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MATCHING ACCOUNTING CONCEPT IN THE PERAQ API TRADITION FOR THE SASAK TRIBE COMMUNITY

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Abstract. This research examines the matching concept of accounting and the meaning of costs and accounting records in the Peraq Api tradition for the Sasak tribe community in Muncan Village. This research uses a qualitative method with an ethnographic approach through interviews, observation, and documentation with the Sasak ethnic community as informants. The results of this research indicate that the matching concept does not apply in the Peraq Api tradition. This is because the costs incurred in Peraq Api are not expected to generate income but rather are a form of gratitude for the birth of a child, preserving Sasak culture, and strengthening family bonds. In conventional accounting, the matching concept aims to present fair financial reports, where costs and income are matched to reflect accurate financial conditions.

Keywords: *Matching Concept*, Ethnography, Peraq Api

INTRODUCTION

In the social sphere, society and culture are two things that coexist and cannot be separated (Donny & Irwansyah, 2020). Society is a group of individuals who work together to achieve common interests. They already have a life order, norms, and customs obeyed in their environment (Donny & Irwansyah, 2020). At the same time, culture is everything created by human reason, unique to humans, not created by animals or plants (Sumarto, 2019). Peraq Api is one of the traditions in the Sasak Lombok tribe, a traditional ceremony to give a name to a newborn child. The tradition that our great-grandmothers have carried out since ancient times is unique because of the different treatments implemented between baby boys and baby girls. For baby boys, Peraq Api is carried out after nine days of birth, while for baby girls, it is carried out after seven days. The Peraq Api tradition is implemented by holding a small *begawe* or *roah* attended by the closest people, such as family and neighbors of the person carrying out the Peraq Api tradition. Each region has different procedures, so the costs incurred also vary. The costs incurred for cultural activities do not always generate income as in general accounting (Syafitri & Tumirin, 2022). The role of accounting from a cultural locality perspective provides an understanding that accounting practices exist not only in institutions (organizations) but also in businesses that aim to profit. However, accounting exists in every social dialectic process and is part of cultural behavior (Samiun et al., 2020).

Cost is a sacrifice of economic resources for an activity that is happening, will, or is likely to happen and is measured in monetary units for a specific purpose (Syafitri & Tumirin, 2022). An expense can be categorized as a cost if the expense is related to efforts to obtain income (Ukamah & Tumirin, 2020). However, the term cost is not only found in organizations and companies but also people's lives (Rahayu et al., 2016). in the context of the Peraq Api tradition, spending resources or costs becomes necessary to carry out the tradition. So, in carrying out the tradition, the community will always need costs. Therefore, costs are a crucial part of supporting traditional implementation. They must be calculated precisely to determine the costs that must be spent in carrying out the tradition.

Accounting emphasizes the costs or expenses incurred to obtain benefits or income for what has been spent (Baso et al., 2023). . The costs incurred generally align with the income obtained following *the matching concept*. However, costs can have a different meaning when viewed from another perspective. This means cost in perspective culture generally reflects social status, strengthening solidarity, and preserves values culture (Syafitri & Tumirin, 2022). Cost in perspective Culture is also diverse and varies depending on values and goals. Social support. Fees are considered a form of respect and gratitude and have different symbolic dimensions in various perspective traditions, strengthening family and spiritual ties (Magfira et al., 2024).

Expenditures incurred by families in carrying out traditions, such as through the provision of services, goods, or other activities, often generate income that is not directly in economic form but instead has a value that does not exist in general accounting practices (Manehat et al., 2022). Therefore, this study attempts to present a different perspective of business organizations by looking at *the matching concept* of accounting based on the cultural perspective of the Sasak people. *The matching concept* in accounting supports the reporting of income and expenses (Baso et al., 2023). In accounting, *the matching concept* in business activities will always measure that the expenses incurred demand income commensurate with those incurred (Baso et al., 2023). *The matching concept* in the Peraq Api tradition differs from *that* in accounting practice. Large expenditures without getting cash inflows for these expenditures undermine the definition of costs from an accounting perspective, namely that costs are only incurred by the company if it is certain that the company will receive economic benefits in the future. (Manehat et al., 2022)..

