

HADRAH ACCOUNTING: AN ETHNOGRAPHIC APPROACH TOWARDS PEOPLE IN BERU, LAMONGAN

**Fikriya Hanim Kardiya Emaluta¹⁾, Sasongko Budisusetyo²⁾, dan Tjiptohadi
Sawarjuwono³⁾**

Faculty of Economics and Business, Universitas Airlangga

ABSTRACT

This study aims at describing and defining accounting practices of hadrah community located in Beru Lamongan, in order to find out the reconstruction of the accounting concept towards the hadrah community that is rich of local cultural values. Hadrah, which is also known as ishari or ishari organization, is a sacred performing art accompanied by radad dance moves and tambourines. Hadrah performances will be held only if requested for celebrations, qur'an recitation events and marriages. In an ishari organization, knowledge of accounting for financial records and statements is certainly needed for the survival and existence of hadrah organization. This research uses an ethnographic approach. Data were obtained from informants, members of hadrah group in Beru, through participative observation, in-depth interviews with informants and documentation. The results showed that the payment obtained was only as a means to preserve and ensure the existence of Hadrah community in Beru, Lamongan. The reconstruction of the accounting concept in hadrah community, who are also members of ishari organizations, particularly in Beru, shows that accounting is seen as an activity of recording income and expenditure that prioritizing the value of honesty and responsibility.

Keywords: *Accounting, Hadrah, Ethnography*

Corresponding author : Fikriya Hanim Kardiya Emaluta

Email for author : f.emaluta99@gmail.com¹⁾, budi@akuntan.org²⁾, tjiptohadi@feb.unair.ac.id³⁾

Submission : 04 November 2019

Revised : 02 Februari 2020

Accepted : 03 Februari 2020

DOI : <https://doi.org/10.33369/j.akuntansi.9.3.69-76>

INTRODUCTION

Indonesia is a country with a variety of culture, races, ethnicities and religions. Indonesia is known for its unique cultural arts in every region. Its uniqueness is a very valuable asset owned by Indonesian, because it is a legacy from ancestors that must be preserved. Indonesia's cultural diversity can be both attraction and distinctive feature of the country.

One of its types of attraction is hadrah performance in Beru, Lamongan, East Java. Hadrah is performed by *ishari* organization whose members are from the mosque youth organization. East Java is rich of the art of blessing, very much is practiced by hadrah. *Ishari* is a socio-religious organization that runs *tariqah mahabbah* (self-approach) for the Prophet Muhammad (Jabbar 1998). The lyrics of the singing chant of the sholawat is a collection of readings by *Maulid Syarofu al-Anam* and is responded by *Shalawat Hadroh*. In every performance, this singing chant is accompanied by tambourines *roddat* dance moves (Jabbar, 1998). These combinations are what so called as hadrah. Hadrah from Beru is only performed when there is an invitation or request, from inside the village or outside, or from other cities as well. This invitation is usually to become the entertainer in anqur'an recitation event, marriages, post-circumcision ceremony and others.

In an *ishari* organization, the members need to have knowledge about accounting to record the financial report regarding the hadrah performances on each scheduled agenda. Accounting is defined as a technique or art to record, classify and summarize transactions, or events that have financial value, in a form of currency, and analyze the results of these techniques. In other words accounting is the art of recording, grouping and summarizing all transactions and financial events and then interpreting the results. In a broad meaning, the definition of accounting is the process of identifying, measuring, and communicating economic information in order to produce considerations and decisions for users of that information. The meaning of accounting obtained from academics and common people is certainly very different. This is what attracts the writer to conduct research related to the meaning of accounting towards hadrah community (*ishari* organization) in Beru, Lamongan. Therefore, the writer decided to give the title of the study namely the accounting of hadrah community in Beru Lamongan an ethnographic approach.

Research on accounting practices by using ethnographic approach has been widely conducted by researchers, one of it is a research by Sukoharsono (2009). He states that accounting is seen as another form of social community practice that has a sort of social, political and cultural values. In that way, the ethnographic approach is an alternative to a study of culture or social phenomena between people and groups that can be chosen as a research technique that focuses more on many perspectives, cultural and social inequalities and is directed at social change that can give different meanings.

