

## Revealing the Meaning of Cost in the *Metatah* Ceremony of the Balinese Hindu Community on Lombok Island

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### ABSTRACT

This research aims to reveal the meaning of cost in the *Metatah* ceremony of the Balinese Hindu community on Lombok Island. This study adopts an interpretive paradigm with an ethnographic methodology, collecting data through passive observation, in-depth interviews, and documentation from Balinese Hindus in Mataram City who have performed the *Metatah* ceremony. The findings indicate that *Metatah* costs hold diverse meanings, reflecting cultural and social values. These costs are seen as *lascarya* (sincere) and non-binding, as fulfillment of the obligations or debts of parents to their children, as spiritual investment for children and as bond of brotherhood. This study provides insight that *Metatah* costs have a non-materialistic, humanistic, and spiritual meaning, in contrast to the modern materialistic concept of cost.

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## INTRODUCTION

Indonesia is known for its diverse ethnicities, religions, races and cultures. Hinduism is one of the recognized religions in Indonesia. Hinduism in Indonesia has a variety of cultures in it, where community activities cannot be separated from the influence of culture itself. Hinduism adheres to the philosophy of "*desa, kala, patra*" which means everything based on the place, time and circumstances in which we live, so this results in differences in culture and traditions carried out by Hindu communities in each region, one of which is Balinese Hinduism. Balinese Hinduism is Hinduism practiced in the context of Balinese culture (Wartayasa, 2018). Balinese Hinduism is not only spread on the island of Bali but one of them to the island of Lombok. Hinduism has many traditional ceremonies called *Panca Yadnya* which means five offerings or holy sacrifices consisting of consisting of *Dewa Yadnya, Pitra Yadnya, Manusa Yadnya, Rsi Yadnya and Bhuta Yadnya* (Suadnyana, 2021). Where the *Metatah* ceremony is one of a series of *Manusa Yadnya*.

*Metatah* comes from the word "*tatah*" which in Balinese means chisel (Ernawati, 2012). The *Metatah* ceremony is a mandatory ritual performed by the Balinese Hindu community, both men and women, in a way that has been passed down from generation to generation (Korompis et al., 2019). The *Metatah* ceremony is performed on children who have grown up or have passed puberty by chiseling or flattening the six upper canine teeth, which implements the cleansing of bad traits that exist in humans. The *Metatah* ceremony is an obligation of parents towards their children, which shows the important role and dedication of parents until the child grows up (Asih et al., 2023).

The *Metatah* ceremony is known as a ritual that requires a considerable amount of money, mainly because of the many components of expenses involved, causing the total cost of this ceremony to increase significantly. But basically the size of an *upakara* (ceremonial tool) offered can be divided into three levels, namely: *Nista, Madya, and Utama*. The difference in the level of *yadnya* is based on the ability of the people who will carry it out (Suadnyana, 2021). The costs incurred at the *metatah* ceremony, if viewed from a cost accounting perspective, can be considered as wasteful because this activity does not produce direct monetary benefits. Cost accounting is part of management accounting, which is one of the specialized accounting fields that focuses on determining and controlling costs (Ukamah & Tumirin, 2020).

Cost in modern accounting is the value of cash or cash equivalents spent to obtain goods or services that are anticipated to provide benefits to the organization, either currently or in the future. Costs are considered cash equivalents because non-cash sources can be exchanged for desired goods or services (Hansen & Mowen, 2015). Costs can also be found in people's lives. Every day people cannot be separated from costs, this is characterized by their monetary spending almost every time. Costs in society also arise in the implementation of community culture and traditions. Every implementation of tradition or culture must have costs that are measured in monetary units. Accounting and cultural aspects have long been the subject of discussion (Randa & Daromes, 2014). Hindu culture-based research was also conducted by

Sriwinarti & Sokarina (2023) which resulted in the accountability of *piodalan* funds reflecting a form of spiritual responsibility of Hindus to God as an expression of gratitude for the worldly gifts that have been received. An understanding of accounting should involve the recognition that accounting is a product of the cultural environment in which accounting develops (Rahayu & Yudi, 2015).

