

ACCOUNTING PRACTICES IN THE HILEIYA TRADITION OF THE GORONTALO COMMUNITY: A PHENOMENOLOGICAL APPROACH

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ABSTRACT

This study aims to understand accounting practices within the Hileiya tradition of the Desa Tolongio community in Gorontalo. Hileiya is a prayer ritual for the deceased, held over a sequence of commemorative days following a death, that involves various forms of fund management and expenditure. Adopting a qualitative method with a transcendental phenomenological approach, the study draws on data obtained through observation, in-depth interviews, and documentation involving community members and customary figures directly engaged in the ritual. The findings show that accounting practices in the Hileiya tradition are reflected in the management of funding sources, simple record-keeping, and expenditure on customary, consumption, and operational needs. Funding derives from the bereaved family and from community assistance in the form of money, foodstuffs, and labour, while expenditure to the fortieth day accumulates to a substantial sum by rural household standards, ranging from IDR 25,210,000 to IDR 42,334,000. Interpreted through the Husserlian structure of noema and noesis, these practices demonstrate that accounting in the Hileiya tradition functions not merely as financial management but also as an expression of mutual cooperation (huyula), social responsibility, and the spiritual values of the Gorontalo community, so that accountability is understood in social and moral terms rather than purely administrative ones.

Keywords: Accounting Practice; Hileiya Tradition; Fund Management; Phenomenology; Cultural Accounting; Gorontalo.

INTRODUCTION

Accounting is not confined to the context of modern business organisations; it is also embedded in the everyday life of communities. Any activity involving record-keeping, the sacrifice of costs, resource management, and decision-making is, in essence, a form of accounting practice that grows socially and culturally. Kamayanti (2016) argues that accounting is not a value-free body of knowledge but is laden with the values of the environment in which it is practised, which indicates that accounting practice is shaped by local culture and by the religious values held by a given community. In this sense, customary practice emerges as a concrete manifestation of culture that is inherited and enacted by society.

Custom (*adat istiadat*) refers to hereditary habits, repeatedly performed, that have become the tradition or distinctive character of a region (Huda & Karsudjono, 2022). As an inherited cultural legacy, custom encompasses the norms and values that guide behaviour and interaction in daily life. In Indonesia, a country renowned for its cultural diversity, custom plays a vital role in shaping the identity and character of its communities, with each region possessing its own distinctive customs that reflect its particular history, beliefs, and local wisdom.

The Gorontalo people continue to hold their customs in high regard, among them the *mandi lemon* and *tolobalango* ceremonies and, notably, the *Hileiya* tradition. *Hileiya* is a ritual of prayer for the deceased that the Gorontalo community has preserved to the present day. It is customarily performed on the first through seventh days after a death, and again on the tenth, twentieth, thirtieth, fortieth, hundredth, and three-hundredth days, after which an annual commemoration known locally as *mongaruwa* is observed. Substantively, the ritual comprises the recitation of selected chapters of the Qur'an, the *tahlil*, and prayers of safekeeping for the deceased.

Field observation shows that the performance of *Hileiya* is not merely a religious activity but has developed into a socio-cultural undertaking that requires cost arrangement, coordination, and contributions from various parties. Social contributions from neighbours, relatives, and the wider community take the form of money, foodstuffs, and labour; yet these contributions are not regulated in writing but proceed across generations on the basis of customary norms and solidarity. Because a death may occur unexpectedly, the bereaved family must manage substantial expenditure, spanning customary costs and other operational needs such as ingredients, cooking equipment, tent hire, and the labour of assisting community members, drawn from the family's own resources or from condolence contributions offered by the surrounding community (Siti, Yusuf, & Pinogoro, 2024).

In the community of North Gorontalo Regency, and specifically in *Desa Tolongio*, accounting practice within the *Hileiya* tradition has not been examined in depth, particularly from the standpoint of a community that ascribes meaning to expenditure, contribution, and financial responsibility in a cultural context. Earlier work by Rizal (2015) discussed *Hileiya* as a point of intersection between religion and local tradition in Gorontalo, focusing on its religious meaning, ritual process, and social function. What distinguishes the present study is its focus on culturally based accounting practice, examining aspects such as funding sources, record-keeping, community contribution, and the structure of expenditure.

