



The Meaning of Cost in the Tradition of “Praje Mulud” (Ethnomethodology Study in Peteluan Indah Village)

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ABSTRACT

This research aims to reveal the meaning of cost and revenue accounting in the *Praje Mulud* Tradition. The research method used is qualitative ethnomethodology approach with interpretive paradigm. Data collection techniques were conducted through observation and interviews. The informants in this study were the people of *Peteluan Indah*. The results showed that the cost in the *Praje Mulud* tradition has a meaning that is more dominated by spiritual meaning. The meaning of costs in this tradition reflects sincerity, togetherness, and blessings that go far beyond just financial expenses. The cost in the *Praje Mulud* tradition is not just a material expenditure, but an investment in blessings, solidarity, and preservation of tradition. The community carries it out with sincerity, strengthening spiritual, cultural and character education values, making it more valuable than economic benefits.

INTRODUCTION

In West Nusa Tenggara Province, each region has a unique and diverse circumcision tradition. One area that maintains its tradition is Peteluan Indah Village in Lingsar District, West Lombok. In this village, there is a circumcision tradition that is still preserved and carried out today, namely the *Praje Mulud* tradition. *Praje* is a stretcher with various shapes, such as motorbikes, cars, or animals made of woven bamboo and cement paper that has been carefully designed and painted. This *praje* parade tradition is held every year by the Peteluan Indah community in West Lombok, exactly one week after the celebration of the Prophet Muhammad's Birthday. The purpose of this tradition is to please children who will soon undergo the circumcision procession and involves various ceremonies and traditional activities that require a lot of money. Research (Maezura & Jumaidi, 2024) about sorong serah aji krame states that accounting is related to cultural values and digital financial reports. AMANAH accounting describes values such as fair, deliberation, custom, normative, and harmonious. In conventional cost practices, accountability only serves as a reminder and does not involve accounting reports.

The costs incurred in this *praje* parade activity can reach tens of millions. In accounting, this cost is considered a variable cost because this cost is not constant and will change according to the needs of the implementation of the tradition. However, if the community in Peteluan Indah Village does not consider this cost as a burden, then there will be a meaning of the cost from their perspective. In general, from a cultural perspective, spending on ceremonies or traditional activities is not related to achieving results, such as generating income from the costs incurred. The amount of costs incurred is not used as a measure to achieve profit (Baso et al., 2023). The implementation of accounting in the implementation of local wisdom "*Praje Mulud*" is not only aimed at achieving income in financial form, but also emphasizes the importance of humanitarian values and worship. Income that contains blessing values, such as those obtained through prayer, religious studies, and tadarus activities are ritual activities that provide results or benefits in the form of blessings, both in the form of peace of mind, ease in affairs, harmonious social relationships, and beneficial and sustainable sustenance.

Research on revenue and expense matching has been extensively conducted in the context of nonprofit organizations, but studies from a cultural perspective are still very limited (Ukamah & Tumirin, 2020) explains that by using the matching concept framework, cost sacrifice in the commemoration activities of Haul Nyai Ageng Putri Ayu Kukusan in Klangonan Village, Kebomas, Gresik, is not related to efforts to obtain income, in accordance with the matching principle in modern accounting. This is in line with the results of research from (Syafitri & Tumirin, 2022) which states that the costs incurred by the Karangkring Village community for the earth alms tradition are interpreted as a form of manifestation of their love for God and ancestral culture. Research results (Magfira et al., 2024) revealed that the expenditure of costs in the antar harta (Dutu) tradition in Gorontalo Province has an important accounting meaning, because costs are not only seen as a form of transaction, planning and budgeting, but also reflect the

values of sincerity, as well as a symbol of commitment in carrying out traditions and strengthening social relations in society. In addition, society interprets these costs as a sign of abundance and prosperity, as well as a form of sacrifice.

