



# Analysis of Expenditures on Neku Traditional Ceremonies in Bajawa District, Ngada Regency

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**Abstract.** This study aims to find out how much expenses are incurred in the traditional neku ceremony, as well as the total costs incurred by each one sa'o and the cost-sharing system for each family in the event. The method used in this research is qualitative research by conducting direct interviews with informants and attending the implementation of these activities. The results of this study found that in its implementation it requires no small amount of money due to the large number of animals (pigs and buffalo) that are sacrificed in the ceremony. Of these costs, the whole family is responsible for collecting costs in a joint way, each family collects according to the economy. This event also contains the value of accountability, especially the value of togetherness.

**Keywords:** Cost · Accountability · Neku Traditional Ceremony

## 1 Introduction

Culture is the result of activities and the creation of the human mind (reason and mind, such as beliefs, arts, customs, and so on). According to (Panginja 2020) Culture is a culture that appears in a society that has been unified and has one thing in common in the mindset and social life so that it is able to grow a certain characteristic, usually in the form of activities or activities that are preserved and glorified by the community. This is as contained in the concept of matching (costs and revenues) and accountability in culture. Expenditures in a cultural perspective carried out in traditional celebration activities have no connection with income generation as a follow-up, although expenditures for these celebrations require very large expenditures, this is because these expenditures do not have a material impact on revenues, but have their own cost meaning as a form of expenditure to form social values and help each other (Muhamad & Saimun 2017).

Of the many cultural traditions that exist in Indonesia, there is one tradition that is still preserved today, located in Bajawa District, Ngada Regency, East Nusa Tenggara. The Bajawa ethnic community is known as a very obedient community in carrying out their ancestral customs. In every implementation of these traditional activities, it must be in accordance with customary provisions, because in the custom there are taboos which if violated by the community, it will have a bad impact and be looked down upon. Various kinds of customs in Bajawa District including neku traditional ceremonies. The neku traditional ceremony is a traditional Bajawa ritual as an expression of gratitude and

goodbye to people who have died, especially deaths caused not as a result of accidents (mata golo).

According to Mr. Yosep Nono as a traditional elder (mosalaki) said that in human life death is the final stage. The neku traditional ceremony from Bajawa is a responsibility held by the family as a sign of abundant gratitude for all the services that have been done while living with family and others. He also stated that the neku ceremony was not carried out arbitrarily.

There are several terms and conditions of Bajawa ethnic customs so that someone who dies can hold a neku traditional ceremony by the family. For example, the man who rides the pamali wood (saka ngadhu) during the ngadhu ceremony (a monument to the male ancestral spirit). If it is a woman who dies, then she is a woman who is pewi defending (wearing gold earrings), the woman who is pewi defending is a caste/rangga'e person. Neku is also done for those who are ngala, which means that during his life he has done his own work, for example buying gold at a price of tens of millions to become a family heirloom, neku is also done for those who wake wadho/build traditional houses starting from scratch (not rehab/continue).

According to Mr. Dominikus Lina as a traditional elder (mosalaki) he said that essentially the neku traditional ceremony is a farewell activity for someone who has died by an abandoned family. He also stated that this ceremony can be carried out at any time according to the ability of the family, because the cost of this neku traditional ceremony is not small. This is because the concept of the ceremony is very much and has a variety of rituals. Therefore, it is necessary to have a cost contribution to buy offering animals that have a high value, such as buffalo and pigs. Animal offerings are a sign of respect and appreciation for those who have died. In addition to animals, there are also costs needed to meet consumption costs, such as purchasing rice, moke, kitchen spices, and others.

To find out the costs obtained, the researcher examined Mr. Hanis Laga as an advisor to one sa'o (customary house member) he stated that to meet the costs each family member had to collect money (contributions). The cost contribution in the neku ceremony includes several parties, namely ana tenge (biological children) and one sa'o (customary house members) and determines one family member to become treasurer, as the holder of the trust. The existence of cost sharing at the traditional neku ceremony is interesting to explore. Accountability is expected to bring harmony, peace, kinship without anyone feeling disadvantaged. Contributions from each family vary, in the form of material, energy, and in kind.