The urgency of this study lies in the need to reveal how mechanisms of accountability are maintained amid the substantial expenditure of the Hileiya tradition, which spans consumption, customary costs, and alms, even though it is managed through only simple record-keeping. Amid a wave of modernisation that tends towards the transactional, this study is important for preserving the essence of the spiritual and social values of the Gorontalo community from the perspective of cultural accounting. Through a phenomenological approach, the study offers a fresh understanding that accounting is not merely figures on paper but a moral and spiritual commitment that lives within the community.

Accordingly, the research question is formulated as follows: how are management and expenditure enacted in the accounting practice of the Hileiya tradition of the Gorontalo community, viewed through a phenomenological approach? The study aims to understand, in depth, how the local community manages and interprets the management and expenditure of the accounting practice embedded in the Hileiya tradition. It is expected to contribute theoretically to the development of culturally based accounting and to offer practical benefits for the Desa Tolongio community as well as a reference for students, researchers, and academics interested in the relationship between culture, religious tradition, and community economics.

METHOD

This study is qualitative research employing a transcendental phenomenological approach as its principal method for uncovering the deepest meaning of informants' experiences of the Hileiya tradition in Gorontalo. Following Sugiyono (2018), qualitative research seeks to portray phenomena as they are, prioritising meaning and interpretation over numbers, with the researcher acting as the primary instrument for understanding the reality of the field. The phenomenological approach was chosen because it emphasises the elicitation of the essential meaning of experiences lived deeply by individuals, obtained through methods such as open interviews, in order to gain an in-depth understanding of accounting practice within the Hileiya tradition of the Desa Tolongio community.

The object of the study encompasses the sequence of Hileiya activities, the equipment required, the parties involved, and the accounting practice embedded within the tradition. The research was conducted in Desa Tolongio, Anggrek District, North Gorontalo Regency. Primary data were obtained through observation, in-depth interviews, and documentation, while secondary data were drawn from books, journals, and other sources relevant to the study. Informants were determined through purposive sampling, that is, the selection of data sources on the basis of particular considerations, namely those deemed to know most about, and to be directly involved in, the performance of Hileiya. The informants comprised Ibu Ewin and Ibu Zainab, homemakers experienced in managing the domestic needs of Hileiya, and Pak Yunus, a customary figure who understands the cultural values and adat rules governing the ritual.

Data analysis followed the interactive model of data collection, data reduction, data display, and conclusion drawing or verification. In line with the phenomenological framework, analysis proceeded through two layers of meaning: noema (textural analysis), which examines what appears explicitly in the informants' accounts and is

apprehended through the senses, and noesis (structural analysis), which pursues the deeper meaning underlying the noema and the pure consciousness through which the actors experience it. The analysis was organised around three principal dimensions, namely the sources of funds, the magnitude of expenditure, and the types of expenditure in the Hileiya tradition, which together provide a framework for assessing management and expenditure within the tradition's accounting practice.

RESULTS AND DISCUSSION

In the context of the Gorontalo community, and particularly in Desa Tolongio, Hileiya is a mourning undertaking that demands genuine financial management, coordination, and the sacrifice of costs. Drawing on the phenomenological approach, the community's interpretation of the management and expenditure of these funds can be classified into three principal dimensions: the sources of funds, the magnitude of expenditure, and the types of expenditure.

1. Sources of Funds

The sources of funds for the Hileiya tradition in Desa Tolongio reflect a blend of independent financial capacity and a strong social network operating through the sincere practice of huyula (mutual cooperation). The interviews reveal that the principal pre-ritual funding derives from the bereaved family's personal savings and from the allowance of a mourning association or rotating-savings group (arisan duka) present on the first day. Alongside this, contributions flow from mourners, neighbours, and relatives in several forms: cash collected in a donation jar on the first day and condolence envelopes given on the seventh and fortieth days; logistical support such as rice, sugar, tea, canned milk, mineral water, and ready-to-cook ingredients; and non-material assistance in the form of labour, including erecting tents, lending cooking utensils, and the phenomenon of the "kitchen relocation" (pindah dapur), in which neighbours take over domestic cooking so that the bereaved family feels supported and consoled.

