

Accounting Practices in the Pogogutat Tradition in Kotamobagu City

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Abstract

This study aims to reveal the accounting practices applied in the implementation of the pogogutat tradition in Kotamobagu City, by emphasizing the basis of economic measurement used by the parties involved. The pogogutat tradition, as a cultural heritage of the Bolaang Mongondow community, is a form of mutual cooperation in social activities such as celebrations, weddings, and mourning. In practice, this tradition reflects a system of exchanging assistance in the form of money and goods, the return of which is carried out on a similar occasion by the previous recipient. Through a qualitative approach with the ethnomethodology method, this study identified that in the pogogutat process there are two main parties: the giver and the recipient. The giver measures the value of assistance based on historical costs, namely the nominal value or price of goods when the expenditure is made. Meanwhile, the recipient does not only consider historical costs, but also adjusts the value of assistance based on current market prices (current costs) and takes into account changes in the value of money due to inflation or time (present value). Recording assistance is done manually in a special pogogutat book, which although simple, reflects the principle of accountability and openness between community members. The results of the study show that this practice contains not only economic values, but also social and cultural values such as justice, responsibility, solidarity, and sustainability of social relations. This tradition reflects the integration of local values and basic accounting principles, and shows how communities build economic recording and measurement systems that are appropriate to their social and cultural contexts. These findings enrich the understanding of culture-based accounting practices and open up space for the development of more inclusive accounting theories.

Keywords:

Cultural Accounting,
Pogogutat,
Historical Cost,
Current Cost,
Current Value,
Mongondow Tradition,
Ethnomethodology.

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INTRODUCTION

Accounting tends to be associated with objective things where its objectivity is based on transaction evidence and compliance with applicable accounting standards. Research on accounting seems to be seen as invalid when it is not related to the business world. Many interesting things in the world of accounting that should be explored more deeply are sidelined (Novi, 2017). Accounting is influenced by the environment, and vice versa, the environment is also influenced by accounting. Thus, it can be concluded

that environmental factors, especially local culture, influence the ways, methods, and calculations in accounting (Thalib, 2023).

Among these factors, culture is one of the most interesting to study (Tantia Ningrum et al., 2023). Every culture that is born in a particular place or tribe has characteristics that differentiate it from other cultures that develop in the same area (Dewi et al., 2022). Accounting is integrated into every social dialectic process of society and becomes part of local cultural behavior. Current accounting studies increasingly reflect various models that are in accordance with the characteristics of the local social environment and culture (Samiun & Roekhudin, 2020).

The relationship between culture and accounting is not new and will always be important because accounting is a form of culture that continues to develop. Therefore, accounting practices are not only based on quantitative values, but also have qualitative values in them (Ketut Sri Widiani Ni Luh, Badu S. Ronald, 2024). The culture that each individual has influences their accounting practice methods uniquely. The concepts underlying accounting practices influenced by the culture of one region will certainly differ from accounting practices influenced by the culture of another region. Culture can be understood as the knowledge used by humans to interpret their experiences, which ultimately shapes social behavior (Zain et al., 2024).

Togetherness and mutual cooperation are local wisdom values that can also be integrated into accounting practices (Hanipa et al., 2023). Furthermore (Fadilah & Tumirin, 2024) explains when someone needs help, others are ready to help them, and vice versa. This creates a cycle of mutual assistance that strengthens social relationships between residents. For example, assistance received will be returned with more than what was received as a form of appreciation and an effort to strengthen social ties and brotherhood. According to (Sari, 2020) Accountability for donations given is a reciprocal relationship in which a person has an obligation to return the goods that have been given with the same amount or value as what has been given. In addition, a person has the right to receive back the goods that have been given, either in a short or long period of time.

Debt is one of the choices for economic units, including families, when they want to add assets to meet their living needs. Meanwhile, the party providing the debt has the right to acknowledge the receivables. For the community, the existence of debts is commonplace and a tradition that shows a financial ecosystem based on local wisdom (Nurhalizah et al., 2023). The problem in this case is that the community considers the donation as a debt, even though there is no statement that it must be returned and there is a general debt agreement, but the community understands that it is a debt and must be returned (Yusuf, 2021).