Income is not only interpreted as financial gain, in a cultural perspective income becomes part of identity and expression of social and spiritual values. This can be seen from research (Rapini et al., 2019) to the drum craftsmen in Ponorogo, which shows that their income is not only in the form of economic results, but also includes social, religious, and moral aspects that influence its meaning. The income for these craftsmen is not only for material welfare, but also to support the cultural and spiritual values that they value.

This research focuses on the meaning of costs in the context of the "*Praje Mulud*" tradition. This research also aims to understand how costs are viewed and managed in the "*Praje Mulud*" tradition. Accounting in this tradition is expected to provide guidance for the community and stakeholders in preserving this tradition amidst current economic challenges. This provides in-depth insight into how expenditure in a cultural context can reflect social solidarity and the religious commitment of the community. This research also aims to reveal the meaning of cost and income accounting in the "*Praje Mulud*" tradition in Peteluan Indah Village, and how the spiritual and social values contained therein go beyond mere financial aspects.

LITERATURE REVIEW

Meaning of Cost and Profit

Cost accounting is a branch of management accounting that focuses on determining and controlling costs, and is a specialized field in accounting. Costs are expenditures required to meet the needs of producing or providing goods or services. Costs are often confused with expenses, so it is important to understand the difference. Costs are the sacrifice of economic resources measured in monetary terms to obtain goods or services that are expected to provide benefits, either now or in the future. In contrast, expenses are the sacrifice of economic resources used to generate revenues in a given period or that are related to that period (Dewi, 2019).

Basically, there are two main categories of cost behavior, namely variable costs and fixed costs. According to (Mulyadi, 2015) Variable costs are costs whose total changes in proportion to changes in the volume of activity. However, variable costs per unit remain constant even though the volume of activity changes. While fixed costs are costs whose total amount does not change, even though there is a change in the volume of activity within a certain range.

Profit is the difference between total revenue and all costs incurred in the production process or provision of services. The meaning of profit in a cultural context is not only seen as a financial addition, but includes social and spiritual dimensions that are seen as symbols of success that carry their own meaning for individuals and society (Seth, 2022).

Prophet Muhammad's Birthday

Maulid Nabi Muhammad SAW is a commemoration that marks the birthday of the Prophet Muhammad, which in Indonesia is celebrated every 12th of Rabiul Awal according to the Hijri calendar. This tradition has long been commemorated by Muslims, although it only began after the death of the Prophet Muhammad SAW. In various regions, this celebration has become part of the culture and tradition filled with various religious activities to commemorate and honor the life and teachings of the Prophet Muhammad SAW (Thoriq & Wahyudin, 2023). The celebration of the Prophet Muhammad's Birthday was initially used by scholars as a medium to spread Islamic teachings to the community, as well as an effort to carry out cultural acculturation with local traditions. Through this commemoration, Islamic values were conveyed more easily accepted by the community. Over time, the community began to celebrate the birthday of the Prophet Muhammad as a form of respect and admiration for him, as well as an opportunity to emulate his behavior and teachings in everyday life (Khaerunnisa et al., 2019).

Praje Mulud

The celebration of the Prophet's Birthday is one of the important days commemorated by Muslims around the world. Each region has a unique and distinctive way of celebrating the birth of the noble Prophet Muhammad. Although there is often no direct connection between the ceremony held and the birth of the Prophet, the community still carries out various traditions passed down from generation to generation such as *ngurisan*, which is a hair-shaving ceremony for babies, *aqiqah*, and mass circumcision. In Lombok, the celebration of the Prophet's Birthday is known as "*mulud*" and is very thick with various cultural rituals and local customs. Traditions such as *praje*, *nsunatan* (circumcision), *ngurisan*, and several other activities also enliven the atmosphere of this celebration. The people of Lombok combine religious values with local culture in commemorating the birth of the Prophet Muhammad, making it an important moment filled with various forms of respect and celebration that reflect the richness of their regional culture.

