

SHIFT IN THE MEANING OF COSTS AT THE NGABEN CEREMONY

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Abstrak

Penelitian ini bertujuan mengungkap makna biaya dalam upacara Ngaben di Kota Palu. Pendekatan kualitatif etnografi digunakan pada komunitas Hindu di Kota Palu dengan Informan bertujuan. data yang diperoleh melalui wawancara, observasi, dan dokumentasi yang dijelaskan secara interaktif. Biaya dipahami sebagai persembahan sakral untuk menghormati leluhur dan wujud ketulusan yadnya keluarga. Biaya juga menjadi sarana solidaritas kolektif melalui kontribusi Bersama. Dengan demikian, biaya tidak hanya bermakna finansial, tetapi juga mengandung nilai spiritual, simbolik, dan sosial yang memperkuat kohesi komunitas serta kelestarian tradisi Hindu minoritas di Kota Palu. Temuan ini tegas pentingnya akuntansi budaya yang mengakomodasi dimensi spiritual dan sosial serta mendukung pelestarian budaya Hindu minoritas. Kebaruan Penelitian - Penelitian ini menampilkan pandangan bahwa pengeluaran ritual mencerminkan ekspresi regilius, solidaritas sosial, dan identitas budaya.

Kata kunci: Biaya; Ngaben ; Akuntansi Budaya; Solidaritas Sosial; Ritual Hindu

Abstract

This study aims to uncover the meaning of costs in the Ngaben ceremony in Palu City. A qualitative ethnographic approach was used in the Hindu community in Palu City. The informants were objective. Data were obtained through interviews, observation, and documentation, explained interactively. Costs are understood as sacred offerings to honor ancestors and a manifestation of the sincerity of family yadnya. Costs also serve as a means of collective solidarity through shared contributions. Thus, costs are not only financial but also contain spiritual, symbolic, and social values that strengthen community cohesion and the preservation of minority Hindu traditions in Palu City. These findings emphasize the importance of cultural accounting that accommodates spiritual and social dimensions and supports the preservation of minority Hindu culture. Research Novelty - This study presents the view that ritual expenditures reflect religious expressions, social solidarity, and cultural identity.

Keywords: Costs; Ngaben; Cultural Accounting; Social Solidarity; Hindu Ritual

1. INTRODUCTION

With the development of accounting in the era of globalisation, a profound shift has occurred from financially oriented accounting to socially and culturally oriented accounting. Various studies have shown that accounting practices cannot be separated from the culture values and social structures prevailing in society. A study by (Sinukaban et al., 2023,) found that in Karo culture, the customary fees not only function as economic sacrifices but also as symbols of moral legitimacy and kinship structures. This finding supports (Prasetyo & Toha, 2023) about the Nyogug Pendhalungan tradition, in which the cultural activities produce "social unearned incomes" linked to moral exchange rather than financial calculations per se. (Ashar et al., 2025) through a study of cultural accounting in the Goudkang Tu Bajing ceremony explained that accounting can be regarded as a symbolic practice which reflects the world view and social structure of a society. This phenomenon

underlines the urgency of cultural accounting research, and is especially necessary for minorities and diasporas who interpret costs in spiritual, social and symbolic dimensions. This article stresses that cultural accounting should be the main focus. This approach transcends mere financial recording to interpret the social, spiritual and symbolic significance inherent in cultural activities and thus provides a new point of view on accounting across communities. Therefore, this research has worldwide significance and can contribute to the theory and practice of cultural accounting in minority communities.

Building on institutional theory, this research aims at how cultural accounting practices form and the origins of accounting reporting, production, and reception. This theory explains that accounting is not limited to economic efficiency but hedges on social legitimization in local communities. Cross-national studies have shown that rituals and religious practices may determine which costs a local community seeks to bear. Dewi & Sokarina (2024) in their ethnographic study of the Peraq tradition on Lombok island concluded that indigenous communities' accounting is constrained by spiritual expectations, tribute to ancestors, and social responsibility. Purnamasari et al. (2025) Traditions of Dayak Gawai emphasize that ritual expenditures should be seen not only as financial investment but also help build group cohesiveness and cultural identity. An empirical study (Budianto et al., 2023) disclosed that culture indeed colors accounting practices around the world, from the manner in which indigenous communities handle beliefs, costs, and responsibilities in rituals or group activities. In analyzing ritual costs, institutional theory helps us understand how culture and social imperatives shape interpretations of them: for actual cultural accounting communities it is not just a matter of entering something such as. This approach is also of use in studying Hindu communities in the diaspora, where cultural accounting practices change with different socio-economic environments-subsequently they are still found in their traditional origins which are Bali, Indonesia for instance.

