

EXPOSING HOUSEHOLD COST ACCOUNTABILITY PRACTICES: A STUDY OF ISLAMIC ETHNOMETHODOLOGY

Mohamad Anwar Thalib
Institut Agama Islam Negeri Sultan Amai Gorontalo, Indonesia

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ABSTRACT

This study aims to reveal household cost accountability practices conditional on non-material values. This study uses an Islamic paradigm with an Islamic ethnomethodology approach. There are five stages of data analysis: charity, knowledge, faith, revealed information, and good deeds. The study found that accountability for household expenses was carried out by directly conveying the use of costs, showing the items purchased, and showing records of household expenses. The practice of accountability for household expenses is conditional on the value of trust and mutual trust between husband and wife. These two values are a manifestation of their obedience to God's commands

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Corresponding Author:

Name: Mohamad Anwar Thalib
Institution Address: Jl. Sultan Amay, Pone, Kec. Limboto Barat, Kabupaten Gorontalo, Gorontalo 96181 ,
Institut Agama Islam Negeri Sultan Amai Gorontalo
e-mail: mat@iaingorontalo.ac.id

1. INTRODUCTION

One of the benefits of presenting financial statements is as a form of accountability from managers for managing the company's finances during an accounting period. In recent decades, interest in the study of accountability in both the public and private sectors has become an exciting conversation to be carried out. For [1], [2], [3], [4], [5].

Unfortunately, the study of cost accountability confines responsibility in the world dimension and ignores the hereafter. Robert (1996) underlined that accountability has a social aspect that becomes an instrument of moral values. With this understanding, accountability is not limited to accountability for something handed over between two parties but also what is always fought for in

an organization. Besides that, accountability also concerns the state of one's accountability to that which is transcendent in nature with the Almighty which is called spiritual [6].

Robert's previous explanation explains that cost accountability consists of material dimensions but non-material, in this case, moral and spiritual. In addition to the general study of accountability, which is confined to the material dimension, the context of the study of accountability for household costs still needs to be noticed. Household financial accountability in the form of recording and budgeting is highly recommended because it can keep the family's finances stable and support family needs. Recording and budgeting can also prevent families from the risk of bankruptcy which can threaten the emotional and mental disturbances of individuals in the family [7].

In 2021 divorce cases in Indonesia have increased to 51% compared to the previous year, and one of the causes is economic problems caused by the behavior of husbands and wives who are not wise in managing finances, such as waste that harms family finances and does not do good financial planning [8]

Several researchers including have carried out studies on household accounting practices for example [9], [10], [11], [12], [13], [14], [7], [15]. However, this study has yet to focus on household cost accountability. Besides, the subjects in this study were wives who were still students at a university. These two points are the difference between this research and several previous studies. Based on the problems discussed earlier, the question of this research is how wives who are still students practice accountability for household expenses?. What are the non-material values of household cost accountability practices? The purpose of this research is to reveal the practice of household cost accountability based on non-material values such as minimization of typos and the use of the number of sentences in the appropriate paragraph [6].

2. LITERATURE REVIEW

2.1 Household Accounting

Accounting in Household Accounting is a precious science that can strengthen people's lives by managing household finances [10]. Household accounting, in general, can be viewed from an understanding of terminology, explaining that household accounting is a practice of financial management in the household by applying accounting aspects [9].

2.2 Household Accounting Practices

a) Category of Planning and Budgeting

Budgeting planning is a measure of the process of success in achieving every need in the household. Every need will be caught if detailed budgeting is done. Households need their financial

reserves to avoid incidents and prevent the swelling of risk debt expenses to third parties. This budgeting applies to all types of families, both those with and without children. Couples who have just been married also need to know this because managing household finances must be done carefully so that mistakes are not made by prioritizing the essential household needs. [14]

b) Recording

Recording is the second part of the financial planning process in the household to maintain and know the size and importance of the budgets that will be issued every day. The recording process in the household is also essential because it is the most crucial part of household financial management. Recording here is every form of what needs are most important in the household. The recording system is recommended to be carried out in a cash book and recorded neatly every day, week or month. This recording process will also assist in budgeting for future reserves (deposits) in savings when needed at any time for needs [14].