From the results of interviews, researchers found the problem that in the process of the traditional neku ceremony, cost contributions were recorded without any proof of transactions or receipts, some transactions were not recorded chronologically and did not show the final total balance of the contributions that had been collected by ana tenge (biological child) and one sa'. o (member of the traditional house). This happened because of the treasurer's lack of understanding of accounting which resulted in the recording of financial statements not based on the concept of costs (income and expenses). This phenomenon encourages researchers to find out how big the contribution is to fulfill cost accountability at neku traditional ceremonies. Accountability is expected to bring harmony, peace, kinship without anyone feeling disadvantaged.

## 2 Review Literature

Accounting is the process of recording, summarizing, classifying, processing and presenting transaction data, as well as various activities related to finance. With accounting, it will make it easier for someone to make good and right decisions. Accounting according to the American Accounting Association in (Panginja 2020) defines accounting as a process of identifying, measuring and reporting economic information to enable clear and firm judgments and decisions for those who use the information.

As part of social science, accounting has a strong interaction (mutual influence) with the social environment of society so that it has a role in shaping reality in society (Manan 2014).

Culture or culture comes from the Sanskrit language, namely *buddhayah*, which is the plural form of *budhi* (mind and reason) defined as matters relating to human mind and reason, in English it is called culture which comes from the Latin *colore*, namely processing or working.

Culture is a way of life that develops and is shared by a group of people and is passed down from generation to generation. Culture is also a system, because culture is a package of behavior that occurs continuously and does not require other systems to continue to function. Culture reflects the norms, values, and behavior of the people who adhere to that culture (Ramadan, Adhitya Wahyu, Syafrudin 2012).

In today's modern era, accounting and culture are very interesting to study seeing its development which is increasingly being recognized, despite the lack of attention to these dimensions. Indonesia is famous for its beauty and various kinds of cultural diversity. One of them is the culture of the Bajawa ethnic community, Ngada Regency, which until now still adheres to its customs and customs. The custom is *neku* where this traditional ceremony has a close relationship with accounting.

Accounting as part of the social sciences formed by humans, in addition to the influence of the economic environment, the development of accounting is also influenced by the social environment and aspects of the behavior of its users or has a relationship and influence from human existence in a community group. Because accounting users can shape and be shaped by the environment, so the values in the culture of the community participate in influencing the formation of the character of accounting science which can be seen as a socially shaped reality and the subject of political, economic, and social pressures (Sakti Alamsyah 2020).

This is what causes the cultural values or traditions that exist in society to survive to this day and even become a valuable national cultural heritage. Culture serves as a binder of a person in a society. Through the culture inherent in him, humans can also adapt and survive, culture makes humans as a figure who has the uniqueness of the many types of creatures created on this earth (Nika Halida Hashina 2021).

The relationship between the cultural dimension according to Hofstede and the accounting dimension according to Gray (Ramadan, Adhitya Wahyu, Syafrudin 2012) the following conclusions can be drawn:

1. Professionalism closely associated with a high degree of individualism, relying heavily on professional judgment and resisting legal scrutiny. Professionalism is also

associated with low levels of avoiding uncertainty (accepting a variety of professional judgments) and low masculinity and power distance (needing pension funds and other mutual funds).

2. Uniformity is close to a strong degree of uncertainty avoidance and low individualism and high power distance.
3. Conservatism strongly associated with avoiding strong uncertainty and low individualism and high masculinity.
4. Secrecy very close to avoiding high uncertainty and large power distance and low individualism and masculinity.

#### Accountability in Culture

In every local culture in an area, there are ancestral values that have actually been practiced in the past by community organizations in the management and leadership of local community organizations before being touched by outside culture. These cultural values in the results of anthropological studies have tremendous power in creating accountability for governance and leadership of local community organizations (Evelin 2020).

Accountability is traditionally a relationship that includes the giving and receiving of a reasonable cause. This accountability is measured by the number of programs and the achievement of budget realization from each of the rituals carried out without looking at the aspects of satisfaction and benefit for the community (Wicaksono 2015).

### 3 Meaning of Cost in Culture

An expense is classified into the expense category if it is related to the amount to generate revenue, and the expense must be recognized in the period in which the revenue is generated (Tumirin and Abdurahim 2015). Revenues and costs in the presentation of financial statements are based on the concept of matching (matching), but in a cultural perspective, costs are not always matched with income to gain profits as modern accounting in business organizations, this is because the costs used to carry out traditions have family values, help and help each other (Suardika 2019). In addition, traditions are carried out to inherit the culture of the ancestors which must be preserved from generation to generation.

