The importance of Accounting Investigation in Wedding Ceremony in Gorontalo

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Abstract: The investigation aims at introducing the importance of investigating accounting in wedding ceremony in Gorontalo. The investigation resulted three main reasons such as: firstly, conserving accounting in which it has the quality of being Gorontalo-ish. Secondly, presenting a whole integrated accounting which includes two dimensions of accounting; the world dimension of accounting and the hereafter dimension of accounting. Finally, creating accounting which could bring the users closer to its creator. Differ from what was stated by Jeacle and Thaler, investigating into accounting (on daily basis) in Gorontalo wedding ceremony is not only related to the world dimension of accounting yet the hereafter dimension of accounting must be taken into account.

1. Introduction

Accounting is a word which just by reading it or by hearing someone said it will automatically pop up two things in our minds; technique and calculation. This is reflected in the recording forms and financial statements. It is either on the business sector or in the governmental (public) accounting.

General understanding about accounting which is limited to technique and calculation is not something that appear in sudden. The two terms appear in most literatures in accounting. For instance; the definition stated by [1]:

“Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and the results thereof”

It is obviously understood that accounting defined by American Institute of Accountants refers to the terms technique and calculation. The accounting technique lies on its form of recordings which are divided into two types of transaction such as; debit and credit. While, calculation refers to financial transactions. In the end, these two terms of accounting yield information which is beneficial for decision making. In accordance with the previous explanation, [2], defines accounting, which counts heavily on technique and calculation as follows:

(As) the process of identifying, measuring, and communicating economic information to permit informed judgments and decision users of the information”

The question lies on whether or not accounting is only limited to technique and calculation. The answer is, of course no. There are several things that need to be taken into consideration, as according to [3], [4] and [5] that in the developing of accounting, it is affected by several things such as cultural values, economic sector, law and regulation system, and social and politics in where accounting develops.

The practice of accounting in a country is quite different from the others and so is the practice in one area to another. Since each country or area has its own cultural values, economic system, law system and politics, it, therefore, must be understood that there are factors especially one that concerns with the local values could affect the form of accounting, technique of accounting and calculation of accounting. In accordance with those factors, [6] consider that accounting tend to emphasize on the social factor:

“Accounting is coming to be seen as a social rather than a purely technical phenomenon. The social contexts of the accounting craft are starting to be both recognized and made more problematic, … accounting both emerges from and itself gives rise to the wider contexts …Accounting … also has come to be more actively and explicitly recognized as an instrument for social management and change”.

Based on the previous explanation, accounting is influenced by its social construction, and vice versa. As stated by [7] accounting is also used as a means to set up the society in an orderly manner, as a means to build a sustainable social life, and as a means that functions socially and politically. Take a look at the statement by [8]:

Although the conventional view is that accounting is socially constructed as a result of social, economic and political events, there...
are alternative approaches which suggest that accounting may be socially constructing.

Accounting is like a double edged sword. It can be constructed socially and also socially constructing. Furthermore, according to Triyuwono, accounting is a knowledge as well as practice which is constructed and recognized as an instrument for social management. When the result of information is egoistic and materialistic, the accounting users, in the other side, will behave egoistically and materialistically as well. Thus, this situation gives us a hint that accounting is not a form of knowledge and practice which are value free, it is indeed implicitly not value free. In fact, it contains values that form accounting itself.

Further, [9] explains that modern accounting is a product in which is resulted by egoistic values. This happen, according to [9] because human who form accounting has egoistic character as human nature. Thus, it resulted accounting as egoistic accounting. Materialistic, in the other hand has narrowed down its meaning to finances. Finances become the center of attention of accounting. Meanwhile, the non-material values such as affection, love, and peaceful life are excluded from accounting world. The last value which also matters is the value of utilitarianism, the pros and cons are highly visible from its results not from its processes. The thing which is emphasized in this value is that the whole total income is obtained only by the managers. Thus, manager's performance become a benchmark of how accounting successfully managed to obtain such high income. It is not the process of obtaining income that matters. The process is considered unimportant and may be omitted from the calculation. Those three values mentioned previously live in accounting of which are bounded by capitalism system.