There are several previous studies that are relevant to this, such as those conducted by (Nurhalimah et al., 2024) with the title "Accounting Practices of the Nggowo Tradition of the Wonosari Javanese Community". The results of the study explain that there is a form of accounting practice in the nggowo gawan tradition that has been carried out by the Wonosari Javanese community, the accounting practices found are simple recording in the media of album books. There are also meanings of nggowo gawan including future savings, alms, and mutual assistance. There are findings in the form of symbols of honor and also the spirit of mutual cooperation of the Wonosari Javanese community.

In addition, research conducted by (Tantia Ningrum et al., 2023) entitled "Accounting Practices in the Mbecek Tradition in Javanese Communities Living Abroad" (Ethnomethodology Study in Bongo Dua Village, Wonosari District, Gorontalo Regency). The results of the study indicate that there is a form of accounting practice in the mbecek tradition that has been carried out by the people of Bongo Dua Village, the accounting practice found by researchers is that in mbecek there is simple recording in a notebook or album. In addition, in mbecek there are several meanings obtained by researchers in mbecek including investment, mutual assistance, mutual cooperation, grants and debts.

Another study by (Istiqomah et al., 2023) entitled "Cecce'an and Polean Traditions with the Ka'buka'an Principle in Accounting Perspective" (Ethnographic Study of Situbondo Society). The research design used is a qualitative method with an ethnographic study approach. The results of the study indicate that the Situbondo community believes in the meaning contained in the tradition and is seen from an accounting perspective, namely the meaning as debt and receivable. The Situbondo community in the marriage tradition also applies a system of recording and broadcasting the amount and type of donations as a form of accountability and transparency.

Furthermore, research from (Sari, 2020) entitled "Tompangan Tradition from an Accounting Perspective". The results of this research show that in the implementation of the tompangan tradition there is a meaning that is recognized as a debt, this is because there is an obligation to return donations received as well as the right to receive back donations previously given, apart from that there is also a return that is greater than donations received previously which causes binding pressure. Meanwhile, the treatment of assets for donations in the tompangan tradition has been done quite well, although the treatment of assets for donations is done simply with the understanding they have.

Traditions are cultural heritages that connect us to the past. These can be customs, beliefs, art, or objects that have historical significance. Traditions are not just activities that are carried out, but also contain values that are passed down from generation to generation. By practicing traditions, we can maintain our cultural identity and enrich our lives with deeper meaning and historical value (Mamonto & Muhammad, 2019).

One of the traditions of the Bolaang Mongondow tribe that is still passed down to this day is Pogogutat. The tradition of mutual cooperation in the Mongondow community involves helping each other in facing difficulties, such as during celebrations such as circumcisions, weddings, or grief. This tradition is known to function to strengthen and maintain family ties among the Bolaang Mongondow people. From this pogogutat, operationally the children of the country help each other in all aspects of life, joy and sorrow. This philosophy is then expressed in the three mottos of the children of the Mongondow country, namely "Mototompia'an (mutual enthusiasm), Mototabian (mutual love), Mototanoban (mutual remembering) (Arsyad & Adam, 2023).

People who come to attend the celebration will bring daily necessities such as rice, coconut oil, eggs, butter, and others, to be given to the organizer of the celebration. So, the burden of the organizer in holding the celebration will be slightly lightened. However, it is not free. It must be paid for. However, not with cash, but with the same gift when later the person who gave (guests who brought daily goods) holds a celebration. If the giver holds a celebration afterwards, it must be returned.

The pogogutat tradition is basically a form of mutual cooperation where people help each other with labor and goods. However, unfortunately, this good tradition also has a negative side. As revealed in research by (Mamonto & Muhammad, 2019) that pogogutat which used to be done voluntarily and was not bindin. However, currently, in some places, pogogutat has become an obligation that must be fulfilled by every citizen, so that it can make them feel indebted.