### 4 Method

This study uses a qualitative type with a descriptive approach. Qualitative data is information or information obtained from the results of field research and library research. Research is limited to efforts to reveal a problem or situation or event as it is so that it is revealing facts and providing an objective picture of the actual state of the object under study. The location of this research is in Bajawa District, Ngada Regency, East Nusa Tenggara Province.

## 5 Data Analysis Technique

The data analysis technique used in this study is descriptive qualitative analysis, which is a method in which data is collected, compiled, grouped, and analyzed so that it can provide a true picture of the analysis of expenses at the traditional neku ceremony (Sugiyono 2013). On this basis, the steps taken by researchers to analyze this research are as follows:

1. Data collection  
The data that was collected in the research through observation, interviews and documentation were written in the form of field notes (filed notes). Field notes contain what was stated by the informant.
2. Data reduction  
After the data is collected from each informant, the data is then separated, data that is not relevant to the research focus will be discarded or need to be reduced.
3. Data Presentation  
The reduced data can be presented in the form of a data corpus, so that writing that is systematically arranged can be understood and it is easy to draw conclusions.
4. Withdrawal/Verification  
Conclusions have been drawn since the beginning of the research, that the data acquisition is analyzed and concluded, although the meaning is still a bit vague, but it will be clearer and more data will be obtained and support the existing verification.

## 6 Data, Discussion, and Results/Findings

### Ngada Regency Overview

Ngada Regency is one of the regencies located on the island of Flores, East Nusa Tenggara Province. This district was founded in 1958. The existence of Ngada Regency is located between  $8^{\circ} 20'24.28''$ - $8^{\circ} 57'28.39''$  South Latitude  $120^{\circ} 48'29.26''$ - $120^{\circ} 48'8.57''$  East Longitude, with territorial boundaries:

1. West Side : East Manggarai Regency
2. East : Nagekeo County
3. South side : Savu Sea
4. North : Flores Sea

Ngada Regency is divided into 12 sub-districts including, Aimere District, Bajawa District, North Bajawa District, Golewa District, West Golewa District, South Golewa District, Inerie District, Jerebu'u District, Ruing District, Ruing Barat District, Soa District And Wolomeze District. Ngada Regency has a tropical climate, namely, dry season and rainy season. Most of the Ngada Regency area is mountainous and hilly and slightly sloping in the north. Plants that are commonly found are coffee, candlenut, tamarind, bamboo and so on. The types of animals encountered include small and large animals, poultry, creeping animals and wild animals. Tourist areas found in this district such as

hot springs, beaches, natural beauty, cultural tourism including traditional houses, arts and crafts.

Ngada Regency has a variety of traditional ceremonies that still adhere to the ancestral culture that has been passed on to their generations which has been preserved until now. Traditional ceremonies in the life of the Ngada people have a very important role. Customs differ from one place to another, as well as customs in one place, differ according to the time where in these differences each region has different customs, cultures, and languages. In the traditional ceremony held by the Ngada people, there are three sub-tribes with different accents, namely the Bajawa, So' and Riung tribes. One of the sub-districts in Ngada that still adheres to the customs of Bajawa culture, Ngada Regency. Bajawa District is a sub-district which is also the capital of Ngada Regency.

## 7 Research Result Data

The data from this study were obtained from interviews and analyzed data in the form of journals. Before conducting interviews, researchers prepared questions in advance and conducted interviews with several informants who were considered representative of the problem object in the study.

The following is data from informants in this study:

1. Yosep Nono is a traditional figure (Mosalaki) who raises pigs and cows daily, but he is often asked to lead traditional ceremonies in the Bajawa area.
2. Fransiskus saferius Labu as the executor of the neku traditional ceremony who is currently the Head of the Police Service Center at the Golewa Police Station, Ngada Police.
3. Yohanes Djawa Laga as an indigenous community involved in the neku traditional ceremony
4. Dominikus Lina, a traditional figure (Mosalaki) who is now spending his old age relaxing and occasionally attending traditional ceremonies in Bajawa.
5. Erik Wedji as the executor of the neku traditional ceremony who has a job as a coffee manager.

The data obtained from the interviews were the answers of the informants to the questions posed by the researcher through several questions which were conducted face-to-face with the informants, which were then presented in the form of excerpts from the interviews. The excerpt from the interview describes the respondent's answers about a series of neku traditional ceremonies in order to answer the problem formulation which is the main focus of the research.