c) The third category of decision making

This process is an essential part of household financial planning. Decision-making requires caution in doing so. Caution is exercised in deciding what needs are best for the family. The role of decision-making is the most significant investment in both the short and long term. Making decisions related to household financial planning must be thought through carefully and should not be rushed. The ever-increasing family needs and the presence of discounts on household products sometimes make homemakers, and other family members ignore the usability and benefits of the goods to be purchased, which, in the end, will be wasted. In this situation, household financial

reserves are needed none other than to deal with a sudden surge in family needs, which usually requires a relatively large budget so that families are not trapped in a maelstrom of debts and loan sharks [14].

3. METHODS

This research uses the Islamic paradigm. The determination of this paradigm is based on the assumption of reality from the Islamic paradigm, which recognizes that, essentially, reality consists of material and non-material forms of emotional and spiritual reality. In the Islamic paradigm, the essence of reality is God's creation.[16], [17], [18] The acknowledgment of reality, which consists of material and non-material, is in line with the aim of this study, which is to uncover accountability practices that are not only limited to material accountability (money) but are conditional on emotional and religious values.

Research approach. This study uses an Islamic ethnomethodology approach. This approach aims to study the way of life of group members whose activities are created by Allah's permission. [19], [20], [21], [22], [23], [24], [25], [26], [27], [28] The researcher chose this approach because the research objectives are aligned with the Islamic ethnomethodological approach, namely to study how students practice accountability for household expenses based on non-material values.

Types of research. This study uses a type of qualitative research. The researcher chose this type of research because the final result of this study was not to generalize the findings but to emphasize the meaning of household cost accountability practices. Furthermore, this research was conducted in a natural context. Research objectives that emphasize meaning and are carried out in natural contexts are characteristic of this type of qualitative research [29], [30].

Data collection technique. This study uses data collection techniques in the form of structured interviews. Structured interviews

are a data collection technique in which, before conducting the interviews, the researcher has prepared a detailed list of questions related to the theme of this research, namely how to implement household cost accountability [29].

Research Informants. There are three informants in this study. The three informants were selected using a purposive sampling method. The purposive sampling technique is a technique for determining informants by considering specific criteria [29]. The criteria for determining the informants in this study were that the three informants were still students and the informants were willing to take the time and share their experiences regarding accountability for household expenses.

Data analysis technique. This study uses data analysis techniques from Islamic ethnomethodology. The data analysis techniques include charity, knowledge, faith, revelation information, and good deeds. The first stage of data analysis is charity. In Islamic ethnomethodology, what is meant by charity analysis is all expressions or actions of group members that refer to the way they interact. [19], [20], [21], [22], [23], [24], [25], [26], [27], [28] Specifically, in this study, the charity analysis is intended to find the expressions and actions of informants when they implement household cost accountability.

The second stage of analysis is knowledge. In Islamic ethnomethodology, what is meant by knowledge is the rational meaning understood by fellow group members regarding expressions or actions in activities. [19], [20], [21], [22], [23], [24], [25], [26], [27], [28] Technically, in this research, the scientific analysis focuses on finding the rational meaning of the informants' expressions and actions, especially when implementing household cost accountability.

The third stage is faith analysis. In Islamic ethnomethodology, what is meant by faith are non-material values, both emotional and religiosity values, from the expressions or actions of fellow group members in their activities. [19], [20], [21], [22], [23], [24], [25],

[26], [27], [28] In this research, faith analysis focuses on finding non-material values that inspire informants when implementing household cost accountability.

The fourth stage is the analysis of revelation information. In Islamic ethnomethodology, the function of analyzing revelation information is to relate the non-material values of the way of life of group members with the values contained in the Qur'an and Hadith. If these values are contrary to His commandments, then the values of the way of life will be further developed. Group members will be criticized, and vice versa. [19], [20], [21], [22], [23], [24], [25], [26], [27], [28] Technically in this study, the fourth analysis is in the form of revelation information relating non-material values from the way of implementing household cost accountability with the values contained in the Koran or Hadith.

