

The Construction Meanings of Costs in *Maudu Lompoa* Rituals

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Abstract. *Maudu Lompoa* is a celebration of the birth of the Prophet Muhammad by the community of Sayyid and its followers in Cikoang Village, Takalar District, South Sulawesi. This study aims to construct the meaning of costs in the *Maudu Lompoa* Ritual. This research employed the interpretive paradigm with phenomenology as an analytical tool. Data collection was done through interviews, observation, and documentary analysis. The results showed that for the community of Sayyid and its followers, the costs incurred in carrying out the *Maudu Lompoa* ritual were a routine expenditure each year as a form of investment in the afterlife. All expenses are a manifestation of their love for the Prophet Muhammad. In addition, through the *Maudu Lompoa* celebration they will work together and friendship among humans, nature and the environment will always be interwoven. The meaning given for the sacrifice of these costs shows that there is an exceeding meaning in costs. The meaning of cost in carrying out this ritual of *Maudu Lompoa* is based on happiness as rationality. The results of this study provide another and different discourse about the concept of cost and recognition of costs, which in the modern accounting perspective is currently only based on materiality rationality. That is, costs are recognized as long as there are other parties who recognize them as income –matching concept

Keywords: *Cost, Happiness, Maudu lompoa, Rationality*

INTRODUCTION

The uniqueness of this research topic is in harmony with its purpose to construct the meaning of costs in the ritual of *Maudu Lompoa*. A celebration of the Birthday of the Prophet Muhammad which is carried out regularly every year by the community of Sayyid and his followers in Cikoang Village, Takalar Regency, South Sulawesi. In other words, *Maudu Lompoa* is cultural culture in religious celebrations. Indeed, there have been several studies - although they are still few - related to the meaning of costs in cultural perspectives including Tumirin and Abdurahim [1] and Muhammad and Samiun [2]. However, the research is more on the cultural domain, such as the research conducted by Tumirin and Abdurahim [1] in the realm of the "Rambu Solo" traditional ceremony in Toraja Regency, South Sulawesi. Similarly, the study

of Muhammad and Samiun [2] at the "KAI Ceremony" wedding celebration locus in the Galela Tribe community, North Maluku. While in this study more on religious ceremonies, which although it has been cultured with culture, but the dimensions and values of religiosity will certainly greatly color the meaning of a context.

In the view of accounting, costs are interpreted as economic sacrifices measured in monetary units that have or may occur to achieve certain goals [3]. In line with the opinion of Mulyadi [4] which states that is a sacrifice of economic resources measured in units of money, which has occurred, is happening or that is likely to occur for a particular purpose. Similarly, Carter and Usry [5] define costs as exchange rates, expenditures, sacrifices to obtain benefits. These various opinions, substantially indicate that costs are a form of expenditure, can be measured in units of money (material) that will provide benefits. In other words, the material expenditure on the one hand will be calculated with the benefits (income) of the material on the other side. That is the concept of matching - a comparison between costs and income - which becomes the "root" in the recognition and measurement of transactions in business entities. Rationality based on materiality. If that is the case, are all interpreted in material calculations?

Referring to Morgan [6] who states that accounting not only reflects reality, but also shapes reality. Similarly, the statement of Triyuwono [7] that accounting is formed by the environment (social constructed) and at the same time form the environment (socially constructing). So that means accounting is a form of science and practice that is loaded with value. This understanding also increasingly emphasizes that the characteristics of different social environments will provide a different perspective on the accounting concept. While a different perspective will give birth to a different meaning for an object [4]. Differences in the meaning of a concept can occur as stated by Ahmed [8], as well as the meaning of costs in the celebration of *maudu lompoa*. In other words, studying accounting practices in the celebration of *Maudu Lompoa* is not possible to give up religious values and traditions in the community (community) environment. The diversity and synergy between religion, culture and accounting make this topic more interesting because it is studied holistically.

Maudu Lompoa or which means Maulid Akbar is a religious celebration carried out by the people in Cikoang Village, as the culmination of the celebration of the

commemoration of the Birthday of the Prophet Muhammad. *Maudu Lompoa* was first held in 1625 [9]. The celebration of *Maudu Lompoa* is interesting because it has been mixed with the local wisdom of the community and carried out from generation to generation. This celebration is not only carried out by people who are descendants of Sayyid only but people who are followers of Sayyid's descendants also have confidence in the celebration. When viewed from the excitement of the event, of course we can see that the amount of sacrifice they make is not small. Besides that, *Maudu Lompoa* is now not only a mere religious celebration but has become one of the religious and cultural tourist destinations. By him, a theoretical study of the meaning of costs in the ritual *Maudu Lompoa* needs to be done as a reference material for the government in empowering culture as a regional asset.

