

SRIWIJAYA INTERNATIONAL
JOURNAL OF DYNAMIC
ECONOMICS AND BUSINESS

SRIWIJAYA INTERNATIONAL JOURNAL OF DYNAMIC ECONOMICS AND BUSINESS

Addressed to:



Faculty of Economics
Sriwijaya University, Indonesia
Email: ijde@swu.ac.id

Indexed in



Indexing, Licensing, and Archiving

» Indexing

Sriwijaya International Journal of Dynamic Economics and Bussiness (SIJDEB) is indexed by [Google Scholar](#).

» Licencing

This work is licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License](#).

» Archiving

Sriwijaya International Journal of Dynamic Economics and Bussiness (SIJDEB) is archieved in [LOCKSS](#) and [CLOCKSS](#)

Sriwijaya International Journal of Dynamic Economics and Business (SIJDEB), p-ISSN [2581-2904](#) and e-ISSN [2581-2912](#), is an international journal established and managed by Faculty of Economics, Universitas Sriwijaya. It is a peer-reviewed journal published four times a year (March, June, September and December) and intended to be an international journal that publishes scientific paper in the field of economics, business and accounting. SIJDEB is expected to be use as a reference for academicians in writing a scientific, relevant and dynamic article to enhance new generation that are fond in writing academic paper.

Editorial Team

Editor in Chief

1. [Mohamad Adam](#), (SCOPUS ID: 57189470086), Universitas Sriwijaya, Palembang, Indonesia

Managing Editor

1. [Fida Muthia](#), (SCOPUS ID: 57193214543), Universitas Sriwijaya, Palembang, Indonesia
2. [Muhamad Nazirwan Hafiz](#), Universitas Sriwijaya, Palembang, Indonesia

Advisory International Editorial Boards

1. [Taufiq Marwa](#), (SCOPUS ID: 57193213678), Universitas Sriwijaya, Palembang, Indonesia
2. [Badia Perizade](#), (SCOPUS ID:57194544047), Universitas Sriwijaya, Palembang, Indonesia
3. [Sulastri Sulastri](#), (SCOPUS ID: 57193206408), Universitas Sriwijaya, Palembang, Indonesia
4. [Suriyani Muhamad](#), (SCOPUS ID:39861962500), Universiti Malaysia Trengganu, Malaysia
5. [Isnurhadi Isnurhadi](#), (SCOPUS ID:56644846300) Universitas Sriwijaya, Palembang, Indonesia
6. [Inten Meutia](#), (SCOPUS ID: 57188963865), Universitas Sriwijaya, Palembang, Indonesia
7. [Mukhtaruddin Mukhtaruddin](#), (SCOPUS ID: 57189468759), Universitas Sriwijaya, Palembang, Indonesia
8. [Didik Susetyo](#), (SCOPUS ID: 57193763841), Universitas Sriwijaya, Palembang, Indonesia
9. [Elfindri Elfindri](#), (SCOPUS ID: 7409534330), Universitas Andalas, Indonesia
10. [Agus Zainul Arifin](#), (SCOPUS ID: 57188962176), Tarumanagara University, Jakarta, Indonesia
11. [Ferry Jie](#), (SCOPUS ID: 55320767200) RMIT Melbourne, Australia
12. [Syamsurijal Syamsurijal](#), Universitas Sriwijaya, Palembang, Indonesia
13. [Bernadette Robiani](#), Universitas Sriwijaya, Palembang, Indonesia
14. [Nurlina Tarmizi](#), Universitas Sriwijaya, Palembang, Indonesia
15. [Muslimin Muslimin](#), Tadulako University, Palu, Indonesia
16. [Diah Natalisa](#), Universitas Sriwijaya, Palembang, Indonesia
17. [Tertiarto Wahyudi](#), Universitas Sriwijaya, Palembang, Indonesia
18. [Lukluk Fuada](#), Universitas Sriwijaya, PaLembang, Indonesia
19. [Fumio Itoh](#), Aoyama Gakuin University, Japan
20. [Raja Masbar](#), Universitas Syiah Kuala, Indonesia
21. [Kitima Tamalee](#), Pranakhon Si Ayuthatthya Rajabhat University, Thailand
22. [Takahiro Akita](#), Rikkyo University, Japan

Exploring the Meaning of Cost Based *Mo Polihu Lo Limu* Custom of Gorontalo People

Tri Handayani Amaliah dan Abdul Rahmat
Gorontalo State University
e-mail: tri.handayani.amaliah@gmail.com
abdulrahmat@ung.ac.id

Abstract

Cost actualization is not only involved in company activity, however, it is also involved in custom tradition which prevailed in a society. This research aims to explore the meaning of cost towards custom procession of Mo Polihu Lo Limu. Mo Polihu Lo Limu is heredity tradition which still upheld by Gorontalo people purposed to sanctify the girls. This research was qualitative research which conducted by using ethnomethodology approach. Data analysis in this research followed ethnomethodology rules, which are data reduction, data display, indexicality, reflectivity, and conclusion drawing. The research result showed that costs which included in Mo Polihu Lo Limu custom mean as alms (sadaqah), pray (du'a), and realization of affection (motoliango). Costs which included in the implementation of this tradition, for Gorontalo people, aims to reach happiness in this world and the hereafter. This paper is an attempt to find empirical theory by using local wisdom culture as focus to find the meaning of cost in order to give contribution towards the development of accounting science.

Keywords: Cost, Ethnomethodology, *Mo Polihu Lo Limu*, Custom Value, Gorontalo People

INTRODUCTION

A review about cost is one interesting topic to be studied. Why? Because to reach the desired goal, men will always be involved with cost. Cost, most of times, defined as sacrifice of economic source towards money value that been occurred or will be occurred to reach certain goal (Halim, 2012 and Mulaydi, 2012). However, usually, the meaning of cost which sticks to the men activities only directed to reach goal, which is only the number of profit. To reach maximum profit, mostly, it is performed by efforts to minimize sacrificed nominal cost. The smaller cost that spent from gained income, the larger profit will be gained, vice versa, the larger sacrificed cost, the smaller gained profit.