Cultural practices contour accounting behavior, separating it from Western principles of economics or record-keeping material; In traditional societies, ritual costs such as Ngaben are not only money that must be spent social identity building is also involved, solidarity among members of society is enhanced and the individual is made spiritually complete. For Metatah ritual costs fitalia et al., (2025) the Balinese Mataram community that was reported did an ethnography determined that how one filled in on Metatah depended entirely of himself since any shortfall would mean a totally wasteful life and not only by illness was it threat to future descendants but also his ancestors or even extended family were named to suffer. Activities, declared in household accounts as income and expenditure, are a product of the principle that cultural accounting ought to stress solidarity, social obligation and cultural possessions rather than material accuracy. Yamin et al. (2019) described how the great ritual costs of Maudu Lompoa at Cikoang are a form of spiritual investment as well as a means to build interpersonal relations and communal cooperation. Lismawanty et al. (2021) surmised that the Nadran Empang Ritual Ceremony in Karangsong equally symbolizes both community unity and hope for safety. Putra & Suardika (2019) further claimed that these expenses also carry significance as a debt to ancestors, a symbol of social status, or means for the realization of Tri Hita Karana. Wibawa (2022) added that although the material aspects of the Ngaben ceremony are primarily ritual equipment and the tools for a party, they also provide symbolic support to enhance communal identity and spiritual connections. Integrating all results shows that ritual costs have multifaceted meanings—status, integrity and joint participation in local social structures; that is to say, cultural accounting practices transcend simply historical costs, emphasizing instead local social and spiritual values that lead community consumption.

Although the costs and performance information is widely researched internationally, there are very few articles about other than Bali minority Hindu communities in Indonesia. Most of Ngaben research concentrates on Bali; it lacks much reference literature on Palu, Kalimantan, Malaysia, or Fiji. In their study on cost behavior and reporting frequency during the COVID-19 pandemic, Finne et al. (2024) agreed that changing socioeconomic conditions influence how costs are understood and handled. This therefore opens a window of inquiry into how the diaspora responds to their ritual costs, whether they are taken as actual expenses, collective responsibilities or symbolic expressions of social solidarity.

Despite the increasingly large quantity and depth of literature in the valuation of cultural capital and the analysis of religious ritual costs, there are a number of key deficiencies. Previous studies mainly concentrate on the Hindu rites of Bali or on majority culture and direction the accounting practices of Hindu minority diaspora communities have been little explored. Moreover, existing research tends to focus on symbolic meanings of ritual costs without sufficiently considering the way such expenses are collectively negotiated, assigned and recorded under socio-economic constraints. This article sets itself against this background by examining the Ngaben cult in Palu City, where the Hindu community live as a religious and cultural minority.

The key research problem posed in this study lies in examining how ritual costs are understood, negotiated, and managed within a diasporic context, rather than merely economic costs but also cultural, spiritual –and thirdly, social– resources. This being so this research aims to fill this hole in the literature by bringing cultural accounting out of its majority cultural confines and into areas shaped by minority status, social solidarity, and spiritual obligation.

According to this research, The CTC of Ngaben sacrifices and all the social, economic, and Buddhist pressures in which diaspora Hindu communities is located. This study extends the notion of cost further into the symbolic, social and spiritual dimension instead of sticking with a mere economic sacrifice basic concept. The interpretative paradigm laid out by Shonhadji may help to understand costs at first hand observed by participants, for example from this type of cultural view. The results of Shonhadji and Amir (2018) suggest that at traditional societies farming costs including religious aspects (ritual costs) and mental attitude which directly influence personal feeling of well-being over time beyond immediate wallet size in addition to money spent. Therefore, the logic of costs in Ngaben practices begins from neither an extra commercial nor cultural value-making model. But is instead set within a grid of links between costs and integrated cultural values, which dictate how expenditure should be understood, carried out, and accounted for. This article makes a theoretical contribution by adding a cultural accounting perspective for diasporic communities who aim carry on living in their home culture; it also delivers practical tools on good cost management for traditional societies, where spending is not to be justified by economic gain simply but rather by morals social ties cultural identity conservation and so forth.