The fifth stage is good deeds analysis. In Islamic ethnomethodology, good deed analysis functions to unite the four previous findings into a single unit so that a complete meaning can be obtained about the way of life of group members. [19], [20], [21], [22], [23], [24], [25], [26], [27], [28] Technically, in this research, Ihsan focuses on unifying the four previous findings so that an understanding can be drawn about the meaning of household cost accountability implemented by students.

4. RESULTS AND DISCUSSION

Each household has its cost accountability method. As stated by informant A, the cost accountability method implemented in her household is by directly conveying the use of these costs to her husband. The following is an excerpt from an interview with informant A:

Thank God, if my husband does not often ask about expenses, **I sometimes tell my husband right away**, or also if I buy children's equipment too, but my husband does not demand to be told, so if I remember half of the money given by

my husband, more is spent in the child, the rest will be stored

The explanation from informant A previously provided an understanding to researcher that, in practice, the husband of informant A no longer questioned the use of the fees that had been given to his wife. However, as a wife, informant A sometimes said that the allowance was used for whatever needs. After recalling this, informant A realized that some of the pocket money given by her husband was used to buy children's needs, while the rest was kept as a fund for unexpected needs.

Starting informant A's previous explanation, the researcher found a household cost accountability practice in the form of reporting verbally on the use of funds. This is found in **charity** ", I sometimes tell my husband right away " The **knowledge** of this charity is that every month, informant A will be given pocket money by her husband. This money is specifically to finance the personal needs of informant A. Furthermore, informant A sometimes reports the use of expenses said verbally; she only sometimes did this because, in practice, the husband of informant A no longer questioned the use of the money.

The practice of accountability for the use of the use of household expenses which was conveyed directly orally, was also implemented in informant B's household; the following is the explanation:

The husband does not ask about the use of expenses... the point is that the money given by the husband will be bought for household needs such as baby staples, so every time the husband gives money, **it will be immediately conveyed to the husband that this money will be and has been used to buy**, there is already a shopping list too to buy milk, diapers, it has been written with details

of things that must be purchased. So it will be conveyed to the husband what needs to be purchased... **the main thing is that the items purchased will be shown so that they indirectly becomes evidence**

The explanation from informant B previously gave the researcher an understanding that, in practice, the husband of informant B did not demand an accountability report for the use of household expenses that he had given. However, informant B took the initiative to convey directly orally the use of the spending money; apart from conveying it verbally, informant B also detailed a list of monthly household needs.

Based on the previous explanation from informant B, the researcher found the practice of accountability for household expenses in the form of verbally reporting household needs. This practice is found in **charity** "it will be immediately conveyed to the husband that this money will be and has been used to buy" The **knowledge** of this charity is that when the husband gives monthly money, informant B will immediately tell him that this monthly money will be used for household needs ladder. This submission was carried out directly orally, and there was also a record of a shopping list for household needs. Although the husband of informant B did not demand accountability for household expenses, informant B took the initiative to convey the use of these costs verbally. Still, in the snippet of informant B's statement, the researcher found a household cost accountability practice showing shopping items. This practice is found in **charity** "the main thing is that the items purchased will be shown so that they indirectly becomes evidence" The **knowledge** from this charity is that informant B will show the items she has bought to her husband. This was intended so that the husband of informant B knew that the spending money entrusted to her had been used as needed, even though,

once again, the husband of informant B did not demand an accountability report on household expenses.

Furthermore, in line with what was conveyed by the two previous informants, informant C revealed that in practice, her husband never asked for proof of accountability for the use of household expenses, but she took the initiative to record accounting for her household expenses, the following is a snippet of the informant's explanation C

From my husband's point of view, these costs do not need to be detailed anymore, but I am a person who likes to record detailed finances, so before my husband even gives money, there is a record for these needs. **So the one-month expenses already have a record, and I show that to my husband.**

Based on excerpts from informant C's previous interviews, the researcher understands that in informant C's household, her husband never asked for an accountability report on the use of household expenses. However, informant C took the initiative to inform her husband about the use of household expenses. This is because informant C feels happy when detailing her household expenses. In the previous explanation from informant C, the practice of accountability for household expenses was found in the form of showing the use of the budget. This practice is found in **charity**. "So, the one-month expenses already have a record, and I show that to my husband" The **knowledge** from this charity is that informant C will show a record of household expenses for a month. This was not at her husband's request but because she was happy to record expenses.