## 8 Research Result

### 8.1 Understanding the Meaning of Death Ceremonies as Traditional Ceremonies *Neku*

Death is the last stage of human life. Therefore, for the Bajawa ethnic community, it is customary when someone dies, a neku traditional ceremony will be carried out. The neku

traditional ceremony is a responsibility held by the family as a sign of gratitude for all the services done while living with family and others. There are several terms and conditions of Bajawa ethnic customs so that someone who dies can hold a neku traditional ceremony by the family. The traditional neku ceremony for the Bajawa ethnic community means gratitude for the protection, blessings, and health bestowed on the person concerned as long as he lives and saying goodbye in the hope that God will forgive all his sins and place him in heaven.

The neku traditional ceremony of the Bajawa ethnic community is one of the areas of using ritual language or customary language. Therefore, this variety has a uniqueness that distinguishes it from the everyday Bajawa language. It is said that because the variety of traditional languages is used specifically in traditional ceremonies, as a means of communication in interaction with ancestors which the Bajawa ethnic community believes is a representation of God's presence. The implementation of the neku traditional ceremony has meaning and purpose. The culture or tradition of each community has its own way in the implementation process, one of which is in the process of neku traditional ceremonies.

The implementation of the neku traditional ceremony has meaning and purpose. The meaning of the implementation of the neku traditional ceremony conveyed by the informant:

Mr. John Nono

*“Neku is a death ceremony. If we look at the meaning of this neku event, it is an expression of gratitude from those of us who are still alive to those who have died for the services he has made during his life. Those who are determined, for example, men who ride pamali wood or saka ngadhu, women who defend themselves or wear gold earrings, those who are lazy, it means that during their life they have their own work, for example buying gold at a price of tens of millions to become an inheritance. Who wake wadho or build a traditional house that starts from scratch, not rehabilitating. So if we do this event sincerely, we will get blessings and our life journey will be better, on the other hand if we don't carry out those who are actually obligated to us, then we one sa'o will have disaster.”*

Mr. Hanis Laga

*“Neku is a ceremony for the last stage of a human being when he has a pilgrimage from life to death, which means that this neku is our last tribute to those who have died, as well as an expression of our gratitude to those who during their lives they have done for us. Usually the neku event is marked by killing buffalo and pigs, usually children who are still alive or one sa'o make this neku event very lively with no small cost. It's a form of our gratitude, because if we want to see what they left for us, it's worth more.”*

What was said by Mr. Yohanes and Mr. Hanis was the meaning according to which the neku traditional ceremony must be carried out as an expression of gratitude and gratitude for the work and services that he had done during his life. They also believe that without the traditional neku ceremony, the spirits of the dead will bring misfortune

to the bereaved family. Neku traditional ceremonies are also carried out as a form of respect and delivery of the spirits of the dead to the spirit realm.

## 8.2 The Importance of Holding a Neku Traditional Ceremony

Every culture has its own way of preserving its culture. One of the cultural heritages that is still carried out by the Bajawa ethnic community is the neku traditional ceremony, as expressed by a family who once held a neku traditional ceremony by Mr. Erwin Labu:

*“The neku ceremony is a form of obligation or we could say our responsibility is one sa’o in carrying out this neku ceremony, because coming back at the beginning of this neku ceremony is an expression of gratitude to those who have died because before they died they had done for us.”*

So, basically the implementation of the traditional neku ceremony is the responsibility of one sa’o (members of the traditional house) as an expression of gratitude for the services that have been passed on to the living family. The views according to Mr. Hanis Laga involved in the neku traditional ceremony:

*“We who are still alive have a responsibility to hold a neku ceremony for those who have died. This neku event costs a lot of money, it can be tens of millions or even hundreds of millions. Therefore, this neku event is usually made when the family is physically and materially ready, the neku event can be postponed from 1 year to 5 years or even more.”*

Traditional ceremonies *neku* It has become the obligation of the Bajawa ethnic community to carry out neku traditional ceremonies. So we need to know the importance of the neku traditional ceremony as an expression of gratitude for the services and works that he did during his life. Neku traditional ceremonies can be postponed for one year, five years or even more according to the ability of the family. Because the neku traditional ceremony requires a lot of money.

