

MEANING COST CEREMONY MOME'ATI (BEAT) IN PUBLICGORONTALO

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ABSTRACT

Study This aim for know the meaning of fee in the Mome'ati (beating) Ceremony on public Gorontalo use approach Phenomenology. custom mom'ati is Wrong One custom Which held when a Woman Already get hindrance (period). Research methods This use method study qualitative with with approach Phenomenology. Methods of data collection carried out with method interview, observation, and documentation. From the results of these studies indicatethat There is four meaning cost Which contained in ceremony Mom'ati (beating) public Gorontalo namely: Gratitude, Blessing, Friendship Event, And sincerity. All of this is actually a form of accountability to God, to Humans and to Nature, and in fact this accountability ultimately leads to the form Innalilahi wa innailahi wa inna lilahirojiun

Keywords: Cost Accounting, Mome'ati Culture, Phenomenology.

I. Introduction

In carrying out an activity, it definitely requires an expenditure in the form of: costs to carry out these activities. An expense can be categorized as costs if the expenses are related to efforts to obtain something income (Ratunuman, 2013). Cost is something sacrifice economic resources for an activity that is currently occurring, will occur or is likely to occur will happen, and is measured in units of money for certain purposes Mulyadi (2015). In side else, Fees don't just exist not only in organizations and companies, but costs also exist in people's lives (Rahayu et al., 2016). Every activity public Certain need there are expenses cost, No except on activity Which relate with matter culture on an area.

Much research has been done on matching income and costs organizational perspective nonprofit, but Not yet Lots done in perspective culture. Therefore, this study seeks to present a perspective Which different from organization business in viewing draft matching. Perspective Which meantnamely the perspective seen in terms of culture, more precisely this perspective is used for reveal the meaning of a fee in regional cultural traditions that are not framed in depth the matching concept used in modern accounting (Tumirin & Abdurahim, 2015). Draft matching Which done in perspective culture own meaning Which different from draft matching which is conducted in perspective accountancy.

Gorontalo is one of the regions in Indonesia which has its own uniqueness the field of tradition and religion. Gorontalo own various variety culture area for example dance custom, folk songs, equipment or cultural objects, and culture in the form of ceremonial customs is no exception customs, starting from the traditional ceremonies of birth, circumcision, bebatan, marriage, death and so on. The variety

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of cultures found in the Gorontalo area has become a special feature so that there are variations culture this be the cultural treasures of the Gorontalo region guarded sustainability. Wrong One The cultural repertoire of Gorontalo that can still be found today is deep culture traditional forms of ceremonies. Gorontalo is one of the areas in Indonesia that has culture custom custom Which Enough diverse, Wrong only one is custom Mom'ati.

Custom mom'ati is Wrong One custom Which held when a WomanAlready get hindrance (period). Mom'ati is something must sharia Islam Which is an agreement with the essence of pronouncing the shahada sentence, carrying out the pillars of Islam and pillars of faith as a whole. Each area must have proceduresimplementation of traditions ceremony Beating Which different for example if in the area Java known as the Tarapan Ceremony or the ceremony held at the time of the girl Already get hindrance, so from That No seldom also Lots area Which must spend money so that this tradition can be carried out. Costs that have been incurred for activity culture No always produce income as on accountancy generally(Setiawan, 2019).

