2	06/05/2018	Empo Dahang	Rice	150KG	1.500.000,00
3	06/05/2018	Empo Pada	Rice	150KG	1.500.000,00
4	06/05/2018	Empo Pedeng	Rice	150KG	1.500.000,00
5	06/05/2018	Empo Ketong	Board	50 Sheets	4.500.000,00
6	06/05/2018	Empo Dahang	Board	50 Sheets	4.500.000,00
7	06/05/2018	Empo Pada	Board	50 Sheets	4.500.000,00
8	06/05/2018	Empo Pedeng	Board	50 Sheets	4.500.000,00
9	06/05/2018	Empo Ketong	Beam	50 sticks	2.500.000,00
10	06/05/2018	Empo Dahang	Beam	50 sticks	2.500.000,00
11	06/05/2018	Empo Pada	Beam	50 sticks	2.500.000,00
12	06/05/2018	Empo Pedeng	Beam	50 sticks	2.500.000,00
		<b>Total</b>			<b>34.000.000,00</b>
<b>Income from donors</b>					
1	06/05/2018	Katarina J. Siena	Zinc	300 Sheets	15.000.000,00
3	06/05/2018	Katarina J. Siena	Zinc Nails	25KG	625.000,00
3	06/05/2018	Wilibrodus Meko	Zinc	100 Sheets	5.000.000,00
4	06/05/2018	Wilibrodus Meko	Zinc Nails	2KG	50.000,00
		<b>Amount</b>			<b>20.675.000,00</b>
		<b>Total</b>			<b>54.675.000,00</b>

Source: Researcher Process, (2023)

Table 4 above explains that the total contribution in the form of goods if cashed based on the current year's market value is IDR 54,675,000.00.

a. Costs

Mulyadi (2015:8) costs in a broad sense are sacrifices of economic resources, measured in units of money, that have occurred or are likely to occur for certain purposes. This is reinforced by Horngren's opinion. et. al in Kautsar (2016:28) which states that costs are resources that are sacrificed (sacrificed) or released (forgone) to achieve certain goals.

In the process of building a traditional house (Mbaru Gendang) Wesa, it is necessary to sacrifice economic resources to finance the construction. The following are the costs incurred for building the Mbaru Gendang Wesa, divided into 2 groups, namely:

1. Direct Costs

a. Materials Purchase

The following are material purchase records, in table 4.5:

Table 5. Material Purchases 2018-2021

Date	Items	Unit	Amount (Rp)	
			Price/unit	Total
06/05/2018	Frame	100	50.000,00	5.000.000,00
06/05/2018	Bone (Thick board)	100	50.050,00	5.005.000,00
06/05/2018	Cos Board (Begisting)	368	20.000,00	7.360.000,00
06/05/2018	Cross Beam	100	107.100,00	10.710.000,00
06/05/2018	Pillow Blocks	100	110.000,00	11.000.000,00
06/05/2018	Tonasa cement	100	50.000,00	5.000.000,00
06/05/2018	Tiga Roda cement	50	50.000,00	2.500.000,00
08/07/2018	Tonasa Cement	25	50.000,00	1.250.000,00
01/06/2019	Tiga Roda Cement	25	50.000,00	1.250.000,00
01/06/2019	Tiga Roda Cement	30	50.000,00	1.500.000,00
03/07/2018	Iron 6 MM	75	35.000,00	2.625.000,00
03/07/2018	Iron 4MM	35	75.000,00	2.625.000,00
08/07/2018	Iron 4MM	10	30.000,00	300.000,00
08/07/2018	Iron 8MM	35	50.000,00	1.750.000,00
08/07/2018	1 Truck of sand (1/2) BAK	0,5	800.000,00	400.000,00
08/07/2018	5 Sand Trucks	5	800.000,00	4.000.000,00
08/07/2018	Concrete brick	100	2.000,00	200.000,00



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08/07/2018	Concrete brick	3000	1.500,00	4.500.000,00
08/07/2018	Adjuvant			9.320.000,00
08/07/2018	Pigs and Chickens			13.365.000,00
Total				89.660.000,00

Source: Researcher Process (2023)

The table above explains that the cost of purchasing materials for building a traditional house is IDR 89,660,000.00

b. Use of zinc

In the construction of the Traditional House, the zinc used was a gift from Mrs. Katarina Jimur Siena and Mr. Wilibrodus Meko where the total zinc was 300 pieces from Mrs. Katarina Jimur Siena and 100 pieces from Mr. Wilibrodus Meko so that a total of 400 pieces of that amount were used, 292 pieces, the remainder a total of 108 pieces. Used to pay the Craftsman's salary in the amount of 108 pieces with a cash value of IDR 5,940,000.00.