Praje is a typical tradition of the Sasak tribe in celebrating circumcision for boys. In this tradition, the boy who will be circumcised is lifted onto a stretcher that has been shaped like various objects such as motorbikes, cars, or animals. The stretcher is then carried by a group of adult men and paraded around the village. This parade activity is accompanied by music, either *gendang beleq* or *kecimol*, which aims to please the child before the circumcision is carried out. After the parade is finished, the child is taken to a location that has been prepared to undergo circumcision which will be carried out by a circumciser or *mantri*.

METHODOLOGY

This study uses a qualitative method with an ethnomethodological approach. According to (Kamayanti, 2021) is a research approach that focuses on how individuals consciously make decisions, including how they perform these actions and the learning processes they undergo. Thus, ethnomethodology can be understood as the study of how individuals shape and understand their

everyday lives, and how they complete various tasks in these activities. The main goal of ethnomethodology is to explore the practical and logical motivations behind human behavior. In this way, ethnomethodology seeks to explain why people in a society tend to maintain and repeat certain patterns of action in their everyday lives.

This study also uses an interpretive paradigm that functions as an umbrella for research, viewing social reality as something that is interconnected, always changing, and full of meaning. Every social event does not stand alone; instead, these events influence each other in a reciprocal relationship, not just based on a cause-and-effect relationship. This paradigm views social reality as something that continues to develop and is filled with subjective meaning, which is the result of social construction. In this context, individuals play an active role in creating and giving meaning to their experiences. Therefore, interpretive research aims to explore the practical and logical motivations behind human behavior and understand how individuals maintain and repeat certain patterns of action in their daily routines (Mudjia, 2018).

This study uses data analysis techniques that are in accordance with the ethnomethodology study approach. According to (Garfinkel, 1967) in studying daily activities agreed upon by group members, there are four stages of analysis, namely: The first stage, indexicality analysis. The second stage, reflectivity analysis. The third stage, namely contextual action analysis. The fourth stage, namely the presentation of common sense knowledge about social structures (Kamayanti, 2021). The data used are qualitative data in the form of informant statements. The research informants come from the Peteluan Indah Village community who have carried out the *Praje Mulud* Tradition. Data were collected through interviews with informants, which were then followed by recording the results of the interviews.

Table 1. List of Informant Names

N o	First Name (Initials)	Position
1	Abu Bakar	Religious Figures of Peteluan Indah Village
2	Lalu Jung	Community Leader of Peteluan Indah Village
3	Lena	Residents of Peteluan Indah Village
4	Sopian Hadi	Residents of Peteluan Indah Village

RESEARCH RESULTS AND DISCUSSION

The Meaning of the Prophet Muhammad's Birthday Praje Mulud Tradition

The celebration of the Prophet Muhammad's Birthday is not just a spiritual moment, but also serves to strengthen social relations among members of society. This tradition is an opportunity for Muslims to gather, share experiences in community life. In Peteluan Indah Village, this celebration is filled with meaning and enlivened by various activities organized by the local community. One of the

interesting activities is an Islamic-themed competition initiated by the mosque youth. In addition, there is a *namatan* or *khataman Al-Qur'an* event, where many participants, most of whom are children, celebrate their success in studying and reading the Qur'an. No less special, there is also an *ngurisan* or baby hair shaving event which is carried out as an expression of gratitude for the birth of a child and is perfected with a prayer to express gratitude to Allah SWT. The celebration of the Prophet Muhammad's Birthday in Peteluan Indah Village is also very identical with circumcision. In Islam, circumcision has a deep meaning as part of *tasqiyah* or self-purification, because it symbolizes obedience to Allah SWT and obedience to religious teachings, as well as the process of purification both physically and mentally. In addition, circumcision is also beneficial for health, such as maintaining cleanliness, preventing infection, and reducing the risk of infectious diseases.