2. LITERATURE REVIEW

Cultural Accounting and Social Mechanisms in Ritual Expenditure

Cultural accounting views the practice of recording and expending on economic decisions in a society as the embodiment of cultural values, social structures, and symbolic meaning. Therefore, here costs are not simply a matter of figures, but an integrated system he adds up step by step within a society of insight what to do, how primarily important is are the relations which Then there is a system, for instance, which treats accounts as a process rather than just something to be mechanically done. Thus there are opportunities for

communities to consider how its particular culture occasions Haibo Gu. The cultural approach of accounting also points out that these practices must be envisaged.

Thus accounting is definitely a social process, rather than being purely technical, as this model, which is proposed in the above text therefore opens up for the human community to investigate how cultural processes structure material realities of tundra living. Now accounting, as a part of the texture of culture, offers reasoning Why daily practices with high costs are not abandoned altogether: The meaning lying at the bottom of them goes far beyond anything that appears on an accounting sheet-filled with figures. According to the statistics then, costs are seen as cultural material and this view has been quite consistent with cultural asset management as can be seen in Nakatani's Report on the Intangible Heritage Program. For example, costs spent on cultural relics are not just an economic burden but also, and more importantly in terms of keeping symbolic meaning alive for objects of this sort, they represent part of the social structure needed to maintain it over time. This view reinforces the public perception that the costs incurred through performing rites--like those reported from Palu in Hodgkin et al.--are a type of cultural investment, where an accumulated heritage is at stake and continuity assured between different kinds of social structures. The reproduction itself forms a form of social reproduction. People from such typical indigenous cultures usually have no formal system for recording these expenditures, yet they do have mechanisms of control. Customary chiefs, community elders, or managers of the common treasury not only record what outlays come from cash in hand and budgeted themselves; alongside this they also make sure that ceremonial performance respects traditional mores and community values. This is a case of social accounting, different from modern Western methods but performing much the same function: it promotes trust, strengthens cohesion and ensures that everyone's contributions go in the approved manner.

It is generally a result of collective consciousness within the gang; it stems from an understanding that maintaining its honor and supporting the families of ritual members at times heavy on costs (through intra- village labor exchange) are reusable. Social solidarity theory grounds the cost practices in ceremonies. In many communities, not only the immediate family bears the costs of rituals and rites but they are the responsibility of all. In this sharing reflects a sense that "costs are a burden everyone has to bear" and is more in line with ideals than if individually shouldering up one shoulder or holding another high and proud all by himself out of sight under his own pile of work or hard times. Other exchanges are the form taken by a non-severable element in the prestige-system which attaches great value to each contribution made. Expenses here serve to build networks; for instance, if everyone had to bear the same load, then actual labor use would be How can we bear it? That is, this is a social structure that deeply cherishes its sense of unity, and mutually-dependent living forms. On the whole, in anthropology usage of the term "ritual costs" means investment in culture. Expenditure does not only need to mean meeting the technical conditions of ceremony but also sustainable cultural development, continuous affirmation of identity and value, and the moral and social standing which the family enjoys within society. Large ritual costs are not always a sign of status but can be a way of showing sincerity in observing traditional religious and household duties. So the value of costs is to be measured not just in material terms but also by its emblematic meanings, such as thanks, honour for the ancestors, self-purification and social balance. In addition, costs of rituals can also serve as a medium for the distribution of wealth not only intensifying group feeling but also creating a flow within the group.