Based on the background of problems stated above, this study intends to answer the following questions: What is the meaning of accounting for Hadrah community in Beru, Lamongan? The aim of this research is to find a description and definition of accounting practices in the community who involve in Hadrah performing arts in Beru Lamongan in order to find out the reconstruction of accounting concepts in that community which has local cultural values.

LITERATURE REVIEW

Accounting

Accounting is an art of recording financial transactions. Based on Sadeli (2008) the term *accountancy* and *accounting* are commonly used in scientific field. When it is terminologically translated to Indonesian, it becomes "*akuntansi*". To elaborate the meaning of those two terms further, we have to understand the definition and the possession of it. *Accountancy* is a methodology and a science related to the information system of economic units in any kind of forms, which is divided into two parts. The first is accounting in a broad sense, it is a knowledge that discusses about administrative process. The second is auditing where it relates to a science about examination and evaluation as a result of administrative process. *Accountancy* has broader meaning, because it covers the field of theory, the administrative process, the implementation or practice, and the examination and evaluation, while the term *accounting* only includes the field of theory (Sadeli: 2008).

On the other hand, according to experts, including Suwardjono (2014), accounting learns about the service provision in the form of quantitative financial information of units in an organization of a certain country and the way of reporting the information to a particular party to be the basis of economic decision making. In addition, based on Rudianto (2010), accounting is an action of collecting, analyzing, presenting information in the form of numbers, classifying, recording, summarizing, and reporting the activities or transactions of a business entity in the form of financial information.

Warren, Reeve, and Fess (2006) revealed that accounting is an information system about a report given to a certain party regarding economic activities and company's condition.

Accounting provides ways to collect and report economic data to those in need. Owners and prospective owners are able to find out their financial position and company's prospect in the future. Banks and credit providers can assess a company's ability to operate, which in turn can be taken into consideration of the probable risks before giving them loan. Government agencies are responsible for company's activities related to the drafting of government regulations, including taxation regulation. Even employees also have the responsibility of a company's operating flow to maintain the stability of the company's business and the benefits they may receive.

Weygant and Terry (2010) stated that accounting is a science and practice that is formed and developed as a social practice among that community and is considered to contribute greatly to the welfare of society in a long term. Based on *Accounting Principles Board* (1970), accounting is a service, whose function is to provide quantitative information, especially in financial terms, about economic entities that are intended to be useful in making economic decisions and logical choices among alternative actions. While according to the American Accounting Association (1966), accounting is a process of identifying, measuring, recording, and reporting economic financial transactions of an organization or entity that is used as a basic information formaking economic decisions for those who need it. It also includes analyzing the reports produced by the accounting itself.

In short, it can be interpreted that the main purpose of accounting is to provide information, in the form of financial reports, which are useful for companies' leaders, as well as other parties who need such information, both in companies' internal staffs and for those outside the companies. Accounting provides ways to collect and report economic data to various parties in need.

Based on the explanation above, it can be conclude that accounting is a process of collecting, analyzing, classifying, recording, and presenting information given by an organization through financial statements which aims at providing a clear conception of an organization's condition.

About Hadrah

Art, as an element of culture, can be used as a means to express feelings or show events that are happening in the community. Art also functions to add enjoyment in our daily life, determine regular norms of behaviour, and preserve customs and cultural values to the next generation (Soedarsono, 1999). Art is a media that has an important role in carrying out religious activities, because it can support to attract and impress of every listener and audience. Through art, besides entertainment, it also has certain goals, for example to be a profession or media to preach. Those who enjoy a work of art will certainly appreciate the meaning inside it. In the uproar and competition of art groups in modern times, it does not make traditional arts feel pessimistic to get sympathy from the public or the community. Instead, it becomes a reference to improve the quality of the arts performed. It is proven by the existence of traditional arts in small towns in Indonesia.

Hadrah is one of arts of Islam. The definition of art of Islam itself ia anything that evokes a sense of beauty and that is created to enliven the sense. The implementation of this sense of art can be embodied in the form of Qur'an reciting, dance, music, and architecture. In this case, Hadrah includes in the art of music a performance of recitation of belssings (shalawat) accompanied by tambourine musical instrument to persuade society in appreciating this Islamic art.

