

Ideology Game in Household Accounting

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ABSTRACT

Household accounting is a field of study that is not growing rapidly in accounting disciplines in Indonesia. This cannot be separated from the notion of the usefulness of household accounting as a private sector which is limited to the members of the family concerned and is different from accounting in the public sector which has diverse stakeholders. The underdevelopment of household accounting is also triggered by the strength of various ideologies that grow in the family. These ideologies are the ideology of patriarchy, gender and familism so that the existence of household accounting is considered unnecessary. This article will discuss the ideological game that occurs in the application of household accounting which results in the marginalization of household accounting. Furthermore, it will also discuss the urgency of developing household accounting to improve family welfare and achieve gender equality.

Keywords: Household accounting, Patriarchal ideology, Gender ideology, Familism ideology, Family welfare, Gender equality.

1. INTRODUCTION

The Book of Family Resilience Development published by the Ministry of Women's Empowerment and Child Protection in 2016 states that "the family is the smallest social unit/institution/system in society consisting of a group of people based on marital relations, blood ties or adoption who live together in a household" [1]. When living in a household, a family must meet their needs so it is not surprising that the family is also called the smallest socio-economic unit in a society. As the smallest socio-economic unit, a family must be able to implement family financial management properly. Family financial management is done by managing family finances to meet daily family needs and long-term financial goals [2].

If viewed from its activities, it can be concluded that household financial management can be equated with household accounting because it carries out the main function of recording and reporting the financial condition of the family which is used for short-term and long-term decision making. By applying household accounting, a family will be able to record income and expenses while being able to design it to meet various daily needs, finance emergency conditions, save and invest [3].

Household accounting has been widely studied by researchers from within and outside the country.

Household accounting for husband and wife who work in Bogor and Central Bogor [3] is one of the studies on household accounting in Indonesia. Household accounting in Mandar culture is a research in the field of household accounting which is practiced in certain cultural settings [4]. In addition, research on accounting applied to the families of migrant workers had also been studied so as to gain an understanding that household accounting experiences a shift when the main breadwinner shifts from husband to wife [5], [6].

Apart from Indonesia, research on household financial management is also widely carried out by researchers abroad. The works [7] and [8] are early researchers who wrote about household accounting by emphasizing the importance of this study by looking at the aspects of recording, budgeting, decision making and financial planning through a multi-perspective approach.

Another study on household financial management was carried out by [9] and [10] which examined the distribution of income and property management in families whose husband and wife both work. Another study on household financial management was conducted by [11] which examined differences in financial management in families whose spouses have stepchildren and families consisting of only parents and biological children.

Although it has been widely studied, household accounting has not become an important study in accounting science in Indonesia. This can be seen from the omission of household accounting studies into accounting learning both at the level of formal and informal education. The marginalization of household accounting makes this study undeveloped and results in the lack of benefits that can be obtained from the practice of household financial accounting. This article will discuss the reasons behind the lack of attention to the development of household accounting and what benefits can be obtained from the development of this branch of accounting.

2. DISCUSSION

Accounting cannot be separated from the realm in which accounting practices are applied. In the perspective of sociocultural systems theory, accounting can be classified as a dialectic superstructure with other superstructures to create behaviour in each social structure [12].

Reflecting on the sociocultural system theory, household accounting is also related to other superstructures that live in the family. These various superstructures become an ideational framework for all family members by using the material infrastructure they have in creating a household accounting practice.

2.1. Structure and Superstructure in Household Accounting Practice

With reference to [13]–[15] any form of human action cannot be separated from the ideological superstructure behind it. The ideological superstructure serves as a guideline for one's action. It includes various elements related to the ideational order of reality, including aspects of ideology, namely "a system of values or beliefs that are accepted as facts or truths by certain groups" [16]. Similarly [17] shows that ideology is "a system of thinking, belief systems, symbolic practices related to social and political action". Therefore, ideology is not only an institutionalization of ideas, but also as a material practice. Ideology can be found in the practice of everyday life, including in the relationship between husband and wife.

The most important ideologies that construct the relationship between men and women, including marital relations, are patriarchal ideology, gender ideology, and familism ideology [18], [19]. Textually these three ideologies can be separated, but contextually they are related to each other, and even overlap. Gender ideology is related to the categorization of masculine and feminine which are social and cultural constructions, turned into biological categories so as to create to the category of masculinity. This is reflected in the asymmetrical

relationship between men and women, where everything that is not masculine must obey to domination [20], [21].