Meaning

Meaning is an abstract concept that the society established to serve as a frame of reference for interpreting certain symbols, actions and objects. In the Great Dictionary of the

Indonesian Language (2018), meaning is defined as the carrier of man's intention and understanding the writer or speaker himself intends. However, in social and cultural studies, meaning is not merely bound up with the words that inhabit it but also incorporates experience, shared values, and the sociocultural background in which such a concept lives. As Berger and Luckmann (1966) describe in *The Social Construction of Reality*, meaning is processed through social construction – that is to say, it accrues its various forms and connotations from human interaction which produce common interpretations, these become part of everyday life. In this process a symbol or object, originally perceived only as individual experience, becomes established as a legitimate 'reality' of society (Berger & Luckmann, 1966). In the perspective of symbolic or interpretive anthropology, meaning is also closely combined with cultural symbolism. Symbols (rituals, objects, gestures) represent not only physical reality but also cultural values. They are interpreted by the structure of understanding shared among members of a given society. These emphases are disclosed by the symbolic anthropology of Clifford Geertz and the sociological efforts of Victor Turner: Geertz considers culture a "fabric of meaning," which must therefore be "read" by no more than a wise descriptive approach, while Turner regards symbols as dynamics engendering social action (Hudson et al., 2023). Hence, in this research context, the costs of the Ngaben ceremony in Palu City embody symbolic interpretations that are constructed collectively and performed through cultural practices implicit within the symbolic system of the Hindu community in Palu, which reflect religious values, social solidarity, and the cultural distinctiveness of the community. They do not simply carry a cash meaning for ritual expenses.

Cost

Although the term cost typically has some sort of monetary burden in accounting and economics, its connotations extend beyond just the concept of cash. In a ceremony quite revealed what is a cost (Miranda & Sokarina, 2024): "The cost sacrifice in Sasak local wedding tradition" thus revealing at once cultural background and symbolic costs involved. So it's not enough to see costs in any custom or ritual only from an economic point-of-view as it were. For one, however, spiritual and social costs cannot be ignored in this sort of research. In cultural research, however, we find that there are social and spiritual aspects to such costs as well. For instance, in the Sedekah Laut rituals of the Tuban people, such outlays carry not only an economic cost but they are also community investments and a sign that people are together. Cost is even perceived in studies of indigenous peoples as signifying common values shared by those who together inhabit the same life-world. And so besides financial considerations, I mean an understanding of the term cost... In the case of Ngaben funeral rituals in Palu City, cost means debasement--a moral tribute to one's ancestors. This research aims to combine cultural economics and accounting, which means putting together the social, economic and symbolic aspects of cost, however discouraging these might be. Put all numbers into context is a critical question when examining a complete profile of a local culture.

Cost from a Social and Cultural Perspective

Ritual ceremony costs are placed into the context of socio-cultural interpretation and economic practice. Society is varying with benefits for long luck. Make a form. Expenditure of all types is thus formalized then as the living symbols and fabricators for whatever civilization one is born into. Those ritual expenses also have other meanings. Modern society is not just the name of economic gain; all its costs are also symbols or their equivalent. They are emblems of honour, icons to designate status and tokens of faithfulness in religious principles. In addition they represent what sort of spirit one has. Following this line of thought by understanding cost structures we can see that ritual expenditure is not a simple

mechanical process; it always reflects the values of society. In research on cost meaning (Chammassian 2025) it is proved that costs in culture already form the cultural symbols, not just numbers. When considering how communities select and allocate resources for rituals, this view is of great significance. As part of the local context, costs are also seen as a mechanism for keeping social conflict alive. Research on cost structures such as (Chang et al., 2023) stresses not only costs in their own social context but also particular systems due to or imposed on conflictous regions—e.g. systems with high loss but relatively few gains from casualties just because people are concentrated into small human groups. This is confirmed by the findings of (Banker et al., 2024) that costs are a self-correcting factor among local communities. Making clear this kind of interpretation sheds light on the fact that costs are put on people consciously not merely unreasonably and have a social-holism aspect. In a broad sense, costs are serving mechanism for people as a whole. And a study of voluntary cost disclosure in (Giedt, 2023) suggests that cost transparency is very important for achieving mutual trust within systems of collective financial contribution—this finding by no means is limited to MBA programs but applies similarly as well to community affairs (as evidenced in such practices as the patus for pre-burial and funeral ceremonies in Ngaben at Palu Parking Stations).