METHOD

In line with the purpose of the research is to construct the meaning of costs, the interpretive paradigm is used with phenomenology as an analytical tool. The technique of collecting data is done through observation, interviews, and documentation. Observations were made at the time of the celebration of the *Maudu lompoa*, which covered the entire celebration procession until the peak of the *Maudu Lompoa* celebration, which took place in December 2018. The researchers were there to witness firsthand the celebration. As an instrument in this study, observation is very important, so that researchers can see and feel it directly. In addition, reflection as part of the phenomenological analysis process can be done more sharply. Observation also covers all "artifacts", in the form of objects, symbols, colors, and interactions in the celebration.

Interviews were conducted with the informants during the process of preparing for the celebration, on the sidelines of the celebration of the peak, and after the celebration of *Maudu lompoa*. Besides being a process of transcendental phenomenology analysis which includes stages (1) Noema; (2) Epoche (Bracketing); (3) Noesis; (4) Intensive Analysis; (5) Eidetic Reduction [10], so that essence and synthesis of meaning can be found. The process also shows the triangulation carried out in the study for the validity of the data. Documentation comes from the documents of researchers and the mass media. While the informants in this study were the community of sayyids and followers as presented in table 1.

Table 1: List of informant names

No	Name	Profession	Role
1	Abdullah Syahrani Aidid, S.HI, M.FG (Karaeng Sila)	Retired Civil Servants	Rate Teacher / Descendant of Sayyid
2	Dr. Ir. H. Muhammad Djafar Aidid, MT (Tuang Ngawing)	Lecturer	Public Figure / Descendant of Sayyid
3	Sayyed Lolo Al Aidid (Karaeng Lolo)	Member of the press	Rate Teacher / Descendant of Sayyid
4	Kamba Nurdin	Retired Civil Servants	Sayyid follower
5	Siti Annawati (Dg. Kanang)	Housewife	Sayyid follower

Source : Data Processed (2019)

RESULT

Knitting Understanding: Get to know the Sayyid Community and *Maudu lompoa*

Maudu Lompoa is a tradition form of the peak celebration of the commemoration of the Birthday of the Prophet Muhammad by the community of Sayyid and his descendants. The descendants of Sayyid are descendants of Sayyid Djalaluddin bin Muhammad Wahid Al-Aidid who is the 27th descendant of the Prophet Muhammad who married a daughter of the Gowa kingdom named Daeng Tamami Binti Abdul Kadir Sultan Alauddin and blessed with three children who later became the beginning of the existence of the Sayyid community in the Cikoang area [11].

The uniqueness of this ritual is that there are several preparation activities that are carried out some time before the ritual begins. This celebration begins with syafar bathing activities by the community a month before the *Maudu Lompoa* ritual is carried out [9]. Two days before the celebration begins, residents will start to cut the chicken. The day before the ritual the residents began cooking half-cooked rice and frying chicken and starting to decorate the Julung-julung. In addition to having the uniqueness of the implementation procession, the attributes used are also different from those used in the implementation of the prophet's birthday in general. Materials that must be provided for each person, namely, one bushel of rice or equivalent to four liters, one chicken, one coconut, and eggs. The attributes used in this implementation are replicas of pinisi boats (Julung-julung) or Kandawari as places to put baskets of maulid and other attributes. Next, there are colorful fabrics as julung-julung decorations, baskets made from woven palm leaves which are filled with half-cooked chicken and rice, and other daily supplies.

The *Maudu Lompoa* celebration is centered around the Cikoang River, Takalar Regency, South Sulawesi. In this celebration, residents of Cikoang and its surroundings paraded a replica of the 5-meter long Pinisi boat that was decorated with a variety of sarong cloths and exhibited on the banks of the Cikoang river. Do not miss the food dish "Songkolo", typical sticky rice from Makassar which is decorated with colorful eggs. This food dish symbolizes the ark that brings blessings to the people of Cikoang, said Karaeng Lolo. The drum beat of Gandra Bulo's musical art continued to be heard throughout the event. Various competitions that were followed by the community, starting from the duck catching competition on the Cikoang river to the attraction of skill performance playing the typical village Cikoang silat added to the festivity of the celebration. Around the celebration it was also crowded with food, beverage and souvenir sellers. It was felt the excitement of the *Maudu Lompoa* celebration which was done with joy.