c. Handyman Labor Costs

Labor in the construction of the Wesa traditional house is paid on a daily wage system and is paid at the end of each stage of construction of the traditional house. The recommended recording should include the transaction date below by including the assumed transaction date:

**Table 4.6 Labor Costs 2018-2021**

Date	Expenditure Description	The amount of costs
06/05/2021	Step 1	9.765.000,00
01/06/2019	Step 2	9.765.000,00
01/07/2020	Step 3	9.765.000,00
01/06/2021	Step 4	9.765.000,00
	Total	39.060.000,00

Sumber: Olahan Data Peneliti (2023)

Dari data diatas dapat dilihat jumlah biaya tenaga kerja adalah Rp 39.060.000,00.

d. Finising

Tabel 7 List of Expenditures for Finishing Mbaru Gendang Wesa

07/06/2021	Handyman fees (Mas Topan)	2.500.000,00
07/06/2021	Sand 1 Truck	400.000,00

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11/06/2021	Nail	50.000,00
11/06/2021	Cigarette	70.000,00
14/06/2021	Cigarette	70.000,00
16/06/2021	Cigarette	90.000,00
16/06/2021	Handyman fees (Mas Topan)	3.000.000,00
21/06/2021	Cigarette	40.000,00
23/06/2021	Cigarette	70.000,00
24/06/2021	Cigarette	35.000,00
25/06/2021	Cigarette	20.000,00
25/06/2021	Handyman fees (Mas Topan)	1.000.000,00
27/06/2021	Cement	550.000,00
27/06/2021	Handyman fees (Mas Topan)	8.500.000,00
27/06/2021	Miscellaneous expense	1.405.000,00
	Total	17.800.000,00

(Source: Processed by Researchers 2023)

The various expenditure items above can be summarized as follows.

Tabel 4.8 Rekapian Biaya Langsung:

NO	information	amount
1	Pembelian Bahan	91.060.000
2	Pemakaian Seng	5.940.000
3	Biaya Gaji Tukang	39.060.000

4	<i>Finishing</i>	17.800.000
	<b>Total</b>	<b>150.110.000</b>

(Source: Processed by Researchers 2023)

## 2. Indirect Cost

The construction of traditional houses is different from the construction of ordinary residential houses, among the construction of data houses there are several traditional events such as in the construction of Mbaru Gendang Wesa there are traditional events in the final stage or at the completion stage of the traditional house, namely;

### a. The Moving of Gong, Drum and Watu Woreng

The moving of the Gong, Gendang and Watu Woreng is an event that is carried out when the traditional house is completed, at this event the gong and drum will be kept back in their original place or place of storage, namely in the main diang (Sirih Bongkok), the moving event is carried out considering that the Gendang and Gong have a very important function in Manggarai culture and is not used carelessly, where in Manggarai culture Gong and Gendang are not only used as ordinary musical instruments as in other areas but more than that, they are symbols of unity and family, this event is the transfer of the Gong and Gendang. This is also a form of requesting blessing from God and the ancestors so that the gongs and drums that will be used and hung on the main pole of the mbaru drum can unite all communities. Apart from moving the gongs and drums, there is also an event to move the watu woreng to its place of origin, namely Compang or the altar where offerings to the ancestors are kept. The moving of the watu woreng is a symbol of respect for the ancestors because the watu woreng is believed to be the shelter of the ancestral spirits or village spirits (Naga Beo).

### b. Wee Mbaru

When the work on the roof of the drum house is finished, a wée mbaru event is held where the residents enter and live in the house. The event was carried out on the full moon by offering a pig called kina wé'é. The essence of the prayer:

*"Ai hoo kudut adat wé'é, kudut pecing lité gendang oné, lingkon pé'ang, néka ndong hena le darat tana, agu kolang leso; ami kali ga, éta ata ngason wa ata cucun, moéng oné rowéng, mut oné pucu lité mbaru; néka goro bongkok, néka lako ngando; néka gégé lélés; ...ai pecing le lingko pé'ang gendang oné, ...blé mai hitu ga; sélék muing kopé lami; pasé niho sapu toé hemong tai "*(because we want to carry out the event of occupying the house, so that everyone from the drum to the garden knows about it, hopefully no one will be affected by disaster or disease; may all of us from the oldest to the smallest, be united and protected safely in this house; may the pillar bend it didn't fall, the supporting wood didn't break, the connecting wood didn't fall, more than that, we are ready to be grateful always) interview with Mr. Blasius Jekau (July 2023)

Therefore the essence of the wee Mbaru event is a form of thanksgiving to God and Ancestors for the new house as well as the request that the new house is not damaged.