Understanding *the matching concept* of accounting in the Peraq Api tradition is an effort to analyze the application of *the matching concept* in the context of the Peraq Api tradition for the Sasak people. This aims to ensure a balance between income and expenses so that resources are received following need when this tradition takes place and ensures no there is waste or lack of resources. This research tries to identify and interpret the implied meaning behind the costs incurred in carrying out this tradition, as well as identify that the recording accountancy is not only limited to conventional accounting but can be customized with a local mark for the objective social public.

The Matching Concept is an accounting concept that supports reporting related income and expenses in the same period (Fatsa, 2014). In recognizing expenses, the approach is to "let the expenses follow the income." Expenses are recognized not when wages are paid, work is done, or products are produced but when the work (services) or products contribute to income (Nurhayati, 2015). So, the recognition of expenses is related to the recognition of income. This practice is called the matching principle because it states that efforts (expenses) are matched with achievements (income) as long as this is rational and applicable (Sri, 2014). The matching concept will help provide valuable information related to measuring and recognizing income, recording costs, and the matching process between income and costs themselves (Baso et al., 2023). Proper consideration is needed to determine the costs charged in the current or future period in the matching concept. (Baso et al., 2023).

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The Peraq Api tradition is a tradition that was passed down from ancestors from generation to generation, but it needs to be clarified when this tradition was first implemented. Some say that this was because of the influence of Java and Bali, which once controlled Lombok around the 16th century (Ansori, 2018). Peraq Api, in the Sasak language, means extinguishing fire. However, the extinguished fire is a unique fire made after the mother gives birth, and the burning process is called depth (Zuhriah et al., 2020). The Peraq Api tradition means gratitude, intermediary, life journey, and a symbol of culture and communication with God. (Dewi & Sokarina, 2024).

Peraq Api is interpreted as an expression of gratitude to God Almighty because life is a gift that must be accepted with gratitude and glory. Another meaning of Peraq Api is that it is an intermediary that reminds children of the covenant with their God because every creature has an agreement to maintain a relationship with its natural environment. Peraq Api also symbolizes the journey of life and life, which is reflected in the hope and prayer that someone can carry a name in life's journey. The final meaning of Peraq Api is part of a ritual that symbolizes culture and communication with God in the universe and harmonizes relations with nature so that they can protect and respect each other (Dewi & Sokarina, 2024).

RESEARCH METHOD

This study uses a qualitative method with an ethnographic approach. This approach was chosen because this study aims to deeply understand *the matching accounting concept* in the Peraq Api tradition. The ethnographic approach can be understood as a study method used to examine human culture (Manan, 2021). Research using this approach is carried out systematically to produce an accurate and authentic picture of the community (Manan, 2021). This research was conducted in Muncan Village, Kopang District, Central Lombok Regency, West Nusa Tenggara Province. The location was chosen because the village still carries out the Peraq Api tradition, which has been inherited and preserved. The primary data sources in this study are data from observation, interviews, and documentation techniques with experienced informants who have carried out Peraq Api in the village. The informants in question are *belian nganak*, mothers of babies who give birth and are involved in the Peraq Api tradition, ancestors, family/relatives, and the local community.

The informants selected by the researcher in this study were residents of Muncan Village who had carried out or had been involved in this tradition. The first informant was Mrs. S (42 years old), the mother of a baby who carried out the Peraq Api tradition. The second informant was *papuq* M (80 years old), an elder who had experience carrying out the Peraq Api tradition since ancient times. The third informant was *papuq* J, a belian nganak who was a guide in carrying out the Peraq Api. The fourth informant was Mrs. N (30 years old), who also carried out the Peraq Api. The last informant was Mrs. M (60 years old), one of the people of Muncan Village who always follows the Peraq Api tradition. The selection of these informants was based on suitability with the established criteria, namely individuals who have direct involvement and a deep understanding of the Peraq Api tradition. Informants were selected because they were considered to have comprehensive knowledge, experience, and perspectives related to the practices, values, and meanings of the tradition so that they could provide accurate and relevant insights.