## 8.3 Neku Traditional Ceremony Process

When the researcher conducted a study by directly interviewing Mr. Erwin Labu and Mr. Erik Weji who were the executor of the neku traditional ceremony, the researcher obtained information that there were several processes in the ceremony. In this activity the implementation process is carried out for four days where, on the first day the family and the local community work together in setting up a tent or a place that will be occupied by guests (wailaki), cooking tents, gota-gete tents (cut meat), providing ceremonial equipment, and other preparations.

Mr Erwinsay:

*“So one week before we carry out the neku traditional ceremony, one sa’o sends one or two mothers to jiru or invite the surrounding community to participate in this traditional ceremony. We invite the men to help set up the tent, process the meat, and so on. Likewise, we invite our mothers to help cook during the ceremony*





Source: Personal Documentation

**Fig. 1.** One of the Wailaki Present. Source: Personal Documentation

*starting from the first to the second day, while young and young people we invite to serve as waiters.”*

The second day is the day that wai men enter. Wai men are family and relatives of one sa'o (members of a traditional house) either by blood or by marriage. On the first day of the ceremony, wai men come with aze ngana (pig), as a sign of participation and a form of respect for those who carry out the neku traditional ceremony. The pig under the wailaki will be sacrificed on the peak day. After the wailaki is welcomed by the family, then the wailaki will be placed to sit in people's homes until the peak day. After the wailaki is fed by the event organizer, the wailaki is allowed to return home and is invited back to attend the next day on the peak day. As stated by Mr. Erik Weji as the executor of the neku traditional ceremony:

*“In our tradition, honoring the wailaki who comes is very important in obtaining blessings or fortune in daily life. After the wailaki come with aze ngana, they will be placed in the homes of local residents, after the wailaki sits down, the waiters come to deliver the food, rice, meat, and moke from us who make an event to the owner of the house to be served to wai men as a banquet afternoon”*

The third day is the highlight of the event. All the families and wai men and the surrounding community gather together to participate in the neku traditional ceremony. On this day all the animals that are collected from either the one sa'o or the wai male will be sacrificed (Fig. 1).

After the wai men return to the residents' houses that have been determined on the first day, then the neku traditional ceremony will begin. There are several stages of the ceremony on the third day, including:

#### 1. *Sauce*

Before the buffalo is slaughtered, a ritual of basa sau is performed as the release of the machete with ra'a ngana (pig's blood) accompanied by a prayer from the mosalaki containing a request for protection to the ancestors.

2. *Ka Base Sau*

This ceremony is a ceremony of giving offerings to ancestral spirits which is carried out in a traditional house and eating with wai men and all those present as a sign that the ceremony of slaughtering sacrificial animals will soon begin.

3. *Nazo Kaba*

This stage is a symbolic slaughter of buffalo, so that the person who represents the toa kaba (cut the buffalo) can be approved by the person who gave the mandate.

4. *Toa Kaba*

The toa kaba ceremony is the ceremony of slaughtering buffalo (kaba). At this stage the buffalo prepared by the family will be sacrificed as a sign of respect for the family to those who have died.

5. *Wela Ngana Pibe Kaba*

After the sacrifice of the buffalo, it is followed by the slaughter of dozens of pigs (ngana) as an offering from one sa'o and the large family present or wai male. Before the slaughter, it was preceded by a ritual of ri'a ulu ngana on pigs from one sa'o. Ri'a ulu ngana is a greeting or prayer to the ancestors to inform the purpose of this sacrifice.

After the pig is slaughtered, the u'ra ate ngana (pig liver vein) is shown, if the veins are good, it means that the future life for family members is healthy and prosperous. Meanwhile, if the pig's veins are damaged or deformed, it means that in the near future the family will get a disaster. After this stage is complete, all the meat that has been cut is cooked together. At this time, the rice cooking team also cooked a large amount of rice.

6. *Tho*

At this stage, every sa'o or house in the village is required to cook rice and collect it to the house where the neku traditional ceremony is held.

7. *Meghe*

The meghe ceremony is the final stage of the neku traditional ceremony, this ceremony is marked by kopi bhai. Kopi bhai is the distribution of cooked meat and rice to the entire community and the wai men who attend the neku traditional ceremony (Fig. 2).