Those three values which form accounting into becoming the pioneer that leads to economic destruction in the world. This situation is reflected as swindles which started from the smallest unit of accounting to the biggest one. It would not happen without any intervention of accounting. Thus, it was no longer a surprise why Chamber finally made a statement regarding this situation. Chamber describes this case as “The biggest swindles in the financial world have always produced balance sheets audited by well-known firms of accountant”[10]. Moreover, the situation renders accounting as a media which exploits natural resources, the cause of human to human relationship’s destruction as well as human to God relationship’s destruction. Accounting which contains horrible values rises awareness from several parties to make an improvement towards accounting management. The improvement, especially in Indonesia, headed by Triyuwono, who gives spiritual touches (non material thing) to accounting world which is known as sharia accounting (derived from Arabic as syariah). Thus, by the existence of sharia, accounting is no longer limited to technique and calculation for business instrument yet it develops to be an instrument integrated with God (manunggaling kawulog-Gusti)[11].

Based on the above discussion, it can be understood that accounting could develop based on its social construction and its purposes could as well be implemented. [13] explains accounting as a reflection of its social life where it is implicated: Another rather different set of imperatives for accounting has originated from those scholars who have seen accounting systems as mirrors of the societies or organizations in which they are implicated. At the societal level, this has involved seeing accounting as essentially reflective of the organization of social relationships. Feudal societies are seen to require feudal accounting systems; capitalist societies, capitalist modes of accounting and the era of the post-industrial society necessitates a new framework for the accounting craft[13].

What can be understood from Burchell statement is that the capitalist societies necessitate capitalist modes of accounting, and socialist surroundings necessitate socialist modes of accounting system as well as the sharia surroundings necessitate sharia modes of accounting system. Therefore, accounting system is considered as a mirror to where it is implemented and accounting world will never be free of the social values where it is implicated. Tricker (see [11]) accounting is the son of local cultures in where it lives. Yet sometimes the local cultures was just left unnoticed[14].

It is found in many literatures that accounting is much influenced by the local culture. [15] found that local culture plays an important role that affect accounting system in a country, or else it lies on how an individual in one country uses information of accounting system. [16] explained that the cultural values which is practiced together in certain country will change the accounting values and will continuously change accounting system in the country concerned.

If you take a closer look, accounting which is understood as a technique and calculation does not just stop at understanding stage, yet previous researches on accounting are dominantly focusing on the scope of its technique, see [17].
Actually, there is nothing wrong if accounting is only understood by its technique and calculation, yet it will become a problem if people only limited their understanding on the technique and calculation. Why? Because, according to [16] and [3] accounting system involves several things such as general assumption, concepts of accounting, description and reasonable reasoning which overall create one accounting theory. Therefore, in order to develop accounting system, it is insufficient to study only from its on-going-process of practice of accounting.

Previous researches on accounting which not only focusing on its technique and calculation started to gain attention from many scholars. For instance, a research conducted by [14] explored in accountability based on local values in Javanese culture. His study found a concept of obah-mamah-samanak, this concept is used as the basic concept of cash flow, also as excess value balance. [12] moreover, in his research, brought up the local values of Malang culture which is called basa wali-an, Malang Kuncewara, Salam Sata Jiwa (one soul greeting) to improve the soccer’s team performance. [18] tried to implement CSR based on Tri Hita Karana, found the reason why most companies conduct CSR for increase in business, natural management, also increase in inter-community relation, and improvement relationship of human and its creator.

Further, a research conducted by [19] combined accounting with local values of Subak, Bali. [20] brought to the surface the local values in Javanese culture, ke'kean (giver) dan selametan to form a concept of biological asset,[20] [21] transformed local values of Toraja culture in building accountability of public sector, Kombongan (a discussion held to solve problems) is a reconstruction between input accountability and output accountability. There are still more researchers on the same field such as: [22], [23], [24].