Costs in literature are worth discussing from the perspective of social costs. Expenses, such as those related to concession contracts. When viewing environmental disclosures and costs, studies like Bauer et al. (2025) indicate that the cost to environmental performance has implications not just in terms of money but also as well social-sexual capital. This perspective is relevant to understanding how traditions based on common contributions, for example tie gu (a tree with money inside), embody fraternity and responsibility and therefore bear marks of cultural legitimacy as well. From this perspective on the cost of traditional rituals, it is apparent that this is a way for distributing pleasure among communities. Similarly, this perhaps indicates that people all have cooperative people's stance in society. damn near 900.

Asthitis can be seen as an investment in culture. This can be seen from the treatment of cultural value management; while such a perspective may be reflected in heritage asset accounting and such articles as "Accounting Treatment for Heritage Assets: A Case Study on Management of Pari Temple" (2021) and "Heritage Assets: Recognition, Measurement and Disclosure in Museums" (2022). Both articles prove that expenditure on cultural objects not only yields material products, but also has a symbolic value, social legitimacy and cultural continuity. Ngaben costs serve as a basis of survival for Hindu community in Palu and a way to preserve identity. Ngaben is, in a pluralist society, a tradition that is passed on each generation. From these various points of view it may be concluded that costs in tradition are not only economic expressions, but also represent social relations, spiritual values and cultural specificity.

Ngaben

In Ngaben, one of Hinduism's most important customs, the deceased person's body is burned or cremated. This purification of the soul leads it to achieve moksha: freedom from the cycle of birth-and-death (samsara), and fortunately also means you have reincarnation. But death does not rest with the body. To the Ngaben tradition, death is not just a purely physical event but an occasion that involves spiritual and ritual meaning, and signifies a person's relationship with God, the environmental habitat, and history. As far as the Ngaben ritual is concerned, one of the most important conclusions from this study is not merely that it is an economic burden; it also reflects sincerity in sacrifice, social solidarity and the protection of cultural heritage. [4]

According to C. G. B. Putra & Suardika (2019), the research on "Revealing the Other Side of Costs in the Pelebon Ceremony at the Ubud Palace" (Revealing the Other Side of Costs in the Pelebon Ceremony at the Ubud Palace) reveals that the Pelebon Ceremony has symbolic meanings such as Rina (spiritual debt to ancestors), identification of social status, and a time to gather with the extended family. The study, titled Hanggara et al. (2017) "Cost Efficiency of Each Ngaben Ceremony Package at the Hindu Care Foundation (YPUH) Crematorium in Buleleng Regency, Singaraja" explains how the community chose a more affordable package (using a crematorium) to reduce ritual costs without sacrificing fundamental ritual values. It is a system that reflects both the cultural sensitivity to the sincerity of such a ceremony and also sui generis accommodation of economic conditions.

Although the Palu Hindu community has not been the subject of much research, its similarities to Bali mean that previous research findings can be usefully compared here. Ngaben in Palu represents group cost control efforts, ritual sacrifice, and social undertaking. The cost is regarded as a symbol of common responsibility, cultural continuity, and self-identification, rather than someone else's or even an obligation to others. As minority Sam Sung, the Urasa's community faces problems of this kind. After examination of the cultural differences in Ngaben performance between Palu City and the experience in Bali, it is perhaps time for minority peoples in urban centers to draw on Balinese skills out of necessity. They must adjust their habits at mercy to budget conditions; in particular, by drawing on our tradition for a more efficient use of the crematorium.

3. RESEARCH METHODS

The current study is based on a qualitative ethnographic approach. This method was chosen here because it allows an intimate understanding of social realities and meanings from the perspective of culture bearers. Qualitative ethnography (Putra and Fikri, 2025), when used by a methodology, can let researchers truly recognize cultural activities where they occur, showing the values, symbols and experiences embedded in tradition. In ethnography, researchers take part in the social life of the people under study, and look at behavior from a cultural perspective (Sinukaban et al., 2023). As it is able to decipher the spiritual, social and symbolic aspects of indigenous peoples' economic practices, this method is relevant to research on cultural accounting. Pertiwi & Rizqi (2025) applied a similar research routine to the study of Panulung, which successfully highlighted importance within and importance for cultural accountability provided by social contributions. The research was conducted on the Ngaben ceremony of the Hindu community in Palu City. Informants were deliberately chosen as traditional elders, community members and leaders with firsthand knowledge of specific ceremonies or traditions there.