Looking at Costs in the *Maudu Lompoa* Ritual

The celebration of *Maudu Lompoa* in Cikoang Village requires a considerable amount of money. These costs can be classified into two, namely (1) the cost for the basket

basket and the goods to be donated and (2) the cost of obtaining the items in the form of scraps or candles. The costs for maulid baskets and alms items are the costs that are routinely issued every year while the costs for placing them are not routine costs because *julung-julung* or *kandawari* can be used for years. *Julung-Julung* is a replica of the Pinisi boat that is used as a place to put the *Maudu Lompoa* equipment. Whereas *kandawari* is a place to place a maulid basket in a rectangular shape made of wood and has four pillars as supports. The following is an illustration of the forms of scavengers and candlesticks.



Picture 1: Decorated *Julung-Julung* (Source: Researcher's Personal Document, 2018)



Picture 2: *Kandawari* (Source: Researcher's Personal Document, 2018)

The cost of buying these can be quite material if viewed from an economic perspective. The researcher was able to ask Pak Kamba as a follower of the Sayyid community about the costs he used to obtain *julung-julung*. To the researcher, he revealed:

"There are some who make their own *julung*, if last year there were 6 million, 7 million, which was under the house 6.5 million (pointing towards under his house) ... There is also *kandawari* as below, if you want *kandawari*, different again ..."

The same expression was conveyed by Daeng Kanang regarding the cost of scavenging. In addition to supplying *julung-julung* or *kandawari*, the cost of *Maudu Lompoa* is also in the form of a fee for raw materials and daily equipment items to be donated. "Baku maulid" (bakul maulid) is a basket made from woven palm leaves. In the raw maulid it contains rice, chicken and coconut oil which has been processed into a special food for the Maudu.

Above the basket is decorated with colorful eggs arranged in a cone shape, as shown in the following picture:



Picture 3: *Baku Maudu (Mawlid Basket)* (Source: Researcher's Personal Document, 2018)

The standard size of *maudu* varies greatly, depending on the number of implementing families or the number of teacher children (*santri*) owned by an *anrong* teacher. Investigate the amount of *baku maulid* cost and charity, said Tuang Ngawing:

"... families with more members certainly spend more money. That is in terms of the obligation, but ... this depends on the individual so this is very relative financing. For me, for example, the budget for each maulid is above 5 million. Because we also welcome guests from outside Sulawesi and the district..." (Word thickening is done by researchers)

Karaeng Lolo explained that each of the children he had each only paid for his and his family's needs. Even if they provide cloth or other household equipment or equipment that is the right of each of them. "... the point is how the donation is useful for people who accept it, explained Tuang Ngawing further. Expenditures for this routine fee depend on the willingness and ability of the executor of the ritual *maudu lompoa*. As explained by Pak Kamba that he was unable to explain and estimate these costs for sure because he felt it was not necessary to calculate the cost of the costs. "... we never counted it economically, well ... the advantages ...", he said. Various statements made by the informants showed that the implementation of the *Maudu Lompoa* celebration did not force the executor to sacrifice large costs for its implementation. Even this ritual can be said to be very tolerant of the abilities and economic conditions of each executor.

Meaning of Costs: End-of-Day Investment

The view of investment as an important action to be taken in order to obtain greater benefits in the future is not only owned by accountants and business people. A number of community groups also have the same view. So it is not surprising that today most people start investing at a young age to save their financial condition in the future. In an economic perspective investing in the form of assets and securities is indeed the right step. But can't we only

enjoy all that for a while? As religious people who believe in the existence of life on the last day, of course, we also need to prepare it like we prepare our old days in the world. Therefore, we also need to 'invest' for the end of the day because it will be something harmful if someone has an established economic condition but is trapped in materialism. As the following word of Allah SWT:

"O you who believe, fear Allah and let every soul look to what he has put for tomorrow (hereafter); and fear Allah, surely Allah knows what you do. (Surah Al-Hashr: 18)