On the fourth or last day, One Sa'o and the local community carried out the process of demolishing the tent and fixing the equipment and equipment after the neku traditional ceremony. As stated by Mr. Erwin Labu:

*“On the last day, the family and the surrounding community worked together to fix all the work, starting from unloading tents, between chairs, plates and others. On the third day we also held a small nalo with the community as a sign of gratitude”*

a. **Cost Accountability at Neku Traditional Ceremonies**

The concept of accountability begins with the idea that every activity must be accountable to the person or agency that gives the authority to implement a program. Accountability is the obligation of individuals or authorities who are entrusted with



*Source: Personal Documentation*

**Fig. 2.** Neku Traditional Ceremony Process. *Source: Personal Documentation*

managing political resources and are concerned to be able to answer matters relating to fiscal, managerial and program policies.

Likewise, the traditional neku ceremony is not carried out arbitrarily and freely but in its implementation has a great sense of responsibility for the family. In one sa'o (members of the traditional house), the families involved have their own awareness that this traditional ceremony is an obligation that they must carry out as an expression of gratitude and gratitude for the services that he (the person who will perform the neku ceremony will perform) during his lifetime. Life, so that they participate in carrying out neku traditional ceremonies. But this cannot be forced to do if economic conditions do not allow it. This is further explained by Mr. Yosep who is a traditional leader:

*“Unity in one sa'o before this event is very important. So that all these costs can be met, it is usually done to do family gatherings or u'tu. So each family shares for the expenses.”*

The meaning of this expression is that one sa'o (members of the traditional house) have joint responsibilities in carrying out this ceremony, including in terms of costs. Therefore, all family members agreed to jointly contribute to meet the costs.

An explanation of the costs for the family was explained by Mr. Erik Wedji, who is a coffee processing worker as well as the executor of the neku traditional ceremony:

*“The fees collected are for consumption purposes and others. There are no restrictions, even though it is written from this family that this is so, but for example if the ability is only 5 million or the ability is only 2 million, it cannot be forced.”*

The neku traditional ceremony is also a gathering place for the whole family who will carry out the ceremony, moreover this ceremony is a shared responsibility. Starting from the planning stage to the peak of the neku traditional ceremony. From this traditional

ceremony, the whole family to the grandchildren of One Sa'o gather together to establish a friendship, even with unknown families, the role of the family is very important.

Moreagain explained by Mr. Hanis Laga who stated:

*“That’s where the name silatuhrahmi, at that time all the family gathered. Because neku is also a form of participation, we also acknowledge that we have an obligation to hold a neku ceremony as an expression of gratitude and gratitude for what the deceased has given during his life. Because the deceased died not empty, it means that before he died he had prepared an inheritance and did good for us. So the person’s participation in the neku ceremony indicates that he is also a part of one sa’o, not only in the celebration but also in the planning. We must participate in the planning and in the neku ceremony.”*

In general, in the planning process until the neku traditional ceremony has or contains values including the value of togetherness, the value of brotherhood, the value of gratitude to God, the value of friendship, that is why every family unites in the implementation of the neku traditional ceremony. The value of family dignity is also in it, all family members or one sa'o will gather and discuss a series of neku traditional ceremonies.

#### **b. Neku Traditional Ceremony Fee**

Where there is income there is expenditure, as that is what happens when doing or doing something, will require expenses. Cost is the sacrifice of economic resources measured in units of money that has occurred or will occur for a purpose. Each expenditure requires different costs depending on what is needed or done.

In the process of the neku traditional ceremony also requires no small amount of money. From the results of the author’s research on the event which was held in the village of Bajawa A (Sa'o Meobou), Bajawa Village, Bajawa District, Ngada Regency, in its implementation it requires a fairly fantastic cost. But before the ceremony, the whole family gathers to discuss the costs that will be incurred. The costs incurred are the joint responsibility of the family, these costs are divided by the number of heads of families from one sa'o who will carry out the neku traditional ceremony.

Mr. Yosep Nono as a traditional figure (mosalaki) in the interview stated:

*“Based on our habit, the Bajawa, the size of any event, we have to hold a u'tu (family gathering). This ceremony requires a lot of money, so we will hold a family gathering to fulfill the traditional ceremony facilities later. Starting from the cost of procuring buffalo, pigs, chickens, rice, and others.”*

Like the traditional ceremony held in Sa'o Meobou, this Sa'o has 7 heads of biological families who are involved in the neku traditional ceremony. In the distribution of costs is not evenly distributed, depending on the ability of each family.