Research on accounting from a cultural perspective is growing. However, research that highlights the meaning of costs in a culture is still rare. In fact, this topic is interesting to study considering the number of financial transactions related to culture. Moreover, Indonesia has a variety of different cultures in each region. Research by Rahayu et al. (2016) revealed that Balinese people do not view the routine cost of *canang* as an economic burden, but rather as a form of gratitude aimed at strengthening spiritual relationships with God and maintaining life balance, research (Miranda & Sokarina, 2024) revealed that the cost sacrifice in the *Sasak* traditional wedding tradition is interpreted as a reflection of the family's social status, a symbol of prestige, a means of strengthening friendship and mutual cooperation, and a form of expression of affection for family and children, and research (Syafitri & Tumirin, 2022) revealed that the cost sacrifice in the tradition of earth alms in *Karangkiring Village* reflects the essence of love, which in this context is realized as an expression of love for God and respect for ancestral cultural heritage. These studies have unique and different meanings regarding cost expenditures with modern accounting notions in general.

Therefore, the cultural object used in this research is the *metatah* ceremony. The *metatah* ceremony is a tradition performed by Balinese Hindus once in a lifetime, so it often involves considerable expenditure. This is often a financial burden for the community, but on the other hand it also has a deep meaning that is not solely economic. The difference in findings regarding the concept of cost meaning in modern accounting and the concept of cost meaning in local or cultural wisdom-based accounting research, as revealed by previous research, makes this research important to conduct in order to reveal and explore the meaning of costs contained behind the *metatah* ceremony and enrich and prove the diversity of perspectives in accounting science.

Based on the problems that have been identified, this research is expected to provide additional information about accounting by showing that different perspectives can affect the meaning of costs, especially in the context of Balinese Hindu traditions, as well as being an additional contribution to the knowledge of researchers, readers, and other parties who study the results of this paper. Therefore, the researcher is interested in studying further and conducting research with the title "Revealing the Meaning of Cost in the Metatah Ceremony of the Balinese Hindu Community on Lombok Island".

## LITERATURE REVIEW

### *Cost*

Cost is the value of cash or cash equivalents spent to obtain goods or services that are anticipated to provide benefits to the organization, either currently or in the future. Costs are considered cash equivalents because non-

cash sources can be exchanged for desired goods or services (Hansen & Mowen, 2015). According to Dunia et al. (2018) cost is an expenditure to purchase goods or services that will be useful in the future or to last for more than one accounting period. High costs, assuming that there will be no increase in revenue, can result in a decrease in profit or loss. Costs in modern accounting are identical as a deduction from revenue. To determine profit or loss in a period, costs will be deducted from revenue, and this information will be presented in the income statement (Siregar et al., 2019). In a narrow sense, costs are better known as *costs*. If the value of goods or services has been received or the value has been exhausted, the costs will turn into *expenses*. However, if the value has not been exhausted, the goods or services are considered as assets.

The concept of cost is *different costs for different purposes*, which means that the cost classification used will not be the same when the objectives to be achieved are different. According to Riwayadi (2017) every decision has a different purpose, there will be differences in decision making. A company cannot use only one cost classification to make every decision in the company.

### **Accounting and Culture**

According to the American Accounting Association (AAA), accounting is the process of identifying, recognizing, measuring, and reporting economic information to enable people who use it to assess and make decisions. In Budiasih (2014), Hopwood (1987) states that accounting can have meaning when it is adjusted to the history of the organization and its social, as well as when viewed in its cultural context (Zaid, 2004). A person's life cannot be separated from culture, religiosity, and accounting (Suryani et al., 2021). Accounting is a formation of a culture that is always developing, this makes accounting and culture already have a relationship that has developed since long ago (Tukan & Sawarjuwono, 2020). Research on the relationship between accounting and culture has been carried out a lot, in the concept of relationship with the meaning of research costs (Ilaponu et al., 2023) highlighting the meaning of costs in the Mom'ati ceremony of the Gorontalo community as a form of gratitude, blessing, intimacy, and sincerity. Lahay et al. (2024) examined costs in the *antar harta (Dutu)* tradition, which has accounting meanings as transactions, budgeting, symbols of sincerity, commitment, welfare, and sacrifice. Leniwat et al. (2024) highlighted *Karapan Sapi* in Madura, where costs are more meaningful as economic sacrifice, pride, and family cooperation than material gain

There are also many other culture-based accounting studies with other concepts, research by Nugraha (2021) related to the application of the public accountant code of ethics in *Bugis* culture, which shows that the values of *Bugis* community life can strengthen auditors' compliance with the code of ethics, increase professionalism, and motivate them at work. Panggabean & Hariwibowo (2021) research related to local cultural openness in the financial accountability of the Christian Church, which shows that the value of *gotong royong* and transparency in meetings plays a role in shaping motivation, managerial values, and organizational culture to support financial accountability. These culture-based studies show that accounting is not only understood as an economic recording tool, but also has a broader meaning,

covering aspects that develop according to the social and cultural context of society.