Related to the case above, one of cost accounting aims is to control cost, thus it will be able to result appropriate profit as been established in company goal. Profit is not only becomes end of any company activities, but, not infrequently, it is established as the only men's goal in many living aspects. How important this profit number in men's life, thus, for most of times, many efforts performed to gain the desired profit, either through the strategy of income increase or through the strategy of minimizing the spent costs. If it is traced in more detail, the only goal which tends to be focused on profit number, sometimes, will be able to create materialistic and egoistic behavior. Finally, this perspective will grow greedy and fraud behavior, even it will lead to the social inequality, environmental damage, and authority abuse over the power.

Modern accounting heavily related to the capitalism, in which it contains materialistic, egoistic, even secularistic values (Hardono, 2012 and Triyuwono, 2012). Daito (2011) stated, if the resulted information moved from egoistic and materialistic values, then the information

users will take decision based on egoistic and materialistic behavior as well. Egoistic and materialistic behaviors will affect and create pattern of individual perspective in conducting social interaction or business. It describes in many unethical behaviors towards life reality such what is occurred today. This effect is due to, most of times, men make cost as facility to reach merely happiness in this world and ignoring happiness in the hereafter, which actually the eternal happiness.

Cost actualization is not only involved in company activities, but it is also related to the prevailed culture in a society (Zhang, 2013; Tumirin and Abdurrahman, 2015, and Rahayu et al., 2016). Accounting, actually, created from local culture as form of culture where the accounting developed (Rahayu and Yudi, 2015). Mulya et al., (2016) argued that definition of accounting related to the socio-cultural living. Practice of accounting concept based local culture is very important to be explored in order to show the existence, uniqueness, and variety of accounting in Indonesia (Rahayu and Yudi, 2016).

This paper studied about accounting which included in custom procession of *Mo Polihu Lo Limu* of Gorontalo people. *Mo Polihu Lo Limu* custom is heredity tradition of Gorontalo people which specified for the girls. Gorontalo people do not view cost in that custom procession as burden or sacrifice, but it is viewed as a duty that must be spent sincerely.

This research wanted to answer the question about how is the meaning of cost based custom procession of *Mo Polihu Lo Limu* of Gorontalo people? Therefore, the research goal was to find the meaning of cost based custom procession of *Mo Polihu Lo Limu* of Gorontalo people. There were many reasons toward this research that made the researcher interested to choose this topic. *First*, realizing problem in the meaning of cost towards modern accounting as mentioned above, then the researcher considered that it was necessary to create “new awareness” in which, actually, cost actualization is not only included in company activities, but also related to the prevailed culture in a society or community. *Second* motivation, actually, the meaning of cost not only aims to reach worldly happiness, but also as to reach the hereafter happiness.

Through reality of Gorontalo people life, it is possible to define the meaning of cost from custom procession of *Mo Polihu Lo Limu*. The use of ethnomethodology approach and data analysis that adjusted to the rules of ethnomethodology approach made this research became different with previous study. This difference enables to create different research finding from previous study.

RESEARCH METHODOLOGY

This research was qualitative research in interpretive domain. A research, which is scientific activity, aims to obtain answer towards the research goal, then it needs appropriate method to find answer from the determined research goal. It can be stated that qualitative research considered as appropriate to be applied in this research and less appropriate to use quantitative approach due to the purpose of qualitative research used to understand the meaning towards the reality of social living and humanity, either to the group of individuals or to the group of community.

This research aims to understand the reality of accounting in heredity cultural tradition of Gorontalo people. Culture, in a simply way, means thought, works or men’s works that fulfill beautifulness desire or, in other words, culture is art. While, culture, in wide meaning, is the whole thought, work or men’s works that not rooted to the instinct. 7 (seven) components of cultural elements from all culture which the most difficult to be changed is religious system (Koentjaraningrat, 2015). The same thing also stated by Randa (2016) that culture and custom which are not the actualization of religion, slowly, will be extinct or transformed to the new form.

The research stage started with field observation to the custom procession of *Mo Polihu Lo Limu*. In order to find the meaning of cost based *Mo Polihu Lo Limu* custom, then it was determined by research site or location, in this case was in Gorontalo City. The research informants were original people who live in Gorontalo City and, until this day, still uphold their cultural values. Despite observation, data collection was conducted through interview and documentation. To find the meaning of cost which adopted from *Mo Polihu Lo Limu* custom, then the appropriate method towards this research was qualitative by using ethnomethodology approach.

Analysis process in this research performed by following ethnomethodology rules, including data reduction, data display, indexicality, reflectivity, and conclusion drawing. Through ethnomethodology approach, it would be explored about *Mo Polihu Lo Limu* custom which performed by Gorontalo people. It was conducted to understand, in-depth, philosophical meaning behind accounting practice which made as foundation to find the meaning of cost based cultural values of Gorontalo.

Then, in order to answer the research goal, the researcher itself became research instrument. The attempt to present the meaning of cost based cultural values conducted by establishing this research as qualitative research with research location in Gorontalo City. Data analysis process included data reduction, data display, indexicality, reflectivity, and ended with conclusion drawing step. Data analysis process in this research followed the research approach, which was ethnomethodology approach.

Ethnomethodology approach used to explore custom procession of *Mo Polihu Lo Limu* performed by Gorontalo people, identify costs that spent in the procession, and analyze philosophical meaning behind the tradition which performed heredity through indexicality and reflectivity process that conducted by the researcher. The next stage was exploring the meaning of cost in custom procession of *Mo Polihu Lo Limu*. The research stage, finally, would be able to find the meaning of cost as with the research goal.