RESULT AND ANALYSIS

This study uses a qualitative method with an ethnographic approach to understand the matching concept in the Peraq Api tradition in Muncan Village, Kopang District, Central Lombok Regency. This approach was chosen because it can explore culture in depth and provide an accurate picture of the practices carried out by the community. Data was collected through observation, interviews, and documentation with informants who play a direct role in this tradition, such as belian nganak, mothers of babies, families, and the local community. This aims to ensure a balance between income and expenses so that resources are received following need when this tradition takes place and ensures no there is waste or lack of resources. This research tries to identify and interpret the implied meaning behind the costs incurred in carrying out this tradition, as well as identify that the recording accountancy is not only limited to conventional accounting but can be customized with a mark local for objective social society. The results of this study reveal profound differences between the application of matching concepts in conventional accounting and matching concepts in the Peraq Api tradition, especially in terms of the meaning of costs and the recording process. This difference reflects an orientation emphasizing social and cultural aspects of the Peraq Api tradition rather than accounting. Conventional, which focuses on the income and profits generated. Further explanation regarding this is outlined in the following discussion.

1.1 *Matching Concept* of Accounting in the Tradition of Peraq Api

Accounting is the art of recording, classifying, and summarizing transactions and events related to financing efficiently in monetary terms while providing an interpretation of the results of this process (Suzana, 2019). The accounting concept that supports reporting related income and expenses in the same period is called the matching concept. Correctly applying the matching concept will produce fair financial reports (Oktavianto & Hidayat, 2011). To produce quality financial reports, namely having financial information that is not misleading, timely, understandable, and comparable, helps evaluate performance and decision-making (Uli & Edwy, 2024) so that the accounting treatment of income and expenses can be adequately determined.

The concept matching in the Peraq Api tradition differs greatly from that of the general accounting perspective. The Sasak people have a different perspective in interpreting the costs sacrificed in the Peraq Api tradition. Expenditures, from a cultural perspective, carried out in traditional celebration activities have nothing to do with obtaining income as a follow-up, even though the expenditure for the celebration requires enormous expenditures (Miranda & Sokarina, 2024). The matching concept in the Peraq Api tradition perspective never requires the expenses incurred to match the income. This means that the costs incurred in the Peraq Api tradition are intended to generate something other than income. This happens because the costs incurred are for the smooth running of the event. This is following the explanation from Mrs. M:

> *"... setiep te gaweq acare nikn tetept sugulang biaye walaupun ndekn arak maukt pendapatan dait ndkt wah berharep mauk pendapatan, karena pire pire biaye sikt sugulang ndekt wah perekengan asal acare ni berjalan lancar sesuai kance niat sak gaweq acare nikn..."*
>
> "…every time we hold this event, we always spend money, but we never calculate how much money we spend even though we do not get any income…"

Differences in background, especially in cultural perspective, will give rise to different points of view and give birth to different meanings (Abdurahim & Tumirin, 2015). An expense is grouped into the expense category if it is related to efforts to generate income, and the expense must be recognized in the period in which the income is generated. (Abdurahim & Tumirin, 2015). Meanwhile, in the Peraq Api tradition, the costs incurred never exceed income.

The interviews and observations show that applying *matching concepts* in the business world differs from the practices in Indigenous communities. In Indigenous communities, the management of income and costs does not follow the principle of *matching concepts*, which requires costs and income to be in line. Instead, it focuses more on social values and traditions than formal economic balance. (Manehat et al., 2022) . The Sasak people have their definition of the costs they incur. The Sasak people consider that the costs incurred for the Peraq Api tradition can be interpreted as three things, namely an expression of gratitude, cultural preservation, and an effort to establish friendship.