Concerns on the aspect of culture in accounting world (accounting which is especially not limited to technique and calculation) has attracted many scholars’ attention, yet in Gorontalo province such thing as collaboration of accounting with local values of Gorontalo culture is rare to find. Meanwhile, Indonesia consists of 33 provinces and has 1.128 ethnics¹ most of which has its own tradition. Regarding this matter, it is certain that every area has its own characteristic of accounting which makes it different from one area to another. Thus, it will not fit to implement one accounting mode to every area or province. Therefore this study is to introduce the importance of accounting investigation on Gorontalo’s Islamic culture. This research focuses only on introducing one of many traditions in Gorontalo which is the wedding ceremony. It is rarely found researches on accounting that implicate wedding tradition. While, as a matter of fact, accounting and culture values is united as one (unity) and is not separable (liberal).

The main question that is intended to be solved in this research is How important is it to investigate accounting in Gorontalo wedding ceremony?

2. DISCUSSION

"Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah "[25].

Translated as “Tradition based on sharia and sharia based on Al-Quran”

Ibnu Mas'ud says (when he was pierced by a sword in war): "Nikahkan aku, sebab aku tidak senang jika bertemu Allah dalam keadaan membujang"[26].

Translated as “Please find me someone to marry, I will not be pleased to meet my God as a single man”

Does this topic matter? Indeed it is. This section will focus on one solid explanation of “why is it important to investigate Islamic culture in Gorontalo, especially on its wedding ceremony”. Before jumping to the explanation, I will first introduce what and how is the Islamic culture reflected in Gorontalo.

The previous sentence as the opening of this chapter says a very important character of Gorontalo people “Tradition based on sharia and sharia based on Al-Quran”. Al-Quran is placed as a vein that keeps people alive. It therefore makes Gorontalo’s culture very viscous with Islamic traditions. There might be a question about why involve Islam in local culture. The answer is simple. It is because the majority of Gorontalos’ inhabitants are Muslims. If Aceh named itself as the terrace of Mecca, then Gorontalo is the terrace of Medina.

Thus, Is it still important to investigate accounting related with Gorontalo Islamic culture the answer is implied in the following quotation:


² The philosophy of Gorontalo’s society
³Culture is the result of human manifestation of intellectuality. It cannot be possible to remove culture from its humanity, but it is possible to exclude from the value of divinity. While Islamic culture is result of taubid values (Luth et al, 2014:195).
⁴ Total population of Gorontalo in 2014 is 1.115.633 and 97.50% take Islam as their religion (do check on : http://gorontalo.bps.go.id/linkTabelStatis/view/id/300 and http://gorontalo.bps.go.id/linkTabelStatis/view/id/156).

¹ http://www.jpnm.com
Tradition has not change. Do not change it. **Do not feign it.** Tradition belongs to our homeland. From bottom to the top. **There will be no change on tradition.** Vowed and immortalized [letters thickening made intentionally by the writer].

The essence of the expression above is meant to look after the local values, and tradition of Gorontalo. In the other hand, **is to conserve accounting of which contains Gorontalo’s life traditions.** Since every province or area has its own form of accounting. It, therefore in this case, Gorontalo’s traditions and local values are supposed to be reflected in its accounting system.

The above opinion is strengthened by the statement of [3]; [4]; [5]; also [7] that accounting development is influenced by local culture values, economic sector, law system, and its politic system to where it is applied. Thus, it can be understood that human products (in this case is the accounting system) must be in accordance with social construction or its social life.

The concern goes to the implementation of accounting system which is based on the local values of where it is applied is not lifted to the surface yet. It can be said that, this whole time, the system of accounting used in Gorontalo is a system that is adopted. It was never an original system adjusted with its people tradition. It was no more than a borrowing system. Therefore, what can be inferred from the opinion is while applying the adopted system, at the same time, we are repealing our local values. Thus, step by step we are finally losing our identity and started to adopt others.

This situation if not taken into account will cause serious problem, since the adopting system will step by step shapes people’s mindset, characters, and behaviors as stated by [8] in the previous chapter. Other experts’ opinions regarding this matter are delivered by [28] the existence of one standard system (adopting IFRS) could eliminate the uniqueness that is owned by one country or area. [29] by adopting International Financial Accounting Standard (IFRS), norms and local values will be eliminated by the global system and as a result, it will finally drive to homogenization. [30] said IFRS is a means of globalization will result to the loss of identity.