A number of study earlier prove that practice accountancy There is in cultural behavior as well as research put forward by Tumirin and Abdurahim (2015) do study with title Meaning Cost in ceremony sign solo For revealmeaning cost ceremony "Sign Solo" in Tana Toraja. Study the use interpretive paradigm with phenomenological methodology. Research result find three the meaning of the cost of carrying out the "signs solo" ceremony, namely family gatherings, strata identity social, And debt family. Study Also done by Ukamah, Saiful (2020) Which aims to reveal the meaning of the Cost of Haul Nyai Ageng Putri Ayu Kukusan Regency Gresik. The method used is qualitative with an ethnomethodological approach. Data taken through interviews with three informants and observing the actions of informants on implementation Activity haul Nyai Ageng Daughter Come on Steamed Regency Gresik. Results research shows that the Klangonan community in Gresik Regency has a perspective meaning cost Which issued ie as brotherhood islamiyah, Because brotherhood Islamiyah is a form of love, as a form of hospitality, as a form of enlivening history, And as form flavor I'm grateful. The background of the Gorontalo people in the Mome'ati (Pembeatan) ceremony gave rise to a separate perspective on the meaning of the costs that must be sacrificed for the ceremony when compared to the perspective of business organizations. There is a certain meaning for the people of Gorontalo by sacrificing such a large amount of funds on an ongoing basis just for this ceremony. There is something that has a greater value than the expenses made. It is important to uncover this added value by tracing to the right informants, what does the sacrifice of money in the Mome'ati (Pembeatan) ceremony mean for them, so that for the people of Gorontalo, there is something bigger and more valuable to gain from the ceremony, when compared to expenses incurred. By using a phenomenological approach, this study seeks to reveal the meaning of hidden costs in the Mome'ati (Pembeatan) Ceremony of the Gorontalo people based on experience. So from this basis the aim of the research is to find out the meaning of cost in the Mome'ati (beating) Ceremony on public Gorontalo use approach Phenomenology.

II. THEORITICAL REVIEW

Discourse on accounting and culture is not new and is important because accounting must be understood as a form of culture in which accounting grows (Randa & Daromes, 2015) . On the other hand, accounting has a high sense of sensitivity to social values in the cultural aspect. Community cultural values participate in the formation of the character of accounting science. The view above is

confirmed in Gray, (1988) ; which states that accounting is formed from the cultural values of society, economic systems, and social. The emergence of accounting practices in an area is always constructed and deliberately to achieve certain social goals. In fact, environmental factors have an important role in shaping the accounting practices that are carried out. So that accounting practices will progress along with social, cultural, economic and political developments. Therefore the structure and practice of accounting will differ from region to region.

Accounting is not only influential in the economic and business fields, but also in the social and community fields (Zaitul, 2017) . The accounting that is applied is also different according to how the traditions/customs are carried out and the values contained therein. Tradition or custom is a habit in society and becomes one of the social needs that is difficult to abandon and hard to let go of, the concept of tradition or custom is a community habit that is carried out from generation to generation and is the result of reflection and social maturation (Darwis, 2015) .

Gorontalo is one of the areas in Indonesia known as a cultural area or customary area. History custom Mom'ati Public Gorontalo known as public Which holdadhere to the traditional philosophy of Gorontalo "adati hula-hulaa to syara', syara' hula-hula to Qurani" means "custom based on Shari'a, Shari'a based on the Book of Allah" is a concrete reflection. In the traditional mome'ati event, there are a series of stages of activities, starting from molungudu (steam bath with traditional herbs), momonto (giving holy signs), mopohuta'a to high (step on foot in on plate), mome'ati (make pledge agreement) until your mohota (khatam al-Qur'an) of some series require a fee.

III. RESEARCH METHODS

Background The research was conducted in the City of Gorontalo, especially in the Ipilo Village, District Kota Timur by researching the meaning of costs in the Mome'ati ceremony for the community Gorontalo. The reason researchers chose Gorontalo City is because the area has a lot of diversity and customs/culture and has its own repertoire. This research was conducted from November 2022 to January 2023.

Study This is study Which use type study qualitative based on an interpretive paradigm using a phenomenological approach. StudyWhich aim For understand phenomenon Which experienced by subject study in a manner whole by way of description in the form of words. According to Moleong (2016) research Qualitative is research that intends to understand the phenomenon of what is experienced by subject study, for example behavior, perception, motivation, action And etc,in a manner holistic And with method description in form words And Language on something contextspecial Which natural And with utilise various method scientific.