As stated by the informant, Mr. Erwin Labu, as one of the families implementing the event said:

“So, what we want to do is from the rank of my grandmother and uncles. In total, there were 6 people who were determined at that time, consisting of 2 grandmothers, uncle Wens, uncle Leo, uncle Markus, and Roni. So each of these we prepare 6 pigs and 6 buffalo. Family members who are still alive have the obligation to contribute, each head of the family prepares 1 buffalo and 1 pig, at that time the price for buffalo was around Rp. 20,000,000 and pigs around Rp. 7,000,000. There is also a contribution to other costs for each family, the contribution of these costs is not evenly distributed, some are the same, some are more and some are less. Some are only Rp. 2,000,000, some are given up to tens of millions to cover consumption costs and other needs.”

The neku traditional ceremony in Sa’o Meobou costs IDR 47,000,000 for consumption and other costs are obtained from the results of the u’tu one sa’o (family gathering of members of the traditional house).

Apart from the family members of the one sa’o, all descendants of the family or wailaki also participate in this traditional ceremony. The wailaki who were present came with an aze ngana (pig animal), as a sign of participation and a form of respect for those who carried out the neku traditional ceremony. The pig under the wailaki will be sacrificed on the peak day.

As explained by Mr. Dominikus Lina to the author, he said:

*“The wailaki who come each come downstairs with aze ngana (pig). On average, if the large size is above Rp. 5,000,000, the small one is below Rp. 5,000,000. so for size and price there are no rules.”*

From the results of the interview, it was explained that there was no limit on the price of pigs that would be lowered by the family or wailaki at this traditional ceremony. The amount of the price of the pig collected varies depending on the size of the pig. At a traditional neku ceremony in Sa’o Meobou, 45 pigs from Wailaki are collected, which differ in size and price.

In this neku traditional ceremony, it can be seen that the total costs incurred by each family, either biological or one sa’o (members of the traditional house) and wailaki who came with aze ngana (pigs) were not small, the costs incurred from the total pigs collected reached Rp. hundreds of millions.

From the results of the author’s interview with Mr. Yohanes Djawa, the indigenous people involved in the Neku traditional ceremony said:

*“In my personal opinion, this must cost a lot of money. Every family or wailaki who comes brings a pig, if we look at it, the price of pork is different at this time. In the past, the price of pork was Rp. 2,000,000, we still got it, but for now, the average price of pork is above Rp. 2,000,000.”*

From the results of the interview, it is explained that each wailaki brings pigs at various prices and judging by the current price of pigs, the number is not small, so that the expenditure for only a few pigs in this traditional ceremony shows a very large and expensive amount.

**Table 1.** Expenditure Analysis of Neku Traditional Ceremony at Sa'o Meobou in Bajawa District, Ngada Regency Pre Implementation of the Neku Traditional Ceremony

No.	Expenditure Description	The amount of costs
1.	Tent And Chair	IDR 1,000,000
2.	<i>Animal</i> 2 Cows	IDR 24,000,000
3.	Rice	IDR 7,000,000
4.	Buffalo 6 tails @Rp 20,000,000	IDR 120,000,000
5.	Pig 6 Tails @Rp 7,000,000	IDR 42,000,000
	<b>Total Expenditure</b>	<b>IDR 194,000,000</b>

Source: Researcher Process, 2022

**Table 2.** Neku Traditional Ceremony Events

No.	Expenditure Description	The amount of costs
1.	Consumption	IDR 20,000,000
2.	Chicken Animal	IDR 3,000,000
3.	<i>Sound System</i>	IDR 1,500,000
4.	Documentation	IDR 1,000,000
5.	<i>Aze Ngana</i> (45 pigs)	IDR 225,000,000
	<b>Total Expenditure</b>	<b>IDR 250,500,000</b>

Source: Researcher Process, 2022

**Table 3.** After the Neku Traditional Ceremony Pelaksanaan

No.	Expenditure Description	The amount of costs
1.	Tent Dismantling	IDR 1,500,000
	<b>Total Expenditure</b>	<b>IDR 1,500,000</b>

Source: Researcher Process, 2022

The following is a description of the expenses: on the neku traditional ceremony on sa'o Meobou from the first day to the last day with details of expenses can be seen in Table 1.