Thus, the importance of accounting investigation in Gorontalo wedding ceremony brought me to one understanding, that, by conducting a research on this matter, it will certainly lead to the invention of an integrated system of accounting. Integrated system means the system is, beside based on the local culture is also based on Islamic values. Thus, it is a combination between local values and Islamic values. As a result, every cultural event in Gorontalo is not only about economic and social activity but also integrated with religious activities/values.

The following paragraphs will explain more about wedding ceremony which is the object of this research. Wedding ceremony is a “means” to shape integrated forms and values of accounting. The reason why the writer chooses wedding ceremony to be the object of this research is based on statement of Ibnu Mas’ud (the first opening statement of the discussion chapter). Getting married is a way of keeping the souls pure. The story of Ibnu Mas’ud who asked people to find him someone to marry before he died in a war prove that marriage is very crucial in life and afterlife. He refused to die as a single man. Being single for the whole life is vulnerable to committing sins as stated below by [26]

That the majority of people who do not do weddings, so long as it is their hearts prone to temptation, except by piety and steadfastness in the form of keeping sight of the soul

It can be understood that marriage is one of the ways to keep our heart pure. This value becomes the culture of Gorontalo’s society. Moreover, there are obviously ten steps of Gorontalo wedding ceremony. It might look too many but it was not meant to complicate the ceremonial process. It was indeed meant to describe hard work and efforts for groom and the bride before entering a marriage life. The ten steps are:

1. (1) Mongilalo (observing); 2. Mohabari (to let know); 3. Momatata U pilo’ovata (making deals); 4. Motolobalango (wedding proposal); 5. Monga’ata Dalalo (paving the way); 6. Molenilo (connecting the two families); 7. Momu’o Ngongo (inaugurating the two families witnessed by the local government); 8. Modepita Maharu (delivering dowry); 9. Depita Dilangato (delivering ingredients for wedding meals); 10. steps of Moponika (to get married): before the due date*: (a) making a bandayo (wedding hut, now usually held in buildings); (b) delivering wedding invitations. One day prior to due date: (a) Mopotilandahu (engaging) and Molapi Saronde (saronde dancing

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* The ten steps are arrowed down to five steps such as: discussion, proposal, mopotilandahu (one day prior to due date), wedding ceremony and reception, last is tahap modelo (take the bride to the house of the groom’s family).
show); (b) mohatamu Quran (read through Al-Qur’an); (c) mopotidi (tidi dancing show); (d) molomela talulu tabiya (nullify aments); (e) mopipidu (pairing); (f) molale bohu (give marriage advice); (g) madelo (bride go to groom’s house); (h) mopotureruni (local art perform using rebana); (i) Mopotomelo (serving meals to bride and groom)[27].

It can be understood from the tenth stage of the wedding ceremony, there are three activities namely economic, social and religiosity activities. For a specific economic activity can be seen from spending the wedding expenses (tenth stage). However, before spending it, the wedding expenses have been discussed (the first stage to the third stage) and then handed over (stage four to nine). Furthermore, although economic activity is equal to the economic value of modern selfish and utilitarian, I doubt it. Why? Because it obtained on the mutual agreement, handed over on the traditional procession of politeness, to be spent for one purpose, namely to support the marriage.

Furthermore, to the social activity appear through the role of mutual assistance of local communities. It called huyula. Huyula (mutual assistance) denote one of Gorontalo Islamic culture in order to work together to complete a task [31][32]. [31] define in Gorontalo, there are three types of huyula, namely huyula ambu6, huyula hileiya7 and huyula ti’ayo8. In the step of wedding ceremony called huyula ti’ayo.

I have watched how it is still strongly influenced wedding ceremony; because at that time in the house was held wedding ceremony of my sister. The mutual assistance activity of society in preparing wedding ceremony stay in my memory obviously. Begin from women who are busy preparing dish, men assisting each other to set up a tent, young women decorate the room as well as other activities.