In this study, the main instrument for conducting research is Informants who perform the traditional mome'ati ritual , however, to produce a clear research focus, of course, it is necessary supported by the completeness of the data and compare the data that has been found through observation and interview. Sources of data in this study, using primary data (field data) and data secondary (documentation data). According to Sugiyono (2019) the primary data source is the source data (informants), while secondary data sources are data sources that are not obtained directly from informants, this information is usually obtained through notes or documents or books Which support will activity study.

The data collection technique used in this study began with a survey introduction. On stages This, researcher dig information beginning with method understand the phenomena that occur. The data

collection techniques used in qualitative research used by researchers namely writing aids, guidelines interview as well cellphone as recording media results interview. In this study the technique of checking the validity of the data used that is, using reference materials, what is meant by reference materials namely proof supporters other Which found researcher. In matter This can form exists recorded interviews that can be used as a support. "Data on human interaction, or a description of a situation needs to be supplemented with authentic photographs or documents, so that become more can trusted" (Sugiyono, 2019).

IV. RESEARCH RESULTS AND DISCUSSION

A. RESEARCH RESULT

Pembeatan or known by the regional language of Gorontalo namely " mome ' ati " is Muslim tradition ceremony activities carried out to welcome girls who have experienced menstruation to become a full-fledged Muslim woman. Opinion based (Bakry, 2016) This beating is done where the girl will be guided by a religious leader to pronounce two sentences of creed, namely the sentence of affirmation of monotheism, then say get along faith, get along Islam And get along courtesy with witnessed by second person old along with family core other.

At the mome'ati custom event, there are a series of stages of activity, starting from molungudu (steam bath with traditional herbs), momonto (giving holy signs), mopohuta'a to pinggi (stopping a plate), mome'ati (making a pledge). up to mohotamu (khatam al-Qur'an), as for the costs that must be incurred in the process;

1. Hulande (7 pieces of nutmeg costs IDR 20,000, Jingke 7 seeds costs 2 thousand) meaning to treat family at home
2. Traditional clothing (limomo sundi) costs Rp. 1,000,000
3. Puade is usually worn from the beat until the evening for a reception costing IDR 2,000,000
4. Sadaka, sadaka father, hulango, IDR 500,000
5. Rice (grain), Corn IDR 15,000 means to complete life so that families don't starve
6. Coins of 1,000, there are 77 thousand, which are placed on rice, plates, feathers, are interpreted as a necessity by humans to fulfill their lives.
7. Kibimbu Grass, (Poteheo) for Rp. 20,000 The meaning of Po'otoheto or in the term huwa wahu tilihu contains the value of life on earth which is symbolized by the land that needs to stand, faith and piety
8. Consumption for Celebration, Worth Rp. 5,000,000 The meaning is to appreciate invited guests who have fulfilled the invitation
9. Buloye (Areca nut) Rp. 50,000 means uniting the family so that there is no conflict in the household
10. There are 7 eggs worth 20 thousand, one of the eggs is spawned which means you can see a mate
11. Colorful Rice Rp. 5,000, (poleliyola) was thrown in the house so that there would be no interference from the mystic.
12. Equipped with prayer ritual equipment, namely; coals, frankincense, and a glass of water (Daulima, 2017). In use hany for prayer.
13. The ingredients for the herbal medicine are around 50 thousand rupiah to give a woman's body fragrance.

In the end, the level of religious reality of the Gorontalo people in the Momeati tradition and the entire ritual process that surrounds it, as a reflection of the combination of Islam and local culture in the

ethnic context of Gorontalo, is a necessary thing. This inevitability lies in the philosophy of the Gorontalo people, "Adati Hulahula'a To Syara'a, Syara'a Hula-Hula'a To Quru'ani (adat with syara', syara' with Koran).

This beating is also interpreted as a form of gratitude for both parents for their daughter those who have entered puberty or have reached puberty . Therefore This ceremony is considered important to be carried out by informants. At this beat ceremony followed by a number of Suite rituals so that There is Lots matter Which must prepared started from tools and materials needed in the process of a series of rituals of beatification, place and consumption For celebration, invitation For para visitor, sadaka para stakeholders custom And figure religion and cost other.