Table 1. List of Research Informant

No	Name	Explanation
1.	N	<i>Hulango</i> (village midwife)/ performer of <i>mo polihu lo limu</i> ceremony
2.	O	<i>Hulango</i> (village midwife)/ performer of <i>mo polihu lo limu</i> ceremony
3.	NH	Parent who perform <i>mo polihu lo limu</i> ceremony
4.	M	Parent who perform <i>mo polihu lo limu</i> ceremony
5.	HT	Parent who perform <i>mo polihu lo limu</i> ceremony
6.	A	Family who performs <i>mo polihu lo limu</i> ceremony
7.	J	Family who performs <i>mo polihu lo limu</i> ceremony
8.	MP	Family who performs <i>mo polihu lo limu</i> ceremony

Source: Processed Data

Site or location in this research was in Gorontalo City. The research data was collected by using interview method to *hulango* (village midwife) who is the performer of *Mo Polihu Lo Limu* custom ceremony. Despite interview, data collection in this research was also conducted through observation and documentation. Research observation was conducted towards the performance of *Mo Polihu Lo Limu* custom procession which performed by family in Gorontalo City. Interview also conducted to the parent who ever perform *Mo Polihu Lo Limu* ceremony. To test data validity and credibility in this research, it was conducted by asking the same questions to the different informant as well as comparing the data that obtained through interview and observation.

The attempt to arrange many records of observation and interview result systematically, ended towards the goal to find the meaning behind the obtained data (Kasiram, 2010). Therefore, field data analysis stage was conducted by using stages which adjusted to this research needs, thus analysis process that conducted in this research based on rules in ethnology approach, which were indexicality and reflectivity that conducted by the researcher, including data reduction, data interpretation, and conclusion drawing stage (Coulon, 2008 and Sugiyono, 2012). In the process of data analysis, finally, it was obtained set of theme which describe about how is the meaning of cost in *Mo Polihu Lo Limu* custom tradition of Gorontalo people. The result was sketch towards the meaning of cost in *Mo Polihu Lo Limu* custom from the research informant's and researcher's perspective.

RESEARCH RESULT AND DISCUSSION

Mo Polihu Lo Limu Procession: Heredity Tradition

In this part, the researcher would present about the essence of *Mo Polihu Lo Limu* custom tradition which rooted and performed heredity by Gorontalo people. However, before discussing further about this custom which upheld by Gorontalo people, the researcher seen it as necessary to present the explanation of custom definition. "Custom" according to Janis B.Alcorn (2001) that referred by Yasin et al., (2013) mainly: 1) leads to the belief, responsibility, culture, law, as well as custom practices; 2) contains law, religious, moral, and cultural aspect; 3) is custom law, which is about fine for them who violate custom law or rule. Moreover, custom, as mentioned by Husnan to the Gorontalo people, seen as set of norm (value order) and rule as the result of design from the formers. However, custom is not the only one that becomes source of value which adopted by Gorontalo people, rather it is the second source of value, after religious source (Yasin et al., 2013). Basically, men, in their life, implement set of values which become main basic to determine attitude towards the community where they belong. This set of values which then make it different with other community.

Culture diversity which owned by Gorontalo people expressed through many traditions that still upheld today. Identity of Gorontalo people, which known as "custom based sharia, sharia based Holy Book (*kitabullah*)" is symbol of identity which represents that there is no custom in Gorontalo which not based on religious values. It can be stated that Gorontalo people, where majority adopt Islam religion, ground their live philosophy towards religious values and heredity custom. Gorontalo people give much respects and uphold life principle sourced from Al-Qur'an and Hadith as well as heredity custom.

Mo Polihu Lo Limu is one tradition which heavily related to the uniqueness expression of Gorontalo people. *Mo Polihu Lo Limu* tradition is the ancestor heritage of Gorontalo people which still exist until today, in the middle of modernization flow in Indonesia. The existence of *Mo Polihu Lo Limu* tradition for Gorontalo people has no doubt anymore. It such what is mentioned by an informant as below:

“ this lemon bath tradition has been known for long time ago, it exists as heredity tradition, my sister also circumcised (*khitan*) by this Gorontalo custom, my house also planted by flower plants that usually used as custom procession of lemon bath”. (A)

That noon, about 01.00pm, informant A, who is Gorontalo people, stated that *Mo Polihu Lo Limu* tradition, or usually known as lemon bath tradition ever performed or held in parent home. This tradition performed for around 2 years old sisters and around adolescent age. It has became custom and tradition of Gorontalo people that girls around 2 years old will perform *Mo Polihu Lo Limu* procession which accompanied by *Mongubingo* procession once in her life. However, when the girls have menstruation then the custom tradition will be performed again.

Mo Polihu Lo Limu means lemon bath. While *Mongubingo* means pinching. The explanation above is in line with the statement of informant below:

“Lemon bath performed because it is heredity tradition of Gorontalo people, in which as a parent must perform lemon bath tradition and follow the custom....”(M)

The statement of M was in line with the statement of A that explained *Mo Polihu Lo Limu* tradition, for Gorontalo people whenever they are, is not a strange ritual. Before *mongubingo* (circumcision), then previously it is performed by *Mo Polihu Lo Limu* tradition, which is an obligation for Gorontalo people to perform that heredity tradition towards a family with daughter or girl. Although the child's mother is not come from Gorontalo ethnic group, but the father is, then the tradition must be performed. Vice versa, if the mother come from Gorontalo ethnic group and the father is not come from Gorontalo ethnic group, then the tradition must be performed as sacred ritual.

To perform custom procession of *Mo Polihu Lo Limu*, it needs set of custom accompanied by ingredients that used in the custom procession. It is in line with the statement of informants below:

“... in order to perform lemon bath, then the water should be prepared and I do it myself. Lemon bath also needs container, seven eggs, seven nutmegs, seven cloves, all must be seven for girl's circumcision. Then the other ingredients added such as betel nut, flowers of *poluhungo* leaves. Some say that it should use *poluhungo* leaves, coin inside bamboo which means as livelihood” (N)

The same thing also stated by other informant as below:

“..... for Gorontalo custom, it should use flowers such as *poluhungo*, for example lemon bath. The leaves picked placed on a plate (stressed intonation) for *injang*, then... (think for a few minutes) there is also tradition where the leaves placed in feather for the bath needs” (A)

That evening around, 05.00pm Central Indonesian Time, in the terrace of N informant's house, which very beautiful with the spread out area of flowers and fruit trees, the informant explained about ingredients that needed to perform custom procession of *Mo Polihu Lo Limu*. The same thing also stated by A informant. Ingredients that used to perform *Mo Polihu Lo Limu* as follow: nubbled lime, yellow bamboo, chicken eggs (laid by cage-free chicken), container, plates, flowers, *poluhungo* leaves, colored rice (red, yellow, and green), coins of IDR 500.00, *bada'a* (mixture of rice, mashed kaempferia galanga and make it rounded shape, betel nut [*boluwe*], coconut grater [*dudungata*], piper betle, *titihi*, paddy, corn, candle, and nutmeg).