1.2.1 The sacrifice of the cost of the Fire Ceremony as an expression of gratitude for the birth of the child

The cost incurred during the implementation of the Peraq Api tradition is considered a sacrifice in an expression of gratitude to Allah SWT for the safe birth of the child. The hope is to receive blessings and health throughout his life. The community also believes this tradition aims to prevent disaster and avoid bad things that might befall the child. This is following the explanation from Mrs. S:

> *"…tradisi Peraq Api nikn jari momen langka karena momen nikn ndkn terjadi setiap hari, momen nikn terjadi leq waktu tertentu dan tradisi ini jari momen spesial bagi keluarge untuk bersyukur atas anugerah seorang anak. Jarin ite sak sebagai dengan toak rele sugulan biaye lueq lueq sebagai bentuk ungkapan rase syukur dait rase kasih sayang jok anak…"*
>
> "…the Peraq Api tradition is a rare moment because this moment does not happen every day; this moment happens at a specific time,. This tradition is a special moment for families to be grateful for the gift of a child. So we as parents are willing to spend much money to express gratitude and affection for children…"

From the presentation of Mrs. S, it is explained that every cost incurred for this tradition is an expression of gratitude, and the amount of costs incurred to hold this tradition is never calculated. Because parents are always happy to hear the good news that their child was born safely. The same thing was also explained by Mrs. M, who explained:

> *"...pas te gaweq tradisi nikn pire pire jumlah kepeng te sak sugun ndk te wah care perhitungan saking seneng te engat anak dait inak sak selamet sehat, ndekn arak tujuante yak boyak keuntungan apapun yang penting acare berjalan lancar..."*
>
> "…when this tradition is carried out, we never take into account the amount of money spent because we are happy to see the child and mother healthy. There is no aim to seek any profit as long as the event runs smoothly…"

1.2.2 The sacrifice of the cost of the Peraq Api tradition to preserve Sasak culture

The Peraq Api tradition plays a significant role in preserving the cultural heritage of the Sasak tribe. The local community still preserves this tradition, especially in Muncan Village, as a traditional ritual. Also, it serves as a means to teach the cultural values of the Sasak tribe to the next generation. This is by the explanation of *papuq* M:

> *"…biaye sak tesugulan dalam pelaksaan tradisi nikn mencakup macem biaye. Arak aran biaye persiepan dait biaye waktu acare berlangsung. tradisi nikn wah araq leq laeq oleq jaman papuq baloq sampe nane masih tetep tegaweq selpuq kalangan usia harus taok aran tradisi Peraq Api dan tetep dilestarikan jari warisan budaya…"*
>
> "…the costs incurred for this tradition include various aspects of costs. There are preparation costs and costs for the time of holding the event; this tradition has existed since the time of our ancestors, and it is still carried out. All ages must know this tradition, and it must continue to be preserved as a cultural heritage of our ancestors.…"

Based on the interview results, it can be concluded that the cost sacrifice was made because the Peraq Api tradition is not only a ritual for giving a child a name but also a means to instill cultural values, identity, and a sense of togetherness among the local community. The Sasak people strive to ensure that the younger generation understands and appreciates cultural heritage so that these values can continue to live and be passed on to the next generation.

1.2.3 The sacrifice of the cost of the Peraq Api tradition to foster friendship with family

The sacrifice of costs for the implementation of this tradition also plays a role in establishing relationships between families. In the implementation of this tradition, many family members and communities are usually involved, creating opportunities to gather and share. This is in accordance with the explanation of Mrs. N:

> *"…selapuq rangkaian acare mulai oleq persiapan perlengkapan sampe pas acare berlangsung tegaweq bareng – bareng kance keluarge, pokok keluarge berperan penting dalem pelaksanaan tradisi nikn…"*
>
> "…all the series of events, starting from preparing the equipment until the event takes place, are always done together with the family. The family plays an important role in carrying out this tradition …"

The form of silaturahmi in the Peraq Api tradition is not significantly different from the form found in various other traditional activities. This tradition contains values such as gratitude, togetherness, and solidarity, which are the main pillars in building and maintaining strong and harmonious family relationships. Therefore, the Peraq Api tradition is still maintained by the people of Muncan Village to this day because of its important role in maintaining social and cultural ties.