From what has been mentioned, this tradition of beating is a tradition that need Lots cost Which Enough big remember at each year There is Lots service special event organizers for beatifications that offer a wide choice of packages interesting and of course not cheap so that it also affects the costs that must be issued. But the costs incurred in the procession of this traditional event considered No charge party informant, because exists standard minimum expenditure issued where sadaka is given to traditional stakeholders and religious leaders based on the sincerity of the party having the celebration as a form of gratitude. Whereas for other costs adjusted to the ability and ability of the parties who have celebration. Following results interview with informant related cost Which not burdensome party informant :

" which There is case The same ti Sir priest That Which one hundred five twenty thousand That, if demands Nothere is a point mo appropriate case sincerity with ability li torang "

In an accounting perspective, every cost incurred is to acquire benefit Which can be measured in form material only. With say other, cost Which issued must give economic benefits, when No so cost is considered Noneed For issued by company.

Based on the description above, with use method approach phenomenology then it can be an analytical tool in explaining awareness for parents who will carry out a traditional ceremony. Approximately what the meaning and value of the costs are issued For program tradition beating the?

This chapter will describe the research results obtained during data collection through direct interviews conducted by researchers with informants who became most important and closely related with research. The informant in this case is somebody Which considered capable give information Which detail And Correct about beat tradition, informant This consists family executor beating ie family Father Sultan Kui and Mother Nurmin Djuno, Sir Priest Seki ie stakeholders religion Which Already experienced around 3 year, And Hulango ie Figure custom Which Already experienced almost 15 year. Interview this is done at residence Father Sultan My i Which address in the village tinelo, Suwawa District, Gorontalo Regency. While the party on the beat is the daughter he Which named Lutfia Empress My i.

Each informant's response in this study will be described according to the problem category Which researched. Results interview with informant study will served in form manuscript or description results interview with informant

Like Which has in describe on that beating This aim as exists I'm grateful person old to God SWT on his son Which has stepped on period mature And wise baliq. In other words, Muslim women who have been beat have been said to have been released from responsibility of both parents. This means that all good and bad deeds are good inside relationship with God and fellow human beings is the responsibility of the child itself. as which was explained by Pak Sardin Tune as a religious leader, explain that :

" Ah, if you want to go to adat, right, adat is based on syara, syara is based on the book of Allah. So he ba This That custom right There is he in religion That mo teach That to. If ba that vow ba said The two sentences of the shahada start with the fatihah first, ah, the advice is for us, right? That's a problem, it means that in the pledge there is an acknowledgment of him say sentence creed that, that right One It means right agreement we mean We from period child going to teenager yes. So swear from We pe children That sinit is borne by the parents respectively but since we made a vow to say two sentences the creed that it is a sin to bear alone. Well, then that's next that means those who pray five times a day, then that means staying away from what Allah has forbidden That. If you break That means dorang not quite enough password That. "

As for the interviews of researchers with other informants, namely the family of Pak Sultan Kui as Which Have celebration explain that :

"Yes, there are cashiers with the priest, who is 150,000 with 100,000 With Hulango, there are so many deep meanings. I want the child to be beaten If you are given health, I want to ask for smooth sustenance, right there, anyway, so sadaka That."

Based on results interview the so can conclude that cost Which issued Good in provision tool And material For process rituals nor gift sadakato Traditional Leaders (Hulango) and Religious Leaders (Pak Imam Seki) in the beating procession the is a form of gratitude and thanks for giving advice life and prayer for the girl who is beaten will always be given health, future Which Good And safety as well as become pious woman.

Besides That exists I'm grateful Which interpreted in cost Which issued For redemption procession This is as event friendship with family And neighbor (Hablum minannas), as in results study by (Muhammad & Samiun, 2017) with title "The Cost of the Kai Ceremony of the Galela Tribe", explains that the community's assessment is in interpret cost in celebration ceremony Kai as event gathering family. Cost Which obtained in the Kai ceremony are not identical to the costs applied in the system business. The costs incurred in the Galela Tribe Kai ceremony consist of dowry costs, fees between loss (make a loss madota), cost Fatingara and cost original cost Madola.