One interesting thing that stated by A informant is the ingredients and equipments numbered as 7 (seven), 7 (seven) eggs, 7 (seven) lemons (nubbled lime), 7 (seven) nutmeg, 7 (seven) cloves, and 7 (seven) plates. Then, what is the meaning of that 7 (seven) number? It is answered by NH informant below:

“..... seven chicken eggs...two liters of rice then nutmegs, cloves which inexpensive ingredients, only seven, and only seven coins IDR 500.00. It must be seven due to Allah loves odd number, if it is three or five then it is too little”.

By the statement of NH on October, 1st 2016 around 02.40pm Central Indonesian Time, it is found that 7 (seven) as the number of eggs laid by cage-free chicken, nutmegs, candles, *toyopo* (container made from plaited yellow coconut leaves and contained 4 types of rice, banana, chicken, and *pirusu* cake) and coins.

Related to the 7 (seven) number as the statement of N informant, indeed, it has its own meaning. This meaning leads to the core of custom procession of *Mo Polihu Lo Limu* which purposed to remove seven bad characters toward the girl – *nene 'alo* (displease attitude), *wetelolo* (inappropriate talk), *kekengolo* (pretending to be busy), *kureketelo* (mistakenly behavior and talk), *pa'ingolo* (answering back to parent), *bulabolo* (interrupted others, *dilaotumanila lio*), and *butingolo* (rude in talking and behaving, *bangganga*) (Yasin et al., 2013). The expectation and belief of Gorontalo people through their pray above performed during the custom procession. It is affirmed by one of informants below:

“Lemon bath performed due to it is heredity tradition for Gorontalo people and as parent must follow the prevailed custom. I believe with the custom due to children should be free from any badness. Except towards marriage partner forecast and child fate in the future, I doubt about it because marriage partner comes from God and child fate in the future laid on the child effort itself” (M)

This unique *Mo Polihu Lo Limu* custom placed in Gorontalo and, as long as it is known by the researcher, *Mo Polihu Lo Limu* custom only performs in Gorontalo. Gorontalo people have great believe that *Mo Polihu Lo Limu* tradition aims to make the girls free from any badness and, in the future, will grow as great women and able to create good reputation, not only for themselves (Djibu, 2014), but also their family. That strong believe and expectation, from the deepest heart, for parent and family makes this tradition seen as an obligation that must be performed by Gorontalo people. The expectation and belief of Gorontalo people through pray from parent, family, and guests that come to this tradition of *Mo Polihu Lo Limu* ceremony.

Mo Polihu Lo Limu performed according to the rules, including all civilization and local culture which included into custom (Djibu, 2014) as discussed elsewhere. The girls in Gorontalo, perform custom ritual of *Mo Polihu Lo Limu* (lemon bath) twice in their life – lemon bath and circumcision (the girls around 2 years old) also lemon bath and *pembaeatan* (the girls around adolescent age or when they got their first menstruation period).

The figure above shows the sketch of custom procession of *Mo Polihu Lo Limu*. Before the procession, first, the ingredients and equipments prepared such mentioned in the interview result towards the informants above. *Mo Polihu Lo Limu* procession marked by procession of showering water with nubbled lime that mixed with flowers and spices which have sweet smelling (fragrance). This ceremony performer is *Hulango* (village midwife), priest of mosque, and custom leader. *Mo Polihu Lo Limu* procession started with pray (*du'a shalawat*) while giving dot mark (*bonto*), from a plate or cup contains mixture, on certain body part of girl. It is performed by *Hulango* in which the mixture contains powder and mashes spices. *Hulango* then continue the ceremony with forecast procession by throwing pieces of nubbled lime, nutmeg, and cloves on large tray contains water. These thrown pieces positions will give explicit meaning of forecast to the girl.

Then, to perform shower procession (*Mo Polihu*), mother and the girl (daughter) – in the location of shower procession – sit on *dudungata* (coconut grater) which decorated with fruits such as sugarcane, the stem of banana, yellow coconut leaves – makes it looks hung down – and hang down palm-blossom (from betel tree). Shower procession in *Mo Polihu Lo Limu* uses fragrant water, which is the mixture of *limututu* cortex which sliced slightly, seven fruits of *limututu* which sliced in two parts, seven kinds of sliced *poluhungo* leaves, flowers, and

other ingredients which filled into yellow bamboo. On her mother's lap, a girl will have shower procession. The shower procession started with the mother's shower that represented by her grandmother or aunty, then continued by fathers shower, the next shower comes from custom leader (*hatibi*) or priest of mosque, and then family from grandmother's lineage.

In this bath tradition, there is palm-blossom clap ritual (which still covered by its midrib). In this palm-blossom clap ritual, there is forecast session that will show the girl's characteristic. Lemon bath procession ended with breaking the egg (laid by cage-free chicken) procession which placed on both mother's palms. The broken egg placed on both mother's palms then moved alternately from left palm to the right palm. If the egg is not broken then it means the girl can save her honorary. After that, the egg yolk must be swallowed immediately by the mother. However, if the custom procession of *Mo Polihu Lo Limu* performed for girl around their adolescent age (around the first menstruation period), then the girl should swallowed the egg yolk by herself.

The next procession after lemon bath finished is child circumcision procession that, previously, the girl worn by Gorontalo custom clothes. Then, the girl, accompanied by the parent, will be assisted to walk on 7 (seven) plates contained coins of IDR 500.00. It is performed for three (3) times. After that, the girl assisted to walk on plates contained soil and grass for three (3) times. The next is walk on plates contained corn and paddy, then paddy grain and corn which stick to the girl's feet will be counted. The more paddy grain and corn which stick to the feet shows the more fortune will be gained. After this procession finished, then *Mo Polihu Lo Limu* custom continued by eating together with family and the guests.