Another problem that arises in the activity of returning aid goods is because if it is associated with debt transactions and the value of money and goods, then there is a difference in the value of money and goods in ancient times and modern times. This raises the question of how people return the aid by adjusting the differences in time. If in accounting this can be known by using measurements. Starting from the background, the researcher is interested in researching to reveal accounting practices in donation and contribution activities given in the context of this pogogutat because what must be done afterward is to return the donation with the same gift. This study will explain the accounting practices and the return of goods using the basis of measurement of the acquisition of returned goods, and will also reveal how people interpret this tradition from an economic and cultural perspective.

The study of accounting in the context of culture is important because it is one way to preserve and maintain the values and principles of accounting that are rich in local culture. Awareness will arise from the knowledge that each region essentially has its own version of accounting, accounting practices reflect the uniqueness of the local community (Kamayanti & Ahmar, 2019). Accounting is considered as a mirror of the environment in which it is practiced. This reaffirms that accounting is always and will never be free from the values of the environment in which it is practiced. Local culture is one of the factors that shape accounting that is often overlooked (Thalib, 2022).

Investigating accounting practices in a particular tradition provides additional perspectives that can enrich accounting theory in general. Applying good accounting practices without changing the core of the pogogutat, the tradition can continue to function well and be appreciated in a modern context. Understanding how accounting is done in the pogogutat tradition can provide insight into how culture influences accounting practices. Based on the background, the focus is on the traditions of society, accounting practices with measurements in this tradition using an ethnomethodological approach where researchers will interpret and understand how the culture is practiced in people's lives.

Based on the background that has been described above, the formulation of the problem in this study is how is the accounting practice using the measurement basis contained in the implementation of Pogogutat in Kotamobagu City? Based on the research questions that have been previously presented, the purpose of the study is to determine the accounting practice with the measurement basis contained in the implementation of Pogogutat in Kotamobagu City.

The results of this study are expected to provide theoretical and practical benefits, especially in the development of financial accounting science related to cultural aspects. This study can be a new source of reference for students and general readers in understanding accounting practices in the context of tradition. Practically, this study is also expected to contribute to the preservation of the Pogogutat tradition in Kotamobagu City, as well as encouraging the community and local government to maintain its sustainability so that it is not eroded by changes in the times.

METHOD

In this study, a qualitative method with an ethnomethodology approach is used. Qualitative research is research that as a whole, the focus of the research is to gain a better understanding of the events obtained by the research subjects, such as behavior, responses, motivations, actions and others, by using various scientific techniques to provide an understanding of a phenomenon and description of the form of narrative and language (Moleong, 2022).

Ethnomethodology is the study of how we, as individuals, construct and understand our everyday world. Rather than focusing on specific groups, it looks at ordinary people in a variety of situations. The goal is to understand how we create meaning from our everyday actions and interactions (Moleong, 2022).

The ethnomethodological approach seeks to understand how people perceive, explain and describe their own way of life. Ethnomethodology seeks to understand how people begin to see, explain and describe the order of the world in which they live (Grave, 2019). By using an ethnomethodological approach, this study attempts to uncover accounting practices based on measurements found in the Pogogutat tradition in Kotamobagu City.

The background of this study is where the author provides context and understanding of the social situation in which the research is conducted. The research can be conducted in the Bolaang Mongondow area, especially in Kotamobagu City. The meaning of the word Kotamobagu comes from the combination of the words "kota" and "mobagu" in the Mongondow language, which means new city. This city is the result of the expansion of Bolaang Mongondow Regency. Kotamobagu City was chosen as the research

background because Kotamobagu is the center of a multi-ethnic cultural area consisting of various races, tribes and religions. The high concentration of population makes it a focal point for studying the traditions, customs, languages, and arts of the Mongondow tribe in Kotamobagu City in depth. The pogogutat tradition is also still maintained today and continues in everyday life.

The position of the researcher in qualitative research can be considered complex. The researcher functions as a designer, data collector, analyst, data interpreter, and finally as a presenter of research results. In this context, the term instrument or research tool becomes relevant because the researcher plays a major role in the entire research process. However, the research instrument in this context refers more to the tool used to collect data, similar to the test used in quantitative research (Moleong, 2022).