From these data it can be explained that, in the pre-ceremony, the cost of the ceremony was Rp. 194,000,000 with expenses including tents and chairs totaling Rp. 1,000,000, 2 cows totaling Rp. 24,000,000, rice 700 kg totaling Rp. 7,000,000, 6 buffaloes. Which amounted to Rp. 120,000,000, and 6 pigs amounted to Rp. 42,000,000. What is meant by a tent is a place where wailaki can rest before being placed in a resident's house and the process of making it involves the surrounding community where the community is given food and drink during the event process from the first day to the last day. And 2

cows will be consumed on the first day until the peak ceremony. Meanwhile, 6 buffaloes and 6 pigs are sacrificial animals that will be slaughtered on the peak day of the neku traditional ceremony (Tables 2 and 3).

On the day of the traditional ceremony *neku* or the peak of the activities of this ceremony expenses include consumption costs of Rp. 20,000,000, chickens of Rp. 3,000,000, sound system costs of Rp. 1,500,000, these costs are used to facilitate the ceremonial executors to convey information related to the neku ceremony to wailaki and all present. The documentation fee is IDR 1,000,000 to document all the activities of the traditional neku ceremony. And aze ngana or 45 pigs amounting to Rp. 225,000,000, these pigs are slaughtered as an offering or a sign of wailaki's participation in the neku traditional ceremony. So that the total cost of the peak of this activity amounted to IDR 250,500,000.

For post-implementation or after the traditional neku ceremony is complete, all the tents that have been made are demolished, during the demolition of these tents an additional cost is used for consumption of Rp. 1,500,000.

So, the total calculation from Table 4.1 the expenditure on the neku traditional ceremony on sa'o Meobou is Rp. 446,000,000. Not everyone can carry out the traditional neku ceremony, only certain people who are successful in terms of material can carry it out. This is because in the process of carrying out the neku traditional ceremony requires no small amount of money. From the initial planning to the process of the neku traditional ceremony, it costs around hundreds of millions.

## 9 Conclusions and Suggestions

### 9.1 Conclusions

Based on the results of interviews with several informants, it can be concluded that:

1. The neku traditional ceremony is an obligation carried out by the family for the deceased or the deceased who has died as an expression of gratitude and thanks for the work and services that have been done during his life. This ceremony is also a form of respect or delivery of the spirits of the dead to the spirit realm.
2. The amount of costs incurred in this traditional ceremony is fantastic, because it costs up to hundreds of millions seen from the expenditure on consumption and other costs provided by the family from Sa'o Meobou amounting to IDR 47,000,000 from the results of family meetings and IDR 1,500,000 from additional fee. The number of pigs collected from wailaki is Rp. 225,000,000 from 45 pigs with prices varying from around Rp. 3,000,000 to Rp. 7,000,000 per head depending on the size of each pig, so the total expenditure for this traditional ceremony is Rp. 446,000,000.
3. The cost sacrifice in the traditional neku ceremony is inseparable from the event. The costs incurred in this event, especially for each family of the one sa'o, in preparing the cost of consumption and other costs are not specified in the amount, but are adjusted to the ability of each family. So there are families who collect around Rp. 2,000,000 there are also more.
4. In determining the cost of this ceremony, all family members are involved in one sa'o. the whole family gathers and discusses a number of costs that will be incurred and the arrangement of events that will be carried out. The costs incurred are a

shared responsibility by the way each family shares with each other. However, the distribution of these costs is seen from the economic conditions or the ability of each family, so that each family is free to collect the fees that it is capable of. And to cover other costs, there will be from the family who are considered capable and able to cover these needs. So that in the implementation of neku traditional ceremonies related to family and community clumps, practicing the value of accountability is also not just accountability but also has its own meaning in its activities.

## 9.2 Suggestion

Based on the results of the research that has been submitted, the suggestions that researchers can convey are:

1. Families who hold neku traditional ceremonies are expected to make detailed financial reports in accordance with the accounting field in order to increase the trust of indigenous peoples, especially one sa'o.
2. Future researchers should better understand the material to be carried out so that they do not experience difficulties and are able to produce good research.
3. For further research that has a desire to conduct qualitative accounting research, especially about culture, it would be better if you master the Bajawa regional language well, so that conducting interviews in research searches can be more effective and satisfying in understanding the material to be studied.
4. The next researcher would be better at compiling content writing as well as regarding the target that would become the object of a wider research.

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