Then in the results of research (Tumirin & Abdurahim, 2015) with the title "Meaning Costs in the Rambu Solo Ceremony" also explains the same thing regarding the meaning of costs namely in the results of his research found three meanings of the costs of carrying out the "signssolo", that is gather family, identity social strata, And debt family.

Every person old naturally expect something Which best For period front his son later. By Because That in procession beating the expected the child get prayer Which Good from stakeholders custom, figure religion nor the guests invitation.

All process tradition beating This each own meaning And objective Which contained inside it. As explained in the interview session by the researcher with Mrs. Sarinda Biki, also known as Oma Ma Amu as Figure custom (Hulango) ,

"Those are the five kinds of baras which are black, white, red, yellow and green so-and-so people have the custom of five prayers, five times a day. Ha that rice with grass there are two beats, that's the grass, you know, so you want to keep your faithlio strong. New That lo so-and-so That mo case bathe That he betel nut mo reinforcements Formerly That betel nut rightsompaka so much after mo goso goso so somo paka kasana somo tabuka depe lo The betel nut is so that you can tabuka Kasana, if there are three betel nuts, oh quickly, there will be a patao mate I want to ask Kasana, Dianu's person, so there's a guy, okay, uncle, one class with me, so Somo Kantara there, just like eggs and if you want to get close

to your eyes in the middle"

Based on the interview, the researcher can conclude that in the stampede procession plate including in rice inside red, rice color black, corn, rice, grass or also called hulanthe. This custom symbolizes the 5 pillars of Islam which are intended as prayers for teenagers who are beaten so that they always maintain the faith and carry out the pillars of Islam including in inside that is keep praying as matter Which most base.

In the ritual of bathing the teenagers who will be beaten, there are eggs, suanggi lemons, and areca nut and others that are intended to find out what the future of the teenager will be like in beat. Costs incurred in the form of sadaka to traditional leaders and religious leaders is gift Which given by party family based on sincerity And ability so that there is no coercion or standard in giving sadaka . Following interview writer with Sir Sardines tune as stakeholders religion Which explain about meaning from sadaka Which given by party family to he

"I can't say that the priest can determine such an amount, it's impossible for me to say I mo beat You must share. Which his name sadaka That It means That sinceritySir Which carry out celebration."

Based on the results of these interviews, it can be concluded that there was no coercion in giving sadaka to traditional leaders and religious leaders. This is because of the gift sadaka is a form of sincerity and family gratitude to Hulango and Figure deep religion give advice And prayer to children girl the.

Like Which has outlined previously that in organize program there is so much that the family must prepare, starting from the materials materials and tools needed in the ritual procession of the beating, printing of invitations, consumption for invited guests to sadaka given to religious leaders and traditional leaders. This of course drains a lot of money that must be spent, but at the event beating Which held by party family Father Sardines tune, cost Which issued only range 5 millions, Because he Also get form help from relativesfamily Good in form Money nor goods so that relieve expenditure cost Whichbig. As for the researcher's interview with Mrs. Nurmin Djuno as the parent of the child who beat "What he wants is the 77 that has 7 plates and 7 glasses in Hulante.olo 7 coins 7 there are doi all of them 77 have been stripped of galvanized on the new hulante hairy guess 7x5 stoned That saribu saribu samua That 7x5, Ha depe leprosy 3 liter so-and-sohave eggs 7 nutmeg 7 lemon sowangi 7 new depe hulante he depe baras 3 liters depe lemong 7 seeds of nutmeg 7 seeds of cloves 7 eggs 7 seeds of the new one in that placeThe 7x5 that is being replaced is another saribu saribu with candles 7 7 ha of money just left password Again plate 7 Which he mo long 7 Again That. That lemon 7 seed sasaribu 1 HaSo 7,000 depe of nutmeg Saribu one becomes 14,000 with lemong, only 2,000 eggseggs that use 7 mean 14 thousand da so 28 thousand samua depe cloves 1 pack of 5 thousand but those who use only 7 seeds are depe money lo mao it's so 7 like that so 7x7 maybe so 49 thousand so so 100 thousand more plus it is just like so 30 thousand basically so100 more. New ba sadaka will starch babu 100 thousand starch so 150 thousand. Wow if wearyito ma 2 million, he wants to use it from morning to night, right, a depe set is finished take a bath, depe clothes, wear boidu, new depe, new custom, depe that night, everything's all depe costs around 5 million excluding food catering if you bring food if you don't cook olo outside of that depe costs. If you have help, Alhamdulillah, thank you sisYusuf has baras 1 koli aqua dos there is cake too, just from sanger there are around7 millions stau new depe direct aunt room take the room 2 million more"