Concrete Realization of Culture towards *Mo Polihu Lo Limu*: Balance of the World and the Hereafter

Talking about formulation of culture definition, indeed, contains various meanings that been described by many experts. Yasin et al., (2013) referred to the definition of experts towards Gorontalo custom defined culture to have meaning as *Tu'du* or balance. *Tu'du* here is *titimengo lo tonulola polo'utia lo tutumulo to baango wau to di'olomo* (balance from the origin of live in the world and the hereafter). Live perspective of Gorontalo people is by upholding custom values and sharia values, creating philosophy of Custom based Sharia, Sharia based the Holy Book (*Kitabullah*). This live perspective which actually rules Gorontalo people life (Yasin et al., 2013).

Based on the explanation above, it creates the understanding that custom values in Gorontalo culture, basically, full of Islamic religious values that not only made as vertical base for Gorontalo people, but also as horizontal based in implementing many live activities. In Gorontalo custom, there is upright values that made as live guidance in the world to the hereafter.

In the implementation of *Mo Polihu Lo Limu* ritual, it is heavily related to the religious and moral message as the child's guidance in this life. In custom procession of *Mo Polihu Lo Limu*, there is symbols of rituals which accompanied by pray (*du'a*), wish that in the future the child will be protected from any bad behaviors, because, sometimes, men can be careless to do good thing for The Creator and among others in the community. Why men can be careless? Because men have united with physics. In the spirit world, man's spirit promises to always obey and do good things among others. However, when the spirit and physics come in one (united) then born in the world, men have desire. This desire makes the spirit forget about the promise (Anonym, 2016).

Related to the case above, Gorontalo people believe that through *Mo Polihu Lo Limu* custom, which followed by circumcision procession, then it is an effort to bless the child through pray (*du'a*), wish that the child will always in the right way, avoid anything the forbidden by God and obey the order of God. Gorontalo people believe that by *Mo Polihu Lo*

Limu custom procession, it will make the girl, as mandate from The Creator, free from badness and avoided from any bad influences that can make her careless towards anything that forbidden in the Islamic religion. And one thing that must be complied and considered as sacred thing according to the elders that if this custom is not performed, especially to the baby girl, then her generation considered as lovechild although the baby was born by legal marriage. Tradition procession of *Mo Polihu Lo Limu*, until this day, still related to the Gorontalo people who uphold philosophy of custom based sharia, sharia based the Holy Book.

Mo Polihu Lo Limu is a sacred tradition and must be complied by Gorontalo people heredity as the proof of Islamic religion towards Gorontalo female. Related to that thing, the performance of rituals, which are sacred agenda of *Mo Polihu Lo Limu* custom or lemon bath, absolutely, needs costs that must be spent by Gorontalo people for its implementation. If it seen further, in the performance of *Mo Polihu Lo Limu* custom tradition, the researcher found concrete realization of culture behind the spent costs, which is in the realization of artifact, as social and cultural system in the realization of values.

***Mo Polihu Lo Limu*: Custom Attribute behind the Cost**

Dudungata (coconut grater) and many ingredients and equipments to perform *Mo Polihu Lo Limu* custom procession, as explained before, consist of container, plates, and other equipments – things with its own meaning. As mentioned by Yasin et al., (2013:40) that *limututu*, which is dominant ingredient in water that used for shower procession, means *pobinggi u biluwi-luwita* or serves as remover of cynicism that will hurt others; yellow bamboo means to reach noble life, it needs to purify or be free from any sins by seven body parts. Coin means symbol of *halal* (allowed by God) wealth, *bulowe* or betel nut means that live principle in the world is to conduct Allah's order; egg means the origin of men; *dudungata* as symbol to avoid from men's wickedness; and *hulante* contains three (3) liters of rice means three (3) stages of men's life and rice as symbol of livelihood.

MP and N informant explained to the researcher about the meaning of cultural symbols in *Mo Polihu Lo Limu* or lemon bath custom ritual:

“ There must be coins, corn, in order to child have much wealth. Coins, paddy, if the child will walk on them then first walk on soil with grass. Paddy means food or livelihood (using intonation of expectancy). If the child walk on paddy and get much on the feet then the child will gain much wealth, Because if in applying definitely use the money for Themselves. rice 5 color disposed in the room aim at eliminating of interference (in a high tone) spirits in the house. (MP)

The explanation from two informants above shows that this lemon bath procession is heredity tradition. Custom procession of *Mo Polihu Lo Limu* does not change at all, both from its equipment and ingredient aspect as well as procession of ritual by ritual still preserved until this day. If it is viewed closer, actually, behind costs that spent to perform ritual of *Mo Polihu Lo Limu* custom ceremony also represented cultural symbols which imply how strong this tradition fused in Gorontalo people life. Despite the meaning of symbols that analogized by the elders, Gorontalo people, basically, bring us to see further about the purpose of *Mo Polihu Lo Limu* custom procession which full of goodness values towards artifact symbols which, actually, describe parent and family expectation to the loved child. Explicitly, this expectation focuses on men dimension, which place themselves as ethical thought to uphold goodness values in their life.

***Mo Polihu Lo Limu* : Harmonization between Men and the Environment**

Behind costs that spent towards the performance of *Mo Polihu Lo Limu* custom ritual, despite the artifact realization, the researcher also found other cultural realization, which is social system. It describes through behavioral pattern that created in the performance of *Mo Polihu Lo Limu* custom. Social interaction seen on harmonic relation between *hulango* and parent who perform *Mo Polihu Lo Limu* custom. Related to that case, the informant explained as below:

“...if you want a bath of lemon, and some were told to prepare to the grandfather then I resigned to be paid regardless of by them, sincerity is my principle, although I will provide the rest of the preparation, must be sincere because it was my principle. (N).