Accounting recording is an art in which the recording process originates from financial transactions. Then, these transactions are summarized in the form of a financial report that is helpful for parties who need it to determine future company policies (Thalib et al., 2023). In conventional accounting, financial recording and reporting are crucial for business actors. Financial recording is carried out to determine the amount of sales, income, profits, and expenses incurred in the business activities (Thalib et al., 2023). The final result of the accounting process is financial reports used by management to measure and convey financial and other activity data (Dewianawati, 2022). Financial reports also aim to determine the company's financial condition and performance and can assist company owners in decision-making (Anggraeni et al., 2021).

Meanwhile, in the Peraq Api tradition, they do not follow the conventional accounting process. However, they only make simple records to find out income and expenses. This is following the explanation from Mrs. S:

> *"... dalam pelaksanaan acare Peraq Api sak mun te catet aran penerimaan dait pengeluaran, sak pertame penerimaan yakni segale bentuk jangoan dengan sak dateng bejango waktu lahiran inakn, jangoan ni marak ntan perengkapan bayi, beras, gule, pokok segale macem tejauk. Terus penerimaan dalam acare nikn biasen tebengt endah kepeng sik keluarge jari perombok ajin kandok atau sikt beli kebutuhan dalam acare nikn. Kemudian pengeluaran untuk acare nikn selalu tecatet ape doang yakt beli adekn keruan lain kepeng sak sugul. Jarin dalam acare Peraq Api nikn ndkt wah catet secare detail selapukn, cukupt inget mbe olekn dateng kepeng dait ape taokn bekadu. Mun wah bis jk bis wah pokokn lancar acare ndkt wh boyak keuntungan..."*

> "…in the implementation of the Peraq Api event, what is recorded as income is the person who comes bringing *gifts* such as rice, sugar, baby supplies, and so on. Meanwhile, expenses are always recorded all the needs for the implementation of this tradition so that the costs incurred are allocated appropriately. The point is, in this Peraq Api event, we only remember where it came from and what it was used for. Never looking for any profit…"

Based on the interview results, it can be concluded that recording is done to ensure transparency of income and expenses during the event. Income, such as goods brought by guests *(Django*), is considered a social debt because there is a moral obligation for the family that organizes the tradition to repay or honor the gift in the future when the guest holds a similar event. This obligation is not in the form of financial payment but rather participation in the traditions that apply in the community.

CONCLUSION

Based on the description discussed, *the matching concept* does not apply in the Peraq Api tradition. This is due to differences in perspective on the meaning of the costs incurred. The costs incurred in Peraq Api are not expected to generate income but are a form of gratitude for the birth of a child, the preservation of Sasak culture, and the strengthening of family ties. In conventional accounting practices, *the matching concept* aims to present fair financial reports, where costs and income are matched to reflect accurate financial conditions. This is relevant in a profit-oriented business, so every cost incurred must be in line with the income generated.

Meanwhile, in the Peraq Api tradition, transactions are not recorded, nor are financial reports prepared. Recording is done only to ensure transparency of income and expenses during the event. The limitation of this study is that some informants still need to understand ***matching concept*** accounting, which is the focus of this study because the informants in this study were dominated by a generation that had little understanding of *matching concept* accounting. This certainly opens up space for further research so that researchers involve informants from various generations, including the younger generation, who understand more about conventional accounting concepts. By involving various age groups, subsequent research is hoped to provide a broader and deeper perspective on ***matching concepts—accounting*** in cultural traditions.

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