### c. Accountability for the costs of building traditional houses

According to (Kusumasari et al, 2014) Accountability requires reporting. Therefore, the cost accountability suggested by researchers to determine the contribution and costs in building the Wesa traditional house (Mbaru Gendang) and to fulfill these aspects, can be seen in the table below:

**Tabel 4.9 Cost Accountability for 2018-2021**

Information	Total (IRD)	
<b>Income</b>		
Total Income in the form of Money	131.470.000,00	
Total Income in the form of Goods	54.675.000,00	
Total Final Income	17.800.000,00	
Total Income of Wee Mbaru and Penti	33.840.000,00	
Total income from moving drums and gongs and watu woreng	5.850.000,00	
<b>Total Income</b>		<b>243.635.000,00</b>
<b>Expenditure</b>		
Use of Goods	54.675.000,00	
Direct cost	150.110.000	
Indirect Costs	38.850.000,00	
<b>Total Expenditure</b>		<b>243.635.000,00</b>
<b>Saldo</b>		

Source: Researcher Process, (2023)

Based on the data above, it can be seen that the total income from contributions in the form of money and goods is IDR 243,635,000.00 and the total costs are IDR 243,635,000.00, thus the remaining balance in the construction of a traditional house is = IDR 0. The amount above is the total which is recorded, however, in the construction of traditional houses (mbaru gendang) there are several collections of contributions and expenditures which are not recorded, which are usually the spontaneity of residents in the construction process, the amounts vary from IDR 5,000.00 to IDR 20,000.00.

The discussion above shows that the contribution made by indigenous peoples in the construction of the Wesa traditional house (Mbaru Gendang) is the same as the empirical theory in previous research by Tumirin & Abdurahim in 2015 with the title The Meaning of Costs in the Rambu Solo Ceremony which has no connection with efforts to earn income as stated matching concept used in modern accounting.

The costs in building a traditional house (Mbaru Gendang) Wesa also fulfill the theory expressed by Mulyadi (2015: 8) regarding the classification of costs according to the object or cost center being financed, divided into direct costs, including all costs related to the physical construction of the traditional house. and indirect costs are related to the costs used to make the construction of a traditional house (mbaru gendang) a success, namely the costs of traditional events

The indigenous people of Kampung Wesa also have their own perspective in giving meaning to the cost sacrifices in the tradition of building traditional houses (Mbaru Gendang), namely Accountability to God and ancestors gives rise to strength and determination to build a house which in its view is not only a house but a home. accountability to God and ancestors. The value of unity is related to mutual cooperation in bearing costs together and the value of brotherhood to help each other in need and participate in the success of the construction of the Wesa Traditional House (Mbaru Gendang).

In accountability for the costs of building a traditional house, values are found, namely the value of God and fear of ancestors giving birth to honesty because it is believed that there is a role of God and ancestors in controlling finances, human values, the value of unity, the value of deliberation to reach consensus and the value of justice and responsibility because in the end development of the treasurer to report finances to members of the traditional house (Ase Kae Pang Olo Ngaung Musi), even though it has not been recorded completely and without proof of transactions such as notes and receipts.

## CONCLUSION

This research is about Cost Analysis and Cost Accountability in the Manggarai (Mbaru Gendang) Wesa Traditional House Building Tradition, in Ling Village, North Satar Mese District, Manggarai Regency, which is a traditional activity that requires a lot of costs and the participation of all traditional communities, it can be concluded that ; Firstly, the Wesa traditional house construction cost distribution system ( Mbaru Gendang) is divided into two systems, namely mandatory contribution and non-obligatory contribution (spontaneity), which is divided into four clans/groups/tribes (Panga) , namely Empo Ketong, Empo Pendeng, Empo Dahang and Empo As well as from various independent donors. The contributions collected are not only in the form of money but also in the form of goods as well as involvement in development, with a total contribution income of IDR 243,635,000.00`

The two costs incurred in building a traditional house are divided into 2 based on the object being financed, namely costs directly related to the physical construction of the Wesa traditional house ( mbaru gendang) and indirect costs related to traditional events, with a total cost of IDR 243,635,000, 00. Third, in accountability or liability for the costs of building the Wesa traditional house (Mbaru Gendang), there are values of honesty and responsibility in managing finances, even though the recording is without proof of receipt. The four constructions of traditional houses ( mbaru gendang) contain very deep meaning for the community in terms of cost expenditure and cost accountability, namely; the value of accountability to God and ancestors, the value of humanity, the value of unity, the value of deliberation and the value of justice.

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