In Javanese society, Hadrah is better known as tambourine music or *music terbangan (rebana)*. As Hadrah develops, it is often performed in religious event, such as Prophet

Muhammad's birthday or *Maulid Nabi*, *Isra' Mi'raj*, Islamic organization anniversary, other general Islamic gatherings.

In terms of language, Hadrah means presence, which is derived from Arabian language, *hadhoro-yahdhuru-hadhrotan*. Where as in practice among the society, Hadrah means rhythm of tambourine musical instrument known as *music rebana*. According to some Sufis, Hadrah is a method used to raise public awareness of God's presence in their hearts. At first, Hadrah was only an activity done by the Sufis, which involved a call of praise of Allah SWT done by standing up, singing rhythmically, and swaying in a group.

From the explanation above, it can be said that Hadrah Al-Banjari is a form of beauty of an art that can be enjoyed by all people. Hadrah is included in Islamic music which has lyrics and contained typical tambourine musical instrument that is believed to bring peace in mind and soul. It is because Hadrah Al-Banjari is blessing with religious advice in its performance, known as *shalawat*, for the salvation of Muhammad SAW. As Muslims, we are advised to always echo *shalawat* as a value of worship to Allah SWT.

RESEARCH METHOD

The writer utilizes qualitative research, since the objects of the study are humans. Qualitative research is a type of research that uses a naturalistic approach to look for and find meaning of phenomena in a particular contextual setting (Moleong, 2009). The type of research is an interpretive qualitative paradigm with an ethnographic approach, which aims at describing and defining the accounting practices of hadrah community in Beru, Lamongan. The interpretive paradigm is used to understand the habits, customs or culture of the organization and explain the interpretive paradigm, that can be seen by its ability to define, not the ability to explain and predict. The approach used is ethnography which purposes to learn cultural events that present the subject's life view as the object of study. Ethnographic study is a way to learn how someone thinks, lives, and behaves (Muhajir, 2007). According to Creswell (2012), ethnographic research is a qualitative study by conducting an investigation of a cultural group in a natural environment whose data collection lasts long enough, because it involves observation and interviews. Spradley (2006) describes ethnography as a description of a culture to understand the meaning of life from the point of view of the native population. Batuadji (2009) explains that ethnography emphasizes the central role of culture in understanding the way of life of the group being analyzed.

Data Collection

This research is conducted on the mosque youth organization in Beru, Lamongan, the members of Hadrah arts community in Beru, Lamongan. The object of the research is the Hadrah community. The informants are the Hadrah artists who involve directly in the activities and have experience in the process of making a financial report.

Table 1
Table of Informants

No	Name	Position	Code
1	Ahmad Safi'	Chairman	HA-1
2	Kholilul Rokhman	Vice chairman	HA-2
3	Hidayatul Alwafa	Member	HA-3

The data collection was carried out through in-depth interviews with informants and supported by participative observation and documentation. The interview is conducted in the form of informal situations. Participatory observation was done by the involvement of researchers in the analysis process with informants who have the authority to make financial records. The observation was done for approximately six months. Documentation is used to reveal the social reality contained in a document.

RESULT AND DISCUSSION

The findings regarding the definition of accounting practices found in the hadrah community that the payment earned from the performances becomes means to preserve and ensure the group's survival and existence (Safi', Interview HA-1). They usually will get a payment in a form of cigarettes (Alwafa, Interview HA-3) and money (Safi', Interview HA-1) after a performance has been done. The host who owns the event usually distributes the cigarettes to all members of hadrah who came during the event (Alwafa, Interview HA-3). While the money symbolizes a financial reward after performing and is managed by a member who has the authority to manage the financial report of the group (Safi', Interview HA-1). The financial record in this organization is very simple, they call it as daily records "catatan harian" (Safi', Interview HA-1). The money from the performance will be divided into two, namely "uang kas" and "infaq" (Safi', Interview HA-1). "Uang kas" is the remainder of the income minus *infaq*, which will be used to fulfill other needs, such as for tools and supplies maintenance and for travelling cost (Safi', Interview HA-1). While *infaq* will be spared out to be donated to mosques and orphans in Beru (Safi', Interview HA-1).