Based on the results of the interviews, it can be concluded that the costs incurred family on moment held an event the beat is not too burden due to the assistance provided by relatives. This is mutual cooperation make it easy family so that No too Lots cost Which must issued as opinion (Turn &

Abdulrahim, 2015) with title "meaning cost in sign ceremony solo" that fee the big one in ceremony sign solo it turns out own meaning Forgather family range time Which long between moment death with moment ceremonyburial utilized by family For gather fund Which will used inceremony sign solo gathered family in public Toraja called as troupe (mutually cooperate, association).

B. DISCUSSION

a) Cost Beating : Form I'm grateful

The meaning implied in this beating procession is a form of gratitude to Allah SWT for the pleasure of happiness and sustenance that has been given, namely a girl Which has enter period mature And wise baliq so that Already capable For responsible for himself. In Islam, we are grateful for every blessing Which got of course order, as in Surah Abraham paragraph 7 And in suraAl-Baqarah Paragraph 152 Which It means :

"Really If You grateful , Certain We will add (enjoyment) to you , Andif you deny (My favor) , then indeed My punishment is very painful" (QS- Abraham: 7)

"Because That, Remember You to me sure I remember (also) to you, And be grateful to me, And don't You deny (favor) Me . (QS. Al-Baqarah152)

Paragraph on explain that necessity flavor I'm grateful man to God SWT on all enjoyment Which given And from second paragraph the Also remind man For No forgetto God SWT or kufr to enjoyment Which has given Because when man Noor forget to be grateful, the pain of doom becomes a threat, but when you are grateful will be added enjoyment many times.

This is in line with the opinion expressed by (Rahayu et al., 2016) title the meaning of "other" costs in the ngaturang canang ritual of the Balinese community) that the community Bali interpreting routine canang costs not as an economic sacrifice, but as a meaning of gratitude For objective bring closer self to God And balancing self in life.

b) Cost beat : Friendship

Family is system Which each other dependency, And have characteristic interact member One with member Which other, as Which put forward by Sharif(2017) that family is A group social Which unique Which have togetherness such as family bonding, emotional, giving attention, and belonging objective orientation interest as well as give care For develop.

Embodiment togetherness with family the seen through program procession the beating, which in the event is not only interpreted as a form of gratitude to God but also as a place to stay in touch with the family. Usually deep the event the whole family will gather to help each other launch the event procession beating.

As it is known that in the concept of accounting an important element is attached in the sense of cost is outflow or decline and the consequences of the activities that shape it operation main For obtain profit, so that in program beating This all costexpenses incurred for the procurement of food, decorations and so on are expenses Which should expected can give benefit. However in program beating this is a benefit Which obtained is pleasure inner Because presence family in the middle of maintenance program beatings.