The explanation above continued with the statement as below:

“...if you want to be prepared lemon bath water, feathers, nuts. and it all usually provided by them. if the grandfather only provide bada'a. even then if there is order in advance. (On the sidelines of the statement, one of the family members who have conducted lemon bath by using its services reveal that) this is all we have prepared at home, the rest will be prepared by the grandfather. then the old man continued to talk, if all the preparations have to be provided by I then have to go through prior arrangement since all ingredients must be purchased. if you want a bath of lemon, should be prepared trays, 7 eggs, 7 lemons, 7 nutmeg, cloves 7 pieces. The entire number 7 means that women will be circumcised. continues to provide bamboo, betel nuts, flowers and leaves puluhungo.

It is in line with the statement of NH informant, parent who ever performed lemon bath procession as below:

“... It can be the elder or shaman who perform the tradition and parent will pay the costs. For people who stay out of Gorontalo region, then they will come back to Gorontalo due to not all people know about the procedure, only them who have spiritual knowledge who able to perform lemon bath, expert elder or shaman. Do not wait until the child becomes 2 years old, minimum is 1 year ..
.“(NH)

N and NH informant above are *hulango* (village midwife) that always be trusted by Gorontalo people as the performer of *Mo Polihu Lo Limu* custom. In the performance of *Mo Polihu Lo Limu* custom, the family (parent), usually, will trust them (*hulango*) to prepare ingredients for the custom procession. It was also affirmed by the statement of informant below:

“...The first that should be provided is a nut that is already open or buloye (tonality clarify). buloye already tenuous prepared 1 piece. Buloye it is customary for lemon bath or shower for those who want to do "beat"”. (MP)

The statement of informants above, basically, shows behavioral pattern which creates interaction relation from many individuals in the performance of *Mo Polihu Lo Limu* custom procession. In that procession, it shows each other relationship between parent and *hulango* as caretaker of the procession. Despite creates harmonic behavioral pattern between man and others, *Mo Polihu Lo Limu* custom also creates behavioral pattern of harmonic relationship between men and the environment. It represents in the statement of informant below:

“if the tool with the materials was done with deliberation beforehand and they say they are prepared in advance will be our grandfather paid, then it will not be hard to take some of the plants that are here. there are plants that grandfather planted this here baramakusu (lemongrass) fragrant numerous. (Pointing toward the garden of lemongrass leaves hers) (N)

By seeing in more detail towards the ingredients, which can be stated as standard ingredient, in the performance of *Mo Polihu Lo Limu* custom ritual, then it is implied as an attempt to create harmonization between men and the environment. The use natural ingredients such as paddy, nutmeg, cloves, nubbled lime, corn, rice, betel nut, kaempferia galanga, lemongrass, yellow ingredient, *poluhungo* leaves, and other natural ingredients, actually, indirectly is concept towards the effort of environmental preservation.

Related to the explanation above, one informant stated as below:

“ this lemon bath (*mandi lemon*) tradition has been known for long time ago, it exists as heredity tradition, my sister also circumcised (*khitan*) by this Gorontalo custom, my house also planted by flower plants that usually used as custom procession of lemon bath”. (A)

This environmental care as the realization towards environmental preservation is the most important part without any requirements in life. Related to this perspective, then the existence of local wisdom values becomes strength for Gorontalo people to actualize their ecological spiritual awareness. One thing that must think about, that man as the creation of Allah SWT, actually, is part of the universe in which the existence cannot be separated each other. Simply, it can be stated that it becomes men’s characteristic that their existence in this world always be related to the nature. Man is social being and with the weaknesses will always be interacted, not only with man environment, but also related to the environment as the livelihood source. Vice versa, nature or environment also needs men to maintain and preserve natural resources.

The Realization towards the Meaning of Cost in *Mo Polihu Lo Limu* Custom

One of cultural realization in *Mo Polihu Lo Limu* custom is cultural realization of value. Culture represented in values which accompany set of procession in *Mo Polihu Lo Limu* ritual. Koentjaraningrat (2011:92) and Setiadi and Kolip (2011:127) argued that the existence of values in cultural realization played role as determinant towards the process of man’s thought and behavior, thus the values that actually placed behind man behavior that represented through utterance, action, or material. Value position in cultural framework placed in most eternal position and placed on men’s head since they were born which serves as bonding towards the environment where they belong. It means that value has very important role in man behavioral order, because it is related to any aspects, either good or bad.

It cannot be denied that, during this time, there are many studies about culture and accounting. Accounting practice as a technology, actually, fused to the socio-cultural living in societal reality. Mulya et al., (2016) argued that accounting definition related to the socio-cultural living. Accounting, actually, is a culture, because it is related to the values that adopted by a community. Local wisdom values have important meaning as guidance of men’s life in solving problem by problem. This research was conducted to reveal accounting phenomena in society or community.

Accounting and local wisdom values are unity which cannot be separated each other. This research found 3 (three) values behind the costs of *Mo Polihu Lo Limu* custom that performed by Gorontalo people. These three local wisdom values will be revealed in the next discussion.

Cost as Alms (*Sadakah*)

Such mentioned before, in *Mo Polihu Lo Limu* custom, there are many procession steps with its own meaning. It cannot be denied that in the performance of that procession, it needs costs that must be spent by the performer, costs that needed to prepare custom attributes, service charge for *hulango* as trusted people in this custom procession, service charge for the prayer of *shalawat*, and other costs that must be spent to serve meals for families and guests.

The researcher found that the spent costs in *Mo Polihu Lo Limu* tradition mean alms (*sedekah*). The spent costs to perform this custom procession, for Gorontalo people, called as alms (*sadakah*). It is such mentioned by the informant below:

“ Cost that spent to perform this tradition, absolutely, is not a burden for parents. The cost for lemon bath needs, such as flowers, fragrance, is just around twenty thousand rupiah, it is included into much costs, however at least it only needs about ten thousand rupiah for the ingredients such as seven cage-free chicken eggs ... two liters of rice then nutmegs, cloves which inexpensive ingredients, only seven, and only seven coins IDR 500.00. There must be coins, corn in order to wish the child will gain much wealth in the future. It must be seven due to Allah loves odd number, if it is three or five then it is too little. To perform this tradition, they should not be in troublesome. It can be elder or shaman who perform this tradition and parent of the child should pay as service charge. For people who stay out of Gorontalo region, then they will come back to Gorontalo due to not all people know about the procedure, only them who have spiritual knowledge who able to perform lemon bath (only expert elder or shaman)”.