The informants in this study are research subjects who can provide information regarding the phenomena/problems raised in the study (Heryana, 2018). In the perspective of this research, the informants used are those who have comprehensive information about the problems raised by the researcher. In order to maintain the validity of the data during the research process, the researcher documented all voice recordings with the informants during the interview. The informants in this study were adjusted to their respective roles in the implementation of the pogogutat tradition and were then summarized in the following table.

Table 1. Informants

| No. | Name | Description |
|-----|-------------------------|---|
| 1 | Mr. Eni Linggotu | Head of the Traditional Institution of Matali Village |
| 2 | Mr. Irfan Paputungan | Registrar (Secretary) |
| 3 | Mrs. Ninawati Makalalag | Host of the Celebration/Receiving Party |
| 4 | Mrs. Rusna Simbala | Guest/Party Giving Pogogutat Money and Goods |
| 5 | Mrs. Teti Buyakan | Guest/Party Giving Pogogutat Money and Goods |
| 6 | Mrs. Ipa Ginintu | Guest/Party Giving Pogogutat Goods |
| 7 | Mrs. Yoan Panai | Guest/Party Giving Pogogutat Money |

The data and data sources used are primary data. Primary data is information obtained directly from the main source or first hand. This data is authentic, objective, and reliable, and is used as a basis for solving a problem. Examples of primary data include the results of interviews with subjects, questionnaires, tests, and the like (Nasution, 2023).

Data collection techniques in this study include observation, interviews, and documentation. Observations were conducted in a participatory manner, where researchers were directly involved in the Pogogutat tradition, observing the location, actors, and ongoing activities. Interviews were conducted informally and unstructuredly with five informants while observing their activities, in order to dig up information in depth. Meanwhile, documentation was conducted by collecting written documents and photographs to support data obtained from observations and interviews.

In checking the validity of the data in this study, triangulation techniques were used, which can be interpreted as checking data from various sources in various ways and at various times. Triangulation techniques as explained by (Soegiyono, 2013) involves combining data from various collection techniques and sources and collecting data at different times.

The data analysis technique in this study uses a qualitative approach based on the Miles and Huberman model which includes data reduction, data presentation, and drawing conclusions/verification. Data from observations, interviews, and documentation are summarized and grouped according to themes

related to accounting practices (data reduction), then presented in narrative and visual form to facilitate understanding (data presentation). Furthermore, an indexicality analysis is carried out to capture the symbolic meaning of the context of the informant's speech and actions, as well as reflexivity to understand the relationship between the researcher and the research object. Finally, conclusions are drawn gradually and verified to ensure the validity of the findings regarding accounting practices in the Pogogutat tradition in Kota Kotamobagu.

RESULT AND DISCUSSION

Geographical Location of Research Objects

Kotamobagu City is a city in North Sulawesi Province which was previously the capital of Bolaang Mongondow Regency before being moved to Lolak. Located in a valley surrounded by mountains and crossed by rivers, the city is at an altitude of 180–130 meters above sea level and is located between 123°–124° East Longitude. With a population of around 121,189 people in mid-2024, Kotamobagu consists of 4 sub-districts, 18 urban villages, and 15 villages. The majority of the population is from the Mongondow tribe and adheres to Islam, Christianity, Hinduism, and Buddhism. Kotamobagu is also the municipality that is farthest from the capital of North Sulawesi.

Economic Condition of Research Object

The economy of Kotamobagu City is supported by various sectors. The agricultural and plantation sectors are one of the pillars of the community's economy and until now are still a significant source of income for the community. Kotamobagu City, despite its city status and the status of its territory which is mostly urban, also still depends on this sector. The people who live in Matali Village, Kotamobagu City, are mostly dominated by farm laborers. This is due to the good condition of the land which can produce conditions for the location and vast, fertile rice fields and agricultural land and smooth transportation modes so that they are connected between other villages and villages, making it easier for people to get good jobs. In addition to being dominated as farm laborers, people in Matali Village also work as civil servants, entrepreneurs, private employees, TNI/Polri, traders, carpenters and services.