The celebration of the Prophet Muhammad's Birthday in Peteluan Indah Village is held through two series of events, namely the Youth Birthday and *Praje Mulud*. The Youth Birthday begins one week before the day of the Birthday, with various Islamic-themed competitions organized by the mosque youth. The competitions include the *adzan* competition, *tilawah* competition, short surah memorization competition, and speech competition, as a form of welcoming the celebration of the Birthday. For the celebration at the mosque, the *Peteluan Indah* community invites a religious teacher to give a sermon to the invited guests and the local community. The purpose of this sermon is to provide a deeper understanding of religion and strengthen spiritual ties between residents. In addition, this celebration also includes *namatan* (complete reading of the Al-Qur'an) and *ngurisan* (shaving a baby's hair), which are held at the mosque after the sermon. The *namatan* event is a special moment for children who have completed reading the Al-Qur'an, while *ngurisan* is an expression of gratitude and prayer for the birth of a baby. At the end of the series of activities, the community usually holds a joint meal by raising a tray as a symbol of sharing and establishing closer social relations.

The celebration of the Prophet Muhammad's Birthday in *Peteluan Indah* Village was enlivened by a procession for children who were going to undergo a circumcision procession. This activity is known as *Praje Mulud*, where children who were going to be circumcised were paraded using various types of stretchers designed according to their wishes or those of their parents, accompanied by *gendang beleq* music. The *Praje* procession usually goes around the village and lasts for two consecutive days. The event starts on Saturday afternoon and continues on Sunday morning, where the local community also attends the celebration with enthusiasm and togetherness. The *Praje Mulud* tradition has been carried out by the residents of *Peteluan Indah* Village for a long time, making it a distinctive identity of the Maulid celebration in this village, which continues to be preserved from generation to generation. This was conveyed by Abu Bakar, a religious figure in *Peteluan Indah*:

“...Tradisi ini bertujuan untuk menghibur anak-anak yang akan menjalani prosesi sunat dan menjadi kesempatan kita untuk berkumpul. Tradisi ini hanya diteruskan dari orang tua zaman dulu, jadi kita hanya meneruskan

tradisi agar tidak hilang, agar tetap dilestarikan oleh anak sekarang sekaligus menjadi perayaan yang khas di desa kita..."

"...This tradition aims to entertain children who will undergo the circumcision procession and is an opportunity for us to gather. This tradition is only passed down from parents in the past, so we only continue the tradition so that it is not lost, so that it is preserved by today's children and at the same time becomes a unique celebration in our village..."

This celebration plays an important role for children who will undergo the circumcision process, as a form of entertainment and consolation before they face a moment that may cause tension or fear. Through the *Praje Mulud* event, children can feel a cheerful and enthusiastic atmosphere before stepping into an important stage in their lives. It is hoped that the younger generation in Peteluan Indah can continue to appreciate the *Praje Mulud* tradition as an important part of their cultural identity and ancestral heritage. This tradition is not just a celebration, but also reflects the values of togetherness and solidarity. This statement was reinforced by Lalu Jung:

"...Ada gotong royong, misalnya saat menyiapkan dan mengarak Praje. Orang-orang saling membantu tanpa adanya imbalan tertentu. Saat persiapan, masyarakat bahu-membahu untuk meramaikan acara. Jadi, meskipun tidak ada upah, mereka tetap bergotong royong untuk kelancaran perayaan..."

"...There is mutual cooperation, for example when preparing and parading Praje. People help each other without any particular reward. During the preparation, the community works together to enliven the event. So, even though there is no reward, they still work together to ensure the celebration runs smoothly..."

Based on the statement of informant Lalu Jung above, *Praje Mulud* is still considered as one form of cultural expression that strengthens togetherness in the community. This tradition is also a means to strengthen social relations among the Peteluan Indah community. By carrying out mutual cooperation for this tradition, the community can strengthen the bonds of brotherhood. *Praje Mulud* strengthens social solidarity by involving each individual to contribute to preserving cultural heritage. This tradition not only unites the community through various traditional activities, but also deepens emotional bonds and a sense of belonging to the culture that has been passed down from generation to generation.