The temporary conclusion that can be drawn from the previous discussion is that students implement accountability for household expenses using; the first conveying the use of household expenses directly to the husband, the second showing

the items purchased using the household expenses, the third showing the details of using the costs to the husbands. Interestingly, the husbands of each household did not hold them accountable for these costs, but this action was purely on the initiative of the wives. Reflecting on accountability for household expenses gives researcher an understanding that non-material values (**faith**) condition this practice of accountability through trust and mutual trust among people. The value of this trust is reflected through the informants' actions, who have used the costs according to the household's needs. In contrast, this mutual trust is reflected through the decisions of the husbands who do not ask to report the use of wedding expenses.

Several previous researchers found accountability practices based on trust, including [31], through a study of accountability in traditional funeral ceremonies. This study found forms of accountability for love, socio-cultural accountability, and physical accountability. Furthermore, a concept of accountability for the ARS ceremony was found in the *Tongkonan* organization known by the Toraja people as *Passnanan Tengko'*. According to the mandate, everything must be physically accounted for to maintain socio-cultural relations based on love for fellow human beings, especially for *Puang Matua* (God). This process is recognized as a form of faith and obedience to Him.

Furthermore, [21], through a study of *O'Nga: Laa* as a form of accountability for wedding costs. This study found that a sense of kinship is the beginning of the practice of accountability for wedding costs. This sense then forms four accountability practices in the form of thinking about the use of costs, covering the lack of costs, beautifying the wedding ceremony, and showing the wedding ceremony. These four forms are driven by the spirit of trust, kinship, respect, and mutual trust. The spirit lives with the pleasures of kinship created by God.

Furthermore, [32], through a study of the dimensions of accountability and

disclosure in the *Nampa Batu* tradition. The results of the study found that the financial management of the *Nampa Batu* tradition was still simple, especially in disclosing liabilities. This causes constraints in determining the value of money. In addition, budget executors are free to use funds without thinking about efficiency. The community has never misappropriated funds because of their attachment to *Niskala* (Divinity).

In Islamic religious law, the value of maintaining the trust and mutual trust is contained in **revelation information**: "O ye who believe! Betray not Allah and His messenger, nor knowingly betray your trusts. (Q. S Al Anfal: 27)" And "Beware of (bad) prejudice, because prejudice is the most lying speech" [Bukhari (5143), Muslim (2563)]

In line with the values from the practice of accountability for household expenses, the values contained in Islamic religious law give researchers awareness (**good deeds**) that, in essence, this form of accountability for household expenses is inseparable from the faith of the wives to maintain the trust and mutual trust that God has commanded.

5. CONCLUSION

The purpose of this research is to reveal the practice of household cost accountability which is conditioned by non-material values. The results of the study found that the informants implemented accountability for household costs simply, namely; first, conveying directly to the husband about the use of household expenses; secondly, showing evidence of the items they have purchased to their husbands; third, showing detailed records of the household budget to the husband. Interestingly, husbands do not ask their wives to report household expenses. In other words, the three forms of accountability are carried out by the initiative of the wives. Non-material values condition the three forms of accountability for household expenses in trust and mutual trust. Furthermore, the

limitations of this research are the research informants who only explore forms of accountability from the wives' perspective.

Suggestions for further research are to be able to examine household cost accountability from the point of view of household leaders.

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BIOGRAPHIES OF AUTHOR



Mohamad Anwar Thalib, SE., M.S.A. in 2013 I completed my undergraduate education majoring in accounting at Gorontalo State University. In 2017 I completed my master's degree majoring in accounting at Brawijaya University. The field of accounting research focuses on cultural accounting with a qualitative approach. Sinta id: 6733614. Googleschooler: address <https://scholar.google.com/citations?user=4UrizBsAAAAJ&hl=id&oi=ao>