Overview of the Implementation of the Pogogutat Tradition

The Mongondow ethnic community in Kotamobagu still maintains its traditions and culture, one of which is pogogutat, which is a form of mutual cooperation in various social activities such as celebrations, marriages, mourning, and agricultural work. This tradition has existed since the time of our ancestors and has been passed down from generation to generation. Pogogutat strengthens friendship and togetherness, where people help each other with energy and wealth according to their abilities.

The implementation of this tradition is based on the noble values known in the life motto of the Mongondow people: Mototompiaan, Mototabian, bo Mototanoban, which means living by loving, helping, and understanding each other. This motto reflects the collective spirit in facing joy and sorrow together. In practice, this tradition not only lightens the burden of the host, but also strengthens family relationships and maintains social harmony in the community.

Measurement Activities in the Pogogutat Tradition

The value of money and buying goods has developed along with the development of the times and human needs. In various traditions, such as this pogogutat where there is a mutual return, the value of

money and the way of buying goods has a much deeper meaning than just an economic transaction. The measurement of the value of money and the way of buying often reflects the cultural values, beliefs, and identity of a society.

In the pogogutat tradition in Kota Kotamobagu City, it is carried out in an atmosphere full of togetherness and mutual cooperation. The community gathers in one place, bringing money or goods that they want to give. Each item brought has its own value which is determined based on mutual agreement. The value of the goods will differ in returning based on the quality, quantity, and needs of the community at that time. When giving pogogutat, it is divided into two categories, namely Pogogutat Ginalum, which means family pogogutat, where family, neighbors, relatives and distant relatives have helped by giving money and goods and there are also those who only give goods that are given before the main event begins and Pogogutat Lipu, which means village pogogutat, where friends, relatives, siblings from within and outside the village also provide assistance in the form of money when the main event is held.

Guests who come with pogogutat assistance in the form of money and goods and also goods alone will come carrying a bucket or tray filled with money, basic necessities and spices along with a piece of paper with their belongings written on it. In this case there are two categories in giving, the first is guests who simply return the gift received previously and the second is guests who are participating in this tradition for the first time, the nominal amount of assistance they give is adjusted to their sincerity and financial ability. In the pogogutat tradition, guests usually come before the main event begins while bringing money as a form of support. The value of the money given is generally adjusted to the amount previously received from the host. However, there is an understanding that the value of money changes over time. If the time interval for the previous gift is quite long (for example 5 years ago), then the amount of money given will adjust to the current economic conditions.

As conveyed by Mrs. Rusna and Mrs. Teti, the value of money received in the past is not always returned in the same amount, but is adjusted for inflation and time. If the previous gift was still in the near future, the amount can remain the same, but if it has been quite a long time, the giver will add the amount to make it equal in value.

This concept shows the understanding of the Mongondow community about "historical costs" and changes in the value of money over time, and reflects a collective awareness in maintaining justice and the continuity of tradition. In the pogogutat tradition, guests who give in the form of goods will return the same goods as they were previously received. There is no change in the type or number of goods, because previous records have been made to facilitate the return process.

As explained by Mrs. Teti, Mrs. Ipa, and Mrs. Rusna, the items given refer to the notes made when previously received. These notes are stored in a ledger and become a reference when it is time to return them. This practice shows the importance of recording as a form of reflexivity and indexicality in maintaining the balance of rights and obligations between community members.

The community is aware that the price of goods changes every year, so in returning pogogutat, they adjust to the current market price. If the gift is converted into money, the price of the goods in the market becomes the reference. This is as expressed by Mrs. Ipa, Mrs. Teti, and Mrs. Rusna that even though the form of the returned goods is the same, the value can be different due to price changes. This pattern reflects the concept of current cost, where the community considers the current value when returning the gift. This practice shows flexibility and awareness of economic dynamics in maintaining social balance.