Table 2
Table Description of Interview Result

Description of Interview Result	Code
Chairman and Vice Chairman of Ishari in Beru, Lamongan	
1. Hadrah performing art in Beru is hereditary, which has now been continued by the mosque youth organization here. Hadrah is <i>shalawat</i> recitement accompanied by roddad dance moves and rebbana beating. Hadrah is performed when we are invited requests at qur'an recital events, wedding parties, post-circumcision ceremony, and many more. The request usually comes from within the village, outside the village and other cities as well.	HA-1 & HA-2
2. We call our organization as Ishari Desa Beru, the members are from the mosque youth organization	HA-1 & HA-2
3. We never set a price in every performance within the village. We accept no matter how much by those who have an event. However, if we are invited outside the village or outside the city, we charge of approximately Rp 900.000	HA-1
4. All the money we receive from the performance is put in group's cash, where it is not distributed to the members. Instead, the money is collected to ensure the continuity of this performing art.	HA-1

Description of Interview Result	Code
5. The daily record of the organization's financial report is very simple. We do not type it in computer, instead, we only write them in a note book. We record every income we earned from the performance in detail, which then divided into two posts, namely " <i>uang kas</i> " and " <i>infaq</i> ". <i>Uang kas</i> is the money from the performance minus <i>infaq</i> . It is used to buy hadrah equipment such as tambourines, <i>ishari</i> uniforms for performance, and is used for travel expenses when there is an invitation from other cities. While <i>infaq</i> will be spared out to be donated to mosques and orphans in Beru.	HA-1
Ishari Members in Beru, Lamongan	
1. As members of <i>Ishari</i> , we do not receive rewards in the form of money. Instead, we are sincere to do this because of Allah SWT. Because it is a kind <i>shalawat</i> hadrah as a medium to worship Allah and the Prophets, and as a medium to preach.	HA-3
2. When we perform hadrah both inside and outside the village, we will definitely get one pack of cigarettes. Because the event owner must have given us one pack of cigarettes per person.	HA-3

It shows that the members of Hadrah in Beru, Lamongan did not get financial rewards from the performance, because all the money from was put into group's cash, where it was used to preserve and ensure the existence of the Hadrah. They voluntarily joined the Hadrah community. Based on the results of an interview with one of the *Ishari* members, it was revealed that they joined the community and the activities solely because of Allah SWT. The stated that besides reciting beautiful *shalawat*, Hadrah is also a medium for *da'wah* (Alwafa, Interview HA-3).

The reconstruction of accounting concept in hadrah community, who is part of *ishari* organization, in Beru shows that accounting is seen as recording income and expenditure, which prioritizing the value of honesty and responsibility. The principle of honesty and responsibility is also defined by the hadrah group in their activities as a manifestation of responsibility of each member to themselves and to Allah SWT.

CONCLUSION

Hadrah is an Islamic performing art in form of dominant *Raddad* dance with tambourine musical instrument and *shalawat* chanting of religious advice and for the salvation of Prophet Muhammad SAW. Hadrah is well known in Lamongan, East Java, especially in Beru Village. Until now, the people living in Beru have remained faithful in preserving Hadrah, where it can be seen by the youth mosque organization in performing Hadrah in an organization, called *Ishari* Organization. Hadrah performing art in Beru is held when invited to several events, such as weddings, recitals, and local celebrations. Revenue they earn after performing is used as a mean to preserve and ensure the existence of Hadrah performing art in the village. People who involve in the Hadrah community are mainly carrying out this profession to show their worship to Allah SWT. They believe that Hadrah is an art that upholds the value of Islam and becomes a media for *da'wah*.

The accounting record of Ishari Organization in Beru is very simple, where it still done manually through hand-writing. The members call this record as “daily report” or “*catatan harian*”. The contents of the accounting records are also brief. It only reveals the details of the income and the outcome of the money. One important thing of this record is the absence of profit, which indicates that this organization was founded purposely to only for worshipping Allah SWT.

Based on the conclusion above, suggestion that can be addressed for the further research is The current research utilized ethnography approach, therefore, the further research is expected to conduct the similar research with different approach, i.e. phenomenology approach. The topic of the current research discussed about an Islamic art, Hadrah, located in Lamongan. The further research is expected to discover different topics which is based on the local culture of a certain place.