One of the highlights of the activities, it was found that some of them do not mind to leave their career (self-interest) only to animate, enliven, and the success of the wedding ceremony. In fact, if one thinks in terms of “ekonomic”9, the job they have is the daily work (such as laundering, sell in shops, brick maker, a bentor10 driver etc.) and definitely it needed for daily basis.

It is conceived from the “economic”11 standpoint they are certainly scathe. But why they decided the proceeding? A definite answer is huyula ti’ayo, a culture of mutual assistance to alleviate the burdens of others. It is originally adopted from Gorontalo’s Islamic culture. Cultures that do not tolerate others straitened. It confirmed me regards to difference between the economic value in wedding ceremony and modern economy.

Further to enunciate marriage contract is a religiosity form that aim to maintain chastity. Some revelation (Quran and hadith) that clarify the command and substance of marriage can be seen bellow.

“But let them who find not (the means for) marriage abstain (from sexual relations) until Allah enriches them from His bounty. And those who seek a contract (for eventual emancipation) from among whom your right hand possess-then make a contract with them if you know there is within them goodness and give them from the wealth of Allah which He has given you. And do not compel your slave girls to prostitution, if they desire chastity, to seek (thereby) the temporary interests of worldly life. And if someone should compel them, then indeed, Allah is (to them), after their compulsion, Forgiving and Merciful.” (Q.S. An Noor: 33).

“There are three groups who certainly helped by God. Namely mukatab slave (a slave who wanted to liberate themselves by working hard) that want to repay their debts, people who marry for the sake of keep away from immoral acts and the opportunities in the way of Allah.” (HR. Tirmidzid, Nasa’i dan Ibnu Majah).

"O youth whoever among you has the ability to marry, then marry. For surely it can prevent your eyes and keep your honor. And for anyone who is not capable yet, then it should be fasting, and it is a shield for him.” (HR. Bukhari, Muslim).

The lesson to be learned from the revelation above that marriage is the awareness of the servant against their God’s command. Awareness that carry


6 Huyula ambu is mutual assistance in common interest such as constructing village road, bridge embankment and so forth. (Yunus, 2013).
7 Huyula hileiya is spontaneously mutual assistance as an obligation of communities which given to bereaved family (Yunus, 2013).
8 Huyula ti’ayo is mutual assistance which has done to complete other task for instance in wedding ceremony (Yunus, 2013).
9 Based on data and number of percentage of poor people Nationwide in 2013, from 33 Provinces in Indonesia. Gorontalo province is the 7th poorest province with percentage 17.51% or amount of poor people is 192.59 from total population 1,097,900 million in 2013. (check on: mlah_dan_persentase_penduduk_miskin/Nasional.aspx).
10 bentor is traditional transportation of Gorontalo,
11 “economic” refers to modern economy
a culture of not only celebrate it but also alleviate the burden in those who organize (social activities). Awareness also led economic activity to avoid the ego gratification, do not think of a more or less the result obtained, or to eliminate God from its activities, and finally it creates opposite things.

The simple explanation of these three activities I would like to emphasize that in Gorontalo wedding ceremony there was an interaction between human beings (habluminannas) which moved up command of God (habluminaallah). Interaction among human can be seen from economic and social activities while the interaction of human with God can be seen from the activity of religiosity. Based on this explanation, I would like to bold that although there are economic and social activities in Gorontalo wedding ceremony, both of them exist only to support the activity of religiosity. Therefore, in exploring accounting in this context actually discover accounting intact. Accounting in economic, social (habluminannas) and religiosity (habluminallah) context.

Probably, other will ask how the economic practice in wedding ceremony does. Or more specific regards to form and economic value of economic, social and religiosity activities in wedding ceremony? In my opinion these are the common questions, not only accounting in religiosity and social activity but also in economic activity is confusing. Why? Because, economic activity in this context occur in daily basis (further it called: non accounting firm) intended not for profit (material: benefit) but to support wedding.