The celebration of the Prophet's Birthday in the *Peteluan Indah* community still has the same meaning as the celebration of the Prophet's Birthday in general. However, there have been several changes in the series of celebrations. One of the most striking is the *Praje Mulud* tradition. Since the beginning, *Praje Mulud* has been held on the same day as the celebration of the Prophet Muhammad's Birthday. However, over time, the *Peteluan Indah* village community decided to set a different celebration day for *Praje Mulud*. Usually, the day is determined

uncertainly, often one or two weeks after the celebration of the Prophet Muhammad's Birthday. Changes in this tradition are not only focused on the date of the celebration, but are also seen in traditional aspects that are slowly starting to fade. One example is the change in the type of music used. In the past, this celebration was accompanied by traditional music such as gendang *beleq*. Now, people tend to switch to using music such as *kecimol*, to accompany the *Praje Mulud* celebration. In addition, the habit of consuming alcoholic beverages by the *paraders* also shows that the original meaning of this celebration has shifted, beyond the goals inherited from previous generations. This statement is reinforced by the statement from Abu Bakar:

"...Secara tradisi orang tua zaman dulu hanya sekedar arak-arakan anak, awalnya tradisi yang mengandung adat misalnya kesenian tradisional, namun sekarang sudah berbeda, sudah tercampur dengan musik-musik yang tidak jelas dan caranya bercampur dengan unsur-unsur maksiat seperti misalnya para pengaraknya yang meminum-minuman keras seperti tuak yang membuat tradisi ini melenceng dari jalurnya..."

"...Traditionally, in the past, parents only paraded their children, initially it was a tradition that contained customs such as traditional arts, but now it is different, it is mixed with unclear music and the method is mixed with elements of sin such as the paraders who drink alcoholic drinks such as palm wine which makes this tradition deviate from its path..."

This shows that although the *Praje Mulud* tradition does not have a special meaning in a religious context, this tradition is still considered important to be preserved so that it is not lost and remains known by the younger generation. Efforts to preserve this tradition also play a major role in introducing and instilling cultural values to the younger generation. The most prominent thing in the *Praje Mulud* celebration is the decorated horse parade, which symbolizes respect for the Prophet Muhammad SAW. In addition, there are various rituals that are full of spiritual and social meaning. These traditions not only strengthen faith and love for the Prophet Muhammad SAW, but also foster a sense of gratitude, pride, and deepen the religious aspect within oneself. This tradition has extraordinary value because it reflects the blend of Islamic teachings with local wisdom that has been passed down from generation to generation.

However, over time, this tradition has undergone many changes. Now, this tradition is not only a form of entertainment for children, but has also developed into an excessive form of entertainment. This event, which should have traditional values, actually involves elements that are not in accordance with the cultural norms that are upheld. Therefore, although *Praje Mulud* has strong social and cultural values, efforts are still needed to maintain its essence and original purpose so that it remains in line with the values that should be maintained.

Praje Mulud Tradition Costs

The *Praje Mulud* tradition is highly anticipated by the *Peteluan Indah* community, because it is a joyful moment while strengthening social ties among residents. As part of the celebration of the Prophet's Birthday, preparations for

Praje Mulud include various aspects, from equipment to financial readiness. Given the large costs involved, the *Peteluan Indah* community usually prepares by saving throughout the year so that the celebration can run smoothly without being hampered by financial problems. As conveyed by Lena:

"...Kami menabung secara rutin sejak kami mempunyai rencana agar dana yang dibutuhkan terkumpul. Selain itu, kami juga menicilnya, misalnya jika sudah memasuki tahun untuk mengadakan acara, maka sejak awal tahun kami sudah mulai menicil barang yang diperlukan, dengan begitu ketika acaranya kami tidak akan merasa terlalu terbebani karena semua sudah dipersiapkan secara bertahap..."

"...We save regularly since we have a plan so that the funds needed are collected. In addition, we also pay in installments, for example if it is the year to hold an event, then from the beginning of the year we have started paying in installments for the necessary items, so that when the event comes we will not feel too burdened because everything has been prepared in stages..."