The community interprets these contributions not as mere transactional assistance but as a social debt, or reciprocal obligation, that will voluntarily be returned when the giver later experiences a similar misfortune. Full management of the inflow and outflow of cash is held by a representative of the nuclear family, typically an adult child of the deceased or, where the children are still young, a sibling of the deceased, so that the family retains a comprehensive and precise understanding of the ritual's needs.

Notably, the family maintains a form of record-keeping, particularly of the names of those who bring condolence envelopes or goods such as tea and sugar, so that the kindness can later be reciprocated; for other mourning funds, some informants rely instead on memory. This meaning demonstrates that accountability in the Hileiya tradition is understood not solely as financial responsibility but also as social and moral responsibility. The family feels a moral obligation to maintain good relations with the community through the principle of mutual assistance, so that the practice of record-keeping carries a social value far more dominant than its administrative one.

2. Magnitude of Expenditure

The funds allocated to the Hileiya ritual are considerable by the economic standards of a rural household in Desa Tolongio. The absorption of operational costs moves in waves from the first day of death to its peak at the fortieth-day commemoration. Based on the informants' written records and recollections, the total expenditure borne by the bereaved family ranges from IDR 25,210,000 to IDR 42,334,000.

The level of total operational cost depends heavily on the family's logistical decisions in managing resources, especially regarding the provision of food. The family faces a choice between using a catering service, which requires large and rapid cash outlays, or slaughtering its own livestock (a cow) to reduce the need for ready cash to purchase primary ingredients. When examined structurally by ritual phase, cash expenditure is not evenly distributed but concentrated at certain sacred moments. In the early phase, from the first to the seventh day, cash outflows already reached between IDR 12,640,000 and IDR 23,020,000, while the preparation for the removal of the headstone on the fortieth day recorded outflows of approximately IDR 13,550,000 to IDR 15,313,000.

A striking phenomenological finding is that, although these sums are nominally high, the informants firmly stated that they never experienced the costs as a heavy economic burden or a source of regret. For the community, giving away part of one's wealth in a mourning undertaking is not a burden but a final expression of love and devotion to the deceased, and over time comes to be regarded as sincere alms and an investment in spiritual merit that brings peace of heart. This burden is further eased by the community's care through the giving of condolence envelopes: the solidarity gathered on the seventh day reached roughly IDR 7,537,000 to IDR 13,497,000 and, on the fortieth day, IDR 3,500,000 to IDR 4,168,000, which the family representative then manages to meet the logistical needs of the subsequent prayers. Crucially, there is no fixed rule or obligatory amount for mourners' contributions; everything is returned to each guest's capacity and sincerity, so that the sizeable cost of Hileiya ceases to be a distressing burden and instead displays a model of humanity that sustains social harmony.

3. Types of Expenditure

Expenditure in the Hileiya tradition is not merely a sequence of ritual outlays but a deeply planned form of respect, in which every rupiah spent carries a strong spiritual and social meaning. These costs fall into three principal categories regarded as expressions of devotion to the deceased and of respect for the guests in attendance.

First, consumption costs (upo lo u'alo) form the heart of the entire budget, absorbing more than sixty per cent of the total funds. This is not a private matter but a moral responsibility to honour the invited guests, preachers, and customary and religious leaders who sincerely pray for the deceased. From the first day to the peak on the fortieth, kitchen needs are considerable, with the overall consumption cost reaching between IDR 18,000,000 and IDR 19,100,000. The magnitude of this cost is driven by the number of guests: the more community members who come to pray, the greater the provision required, which is why consumption is the most dominant component of all Hileiya expenditure.

Second, customary costs (*kati lo adati*) relate to the material needs prescribed by Gorontalo custom, such as the *toyopo* (a woven container made from young coconut leaves), customary cakes, and the *bele lo pa'ita* (a small house for the headstone). The budget allocated for these needs reaches between IDR 2,100,000 and IDR 2,400,000. Although smaller in nominal terms than consumption and alms, customary costs are regarded as important because they embody the cultural identity of the Gorontalo community.