## METHODOLOGY

To obtain a deep understanding based on the uniqueness of the facts from the informant's point of view, researchers use a qualitative research method with an ethnographic approach with an interpretive paradigm. Interpretive has the aim of understanding, interpreting, and following the flow of phenomena (Kamayanti, 2021). The ethnographic method in research is an approach in which an ethnographer must be directly at the research site to systematically document the situations and conditions that exist in the field (Amaliah & Rahmat, 2017).

Quoted in Sari et al. (2023), Spradley (1997) revealed that the steps in ethnographic research should begin with determining the research location. The location chosen in this study was Mataram City, West Nusa Tenggara. This is considering that at that location based on BPS NTB Province data in 2023, the largest number of Hindu population on Lombok Island is in Mataram City with a percentage of 47%. Furthermore, Spradley (1997) suggests 12 steps that need to be followed in conducting ethnographic research, of which the first step is determining informants. Informants in this study were selected using purposive sampling technique, namely parents or heads of families who have held metatah ceremonies and religious leaders (*pemangku* or *pedanda*) as people who help the process of the ceremony.

Table 1. List of Informant Names

No.	Abbreviated Informant Name	Position
1	Mr. MT	Ceremony Organizer Parents
2	Mr. GB	<i>Pemangku</i> and Ceremony Organizer Parents
3	Mr. NA	Ceremony Organizer Parents

The data collection techniques in this study are divided into three types, namely (1) passive participant observation in order to obtain data in accordance with the actual situation because the researcher is present at the location of the informant's activities, but is not directly involved in the activity, (2) semi-structured in-depth interviews which aim to explore informants' ideas and ideas openly but do not use interview guidelines, and (3) documentation in the form of photos of activities.

After the observation, interview and documentation process, data analysis is carried out. Data analysis techniques according to Kamayanti (2021), in ethnographic research are aimed not only at understanding but more than that is to find cultural themes. Data analysis in ethnographic research is carried out in stages, starting with domain analysis to get an overview and main categories of research objects. Next, taxonomic analysis breaks down the domain in more detail to understand its internal structure. Componential analysis compares elements in the domain to find specific differences and reveals cultural themes to produce generalizations about the culture under study based on in-depth and

objective analysis. Then, the researcher compiles an ethnographic research report.

## RESEARCH RESULT AND DISCUSSION

### *Metatah Ceremony of Balinese Hindus*

The *metatah* ceremony which is often also called *mepandes* or in Indonesian is the "*Potong Gigi*" is a ceremony where teeth are cut or teeth are sculpted. This *metatah* ceremony is not only carried out by Balinese Hindus on the island of Bali but is carried out in all regions in Indonesia, one of which includes Lombok Island. This tradition is a depiction of human attitudes and behavior that has been practiced from generation to generation from ancestors to the next generation and has become a habit. Many lontars, including *Dharma Kauripan*, *Eka Pratama*, and *Puja Kalapati*, use terms related to *metatah*, *mesangih*, *mepandes*, or tooth cutting (Asih et al., 2023).

The phrase "*Metatah*" is derived from the Balinese word *tatah* ("chisel"). The *metatah* ceremony, which is very important for Hindus, aims to control the *sad ripu* (the six kinds of enemies that exist within humans) by cutting the six upper teeth, namely 4 incisors and 2 canines, which symbolizes the purity of the human self. This ceremony is done to help people control their lust and to show that they have reached adulthood (Asih et al., 2023). The six bad traits or *sad ripu* that must be eliminated are (1) lust (*hawa nafsu*), (2) greedy, (3) anger (*angkara murka*), (4) drunkenness blinds the mind, (5) confused feelings, and (6) envy (Gunawijaya & Putra, 2019). The same thing was also conveyed by Mr. NA to the researcher:

*"The metatah ceremony is important because when you reach adolescence and become an adult, the traits such as selfishness are detailed in the sad ripu traits, but I don't really remember. In order for the traits of the six traits to be mastered, it is like losing blindness in oneself that must be eliminated."*

This statement was reinforced by Mr. GB's statement to the researcher:

*"The metatah ceremony is very important to carry out because human birth has brought bad karma so that he experiences reincarnation bringing bad things, now eliminate his bad traits by means of what is called remidi. Remidi is returning to good traits back to point zero re-mid-i which means I want to return to the midpoint to point zero so that later I can live positive traits."*