The statement of Mrs. NH as parent who ever performed *Mo Polihu Lo Limu* custom procession explained costs that must be spent to perform the custom procession. It is in line with the statement of informant below:

“ For baby girl that will be circumcised, then the tradition name is lemon bath (*mandi lemon*). And for girls who perform lemon bath are them who get their first menstruation period. In that custom procession, we pray for the girls and give advice that they are adolescent now ... all mistakes and sins become their responsibility. The tradition in Gorontalo is performing lemon bath for circumcision. There are coconut, flowers, and eggs will be split. but if you are going to shower lemon are children then that will be broken was the egg yolk and then be in a drink by the parent. if the bath of lemon are adult women for the first period then the egg will be split yellow he must drink. As I know, if this custom procession is not performed, then there will be bad thing about that one. It is like when someone wants to buy a product and there is no pray towards that action, then there will be bad accident. In this lemon bath, the performer is paid as service charge. And of course, someone that should pay is the parent and absolutely they pay it sincerely due to they do alms through this performance. People here called as *sadakah*. The more guests come, the more meals served. Indeed, the more families and guests, the happier parent will be” (J)

The statement of informant above gives description that costs which spent in *Mo Polihu Lo Limu* custom procession absolutely not burdening at all to the parent as party owner. The parent perform this custom tradition in order to invite family and relations. For parent, the more families and relations come to the custom procession, the more alms that they spent. Through *Mo Polihu Lo Limu* custom procession, it is a way to do good deeds for parent due to the more alms they spent, the more they wish that Allah will give multiple rewards.

Cost as Pray (*Du'a*)

The other meaning of cost that found by the researcher was the meaning of cost as pray (*du'a*). Some moneys spent to perform *Mo Polihu Lo Limu* custom procession, in which people believe the custom procession full of pray (*du'a*) elements. The spent costs toward this custom procession known as pray or Gorontalo people called it as *du'a*. *Mo Polihu Lo Limu* custom which runs appropriately is parent's expectancy, because set of procession in *Mo Polihu Lo Limu* custom contained goodness pray for the children or girls who perform lemon bath and the pray also for the child's parent. It is such mentioned by HT informant below:

“ When I performed lemon bath for my child, I spent about IDR 12 millions for consumption, tent rent, chair rent, chair cover rent, custom process cost ... clothes rent, and so on ... That was celebration for the baby and there contained pray element due to the priest also pray for the baby. Thus, it is not burdening . besides that, in Islam, there is an obligation to do circumcision for girls and boys, that is to comply Islam sharia.”

Related to the statement above, one informant stated as below:

“ The more guests, the more pray to the child. However, for parents, it is not a problem due to the benefit is larger. Indeed, larger than the spent cost” (J).

The informants above stated that the spent cost in performing *Mo Polihu Lo Limu* custom procession is an obligation and not burdening at all for the performer. It is due to the purpose of *Mo Polihu Lo Limu* custom procession which full of pray and wishes to Allah SWT for the child's goodness. In that pray (*du'a*), actually, it is heavily related to the parent and family expectation to the loved child. The more guests, the more pray for the child and parent.

Besides that, related to that pray (*du'a*), in this custom procession, there is also pray which represented by the ingredients and equipments that used in the procession. It is such mentioned by the informant below:

“ There must be coin, corn in order the child has much wealth in the future.”

for money, rice, and corn for his stomp on the ground which has a new lawn. if rice and corn have meaning as a windfall, food (with a hopeful tone) so that if you later were trampled polynomial has meaning then fortune us a lot, if the money later on the child when he grows definitely spoken for using the money. then there are 5 kinds of colorful rice to be thrown away in the room, so they are not disturbed by spirits (high tone) because every house has occupants of the wawalo. (MI)

Besides pray (*du'a*) which reflects thankful feeling to God for giving the girl in parent's life, pray also reflected through equipments and ingredients that used on this custom procession. *Limututu*, which is dominant ingredient in water that used for shower procession, means *pobinggi u biluwi-luwita* or serves as remover of cynicism that will hurt others; yellow bamboo means to reach noble life, it needs to purify or be free from any sins by seven body

parts. Coin means symbol of *halal* (allowed by God) wealth, *bulowe* or betel nut means that live principle in the world is to conduct Allah's order, *dudungata* as symbol to avoid from men's wickedness, and rice means wealth symbol.

Cost as *Motoliango*.

After it is stated by the meaning of cost that found by the researcher in *Mo Polihu Lo Limu* custom, which is as alms (*sadakah*) and cost means as pray (*du'a*), then in this part, the researcher will explain about the other meaning of cost in *Mo Polihu Lo Limu* custom procession, which is cost as realization of affection from parent to the child. For Gorontalo people, this expression called as *motoliango*. The funding of cost as realization of affection was in line with the statement of J informant as below:

“... In this custom tradition, one that assist lemon bath process is paid and guests also served by meals. For parents, money taht spent for lemon bath tradition is not burdening due to it is nothing compared to their affection towards their child”.

The statement of J informant shows that costs that used in the performance of *Mo Polihu Lo Limu* custom are realization of affection from parents to the child. Child as mandate from Allah SWT to parents is the most beautiful gift and there is abundant of love. Love, according to Widyosiswoyo (2004:57) is source of one affection that realized in real action. The actualizations of parent's affection towards the children, one of them, realized by through the custom procession. Set of custom procession and the equipments, including the spent costs, are not burdening at all. Moreover, it can be stated that it is not burden, but happiness and thankful to Allah SWT for giving the girl to His servant.

Child is a gift from Allah, educating the girl in Islam included in Islam tenet and sunnah of Rasulullah SAW. Parents who get the gift of girls must educate them well. Allah SWT has promised heaven for His servants who educate and do goodness to the girls. As in hadith that one who able to educate and love well, especially to the girls, then they will gain large benefits.

