

MENYAMBANG: REVEALING THE ACCOUNTING SYSTEM FOR TRADERS' RECEIVABLES AT THE LOK BANTAN FLOATING MARKET

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ABSTRACT

This research aims to explore the phenomenon of the accounting system used by traders at the Lok Baintan Floating Market. Trading activities at the Lok Baintan Floating Market, which is usually called manyambang, is one of the favorite tourist destinations in South Kalimantan which only takes place every morning. The presence of this traditional market has been going on for hundreds of years, which is unique and will be explored to find the accounting system model for the traders, who are mostly dominated by adult women. Along with technological developments, trade on the river is still ongoing and maintains local values (religiosity) which are full of Islamic teachings in muamalah. The combination of modernity, traditional and Islamic values in transactions at the Lok Baintan Floating Market is unique in revealing how the accounts receivable accounting system works in their trade. This research uses a qualitative approach with ethnomethodological methods as a tool to collect and process data so that it becomes a description of the findings on the phenomenon of the accounting system of traders at the Lok Baintan Floating Market. The stages in ethnomethodology are: search for indexicality, reflexivity regarding traders' practical actions, search for contextual actions and assembling social structural patterns of their trading activities in forming their version of the accounts receivable accounting system.

Keywords: *Manyambang, Floating Market, Ethnomethodology, Accounts Receivable Accounting System.*

INTRODUCTION

The Lok Baintan Floating Market is a traditional market whose trading activities take place on the Martapura river in Lok Baintan Village, Sungai Tabuk District, Banjar Regency. Trading activities on the river are what they call manyambang activities. This market has become a tourist destination and has increased in popularity since the 2010s, although the existence of this market is thought to date back hundreds of years, some even say before the founding of the Banjar kingdom (Hanafiah, 2015). This market lasts from early morning until the sun starts to get hot or around 9 in the morning (Mufidah, 2014; Rahmini, Pudjihardjo, Hoetoro, & Manzilati, 2015) and the products they bring are generally agricultural products which are categorized as perishable goods which have a short life cycle (Tersine, 1994; Parwati, Nurhasanah, Gayatri, & Pratama, 2017).

The majority of traders at the Lok Baintan floating market are women and they carry merchandise that is categorized as perishable foods, such as vegetables, fruit and other local commodities, which are the result of agriculture or fishing along the river. The trade interactions they carry out are unique, apart from the regional language factor, the transaction model they carry out is full of Islamic rules such as maintaining harmony in buying and selling (Hanafiah, 2015; Mufidah, 2014). The pillars of buying and selling consist of: the existence of goods/services being bought and sold (which can usually be handed over), a price agreement (which is produced after the bargaining process), and an *ijab-qabul* (reciting the price agreement) as a sign of the completion of the sale transaction. -buy (Hanafiah, 2015; Mufidah, 2014).

The rise of trade transactions at the Lok Baintan Floating Market means that there is interaction between traders, who in fact are business people in the micro sphere. As a micro entity in business, even with the traditional model, they certainly have economic value. The presence of these traders is like a business entity which of course has its own accounting system, regardless of form and appearance. In general, the accounting system consists of several procedures that regulate the entity's business activities to run effectively and efficiently. The existence of an accounting system in an entity will provide information about the financial condition of the entity concerned.

The existence of the Lok Baintan Floating Market, which still maintains its traditionality and uniqueness, is interesting to explore and reveal how its traders as a business entity carry out their accounting system to support their economic activities so far.

This research is to explore how traders interact at the Lok Baintan Floating Market and reveal their accounts receivable accounting system.

The aim of this research is exploring trading activities at the Lok Baintan Floating Market; and revealing the accounting system for traders' receivables at the Lok Baintan Floating Market.

LITERATURE REVIEW

The floating market is one of the civilizations of the Banjar people which represents traditional markets and has existed in society for hundreds of years (Hanafiah, 2015). The existence of this market is full of noble values adopted from the local wisdom of Banjar culture. Floating Market Traders in Lok Baintan also have a set of values that color their transaction activities, this is what necessitates the practice of bartering and selling prices for their products (Mufidah, 2014). They have inherited these values from master teachers who are spiritual figures in Banjar society.

Manyambang is a tradition for residents in the Lok Baintan area, namely trading activities on the river by bringing their wares or produce to sell or offer at the Lok Baintan Floating Market. For them, this tradition is considered something that cannot be rejected and that they must enjoy. This seems to be born from the simple understanding of the Banjar people in implementing Islamic teachings (about destiny and sustenance) in their daily lives. One of the fundamental things in their view is that the sustenance of every human being is guaranteed by Allah SWT, so they just wait and carry out what they have got/have.