Substantively, accounting investigating in non-accounting firm has been conducted by some experts. [33] investigating accounting in daily culture and [34] revealed mental accounting (mind) which has been done by individually or group. Their opinions regard to the importance of accounting research in the context of daily basis, can be seen bellow.

...aims to stress the importance of the everyday for furthering not only an understanding of accounting practice, but also culture more generally... the culture of the everyday has, arguably, not been so ardently followed by the accounting researcher. The field of accounting history is a notable exception to the rule... Accounting does not have to be seen to be serious. As a community we should also be free to explore seemingly fun and frivolous topics. Everyday life is messy and our research choices should reflect these complications and contradictions[33].

Of course, individuals and households also need to record, summarize, analyze, and report the results of transactions and other financial events. They do so for reasons similar to those which motivate organizations to use managerial accounting: to keep trace of where their money is going, and to keep spending under control. Mental accounting is a description of the ways they do these things[34].

What is conveyed by [33] and [34] explicitly and implicitly the substance is only for world’s interest (the advancement of accounting regardless of the values of divinity). So no wonder if they dwell on the assessment and calculation technique implicitly occur “spirit” ego and utilitarian. Why? Because even the realm of accounting research is in the area of non-firm nonetheless still in the modern economy space.

In contrast with their arguments. The importance of this research is not limited to the world but more for the hereafter. Both of those are combining to be one but they have each own portion (world is a place for doing goodness and charity for hereafter). The unification of these two things is faith. Yes, the faith of this world is merely a stopover place. Faith in the presence of something that is not visible to eye but can be feel by heart. Faith about the purpose of self-creation is only to worship Him.13

In the end, faith is what makes this research becomes more important. Why? Because the essence of this research will explore the accounting on culture (the world) are based on the values of divinity (hereafter). Values of divinity which is believed will be able to create the “self” to know the Creator of Science. As explained by [35] that the main purpose of doing accounting research is getting close to God.

Furthermore, although there is a difference among accounting non-firm which conveyed by [33] and [34] with what I believe does not mean necessarily reject all the results of their research. Indeed, there are lessons to be learned (in addition to critiquing) from what they elaborated.

[33] in his one of subchapters explained about house and home. Main explanation of the sub chapter is giving example of George’s building style which is typical of houses in UK. In addition, this building style (exterior and interior) will be developed by clearing and simple pattern book building which has cost information. The cost breakdown according to [33] will support the

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[12] “And the worldly life is not but amusement and diversion; but the home of the home of hereafter is best for those who fear Allah. So, will you not reason? (Q.S Al-An’Am ayat 32)

[13] “And I did not create the jinn and mankind except to worship Me.” (QS. Adz-Dzariyaat ayat 56)
classic flavors that exist in that era. More details can be found bellow:

The taste in classicism which permeated the Georgian era, and which manifested itself in both the exterior and interior of the terraced house, achieved mass dissemination through the medium of pattern books...Such standards of cost behaviour led to the creation of a greater transparency within the respective trades and encouraged a degree of fairness in the dealings between client and builder on the one hand,... Accounting therefore provided a strong backdrop against which this cultural shift could flourish and thrive...[33].

By ignoring the substance, the explanation of Jeacle has one line to the topic of this discussion, is the cost. If the cost becomes basic of the cultural development of George’s building styles, then the same thing is applying to the wedding expenses. It is as a support of wedding ceremony in Gorontalo. In other hand, wedding expenses is the answer to the question above is how to shape the accounting in Gorontalo wedding ceremony.

Meanwhile, [34] through “Mental Accounting Matters” illustrated how it works mental accounting as follows:

...For example, consider the dilemma of a couple who enjoy drinking a bottle of wine with dinner. They might decide that they can afford to spend only $10 a night on wine and so limit their purchases to wines that cost $10 a bottle on average, with no bottle costing more than $20. This policy might not be optimal in the sense that an occasional $30 bottle of champagne would be worth more than $30 to them, but they don’t trust themselves to resist the temptation to increase their wine budget unreasonably if they break the $20 barrier. An implication is that this couple would greatly enjoy gifts of wine that are above their usual budget constraint...[34].