Matter the in line with opinion (Muhammad & Samiun, 2017) with title "Costin ceremony kai ethnic group galela) Which state that expenditure (cost) Which in form by Costs in traditional celebration activities are not related to income gain. This is because these expenditures (costs) do not

have a material impact on acceptance, but has its own cost meaning as a form to develop values social And each other help.

c) Cost Beating can be a Blessing

Beating aims to build up the girl, the things that are instilled in her program bai'at the For life child the girl For become woman muslimah completely. coaching That for example: How attitude as Muslim to Islam as his religion And How believe in it (believe it) so that materialized on himself that: Islam is the true religion, Islam is the religion of all mankind, Islam is a religion Which final, Islam That limit between heaven And hell.

Besides that, the training is also about how to behave as a Muslim woman in practicing Islam as their religion. So it manifested in him that: Prayer it is part of the activity that should not be abandoned, Fasting is a form his love for Allah. Because only God can rate fasting. Alms and sympathize poor poor is hobby, zakat nature is purgatory himself, Hajj is ideal she wished. All forms of coaching are none other than just as form prayer And hope to the girl Which beat.

d) Cost Beating : to sincerity

Sadaka is given to religious leaders and traditional leaders (Hulango) as a form Family gratitude is a gift based on sincerity and ability party family so that No There is coercion. Matter the solely given as saying family gratitude to the creator, as stated by (Rahayu et al., 2016) in his research entitled "other" meaning of costs in the ngaturang canang ritual public Bali) cost beginning And cost still daily Which according to person non Bali Can So expensive or heavy, But Because sincerity, No feels heavy And still become priority in daily. Costs that were previously laden with material values can be neglected by sincerity based belief For obey to Sang Hyang widi.

Pembeatan or known by the regional language of Gorontalo namely "mo be'ati" is Muslim tradition ceremony activities carried out to welcome girls who has experience period menstruation become woman muslimah completely. In Carrying out this tradition of beatification certainly does not require a small amount of money. By because this tradition costs a lot, the writer feels the need to do research What just meaning cost from tradition beating the. Matter This naturally aim For know the meaning contained in the costs incurred by the family Have celebration.

e) Cost Beating : form Innalilahi wa innailahi wa inna lilahirojium

Based on the results of the research it was revealed that, the costs incurred in the Mo'Meati custom were in addition to being in quantitative form and in qualitative form.

Qualitative in question is energy, time, mind. All of that was done with sacrifice, and that was included as a meaning in Mo'Meati's fee. Everything that is done is a very valuable sacrifice as a form of gratitude. Gratitude means we are grateful for what we have got so far, by being able to carry out the Momeati custom.

It is worth being a Blessing, with the existence of the Momeati custom it will be a blessing for those who take Bai'at and their families, because he received enlightenment about religion by the Imam. Momeati is also worth Gathering, which means that gathering is because many families gather, there are also friends, colleagues and neighbors who all offer prayers to the person who is taking Bai'at. Families also usually help in this whole series of Momeati customs.

And Momeati also has the value of Ikhlas, which means that parents who have Momeati's celebration

are sincere, with all the costs they have incurred. All of this is actually a form of accountability to God, to humans and to nature, and in fact this accountability ultimately leads to the form of *Innalilahi wa innailahi wa inna lilahirojiun*. *Innalilahi wa innailahi rojiun*, don't just pin it or say it when we have someone who has died or is grieving. In Surah Al-Baqarah verse 156 *Innalilahi wa innailahi rojiun* means Verily we belong to Allah and to Him we return. This means that, whatever we do that we sacrifice, namely time, energy, thoughts, everything is a gift from God, and we must make the best use of it, and one day it will return to God.