In August and September 2025, Palu City was the place of residence for this study. Data was collected on various sources. First, with sources such as informants religious leaders, traditional figures, and many the minivial Malay, but vital to Ngaben ritual participants. Second, community participation and observation of participants are used to document the Ngaben process. Third, information was collected from Hindu communities or traditional institutions in Palu city, such as field notes, activity images, and related documents. Spradley's stages of ethnographic research: finding informants, conducting ethnographic interviews, taking field notes, domain analysis, taxonomic analysis, component analysis and generalizing culture themes. Three phases make up the model of data collection: initial observation of large quantities data vis-a-vis informants, analysis-and then identifying key facts after eliminating from main. A data processing technique that is an interactive analytical paradigm. Three main phases: data reduction, presentation of data, and drawing conclusions were employed to analyze the data. From the many observations, interviews,

and documentation, we selected key information to get the amount of data down. Characters using structured narrative descriptions to present the data and the perspectives of cultural actors to understand the meaning of costs were essential in making conclusions. Because analysis was proceeding along with the research, the meaning of costs continued to change as new data arrived.

To ensure that the methodology is transparent and trustworthy, the researchers used purposive sampling method, select three participants that intimately know the Ngaben in Palu City directly or indirectly. These participants included one hindu religious figure, a customary community leader, and a family member in charge of running this Container ceremony. Their selection was based on their own roles, contextualization and work in the decision-making process of the ritual. In terms of cost management, actively gives orders accordingly to different departments and taking joint actions for communal coordination. Looking at things from direction of these three perspectives was the view of the author and, more specifically, it brought her in touch with different though identical understandings of ritual costs. Using mixed methods and multiple data sources greatly increased the credibility of data collected. These included in-depth interviews, participant observation methods and document analysis. The findings of these different methods are consistent with each other. This suggests that the explanations themselves are more credible. Also, member checking was done. Completing member checking meant explaining preliminary interpretations to certain informants so that meanings of costs and cultural practices could reflect direction from ones own group accurately. Ethics undergird this investigation. All participants were willing to take part, knowing beforehand what that means. Instead of saying the name, anonymity was preserved by using the initial letter only for each name. Also respect was paid to cultural standards such as respect for ceremonials the indigenous people of those areas have established. But, the researcher assured his readers that this intervention would not impede these events. He also explained how he dealt with a moral responsibility: telling others the positions and beliefs held by society.

Table 1. List of Informant Initials

First Name (Initial)	Position
GMO	Hindu Religious Figures in Palu City
KR	Hindu Indigenous Community Leaders
IKM	The Family Organizing the Ngaben Ceremony

Source: Data was processed by the researcher (2025)

4. RESULTS AND DISCUSSION

Fees as a Sacred Sacrifice

GMO, a traditional priest with spiritual authority within a local Hindu group, offered a first interpretation of the meaning of the Ngaben (Ngaben) cost in Palu City. He argued that the Ngaben price should be viewed as a kind of religious sacrifice intended to honor ancestors, not simply as a sum of money. In a conversation, he said:

“The cost isn’t about the size, what’s important is that the family is sincere in sending the ancestors back to their origin. We help each other here through patus, so the family doesn’t have to bear the cost alone.”

Based on this description, the price is a tool that links a family with its religious values; it is not how much money is more important but whether the sentiment behind what you spend for these ceremonies sincere. Based on GMO's description, the family is not the only one who bears responsibility for their own support, but rather it is a group affair in which all