The verse explicitly instructs us to participate in preparing provisions for the after life. In this study, the researchers found that one of the meanings of cost in the *Maudu Lompoo* ritual celebration was as a form of investment in the last day. In the interview session at one of the research informants, Daeng Kanang stated as follows: "... we make this maulid just for saving, reward saving right... "

The statement, illustrates that for Daeng Kanang this ritual is a form of 'investing' in the form of charity that he did in order to obtain reward as a provision for the end of the day. Another statement put forward by Karaeng Sila which interpreted this ritual celebration was an attempt to obtain the intercession of the Prophet Muhammad later on the last day, as in the following argument:

"...because what is expected from the ma'udu activity is intercession the next day. When the sun is just an inch above your head, where do you want to take shelter? ... So the family here does not count, regardless of the cost needed, he will still follow the rules, based on religious teachings indeed. (Word thickening is done by researchers)

Although he was aware that the number of fees they used for this celebration seemed to be an act of waste for the other party, he still believed that if he did it on the basis of faith there would be a reward for him in the following day, following his statement: "...For people who do not understand, they must say that this is a waste,...But later will be on the end of the day. That's the belief that is in us. When we talking about maudu, it means we talk about faith". Mr. Kamba argued that all the sacrifices he made were expected to get a reply from Allah SWT: "If the goal is (maudu), that is clear for the end of the day. Not only commemorating but there is a value of worship and we never doubt it. We are sure that the next day God will have a reply". Mr.Kamba believes that if God wills, he will get a reward from the sacrifice that he sincerely does for this celebration. It seems that he has a high commitment to this ritual, he claimed to always feel very enthusiastic at every implementation of the ritual.

The various statements above show that the subjects, namely the perpetrators or executors of the *Maudu Lompoo* celebration interpret all their cost sacrifices as a form of investment made to prepare for the final day. This awareness is certainly based on the belief in value or

benefit that will be accepted in the afterlife. The faith of the final day is the basis. The philosophy that underlies the concept of sacrifice of costs is very different from the concept of matching (Matching) costs and income used in modern accounting today. The rationality of the material underlying the recognition and measurement of costs is that costs can be recognized and measured as long as there are benefits that can also be measured. In other words, the size of the amount of material is proportional to the benefits of the material that will [be] acceptable.

Meaning of Cost: Manifestations of Love

Everyone has a different definition and substance about love. Likewise with love for a figure who is very longed for like the Prophet Muhammad. Every person will have a different way of reflecting on it. As Karaeng Sila said, the following:

"... community, special family (sayyid) here it is emphasized that in this life there are only two purposes, the first is the addition and the second one is mahabbah (love). That love to the Apostle well and to that worship to God right (Allah)"

The philosophy of life was discussed by Karaeng Sila who believed that he and his extended family, in particular, considered that the purpose of life was only two, namely to worship Allah and love His Messenger. Karaeng Sila's opinion is a form of outer consciousness (noema). As stated in the statement the following: "... well, regardless of the cost required, will not count there for the sake of his love for the Prophet". According to him, love underlies the sacrifice he made. He stated in the slightest that he did not think to carry out this ritual for the sake of worldly purposes, there was only happiness there. loving sincerely will make someone feel happy.

The love they have certainly created a new perspective in interpreting the costs incurred. For them, costs are not about calculating profit or loss, but rather as a form of manifestation of love for the Prophet Muhammad they had. This is, of course, different from the meaning of costs from the point of view of accounting and business. In the financial statements of business entities and conventional accounting, of course, do not recognize love as one part because they will only present information about the material. But other information such as mental assets (mental assets), spiritual assets, and other non-material information that actually influences the growth of the company but they are negligent about it [7].

Meaning of Cost: Mutual cooperation (*Silahrutahim*)

The *Maudu Lompoo* ritual also has the meaning to stay in touch. The gathering of the family is a momentum to strengthen the relationship and mutual cooperation in preparation for the celebration of *Maudu lompoo*. The informant claimed that although this was not something they had to do, if they had the opportunity they would try to take time to return to their hometown.