Patriarchal ideology emphasizes that "men are superior to women, that women should be controlled by men and that women are part of men's property" [22]. Women who are formed socioculturally, must assume the responsibility of roles, behavior patterns, qualities, and others that are feminine. On the other hand, the father or the man is masculine and therefore must be positioned in a central position in the family. Family members must obey the father, because he is the leader and protector. The ideology of familism provides ideal values for family members to be able to put family interests above personal interests. In a patriarchal patterned family that makes the husband the most powerful party, indirectly the interests of the family are the interests of the father.

The implementation of these three ideologies simultaneously results in men having superiority over women. This superiority places men as the only human being with tough sex and is recognized throughout the ages as a representation of God, who regulates, forbids, determines, decides and rules everything. For this, men are required to be manly and versatile. Not manly and all cannot be a blow for them. Like the privilege that all men are female leaders, although not all men are leaders and not all women cannot lead. In terms of sex, this standard provides a comfortable place for men to lead (read: maintain, enjoy or own) more than one woman as their privilege [23].

These three ideologies are related to religion and religion functions as a source of ideas and legitimacy so that the applicability of the three ideologies becomes stronger because they are related to supernatural sanctions [24]–[28]. The implementation of these three ideologies resulted in women being subordinated to men, and they were often positioned only as bodies which were objects for men [29], [30]. As pointed out [31], [32] by using physical capital – a strong body, cultural capital – knowledge, religion and belief, and intellectual capital – education, men can dominate and hegemonize women so that women are subject to their power.

Together with the ideologies of patriarchy, gender and familism, accounting provides guidelines for acting for families. For the dominance of patriarchal ideology, gender and familism is very strong, accounting is often defeated in the dialectic to shape the behavior of actors in culture. The evident can be seen from the non-uniform accounting practices applied by each family. The accounting applied is not in written form and in managing family finances the value of openness and mutual trust in managing family finances [4]. This trust value is in line with the stewardship principle in accounting [5], [6].

The family as a social structure does not stand alone. It is connected and always dialectic with various other structures. These structures include government and

schools. Both of these structures interact with the family and have implications for household accounting practices. Schools can strengthen or weaken the ideology held in the family. The strength of these three ideologies has even penetrated various social structures outside the family. This can be shown, for example, in the socialization of the value of openness and mutual trust in the management of family finances by the government through Family Welfare Empowerment (PKK) activities [33].

Schools also have a strong role in strengthening the dominant ideology in the family. In accounting education, for example, the ideology of patriarchy is very strong in the selection of prospective students in choosing a study program [34]. The father as the most powerful party in the family becomes the party who determines the choice of his child's study program. In addition, the choice of a field of study is largely determined by the gender perception of the work that will be pursued later. If the relationship between sociocultural systems in the household is described in the practice of household accounting, it can be described as chart 1.

2.2. The Ideological Superstructure Inhibits the Development of Household Accounting

Household accounting did not develop as accounting applied in the realm of business and government organizations. This is indicated by the rarity of formal household financial records. Although family finances can run well, household accounting with a formal recording system has advantages that are not obtained from simply relying on the value of trust and openness. Household accounting that is applied formally with a standardized recording system can assist in family budgeting, storage of important financial evidence, decision making and long-term financial planning [7]. Thus the application of formal family accounting can improve the welfare of a family.

The lack of attention to household accounting practices cannot be separated from the dominant ideologies in the family [8]. The strength of the dominant ideology which in this case is the ideology of patriarchy, gender and familism has resulted in marginalization of household accounting. If a study is carried out with a poststructuralist approach to look for the relationship of binary oppositions to obtain the dominant discourse and marginalized discourse [35], [36], the following binary opposition on table 1:

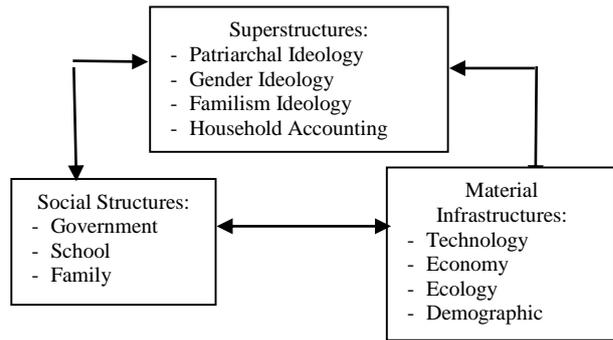


Chart 1. Family Sociocultural System

This is in accordance with the patriarchal ideology which positions women as household managers (in the private sphere) while men are in the public sphere by working in the formal sector. This division of labour results in women's position being subordinated [30]. Men occupy the top position, centre, strong and prioritize rationality. This makes what men do, into goodness and truth. This condition also occurs in household accounting, which is identified as being carried out by women. Household accounting is considered unnecessary to be standardized, because it is not useful so that in the end it does not develop.