The system is likened to the heart of a company, so that without a system the company cannot run as it should, and if the system is not implemented then operational activities cannot run effectively and efficiently and there are likely to be many irregularities in practice. Because this system is so important, companies must start implementing it in the company's daily operational activities.

According to Wilkinson (2000: 6) a system is a unity of parts that interact with each other and function together to achieve a goal (Syarifah & Fauziyah, 2017; Tarigan, 2020). Mulyadi (2001: 50) defines a system as a network of procedures created according to an integrated pattern to carry out the company's main activities (Tarigan, 2020; Kusumaratri & Purwanto, 2020). Based on the two definitions above, it can be explained that a system cannot stand alone, but is a collection of system parts that form a single unit, or in other words the system consists of procedures that are interconnected with each other (Sembiring & Elisabeth, 2018). These procedures are sequences of activities that must be carried out, so in a company's activities it can be exemplified that these procedures are a sequence of activities that must be carried out starting from the existence of a transaction to how the transaction must be reported.

As for the accounting system, Mulyadi (2016:3) defines it as an organization of forms, records and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate company management (Tarigan, 2020). This accounting system must be applied to all types of company businesses, whether trading companies, services or manufacturing companies, and also according to company scale, both large and small companies. However, the implementation is adjusted to the type and conditions of the company, so that the implementation is not rigid, in the sense that the application of the system for small and large companies should be different, this takes into account the cost benefits, because in large companies the transactions are relatively more complex, so the implementation of the system is also more complex.

RESEARCH METHODS

This research uses a qualitative approach by analyzing in depth the phenomena that occur at the research site. Qualitative research aims to understand in depth social phenomena or symptoms by paying great attention to the complete picture of the phenomenon being studied (Kamayanti, 2016; Sugiyono, 2019). It is hoped that this in-depth understanding can produce findings which can be in the form of assumptions, reinforcements or anomalies in a theory, and often even produce a theory.

The qualitative research method used later is ethnomethodology which is an interpretive qualitative approach that attempts to see social phenomena or symptoms from the point of view of members of a community in their daily lives (Garfinkel, 1967, p. vii and 11; Kamayanti, 2016, pp. 133-134) regarding their order and balance in interactions. To obtain the views of the informants (members), data obtained both directly and indirectly is needed which will be briefly explained in the following sub-chapter.

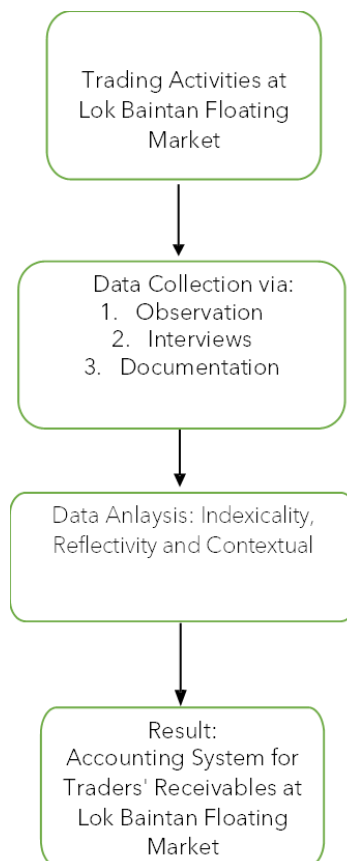
Data collection technique

Data collection in qualitative research is very diverse and depends on the conditions of the site being studied. Apart from that, the researcher's skills in exploring and observing phenomena are absolutely necessary in order to gain a complete understanding of the actual condition of the site. In general, data in qualitative research is obtained through observation, interviews and documentation (Sugiyono, 2019; Ningrum, Amaliah, & Usman, 2023). In this research, the data collected will be mostly obtained through in-depth interview techniques using an open question model, namely the researcher explores/excavates answers from informants in depth (Shonhadji, 2021). The informant's answers are recorded using memory, notes or voice or video recordings to facilitate the process of analyzing the interview data.

Data Analysis Techniques

After the interview data was collected, transcription of the interview results was carried out. The transcription of the interview results will be analyzed by indexing or creating a list of terms most frequently used by informants (indexicality) (Handayani, 2016; Talib, 2023). From this indexicality, we can proceed to the next stage of analysis, namely contextual analysis in the form of understanding the context of the terms found in the results of previous interviews (Sari, Sokarina, & Suryantara, 2023; Nurhalimah, Setiawan, & Hariyadi, 2019). Then proceed by describing or narrating all the contextual analysis of their trading activities and what their accounts receivable accounting system looks like. The following is a flow chart of this research:

Systematic Flow of Research



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