Mutual cooperation in preparing attributes and maulid equipment. The lengthy preparation process and a large

number of julung-julung entries made the community take the initiative to help one another in completing ritual preparations. Here's the phrase Daeng Kanang when researchers asked about this: "We just feel like we are feeling happy, it feels like if we want to face the mauid month. Just like feeling, we are rich, for example (pointing to the house of one of our neighbors), we go there to help people. So also when we are in turn, people also come to help us pound rice, ... that's the feeling of being happy and we help people". Mutual cooperation activities, as shown in the picture below.



Picture 4. Community togetherness in the ritual of *maudu lompoa* (Source: Researcher's Personal Document, 2018)

The happiness that they showed and the warmth of the atmosphere that was created were evidence that they were knitting the old rhymes.

The description above implies that the cost sacrifice in this ritual also has a meaning to strengthen the relationship of friendship. As we understand together, business activities are inseparable from relationships with fellow humans and the surrounding environment, and this is part of the concept of hospitality worship [12]. Is it not the substance of human creation, namely to become a caliph in the face of the earth? If so, we should be able to maintain the balance of life with other fellow creatures of God. This does not mean they do not need material for their world lives, but they simply do not make the material a source of happiness in life. Essential happiness can be created by giving up and sharing sincerely [13].

Happiness: The Meaning of Costs in the *Maudu Lompoa* Ritual

At present our economic system greatly emphasizes materiality as a form of highest achievement. Science is

generally only built based of dogma, rational, empirical and objectivity as a result of forgetting things that are reality [14]. The face of accounting and business entities now seems very cold and arrogant. These organizations deserve to be labeled as materialistic organizations [13]. Accounting needs to be built not only with intellectuality but also by adding insight into spirituality and morality in it. Thus accounting will not only have a material impact but also have an impact on all aspects of life.

When business organizations are still enveloped by an atmosphere of rational materiality on the meaning of costs, the Sayyid community and its followers then breathe in freshly related to the meaning of costs that exceed the meaning in a materialistic manner. The Sayyid community and its followers stated that the costs they incurred did not have to have an impact on increasing their income, but were triggered by the happiness they would later obtain from the sacrifice of these costs. They interpret happiness if they are able to maximally prepare for the afterlife, happiness when they can reflect their love for Allah SWT and their Messenger, and be happy if they can make other people happy. Max Weber classified social actions based on rational into two types, namely rational instrumental and rational values. Instrumental rational is an action taken by a person based on the consideration of harmony between the ways used with the objectives to be achieved, as rational as possible, is done by reason of the suitability of the values believed by the actors [15].

Current accounting [modern] and business organizations certainly will not agree on the meaning of costs reflected by the community of Sayyid and their followers. They only understand that physical and material reality is the only reality that exists. This is because most of our business entities are imprisoned in a materialistic mindset. They assume that all can be realized only by the existence of the material they have [7].

The success of an organization is not only seen from a material point of view, but also can be seen from how its existence can benefit the environment. Organizations with a spiritual breath are not always a social or charitable organization. The values embraced by the Sayyid community and followers in carrying out the *Maudu Lompoa* ritual at least tickle our thinking and sense that matter is not the only form of success that must be achieved. Empirically, this has been proven by Grameen Bank which is a credit organization in Bangladesh that aims to empower women to be economically independent. This reality can illustrate that the achievement of materiality does not always require acts of manipulation and vandalism [11]. With the principle of accounting and business spirituality not only produces profit but also goodness and happiness for others. Thus the value of spirituality can be cultivated by work and by working the spirituality we have will continue to grow [13].

The cost of sacrifice in the celebration of *Maudu Lompoa* gives "roots" in interpreting the concept of costs, namely, all sacrifices based on sincerity to get happiness and give happiness. So that the comparison is not in a binary perspective - luck-loss; win-lose -, as the concept of comparing costs versus income. But the concept of

happiness. Isn't it, when we give happiness to others, we actually have that happiness. That is the true balance.

CONCLUSION

The findings of this study indicate that the costs arising from this celebration can be divided into two, namely initial costs and routine costs. The costs for the *Maudu Lompoa* celebration are interpreted as: (1) the final investment form; (2) manifestations of love for the Prophet Muhammad; (3) forms of mutual cooperation. This meaning shows that there is an excess in the concept of cost in the perspective of conventional accounting today. The meaning of costs in the *Maudu Lompoa* celebration shows that costs can not only be seen based on materiality rationality but can also be a reflection of happiness.

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