Mr. GB revealed that the *metatah* ceremony is important to eliminate the characteristics of the *asuri sampad* (giant traits: which means bad characteristics) within, which aims to make the child a *suputra* and *suputri* child. The *metatah* ceremony is part of *sarira samskara*, which is an individual self-purification ritual that aims to increase inner purity so that it can get closer to *Ida Sang Hyang Widhi*, the *gods*, and ancestors (Asih et al., 2023). There is a sequence of ceremonies before the *metatah* ceremony which is carried out since the child is born, namely the sixth month ceremony or called *otonan*, then continued with the ceremony of moving from children to teenager, namely *mesayut kelih*, and then the ceremony from teenager to adulthood called the *metatah* ceremony. This was conveyed by Mr. GB as an informant to researchers:

"The *metatah* ceremony can be carried out if it has undergone stages that first from the birth process it is completed with ceremonies or *samskara*, the *samskara* is in the *Manusa Yadnya* if we look at the sixth month process or *otonan* then after the *otonan* he will increase the bigger then he will become a teenager or *akil baligh* then at the time of *akil baligh* then another ceremony is held, Until now, changing or moving or jumping from teenager to adulthood, if he is an adult, he thinks both positively and negatively because he tends to have the nature of thought, then a *metatah* procession is held or removes traits or reduces those bad traits."

The informants' explanations show that the *metatah* ceremony has a deep spiritual meaning as a self-purification ritual to eliminate negative traits in humans. The *metatah* ceremony is not only a symbol of the transition from teenager to adulthood, but also as a remediation process to return to inner purity, so that individuals can live life with positive traits according to Hindu teachings. The Balinese Hindu community on Lombok Island still carries out this ceremony as it should because it is considered an obligation that must be carried out to maintain the purity of traditions and ancestral teachings.



Figure 1. *Metatah* Ceremony  
Source: Research Documentation

### ***Cost Components of the Metatah Ceremony***

In an activity or ceremony, it is impossible not to incur costs. The costs incurred by the Balinese Hindu community on the island of Lombok to hold the *metatah* ceremony are divided into three parts, namely the cost of ceremonial facilities, the cost of completing the ceremony (*Sadhaka*) and the cost of upasaksi which in this case is *manusa* witness. The costs for the means of this ceremony consist of *banten* (offerings), equipment and places used to hold the *metatah* ceremony in the form of *bale-bale* equipped with a *sukla* (new) bed, also equipped with pillows, mattresses, sheets, or mats. The costs incurred if viewed from a modern accounting point of view are classified as quite materialistic.

The researcher asked Mr. MT about the costs for the ceremonial facilities that must be prepared for this *metatah* ceremony. He revealed:

"... if the cost for this *banten* is quite expensive, it depends on where you buy it too, but later on what makes the difference is the content of the *banten*, if the name of the *banten* is the same ("what does the content of the *banten* mean sir" the researcher asked briefly) ohh, the content of the *banten* is like

*fruits and snacks that are used, if it is more expensive, the term is more premium, what is the name of the fruit and snacks that are used ..."*

Mr. MT explained that regarding the type of *banten* used, he still does not know because for this matter he leaves it to the *banten* maker, which is a term for people who make and sell *banten* or offerings. The price of the *banten* also depends on the price of the ingredients on the market. If the price of the ingredients is soaring, the price of the *banten* will also increase, and vice versa. The price of *banten* is also sometimes different for each *banten* maker, which allows the community to choose a place that is suitable for the money or estimated cost they have budgeted. He explained:

*"... the contents of the banten, I don't know exactly what it is because it's all handed over to the craftsman... if we buy banten, the price is chaotic, meaning it changes, it's uncertain, it will depend on the price of fruits, busung (janur), snacks and everything needed, but the ones I mentioned are the ones that affect the price. But sometimes the person who buys the banten also has an effect, because sometimes there are banten makers who are already famous, and they must have a name, right, if in the market it is called a brand, well this also affects the price, so we just have to be smart in adjusting it, if our budget is this much, we will choose the one that suits our budget. "*

Mr. NA as another informant also revealed that he did not know about the *banten*, he just left the matter to the *banten* maker, he revealed:

*"... when it comes to the cost of the banten and what it contains, it is left to the banten maker, he will arrange it, we just have to pay."*

The costs incurred for these ceremonial facilities vary, in line with the levels of *yadnya* ceremonies, namely *nista*, *madya* and *utama*. *Nista* is the simplest level of *yadnya*. *Madya* describes the level of *yadnya* that is at an intermediate or medium level. Meanwhile, *Utama* is the highest or largest level of *yadnya* (Tristaningrat, 2019). Based on these levels, two informants revealed the cost of different ceremonial facilities for each level. Mr. GB revealed to the researcher:

*"... if the Nista for metatah is estimated to be IDR5,000,000, if the Madya is IDR7,500,000, if the Utama is approximately IDR15,000,000-IDR20,000,000. It just so happened that yesterday for my son it was only Rp5,000,000."*

Meanwhile, Mr. MT on another occasion revealed:

*"... I think the Nista is estimated to be IDR4,000,000, the Madya is IDR8,000,000, and the Utama is IDR16,000,000."*

Based on the informants' statements, researchers found differences in the amount of costs for ceremonial facilities for each individual. Table 2 shows these differences. This difference is influenced by several factors such as the price of the *banten* (which is influenced by the price of materials on the market and the completeness of the contents of the *banten*), the place where the informant buys the *banten*, and the location where the informant lives.

Table 2. The amount of estimated costs for *metatah* ceremony facilities based on the level of *yadnya*

Levels of <i>Yadnya</i>	Mr. GB	Mr. MT
Nista	IDR5,000,000	IDR4,000,000
Madya	IDR7,500,000	IDR8,000,000
Main	IDR15.000.000-IDR20.000.000	IDR16,000,000

The second cost is the cost for the ceremony completion (*Sadhaka*), which in this case is *sulinggih*, *pedanda* or spiritual leaders. The costs incurred for this *sadhaka* are not fixed and binding. The amount is uncertain according to existing customs. This fee is called *sesari* *sulinggih*. *Sesari* is generally given as a form of respect and gratitude to the *Sulinggih* after he has completed his duties in leading and purifying the course of a religious ceremony (*muput upakara*) (Ayuningsasi et al., 2023). This was expressed by Mr. GB to the researcher:

"... there is a fee paid to the person who completes the ceremony, in this case called a *pedanda* or clergy. It's called *sesari*, we give it as a sign of gratitude for helping to complete the ceremony."

This statement is in line with what Mr. NA said:

"... if the cost must have started when we went to the *griya*, since the first time we went to the *pedanda*, we must have used an envelope (money) so that's why it can be said that it was the first, *sesari* for the *pedanda*."

The third cost is the cost incurred for *upasaksi*, which in this case is *manusa saksi*. *Manusa saksi* refers to individuals who act as witnesses in a ceremony, which can be family members, close friends, or respected community figures (Pratiwi et al., 2024). *Manusa saksi* play a role in providing legitimacy and witnessing the implementation of the *metatah* ceremony carried out by individuals, by being witnessed directly in front of the community. The costs incurred for this *manusa saksi* include invitations, consumption and souvenirs. These costs will differ according to the number of people invited by the ceremony organizer. The more family and acquaintances, the more costs are incurred. In accordance with what Mr. MT told the researcher:

"... for invitations, usually family, the surrounding community and our acquaintances, for the costs incurred, yes for the consumption, because we invite, we must be given food, this invitation will also be a witness to us doing this *metatah* ceremony."

The three parts of the costs incurred to carry out a ceremony, namely the *metatah* ceremony, are actually in line with the three main elements in *yadnya* commonly referred to as *Tri Manggalaning Yadnya*. *Tri Manggalaning Yadnya* refers to the three main elements in the implementation of religious ceremonies, namely *sang sadhaka* as the leader of the ceremony, *sang serati* who is responsible for preparing *upakara* or *banten*, and *sang manggala yadnya* in this context includes the parents of the *metatah* ceremony (Arini et al., 2023). The amount of costs incurred for the three parts if percented according to the informants gets different results in each individual listed in Table 3, this is due to several factors that have been mentioned previously.

One of the unique features of Balinese Hindu traditions or ceremonies is that they are inclusive and tolerant of the economic capabilities of each

household. There is no rigid cost standard in the implementation of traditional or religious ceremonies, so each individual or family can adjust expenses according to their financial capabilities. This flexibility allows every level of society to still participate in the tradition without feeling economically burdened. Thus, the value of gotong royong and togetherness is maintained, while the spiritual and cultural essence of the tradition can still be carried out meaningfully.