REFERENCES

- Basrowi & Sudikin. (2002). *Metode Penelitian Kualitatif Perspektif Mikro*. Surabaya: Insan Cendekia
- Batuadji, Kristanto. (2009). Thesis. *As Mokshartham Jagadhita: Studi Etnografis tentang Well-being Pada Warga Ashram Gandhi Etnis Bali*. Yogyakarta: Fakultas Psikologi Universitas Gajah Mada
- Creswell, John W. (2012). *Research Design Pendekatan Kualitatif, Kuantitatif, dan Mixed*. Yogyakarta: Pustaka Pelajar
- F. Edward T. (2012). *Akuntansi Keuangan Menengah Berbasis PSAK*. Jakarta: Salemba Empat.
- Fees, Warren, Reeve. (2008). *Pengantar Akuntansi*. Jakarta: Salemba Empat
- Husin. A, & Umar. (1975). *Kultur Islam*. Jakarta : Bulan Bintang.
- Isror, C., (1978). *Sejarah Kesenian Islam I*, Jakarta : Bulan Bintang
- Jabbar, A. (1998). *Seni di Dalam Peradaban Islam*. Bandung : Pustaka Bandung.
- Moleong, Lexy. (2009). *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya.
- Muhajir, Noeng. (2007). *Metodologi Keilmuan Paradigma Kualitatif, Kuantitatif dan Mixed*. Yogyakarta: Rake Sarasin.
- Pradhana, Erry C.A. (2013). *Fungsi Seni Tayub Dalam Masyarakat Di Dusun Ngrajek Desa Sambirejo Kecamatan Tanjung Anom Kabupaten Nganjuk*. AntroUnairDotNet, 2 (1).
- Rudianto, (2010). *Akuntansi Koperasi*. Edisi Kedua. Jakarta. Erlangga.
- Rudianto, (2012). *Pengantar Akuntansi Konsep & Teknik Penyusunan Laporan Keuangan*, Penerbit: Erlangga, Jakarta.
- Sadeli, (2005), *Dasar-Dasar Akuntansi*, Edisi Satu, Cetakan Ketiga, Jakarta: PT. Bumi Aksara
- Sadeli, Dadang. (2008). *Manajemen Keuangan Suatu Pengantar*. Bandung: Rizky Press.
- Spradley, James P. (2006). *Metode Etnografi*. Yogyakarta: Tiara Wacana.
- Soedarsono, R. M. (1998). *Seni Pertunjukan Indonesia Di Era Globalisasi*. Jakarta: Direktorat Jenderal Pendidikan Tinggi Departemen Pendidikan dan Kebudayaan.

- Soedarsono, R. M. (1999). *Seni Pertunjukan Indonesia dan Pariwisata*. Yogyakarta: Arti.Line
- Sukoharsono, Eko Ganis dan Novrida Qudsi.(2008). *Accounting in the Golden Age of Singosari Kingdom: A Foucauldian Perspective*. Simposium Nasional Akuntansi XI, Pontianak.
- Sukoharsono, Eko Ganis. (2009). *Refleksi Ethnografi Kritis: Pilihan Lain Teknik Riset Akuntansi*. *Jurnal Akuntansi dan Bisnis*,4 (1).
- Sukoharsono, Eko Ganis & Nuruddin Ahmad Putra. (2013). *Creating Shared Value (CSV) Rural Development Sector at PT Nestle Kejayan Factory: An Ethnographical Study of Jabung Agro Niaga Cooperative and Pujon SAE Cooperative as a Reference Development of Corporate Social Responsibility (CSR) Based on Social Entrepreneurship*. Proceeding of Brawijaya International Conference on Accounting and Business, University of Brawijaya, Malang, 29-30 August
- Suwardjono, 2014. *Teori Akuntansi Perekayasaan Pelaporan Keuangan*, edisi ketiga cetakan kedelapan. Yogyakarta: BPFY Yogyakarta
- Weygandt, dan Terry D. Warfield. (2010). *Intermediate Accounting: IFRS Edition*. Edisi 1, Vol. 1. New York: John Wiley & Sons