Adaptation of the perspective of the people of Gorontalo forms pattern of cultural tradition in carrying out the beating ceremony (*Mo'meati*). Traditions and perspectives are many influenced by Islamic tradition and culture, namely as a philosophy that embraced by Public Gorontalo namely "**Customs with Sara, Sara with the Book of Allah**" in the life of the people of Gorontalo. Context togetherness in *huyula* culture Which depicted through gathering events for families in carrying out various activities in beatification, as well as having meaning and traditional values high culture. Of the traditions that shape such accounting, of course also has a different meaning. Based on the results of this study, it is possible to interpret the meaning of costs found in the *Mo'meati* traditional ceremony for the people of Gorontalo

Based on the results of the research it was revealed that, the costs incurred in the *Mo'Meati* custom were in addition to being in quantitative form and in qualitative form. Qualitative in question is energy, time, mind. All of that was done with sacrifice, and that is included as a meaning in *Mo'meati's* fee. Everything that is done is a very valuable sacrifice as a form of gratitude. **Gratitude** means we are grateful for what we have got so far, by being able to carry out the *Mo'meati* custom. It is worth being a **Blessing, with the existence of the** *Mo'meati* custom it will be a blessing for those who take *Bai'at* and their families, because he received enlightenment about religion by the Imam. *Mo'meati* is also a **Gathering Event**, which means that the gathering is because many families gather, there are also friends, colleagues and neighbors who all offer prayers to the person who is taking *Bai'at*. Families also usually help in this whole series of *Mo'meati* customs. Finally, *Mo'meati* also has the value of **Ikhlas**, which means that the parents who have *Mo'meati's* celebration are sincere, with all the costs they have incurred.

All of this is actually a form of accountability to God, to humans and to nature, and in fact this accountability ultimately leads to the form of *Innalilahi wa innailahi wa inna lilahirojiun*. *Innalilahi wa innailahi rojiun*, don't just pin it or say it when we have someone who has died or is grieving. In Surah Al-Baqarah verse 156 *Innalilahi wa innailahi rojiun* means Verily we belong to Allah and to Him we return. This means that, whatever we do that we sacrifice, namely time, energy, thoughts, everything is a gift from God, and we must make the best use of it, and one day it will return to God.

stand on description in on, cost meaning not always just interpreted with things that are mundane (material) but also non-material in form report finance. The concept of accountability from being to **God, Humans, Nature**, and actually this accountability ultimately leads to the Being "**Innalilahi wa innailahi wa inna lilahirojiun**". On basically tradition in *mo'meati*, give one of the various forms of accounting.

One example of nature's involvement in the *mo'meati* process, actors use tools in nature where first rice (grain) and corn contain meaning to complete life so that families don't starve. secondly Kibimbu Grass (*Poteheo*) is termed *huwa wahu tilihu* which contains the value of life on earth and is symbolized by the land that needs to stand, faith and piety. Finally, part of nature is *Buloye* (*Areca nut*),

which means to unite the family so that there are no disputes in the household. Then human involvement in the process of mo'meati lies in the perpetrators of the ceremony's activities. And furthermore, God's involvement in the monetary process, of course, the perpetrator (human) does what is ordered only to please Him, namely Allah SWT.

The implementation of the beating ceremony (Mo'meati) which influenced by Islamic tradition and culture, namely as a philosophy that embraced by Public Gorontalo namely "**Customs with Sara, Sara with the Book of Allah** " in the life of the people of Gorontalo so that tradition This reflect How Spirit spirituality Which There is in inside.

V. CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSION

From the results of these studies indicate that There is four meaning cost Which contained in ceremony Mom'ati (beating) public Gorontalo namely: **Gratitude, Blessing, Friendship Event, And sincerity** . All of this is actually a form of accountability to God, to Humans and to Nature, and in fact this accountability ultimately leads to the form **Innalilahi wa innailahi wa inna lilahirojiun** .

B. SUGGESTION

The implications of this research so that it can be a support in further research, it also needs a lot of searching for other meanings of the costs of other traditional ceremonies from viewpoint Which different besides in study This, so that when matter the done then it can add a new color to the development of accounting science. Second, importance reading many journals and religious explanations related to matters related to meaning costs in cultural traditions and indirectly in contact with the realm accounting order more Lots study Which No as well as immediately look for understanding from para perpetrator Which becomes subject in study, but bring understanding the in perspective religion so that In this way, research is born that has the uniqueness and privileges of process criticism understanding order in accordance with truth Which based on values religion.

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