Table 3. Percentage of cost sharing according to informants

Informant	Cost Share (%)		
	For ceremonial facilities	For the <i>Sadhaka</i>	For the <i>Upasaksi</i>
Mr. GB	25%	25%	50%
Mr. MT	35%	25%	40%
Mr. NA	30%	25%	45%

### *Costs are Viewed as Lascarya (Sincere) and Non-Binding*

The costs incurred in the *metatah* ceremony for the Balinese Hindu community are seen as a means of offering that is sincere and non-binding. Sincerity in Balinese language is called *lascarya*. *Lascarya* refers to the implementation of *yadnya* based on selfless sincerity (Wartayasa, 2018b). In line with the meaning of *yadnya* for Hinduism, namely holy offerings made in a *lascarya* (sincere) or selfless manner as a form of devotion or a form of gratitude to *Ida Sang Hyang Widhi Wasa*. This results in the absence of a benchmark for how much money is spent and no criteria for how the ceremony costs money. The view of sincerity is created because basically Balinese Hindus recognize that in every income earned in this world, it has been determined what the allocation will be. This was expressed by Mr. GB:

*"In my opinion ... the money that we spend comes from our income, well I am a Hindu, I have prepared the sustenance or income that we get ... the first sustenance that we get is to support ourselves, for our needs, for example, to eat, to buy gasoline and so on, which fulfills the three things of clothing, food and shelter. The second is how this income becomes a producer, which means making that income or money to earn money, one example is I buy gasoline I buy gasoline to go to school because I go to school then later the money will definitely come (because his profession is a teacher). Then eee what yes again use the money for Yadnya or spiritual needs whether it's a ceremony for a dana punia."*

After saying the sentence above, Mr. GB continued his narrative as follows:

*"But this is still "hope" because if it is required, it will be difficult for people to make it, so I can say that this fee is not binding on me, because it is flexible whether I have prepared it or not, it's okay, whatever I spend, no one regulates it."*

The three appropriations of income or also known as funds in Hinduism are contained in the *Sarasamuccaya Sloka 262* which contains, first, being used to achieve *dharma* goals (obligations) in the context of the family. In general, these obligations can be grouped into four categories, namely obligations to the state

(such as tax payments), obligations to the family (including the provision of food, clothing, shelter, children's education, and others), obligations to religion (such as the implementation of ceremonies or *yadnya*), and obligations to society (for example through social assistance, *simakrama* or traditions, and others). The second is used to achieve the goal of *kama*, which is interpreted as the desire or achievement of satisfaction both physically and spiritually. The third is for the purpose of *Artha* (wealth). In the Hindu perspective, people are allowed to seek and collect *artha* in the sense that it includes money, wealth, assets, and the like (Suhardana, 2007 in Bontot, 2021). Mr. MT also expressed the same thing that the costs incurred for this *metatah* ceremony should have been set aside beforehand, but the amount of the fee is not certain or the same for each person because it will return to the individual himself. The important thing according to him is the purpose of carrying out the *metatah* ceremony.

*"... if it is related to costs, we Hindus are simple, we will not bind about the costs because if we bind with costs, it becomes too selfish ... I have tried to set aside the costs from my income, so it will be easy to manage how much it is, anyway there is also nothing to set, it is according to our ability to want how the event is, if we can afford this much, then this much, there is no need to force it, because the important thing is that the metatah can already be done."*

Mr. NA on another occasion revealed that the costs incurred for the *metatah* ceremony were never considered a burden. The costs incurred are considered as a means of offerings made in a *lascarya* (sincere) manner, which is also an effort to approach oneself to the creator.

*"... if the cost is more about our sincerity, I never consider it a burden because I realize that what I have in this world comes from God, so we should also carry out a ceremony aimed at God Himself. Like this metatah ceremony, the goal is indeed for our children, but it is still an effort to make us closer to God as the one who created us .. so."*

*This statement was reinforced by Mr. GB's statement to the researcher:*

*"... not as a burden but how we complete this ceremony sincerely without any strings attached."*

The explanation collected from the informants above shows that the cost of the *metatah* ceremony is not considered as something that can reduce their income, because basically the Balinese Hindu community on Lombok Island realizes that income exists with a predetermined allocation and portion. Although this allocation is not binding, but basically the Balinese Hindu community realizes the need to set aside their income to carry out the *metatah* ceremony and other things. The expenditure of the cost of the *metatah* ceremony by the Balinese Hindu community is carried out without any sense of selflessness or can be called its nature is *lascarya* (sincere), which is in accordance with the concept of *yadnya* itself. This *lascarya* (sincere) view is formed basically because of the non-binding costs of the *metatah* ceremony, which is described by the amount of costs incurred is never determined by anyone, but by the individual himself.