This large cost is due to the various comprehensive preparations. People who want to carry out this tradition must prepare several important things, such as providing food and drinks for guests, making or renting *praje*, and the cost of renting entertainment music. Although the expenses required are not small, many people in *Peteluan Indah* continue this tradition, because they believe that the sacrifice has a deep meaning in their lives, such as gratitude for the blessings received, strengthening togetherness, mutual cooperation, and solidarity in the community.

The following is the average cost incurred by the *Peteluan Indah* Village community who carry out the *Praje Mulud* tradition.

Table 2. Average Principal Costs per Person

No.	Type	Quantity	Amount (Rp)
1.	Rice	200 kg	2,720,000
2.	Sugar	25 kg	450,000
3.	Sticky Rice (Reket)	45 kg	765,000
4.	Flour	5 kg	40,000
5.	Coffee	2 kg	160,000
6.	Tea	5 boxes	25,000
7.	Cow	1 tail	12,000,000
8.	Chicken	15 tails	525,000
9.	Duck	15 tails	825,000
10.	Chicken eggs	15 tray	825,000
11.	Spice	30 kg	900,000
12.	Palm sugar	25 seeds	1,250,000
13.	Coconut	250 seeds	1,250,000

No.	Type	Quantity	Amount (Rp)
14.	Mineral water	15 boxes	330,000
15.	Making of Praje	1	2,000,000
	TOTAL		24,050,000

Source: Interview with Informant

The total cost is an estimate of the average minimum cost incurred by the community to carry out this tradition. However, the cost does not include other additional costs. These additional costs can include expenses for consumption for residents who help, uniforms for the *Praje paraders*, sound system rentals, and equipment rental costs. The following is an estimate of the total other costs incurred by the community who carry out *Praje Mulud* based on various needs in carrying out this tradition.

Table 3. Total Other Costs

Type	Amount (Rp)
Citizen Consumption	1,500,000
Parade Uniform	840,000
Sound System Rental	2,000,000
Equipment Loan	300,000
TOTAL	4,640,000

Source: Interview with Informant

The Meaning of Costs in the Praje Mulud Tradition

The community understands that every cost has a specific purpose or intention. In business principles, there is a concept known as the matching concept, where every cost incurred must be comparable to the income generated from the expenditure. However, in a cultural context, the concept used is the concept of utility, where the costs incurred are not only to obtain profit or income but also have their own non-material meaning and value. This principle is reflected in the *Praje Mulud* tradition, where the costs incurred are not just material aspects, but also contain deep meaning. This reflects cultural values, spirituality, and also a sense of togetherness in it. The *Peteluan Indah* community that carries out this tradition does not focus on income in the form of material but on benefits in the form of blessings. This is reinforced by Sopian Hadi's statement:

"...Kita tidak mengharapkan akan mendapatkan uang mengadakan acara ini. Kita mengadakan acara ini untuk mendapatkan berkah untuk anak kami yang di khitan..."

"...We do not expect to get money from holding this event. We are holding this event to get blessings for our circumcised child..."

The implementation of this tradition cannot be separated from two dimensions of relationships that are very important in human life, namely

spiritual relationships with God and social relationships between each other. In addition, the community that carries out this tradition also expresses various meanings of the costs contained therein. First, the meaning of costs symbolizes sacrifice, where every expense made is not only considered a burden, but also a form of dedication to creating memorable moments of togetherness and increasing faith in their lives. This is in accordance with Lalu Jung's statement:

"...Kita menganggap ini sebagai pengorbanan yang penting kita dapat berkumpul dengan keluarga besar..."

"...We consider this an important sacrifice so that we can gather with our extended family..."

This tradition raises the spirit of faith followed by a joint prayer event (*roah*) held before the peak celebration. *Roah* is an important moment for the community to convey prayers and hopes that the event can run smoothly and bring blessings to all involved. More than just a celebration, this joint prayer also strengthens the sense of togetherness and fosters the spirit of faith that makes this tradition not only a part of the culture, but also functions as a means to increase faith and piety.