The recipients of the celebration also understand the concept of giving and returning which adjusts to the current value and price. As conveyed by Mr. Irfan and Mrs. Nina, they are aware that the value of money changes over time, and the price of goods also adjusts. This awareness reflects an understanding

money before the main event began. The recording in this pogogutat is very different and unlike the recording done in modern accounting where there are nominal numbers in it. However, there are transactions of basic necessities that they bring. In this case, basic necessities are not recorded at the nominal value of the purchase, this is because the Mongondow community does not prioritize price but rather prioritizes the goods returned at the value of what they gave, not the price purchased.

| No | Nama | Rp | Ket |
|-----|--|---------|-----------|
| 198 | Misnawati Simbala - komagjan - mama Aan | 100.000 | |
| 199 | Zulkifli Linggotu - Papa Amar | 50.000 | molnow |
| 200 | Susanto - Linggotu - PP Atal | 50.000 | |
| 201 | Sono lomamay - Papa andi | 50.000 | |
| 202 | Afanli Masloman - Papa Puput | 50.000 | |
| 203 | Ung Jambo - mama fia | 50.000 | |
| 204 | H Ulin - makalalag - fete Winda | 50.000 | |
| 205 | Arnold Panawal - makalalag - (mama rani) | 50.000 | |
| 206 | Agis Baraman | 50.000 | |
| 207 | Mas Mawi | 50.000 | |
| 208 | Rusli Makalalag - pp Lia | 50.000 | |
| 209 | Suharman Adati - pp Pri | 50.000 | |
| 210 | Julman paputungan - pp fatin | 50.000 | |
| 211 | Mas Wohal - pp Eka | 50.000 | |
| 212 | Ari Makoginta | 50.000 | |
| 213 | Karno Alamti - papa Apik | 50.000 | |
| 214 | Limi Kolopita | 50.000 | |
| 215 | Ahmad Makalalag - papa Ronal | 100.000 | Dumagin B |
| 216 | Risno Tungtogi - landeon | 50.000 | |
| 217 | Mela Bulow - fete fio | 50.000 | Dumagin B |
| 218 | Juma lampedu / doko - papa liki | 50.000 | Dumagin B |
| 219 | Karmawan makalalag | 100.000 | Dumagin B |
| 220 | Haranto Kolopita - papa Bilan | 50.000 | |
| 221 | Era Jambo | 50.000 | |
| 222 | Ruslin Makalalag - papa Agung | 50.000 | |
| 223 | Meilani Podomi - mm Jain | 50.000 | balas |
| 224 | Melani Podomi - mm Jain | 50.000 | mulai |
| 225 | Hendi Simbala - pp Key | 50.000 | tabung |
| 226 | Dani Makalalag - Papa Dano | 50.000 | Mat. Baru |

Figure 2. Format for Recording Pogogutat in the Form of Money

The picture above is a note of pogogutat in the form of money brought by the guests who attended when the main event began. The note contains a list of numbers, guest names, amount of money and addresses of the guests. It can be seen in this note that there are differences in nominal values and there is a reply statement which means that the guests only need to repay the assistance given by the host of the previous event during their event. This pogogutat is called Pogogutat Lipu or Kampung which means that the guests who come are no longer family but various friends and acquaintances from within and outside the village. Notes on the money given differ in nominal value for each person because this is indeed only according to sincerity and ability to give, not something that is fixed in nominal value. However, according to the Mongondow community, the nominal value of this money will be returned at the value previously received but not according to what was received because the community understands by calculating changes in the value of money over time. The nominal value can increase according to the current value of money. This is in line with research (Sari, 2020) that in the tradition of tompagan they also assume that the value of the currency changes every year, so they feel uncomfortable when returning money with the same nominal value as the money they received previously.

Seeing the recording of pogogutat which is divided into two versions of the assistance provided in the form of money and goods is not like the recording in accounting which is adjusted and detailed with the right accounts. If in accounting there are several reports that are arranged according to accounts and look

complex, then the recording carried out in this tradition is only according to several details that look simple and information with the aim of being easily understood by interested parties which will later be easier to review when used in the future. This is like research by (Tantia Ningrum et al., 2023) that in the mbecek tradition, the recording system they use is simple and careful and in the recording there is no accounting cycle as in conventional accounting.