### ***Costs as a Fulfillment of a Parent's Obligation or Debt to His Or Her Child***

In fact, the *metatah* ceremony is an obligation of parents to their children. This is because the *metatah* ceremony is carried out as a way for parents (mothers and fathers) to thank their ancestors who are considered to have reincarnated into their children, with the hope that their personalities will develop and become *suputra* and *suputri* children (Sumarni, 2021). In Hinduism, there is a strong belief in reincarnation or rebirth, which underlies the statement that this *metatah* ceremony is mandatory or can even be called a debt of parents to their children.

The fulfillment of obligations or debts of parents to their children in this *metatah* ceremony is carried out when their children have entered adulthood. This creates a paradigm that every married Balinese Hindu community must have full awareness of what obligations are seen as debts that will arise after they decide to have children. Liability in accounting is an amount of money that must be paid to other parties, which is usually in the form of debt (Ulfah, 2020). Liabilities in government accounting are seen as debts that arise as a result of past events, where their settlement causes the release of economic resources from the government (Islamiyah & Faidati, 2022). In the *metatah* ceremony this obligation is also seen as a debt, this debt exists because basically in Hinduism every human being born into the world carries their own debt or what is called *Rna*. This is in accordance with what was expressed by Mr. GB:

*"... in human life there is such a thing as Rna. Rna or paying something that is a birth debt that must be resolved, one of which is the manusa rna, the metatah ceremony. This fee is seen as a settlement of the debts that we carry, if we have a debt, we have to pay it."*

Mr. MT as the head of a family of 3 children also revealed that this is actually an obligation that he must do for his children. He also revealed that he should be a parent, spending money on his children, both for worldly and spiritual needs. He said:

*"... if you want to metatah, the children are collected by the parents, because it is the parents' obligation ... if this metatah, I have to pay for it, no one else can, maybe in some situations the children are already working so they can help, but it is still entirely my obligation. If you want to say that this is my debt to my children, it is true, being a parent means that you have to be prepared to spend a lot of money later..."*

The informants' statements clearly explain that the cost of the *metatah* ceremony is an obligation and debt for them. So literally the debt must be paid at a predetermined time. The meaning of cost as a liability is also expressed by Harahap & Tukino (2020) who state that cost is a form of sacrifice that occurs in the production process, which is characterized by an increase in liabilities and a decrease in assets, and is valued in monetary units. Novianti & Syaiful (2024) also argue that costs are pressure or necessity to fulfill a need that requires expenditure, thus requiring sacrifice in material form. Based on the informants' statements, researchers revealed a deeper meaning of the cost of the *metatah* ceremony in the view of the Balinese Hindu community on Lombok Island. The fee not only reflects a sense of sincerity, but is also seen as an obligation or debt that must be fulfilled. This is in line with the concept of liabilities in accounting,

which serves to support the smooth running, in this context, the smooth running of the *metatah* ceremony procession.

### ***Costs as a Spiritual Investment for Children***

The *metatah* ceremony is a ceremony performed in order to control the *sad ripu* (six kinds of enemies that exist within humans). This ceremony is performed as a way for parents to bring their children closer to God and all good qualities. The costs incurred by parents to their children at the *metatah* ceremony are considered a means of spiritual investment in their children, which is in line with the purpose of the *metatah* ceremony. The spiritual investment in question is such as increasing spiritual and religious values to their children and also necessarily leading their children to always be on the path of *dharma* (goodness). Children who have performed the *metatah* ceremony procession are expected to be able to control *sad ripu*, *asuri sampad* (giant traits) or bad traits in themselves. This is in accordance with the expression of Mr. NA to the researcher:

"..... *If you have stepped into adolescence into adulthood, it becomes traits such as what is selfishness which is detailed into traits that are sad ripu ... So that the six traits can be mastered, it is the same as bhuta kala in the self that must be eliminated, that's why we hold this metatah ceremony.*"

The costs incurred in this *metatah* ceremony are seen as a form of self-control over the nature of their children in the future. In accordance with the expression Denada et al. (2022) cash expenditures categorized into investment activities can cause added value (*return*) or income in the future. Where in the implementation of the *metatah* ceremony, the added value (*return*) in the future is self-control of bad traits or giant traits, controlling *sad ripu*, and increasing spiritual value. On another occasion Mr. MT also expressed the same thing to the researcher:

"..... *the money I spent on this metatah ceremony I can call it a spiritual investment for my child, for the sake of my beloved child (laughs). Because after I do this ceremony, I hope that my child will be able to control himself in his daily life in the future.*"

This statement was reinforced by Mr. GB's statement to the researcher:

"..... *after we spend money for this metatah ceremony, it is hoped that this child will become or in the course of his life find a path or antarlanus, as it is called, that can be for himself.*"

These statements make it clear that spending money on the *metatah* ceremony is considered by parents as a form of spiritual investment for their children. Investment in human resources according to Ilma et al. (2023) is a sacrifice of a number of funds spent and the opportunity to earn income or return during the investment process. Investment in children is not only in formal education, but a spiritual approach is also needed. Parents' hopes for children to provide a guarantee of a better life in the future can be analogized as an investment that is pursued with full confidence, with the hope that it will provide valuable benefits and results in the future (Denada et al., 2022).