Different conditions occur in accounting applied to the public sphere such as business entities, government agencies, and non-profit organizations. Accounting practices in this sector, which are classified as types of accounting that need to be standardized, are useful so that in the end they need to be developed.

2.3 Benefits of Household Accounting Development

The undeveloped household accounting is not only related to the question of its usefulness but can also be traced to the dominant ideology that underlies the relationships in every family.

As a field which, in gender ideology, is classified as a field devoted to women, the management of household accounting does not need to be specifically developed.

This assumption is also based on the belief in the ideology of familism which states that the family is a union between husband and wife so that the interests of the family are the interests of all its members. The problem that then arises is in the patriarchal ideology where the father/husband is the leader in the family can make the interests of the father/husband as the interest of the family. If this happens the interests of the wife/other family members can be neglected.

Table 1. Binary Opposition in Household Accounting Practice

Accounting in the Public Domain (Man)	Accounting in Private Domain (Woman)
Up	Down
Centre	Periphery
Strong	Weak
Rational	Irrational
Good	Bad
Right	Wrong
Standardized	Not standardized
Useful	Useless
Develop	Not developed

This understanding makes the application of household accounting not just a mere technical accounting issue. The application of household accounting has the following benefits:

2.3.1. Household Accounting Helps to Achieve Family Welfare

The main function of household accounting is to provide assistance to families in carrying out budgeting, recording transactions, making decisions, and long-term financial planning [7]. In addition, household accounting can also prevent family members from wasting their resources for useless purposes so that the main family goals can be achieved properly.

From the benefits above, it can be concluded that household accounting can be used to achieve family welfare. Budgeting can be carried out to plan family income and expenses so that families can achieve short, medium and long term financial goals. Good budgeting must be supported by good recording of transactions. Recording can be done within a specified period of time, for example daily, weekly or monthly. The shorter the time period, the more detailed the recording can be done but it requires a larger time allocation, and vice versa.

With a budget that is supported by good records, families can make appropriate decisions at any time in the allocation of household finances. This condition can occur, for example, when a family member is sick. Families can use reserve funds that have been prepared for unforeseen conditions or change budget allocations for activities that are not too important and are used to finance sick families. If this is carried out in a disciplined manner, the welfare of the family can be easily achieved.

2.3.2. Household Accounting Helps to Achieve Gender Equality

In a dominant family with a patriarchal ideology, the interests of the husband/father are very vulnerable to be used as family decisions [34]. By applying household

accounting, the family's financial allocation can be determined to meet the needs of all family members.

Apart from the aspect of allocating financial resources, household accounting can also show the wife's contribution in meeting household needs. Even though the wife does not work outside the house, by applying household accounting, the wife's contribution to the family as a whole can be calculated.

This calculation can be done by carrying out the burden of all the wife's activities in managing the household. The load figure that can be used is the cost of the salary of a household assistant with an equivalent workload. Although it looks inappropriate, the imposition of these costs can provide an equal share of the wife's activities in managing the household. Of course the technical costing can be calculated further in order to meet the ethical dimension and practically achieve its objectives.

Ideally, the application of family accounting should be done jointly between husband and wife. However, for the initial stage, household accounting can be applied by the wife by budgeting and recording family finances properly. From this practice the wife can know the family's financial condition well and can participate in making family financial decisions. If this has been done well then gradually gender equality in the family can be achieved.

3. CONCLUSION

The application of household accounting cannot be separated from the family as a social structure that has various ideological superstructures. The ideological superstructure that lives in the family consists of patriarchal ideology, gender and familism. These various ideologies work together and marginalize household accounting in practice. Household accounting is considered a woman's responsibility so that it is not important, not useful, does not need to be standardized and developed.

Although not implemented properly, household accounting has a very important function in achieving family welfare and gender equality. By applying household accounting, families can allocate family resources to achieve the desired goals. Household accounting can also strengthen the role of women in managing household finances so that gender equality in the family can be more easily realized.

As a superstructure, household accounting has a dialectic with other superstructures. This makes the role of other social structures in its implementation very important. Government and schools are two important social structures to mainstream the importance of applying household accounting.

The government can make efforts to make household accounting a part of best practice to achieve family welfare. On the other hand, schools can socialize through learning at schools/universities. Thus, household accounting does not become a mere value and practice, but practically can also realize family welfare and gender equality.

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