Discussion

In further developments, accounting is moving towards social accounting with the stakeholder theory which is not only oriented towards profit but also towards social and environmental issues (Musmini & Sirajudin, 2016). Social accounting is the process of implementing the social and environmental impacts of an organization's economic actions for the benefit of specific groups in society and for the wider community (Jagu et al., 2024).

In this pogogutat tradition there are accounting practices that lead to social accounting practices. In this case, the pogogutat tradition not only has a strong meaning of solidarity and sincerity for the life of society but also indirectly in its implementation there are basic accounting practices in it. The most basic accounting practices such as the recording of each other as a historical form of money and goods and the existence of a form of accounting measurement when returning money and goods to each other.

Forms of Measuring Giving and Receiving Money and Goods in the Pogogutat Tradition

In economic transactions, the giver and recipient can be influenced by various factors that affect the value of the money and goods involved in the exchange. Therefore, it is important to understand how to measure the monetary involved, both from the giver and the recipient side.

Measurement in the practice of pogogutat involves the concept of the value of money and goods that are affected by time, such as inflation or changes in market prices. For the giver, the money and goods donated are valued based on the nominal value at the time of the transaction, reflecting measurement at historical cost. Meanwhile, the recipient understands that the value of money changes over time, so there is a tendency to adjust the nominal value when returning the favor, which reflects measurement at current value. The same thing happens to goods: even though the form and quantity are the same, the value is adjusted to the current market price, which also shows the use of current costs.

In the context of monetary measurement, we need to measure how much money or value of goods is spent by the giver at the time of the transaction and the recipient has an important role in monetary measurement because they receive the value given by the giver, either in the form of money or goods. The following can be seen the classification of measurements as follows.

| Party | Form | Historical Costs | Current Cost | Present Value |
|-----------|-------|----------------------------------|--------------|--|
| The Giver | Money | Value at the time of transaction | - | - |
| | Goods | Value at the time of transaction | - | - |
| Recipient | Money | Value at the time of transaction | - | Adjustment of the value of money based on inflation or |

| | | | |
|-------|----------------------------------|--|-------------------------------------|
| | | | changes in the time value of money. |
| Goods | Value at the time of transaction | Adjustments based on market changes that affect the price of goods | - |

The table above shows the interpretation of the measurement of transactions of giving and receiving money and goods carried out by the community in Kotamobagu City. Based on the results of field research using data sources, namely interview results and document data, it can be found that there is a form of accounting measurement in the implementation of this pogogutat tradition.

The practice of measuring historical cost where giving as much as previously received in this tradition is the same as in the ceccean and polean traditions according to (Istiqomah et al., 2023) that the community that will do the polean, the amount of polean will be determined according to the amount and type of donation that has been received before. This means that the recipient has an obligation to repay or pay to another person or group and the return must be equal to what was previously received from the donor.

Then in the form of present value in line with research (Sari, 2020) that because in carrying out the tradition of tompangan, the party concerned will later return the money or goods in the future in a larger amount, besides that they also assume that the value of the currency changes every year, so they feel uncomfortable when returning money with the same nominal value as the nominal money received previously.

And in the form of costs now it is the same as research (Sari, 2020) that in the implementation of the tradition of tompangan, the party giving and receiving donations in practice adjust to the latest price value, this is because they adjust to the latest price of goods.

Furthermore, every transaction involving the receipt of money or goods by the recipient needs to be recorded carefully so that it can be used as information and also as evidence of the assistance provided by the community which will later be useful when wanting to repay the assistance received. According to (Nurhalimah et al., 2024) There is a thought process (mind) in every self of the host who has a need that there must be a record of every aid item brought by the community so that it will be easier when it is returned. It is important to record it as an effort to maintain transparency and fairness in the exchange, and to avoid uncertainty that can cause difficulties and conflicts (Fadilah & Tumirin, 2024).