Therefore, it can be seen that children as a form of investment have characteristics that are in line with investments in financial instruments and others. Investing in children in a spiritual form creates added value that shapes

their character, morals, and spirituality, so that they are equipped to face life. Like the returns from long-term investments, parents as investors benefit in the form of inner satisfaction, prayers, and devotion from their children. This value, although not materially measurable, provides deep benefits, similar to the spiritual dividend that continues to flow along the child's life journey.

### ***Costs as a Bond of Brotherhood***

Indeed, humans are social creatures who will not be able to live alone without the help of others. Like a tradition or ceremony, it certainly requires other people, either to help the ceremony or just to witness the ceremony. The costs incurred for the *metatah* ceremony in terms of inviting relatives, family, and other communities can indeed be said to be quite significant. As explained by previous informants, this cost has the largest percentage portion. The costs incurred are interpreted as binding the bonds of brotherhood where later the invited people will come to help, or just attend the *metatah* ceremony. Mr. GB revealed to the researcher:

*"... those we invite are of course family, the surrounding community or people who are considered close. Later there will be some who come to help or if here it is called metulung, well if it continues like this reciprocity so we feel there is a strong bond of brotherhood. Or people who only come to attend, of course they have chats too, well that's already included too."*

Mr. GB's explanation is an awareness that the *metulung* tradition reflects the value of solidarity and togetherness in the community. The presence of family, neighbors and close people, whether to help or simply attend, plays an important role in strengthening social ties. The interaction that occurs in this context is a means of maintaining harmony and strengthening the bonds of brotherhood within the Balinese Hindu community. Similar expressions were also obtained from Mr. MT, he revealed:

*"... because we rarely hold ceremonies that are quite big like this, so we must have the desire to invite many people, so the cost is also quite large. But I see it as a way to maintain relationships with the people we invite, so there is a strong sense of brotherhood. If we invite each other, we'll be happy. Besides that, they also help us so we can lighten our work."*

The informants' explanations show that the *metatah* ceremony is not only a religious ritual but also a place to strengthen social solidarity. The presence of family and community is not only to fulfill the invitation, but also as a form of moral and labor support. The Balinese Hindu community on Lombok Island highly values social relations, so helping each other in the ceremony is an important part of strengthening the bond of brotherhood.



Figure 2. *Metatah* Ceremony  
Source: Research Documentation

## CONCLUSIONS AND RECOMMENDATIONS

This research has revealed the meaning of the cost of the *Metatah* ceremony of the Balinese Hindu community on Lombok Island. The results showed that the cost sacrifice in the *metatah* ceremony has nothing to do with efforts to obtain material income as the meaning of the matching concept used in modern accounting. The Balinese Hindu community on Lombok Island has its own perspective in giving meaning to the cost sacrifice in the *metatah* ceremony, namely; First, it is sincere and non-binding, in line with the meaning of *yadnya* which is a selfless sacrifice. Second, the cost as a fulfillment of the obligation or debt of parents to their children, because in fact the *metatah* ceremony is the obligation of parents to their children. Third, as a spiritual investment for children, spiritual investment is intended as an added value that shapes the character, morals, and spirituality of the child, so that it becomes a provision in facing life. Fourth, as a bond of brotherhood. Thus, the expenditure of costs in the *metatah* ceremony has a distinctive meaning and cannot be equated with the concept of costs in the context of a business organization. For the Balinese Hindu community on Lombok Island, the value resulting from the cost sacrifice is not in the form of material gain, but in the form of inner satisfaction and deep spiritual happiness.

## ADVANCED RESEARCH

Future research is recommended to expand the coverage area outside Mataram City, considering that there are still many potential informants in various regions on Lombok Island who can provide diverse perspectives regarding the meaning of the *metatah* ceremony fee in Balinese Hindu communities on Lombok Island. In addition, involving a larger number of informants can provide a more comprehensive understanding of the cultural and economic variations related to the *metatah* ceremony.

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