If earlier, [33] taught me to perceive the explicit form of the existence of accounting daily basis i.e. wedding expenses account. So [34] introduced me to perceive the form of implicitly accounting which are in mind. For example, in individual mental must have detailed and provides the uses of wedding expenses. This lesson I learned from the illustration above, where a pair of individuals have provided and created a certain limit budgeting in their unconscious. In other hand, the next accounting forms that exist in the wedding ceremony (besides costs) is mental accounting.

Additionally, if we want to see the integrity of the (substance and form) accounting on the cultural context, then ideally observe Indonesian research first. [36] that seeks to discover, interpret and reveal how the essence of wealth and about wealth in the Istana Dalam Loka specifically. His results found that wealth is only means to worship God, to create good relation with nature with fellow human being, to gain knowledge, and to obtain welfare.

So impressive the meaning within wealth cultural will be able to break the scope of wealth that had been isolated by accounting modern, i.e. wealth, filled with intrigue and worst tactics to gain it. The goal is not as gratification in the world. At the end, it drives the “user” to the gate of sins. On the contrary, wealth of the cultural space can be driving to the right happiness because not only are human, nature, but most importantly the navel, God. Moreover, forms of wealth accounting is better known as a dowry in Gorontalo wedding ceremony.

The next regional accounting is sipatuo accounting, or accounting derived from Bugis tribes. The form of Sipatuo accounting is a very simple indeed, but it qualified with the values of sirih (self-esteem), trust, lempu (honesty) and sipatuo (mutual support). More specifically, this sipatuo accounting successfully revealed by [37] by digging on the pillars of bereavement at Bugis Village in Makassar.

Based on the locality values, [37] rejected modern insurance accounting is dominated by the value of individuality, selfish and capitalist to be applied on the Bugis tribe. So, the solution of the rejection was carried out by “revise” the practice of the modern insurance using the values in sipatuo accounting.

The research which conducted by [37] made me realize that the locality is a fixed price for each region. We should be revised first, when the products (accounting) in accordance with the values of the locality. Even in the similar case, if accounting products outside (IFRS) do not fit or are not able to accommodate the values of the locality, then [38] loudly “shouting “Go to hell with IFRS”. Further the simple forms of accounting qualified with the value of regionalism and has a line to the topic of this research. In other way, it is easy to find it at the wedding ceremony.

In fact the previous studies not only reacted the form of non-firm accounting. But along with that, the previous study provides signals/sign to us to not to miss other accounting forms which have been revealed such cost [33], mind accounting [34], Wealth [36], and a simple note [37]. So now the new question appear, is this the only limit of the accounting’s accounts in Gorontalo wedding ceremony? Of course not, this is just a general overview. In this case, research field is needed.
Whether the researcher would find the same form of accounting or other forms what has been previously in explicit right? So, it is still a question. But once again, at least from this research I have provided a general overview of the accounting practices that may be found in Gorontalo wedding ceremony, which is not just a technical and calculating accounting but qualified with the values of humanity and divinity. The conclusion that can be understood from the explanation above is conserving accounting in which it has the quality of being Gorontalo-ish and getting closer to God, a simple answer to reply the question “how importance of this research is?”

3. CONCLUSION

Based on discussion about the importance of investigating accounting in Gorontalo wedding ceremony above, resulted three main reasons: firstly, conserving accounting in which it has the quality of being Gorontalo-ish. It caused by adopting accounting’s values from overseas which could eliminate the locality values. Secondly, presenting a whole integrated accounting which includes two dimensions of accounting; the world dimension of accounting and the hereafter dimension of accounting. It caused by the basic of Gorontalo Islamic culture stand on human beings and the creator. Finally, creating accounting which could bring the users closer to its creator. Differ from what was stated by Jeacle and Thaler, investigating into accounting (on daily basis) in Gorontalo wedding ceremony is not only related to the world dimension of accounting yet the hereafter dimension of accounting must be taken into account. Further, those main reasons above is not the only one reason to investigating the importance accounting in Gorontalo Islamic culture because each researcher has their own reasons to develop the importance accounting in Gorontalo.

4. REFERENCES