CONCLUSION

Girls in Gorontalo perform *Mo Polihu Lo Limu* custom ritual twice in their life – lemon bath and circumcision (the girls around 2 years old) also lemon bath and *pembaeatan* (the girls around adolescent age or when they got their first menstruation period). As with its name, *Mo Polihu Lo Limu* tradition marked by procession of bathing in nubbled lime ingredient mixed with flowers and fragrant spices. The core of this procession is conducting circumcision for girls which covered with religious and cultural traditional custom of Gorontalo people. Through this ritual, it is also conducted by forecast about marriage partner and character of that girl when they grow in adult. It is conducted through natural ingredient that used in the procession such as sliced green betel midrib.

To perform *Mo Polihu Lo Limu* tradition, it needs costs that must be spent by the performer, costs that needed to prepare custom attributes, service charge for *hulango* as trusted people in this custom procession, service charge for the prayer of *shalawat*, and other costs that must be spent to serve meals for families and guests. In this research, it found 3 (three) meanings of cost that spent in the *Mo Polihu Lo Limu* tradition, cost as alms (*sadakah*), cost as pray (*du'a*), and cost as realization of affection or called as *motoliango*.

REFERENCES

- Adati Mo Polihu Lo Limu*. (2013). Download Friday, 15 July 2016. www.gorontalofamily.org.
- Ardiyos. (2013). *Dictionary of Accounting Standard*. Ninth Print Jakarta, Indonesia, Citra Harta Prima Press.
- Coulon, A. (2008). *Etnometodologi. Third Print*. Mataram, Indonesia, Publisher Lenge: Study Group on Cultural Studies Jakarta and Lenge Foundation Mataram, Translator Jimmy Ph.PAAT.
- Daito, A. (2011). *Searching Science Through Approach Ontology, Epistemology, Axiology*. First Edition. Jakarta, Indonesian, Mitra Wacana Media press.
- Djibu, F. (2014). *Meaning and Tradition Mo Polihu Lo Limu*, At Gorontalo Community, Download in 15 January 2017, from <https://kim.ung.ac.id/index.php/KIMFIS/article/download/6508/6404>
- Halim, A. (2012). *Fundamentals of Cost Accounting*. Yogyakarta, Indonesia. University Gajah Mada Press.. Page 4
- Hardono, S.W.B. 2012. *Al Qur'an & Accounting: Raising the Mind Knocking Qalbu's Hollow*. Yogyakarta, Indonesia. AB Publisher.
- Mulya, H., E. G. Sukoharsono, A. Djamhuri, Z. Baridwan. (2016). *Qualitative Research Methods: Treasury Accounting Era Sultan Syarif Kasim Kingdom Siak Sri Inderapura Riau (1908-1946)*. Jakarta, Indonesia. Mitra Wacana Media Press.
- Mulyadi. (2012). *Accounting Cost. Fifth Edition*. Yogyakarta, Indonesia. University Gajah Mada Press. Page. 13
- Kasiram, M. (2010). *Research Methodology: Qualitative-Quantitative*. 2nd Print. Uin-Maliki Press
- Koentjaraningrat. (2011). *Introduction to Anthropology I*. Fourth Print. Jakarta , Indonesia. Rineka Cipta Press.
- Koentjaraningrat. (2015). *Mentality and Development Culture*. The twenty-first mold. Jakarta , Indonesia. Publisher Gramedia
- Rahayu, S., dan Yudi. (2015). "Panai Money": Between Love and Prestige. *Journal of Multiparadigm Accounting*. 6(2): 224-236
- Rahayu, S., Yudi dan D.P. Sari, (2016). The Meaning of Costs On Ritual *Ngaturang Canang Bali People*. . *Journal of Multiparadigm Accounting*. 7 (3).
- Randa, F. (2016). *Tri{3} Hita Karana dan Tallu{3} Lolona: An Exploration of the Concept of Environmental Accountability in Balinese and Toraja Cultures*. Paper presented at the National Meeting of Accounting Societies Multiparadigma Indonesia. Jakarta, Indonesia. University Mercu Buana
- Setiadi, E.M dan U.,K. Kolip. (2011). *Introduction to Sociology, Understanding Facts and Symptoms of Social Problems: Theory, Applications, and Solutions*. First Edition. Jakarta, Indonesia. Publisher Kencana Prenada Media Group
- Sugiri, S., Bogat A. Riyono. 2008. *Accounting Introduction 1*. Seventh Edition. Yogyakarta, Indonesia. UPP STUM YKPN Press.
- Sugiyono. 2012. *Business Research Methods (Quantitative Approach, Qualitative, and R & D)*. Sixteenth print. Bandung, Indonesia. Alfabeta Press.
- Soetrisno dan Hanafie. 2007. *Philosophy of Science and Research Methodology*. Revised Edition. Yogyakarta, Indonesia. ANDI Press.
- Triuwono, I., (2006). *Perspective, Methodology. And Shariah Accounting Theory*. First Edition. Jakarta, Indonesia. RajaGrafindo Persada Press.
- Triuwono, I. (2012). *Shariah Accounting: Perspective, Methodology, and Theory*. Jakarta, Indonesia. RajaGrafindo Press.
- Tumirin dan A. Abdurahim. 2015. The Meaning of Fees in the Rambu Ceremony Solo. *Journal of Multiparadigm Accounting*. 6(2): 175-184
- Widyosiswoyo, S. 2004. *Basic Cultural Science*. Fifth Print. Jakarta, Indonesia. Ghalia Press.

Yasin, Z., H.I. Puhi, H.M.I. Husnan dan Mashadi. 2013. *Islam Tradition and Local Wisdom of Gorontalo*, First Print. Gorontalo, Indonesia. Sultan Amai Press IAIN Sultan Amai Gorontalo.

Zhang, Ning. (2013). *Cultural Differences In Opportunity Cost Consideration*. Thesis. Queen's University, Kingston, Ontario, Kanada