The *Peteluan Indah* community also interprets the costs incurred as a form of kinship, this is based on the function of this tradition to strengthen the relationship between families. This tradition is also an opportunity to gather and do mutual cooperation, thus further strengthening the sense of togetherness. Through participation in various preparations, such as providing food, helping to implement events, and various other tasks, the community shows a sense of responsibility and solidarity. This was emphasized by Sopian Hadi:

"...Dalam tradisi ini kami saling membantu, tidak ada yang merasa terbebani karena sudah menjadi kebiasaan dan bentuk kebersamaan kami sebagai keluarga besar..."

"...In this tradition we help each other, no one feels burdened because it has become a habit and a form of togetherness as a big family..."

The next meaning of cost is sincerity. The community views this tradition as an expression of sincerity in preserving culture. The expenditure made is not only a financial obligation, but also reflects gratitude and prayer and hope for a better future. Behind the costs incurred, there is a spirit to make their son a pious, faithful and pious child and have benefits and be useful to others. This is supported by Lena's statement:

"...Kami ikhlas, niat kami untuk membersihkan anak agar bersih..."

"...We are sincere, our intention is to clean children so they are clean..."

Based on the informant's statement above, this tradition has its own value or meaning for the community that cannot be valued with money. In this tradition, the concept of accounting is not only limited to the financial aspect, but also includes the spiritual aspect, where the main values that are taken into

account are blessings, sincerity, and hope for a better future. The costs incurred are not just numbers in economic calculations, but a form of investment in forming the character of children who are pious, giving and pious and have good morals and strong faith.

The main aspect underlying the meaning of costs in this tradition focuses on the concept of benefit and sincerity. Unlike the conventional economic approach that prioritizes the balance between costs and benefits, in this tradition, costs are incurred with full sincerity without thinking about the material rewards that may be obtained. This tradition also serves as a reminder for parents to continue to guide their children in goodness and motivate them to deepen their religious teachings. From a spiritual perspective, accounting not only measures material benefits, but also spiritual impacts. Sacrifice in this tradition creates solidarity, piety, and togetherness. The costs incurred are not just expenses, but investments in worship, blessings, and spiritual heritage for the next generation.

CONCLUSION AND RECOMMENDATIONS

The *Praje Mulud* tradition in the celebration of the Prophet Muhammad's Birthday in Peteluan Indah Village has become a tradition that has been carried out by the community for generations. This tradition is not just a religious ritual, but also has deep social, cultural, and spiritual meanings. However, over time, several changes in the implementation of this tradition have begun to appear. There is a shift in the artistic elements that accompany the event, as well as changes in values due to the influence of modernization. Therefore, it is important to continue to strive to preserve this tradition so that the noble values contained in *Praje Mulud* are maintained.

The meaning of costs in the *Praje Mulud* tradition is not only measured in terms of material aspects, but is more dominated by the spiritual meaning obtained. The meaning of costs in this tradition reflects sincerity, togetherness, and blessings that go far beyond mere financial expenditure. The costs in the *Praje Mulud* tradition in Peteluan Indah Village are not just material expenses, but a form of sacrifice that strengthens family ties, builds community solidarity, and increases faith and piety. The community voluntarily saves and works together without expecting anything in return, making these costs an investment in social and spiritual values. In addition, the expenses in this tradition also function as character education for children, especially those undergoing the circumcision procession, so that they grow up with strong moral and religious values. The spiritual benefits obtained, such as inner peace, gratitude, and hope for a better life, make the value of this tradition invaluable. More than just an economic aspect, the costs in *Praje Mulud* reflect the community's commitment to preserving culture, maintaining solidarity, and strengthening the identity of their village, which will be passed on to future generations.

ADVANCED RESEARCH

This study only focuses on the cost and meaning of the cost of the *Praje Mulud* tradition in the view of the Peteluan Indah Village community. Further research is expected to further explore other accounting aspects related to the *Praje Mulud* tradition.

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