Third, alms (*sada'qah*) constitute an obligatory element of every undertaking. This is not a transaction but an expression of gratitude to the customary leaders, imams, and community members who devote their time to recitation and prayer, with the amount adjusted to each family's capacity. Alms disbursed on the seventh day ranged from IDR 2,750,000 to IDR 6,750,000 and, on the fortieth day, from IDR 1,400,000 to IDR 6,460,000. For the informants, giving alms is an obligation to be prioritised, since it is inseparable from the very purpose of the tradition, namely to pray for the deceased, and is therefore maintained even when the family's economic circumstances are limited.

4. The Noema and Noesis of Accounting Practice in Hileiya

Read through the Husserlian structure of noema and noesis, the accounting practice of Hileiya reveals a gap between what outwardly appears and the deeper meaning that sustains it. The noema of the tradition appears as tangible objects of experience: the donation jars and condolence envelopes, the lists of donors' names, the accumulated sums running into tens of millions of rupiah, and the material provisions of consumption, custom, and alms. At this textural level, the practice resembles a simple system of cash management, in which inflows are recorded, outflows are allocated, and a family representative exercises control.

The noesis, however, reveals how the actors experience and give meaning to these objects. Record-keeping is lived not as an administrative duty but as a moral instrument for preserving reciprocal social bonds; expenditure is experienced not as economic loss but as devotion, alms, and an investment in spiritual merit; and the absence of any obligatory tariff is understood as a space of sincerity that keeps the ritual free from coercion. Accountability thus operates on two horizons at once: an outward horizon of orderly management and control, and an inner horizon of social and spiritual responsibility that binds the family to both the community and the deceased.

These findings extend the literature on cultural accounting, which holds that accounting is a socially constructed practice laden with local values (Kamayanti, 2016), and resonate with studies of household and reception-and-expenditure accounting in customary settings (Hidayati & Jumaedi, 2024; Nortcott & Doolin, 2000). Where earlier work on Hileiya emphasised its religious and social meaning (Rizal, 2015; Belembele, Muhibbudin, & Ajuna, 2021), the present study shows that the tradition also embodies a living, if informal, accounting practice in which the management of funds, the magnitude of expenditure, and the types of expenditure are inseparable from the social, cultural, and spiritual needs of the community.

CONCLUSION

This study concludes that accounting practice in the Hileiya tradition of the Desa Tolongio community, Anggrek District, North Gorontalo Regency, lives within local culture in a simple yet meaningful form. Pre-ritual funding derives principally from the family's personal funds and the allowance of a social organisation (the mourning *arisan*), supported by the material contributions of mourners (cash in donation jars or condolence envelopes), food logistics, and non-material assistance in the form of neighbours' labour (*pindah dapur*), all managed personally by the nuclear family. These community contributions are interpreted as a moral commitment within a relationship of social reciprocity to be returned in future.

In terms of magnitude, the accumulated operational cost from the first to the fortieth day is substantial by rural economic standards, ranging from IDR 25,210,000 to IDR 42,334,000, with fluctuations driven strongly by logistical choices such as the use of catering versus the slaughter of one's own livestock, and with the largest concentration of expenditure occurring between the first and seventh days. Structurally, these funds are allocated across three principal types of expenditure that reflect the planned fulfilment of social obligation and customary respect: consumption costs (*upo lo u'alo*), customary costs (*kati lo adati*), and alms (*sada'qah*).

Although the financial outlay is considerable, the phenomenological approach shows that the bereaved family does not interpret it as an economic burden or an onerous moral debt. This is because there is no coercive customary tariff for mourners' contributions, so that the management of financial figures is peacefully reframed through the value of sincerity, as a final expression of love and devotion to the deceased and as a social and spiritual investment undertaken wholeheartedly. The structure of *noema* and *noesis* explains that the distance between orderly management and heartfelt meaning stems from the way the community experiences the same expenditure as, at once, a financial, social, and spiritual act.

It is recommended that the Desa Tolongio community continue to preserve the essential values of mutual cooperation, sincerity, and social solidarity embodied in the Hileiya tradition. Future researchers interested in similar themes are encouraged to widen the range of informants or to employ other qualitative methods, such as ethnography, in order to probe more deeply the historical transformation and shifting valuation of costs within customary rituals under the pressure of economic modernisation.

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