Values and Meanings Contained in the Pogogutat Tradition

In this study, several values and meanings were found for the people of Kota Kotamobagu City related to the implementation of the pogogutat tradition. The community considers this tradition as a form of sincerity. Sincerity in pogogutat in the form of giving and returning assistance in the form of money adjusted to the current value of money shows sincerity in the community. This statement is as in the study (Saputri & Ashari, 2019) that the practice of buwuh is a form of sincerity of the person giving buwuh to the person who has the wish, which is done purely to help each other and assist others.

The second value of justice where justice in pogogutat is shown in returning the assistance received appropriately and equally as previously received with historical evidence of recording. This shows the same statement in (Fadilah & Tumirin, 2024) that the buwuhan tradition is recorded to maintain transparency and fairness in the exchange.

Third, mutual cooperation, friendship and brotherhood, with the gathering of family, relatives and even neighbors. The ties of friendship and brotherhood in pogogutat are also woven into a commitment to return the assistance given. This is like research (Nurhalimah et al., 2024) There is mutual assistance between relatives and neighbors with the aim of lightening the burden of those who have needs. Mutual assistance in the form of energy, costs, or in the form of goods and (Rachmawati & Anwar, 2022) as well as (Fadilah & Tumirin, 2024) shows that in the Buwuhan tradition, it is meaningful and has an important role in forming solidarity, maintaining friendship.

Fourth, there is the value and meaning of debt because it involves an element of reciprocity, where the community intends to have to repay the gift received. The practice of pogogutat debt can be seen from the existence of recording as a responsibility and makes it easier to return the assistance received. This statement is as in the research (Nurhalizah et al., 2023) The otok-otok tradition requires recording and reporting that documents debt transactions so that it becomes a mechanism for accountability and sustainability of the tradition. Debt transactions must be completed completely and contain reciprocal transactions.

CONCLUSION

This study aims to examine the accounting practices applied in the implementation of the pogogutat tradition in Kotamobagu City, with a focus on the measurement basis used by the parties involved in the activity. The pogogutat tradition itself is a form of local wisdom in society, where the values of mutual cooperation and mutual assistance are the main foundations in social and economic relations between individuals and between community groups.

Based on field findings, the practice of pogogutat involves two main parties, namely the giver and the recipient. The giver in this tradition usually provides assistance in the form of cash or goods, which are then measured based on the costs they have incurred in the past, or known in accounting as historical costs. This measurement basis reflects the perception of value inherent in the actual and concrete experience of the giver, where the value of assistance is directly linked to the sacrifice of resources they have made.

In contrast, the recipient has a slightly more complex approach in assessing the assistance received. In addition to using the historical cost basis as a reference for the giver, the recipient also considers the present value of the money and goods received. This is done by taking into account changes in the value of money and fluctuations in the price of goods in the current market, which in turn leads to the use of the concept of current cost. The choice between using historical cost, current cost, or current value depends heavily on the perception of value held by both parties, as well as their goals in maintaining the sustainability of social relations in the context of the tradition of mutual assistance.

Furthermore, the recipient also records every form of assistance received. This recording not only functions as documentation, but also as a form of recognition of the economic value of money and goods when received. In addition, this recording is also used to explicitly regulate debt-receivable relationships, which is an important part of maintaining justice and transparency in social interactions. Although the recording system applied is still simple and does not follow detailed and systematic modern accounting standards, the recording is carried out based on local knowledge and is designed to be easily understood by the community concerned.

Thus, accounting practices in the pogogutat tradition reflect the integration of local cultural values and basic accounting principles, which at the same time shows how local communities develop a system of recording and measuring economic value according to their social and cultural context.

The researcher is very aware that there are many shortcomings and limitations, but the researcher hopes that this research can support further research to be better, so that accounting practices in the context of measurement and its meaning can be explored through a broader perspective not only through the culture of the Mongondow tribe but through other tribes. The researcher also hopes that in subsequent research, the findings will be enriched by using new and innovative methods, studies and locations, so that it will produce many findings that were previously inaccessible to researchers. Also, do not forget the importance of approaching informants whose aim is to obtain more precise, accurate data and more diverse perspectives. Therefore, the researcher provides suggestions to conduct several more in-depth observations with informants.

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