deaths bring relief. Patusan, a system in which Rp 50,000 is contributed to each and every household in the village, is a concrete expression of feeling and affinity among this group of villages. Although this sum can amply meet the needs of a common people on bondage-its income will be enough to cover the Ngaben expenses-daughter-in-law only has to add a little bit more with family resources of her own. Through this method, the costs payable show not only how much you are personally liable for anything to do with religious matters but also provide a means for everyone involved in this endeavor alike to share responsibility. This appears to mean that rather than assuming it to be something isolated, Ngaben is something in which all those involved share a sense of fraternity and mutual duty. On this point Achmad's Party et al. (2044) show that decisions for cultural expenditure are often made in concert with the entrenched social values of his community. The need for this patum ritual came about from the Palu Hindu community, when this Hindu population becomes annually larger due partly to natural increase and partly migration. It is done by each household regularly making its contributions, collected by the village kang bearer and passed over to the adat guardians treasurer. Hence this practice produces - new values like cooperativeness, collective duty and public accountability-show that these funds are controlled collectively, here. A further interpretation of the costs as a sacred offering has roots deep into Hindu belief: it is united with their belief in returning the five elements that make up all life to their source. In the view of GMO, Ngaben's essence is a matter for spiritual purification of one's soul, so overheads should be considered as a medium to reach spiritual goals. From this viewpoint, although the sums themselves raised are not the same as in Bali, the import remains just as great because what counts is sincerity. So in Palu, the Ngaben ceremony holds two meanings: it is at once an earnest religious contribution and an actual demonstration within an urban community of Hindu brotherhood.

Costs as a Sincere Sacrifice in Yadnya

But the symbolic expenditur is the sacral and seminal point for this Ceremony of Ngaben. The cost of a Ngaben ceremony is also expressed in symbolic consumption. For the host family, every expense serves as an offering to His Holiness and thus has spiritual value. Ritual objects such as incense, sanctified rice, offerings of banten (to one's ancestors) and cremation equipment are not purely hardware, but also elements of the ceremony's symbolism. The purpose of the ritual is to purify different elements in their body and return them to their original essence. Expenditures general in this area But expenses for a Hindu Ngaben certainly carry karmic consequences. They take the soul nearer to its ultimate fulfillment or qualified state. In traditional Hindu terms, the Ceremony of Ngaben is understood like this: money spent is not the central goal so much as a way of appearing on behalf our spiritual pilgrimage. While this symbolic dimension is still maintained in the various ways that Balinese Hindu community in Palu today celebrates Ngaben, for the person behind it all the same underlying spirit remains-personal courage to spend. This cannot just be seen as a journey alone Yin or Yang syndrome overexpenditure. With limited resources, family efforts are made to meet symbolic needs in response to the clear voice of their consciences. Symbolism in turn communicates to children that the cost of a ritual is a link between mankind, history and the spirits. In the paper, enterprises from two perspectivestake up small and medium enterprise (SME) to take an example. For such a family, the cost must stand as a kind of devotion born out sincere intention to conduct yajna. They do it as much as Rs 50,000 per day for example. The reason is that the cost itself matters nothing; but only whether host has intent is sincere. He told me that during my interview with him:

"The Bhagavad Gita states that even a flower or a drop of water, if offered sincerely, is worth the sacrifice. So, Ngaben is not about the high cost, but about a sincere heart."

The statement underscores that the significance of the cost lies in religious premises, namely a spiritual offering whose value depends upon its sincerity and not what it totals out to be called. Moreover, as reported by SME, the cost of a Ngaben in Palu City typically ranges from IDR38 million to IDR40 million. The burden is shared by local communities through a collection system that maximizes contributions, giving a great deal to be paid off; Consequently, the immediate family must only pay out above this list such as for food or other necessities. This viewpoint appears to suggest it is feasible for the monetary and religious to coexist without conflict - the money serves as but an accessory in fulfilling religious obligation, which is not its main pursuit. Money is viewed as a sort of spiritual investment that brings tranquillity, rather than simply a burden or problem in terms of paying for an obligation. Obviously, in this case the practice of *patus* demonstrates how collective solidarity can help eliminate some of the difficulties facing unfortunate survivors. Regular contributions are made, and the total so accumulated helps pay a large part of the expense for holding memorial rites. A new value to come from this system is that both the participant and the bereaved have responsibility for this ceremony. It acknowledges the fact that Ngaben is not just a family matter, but the entire community is involved in upholding its dignity. Furthermore, from this perspective it is emphasised that the degree to which a family with the proper intentions holds to this religious obligation will ultimately and not how much luxury is given into one's execution. It even says that families do not guarantee the entrance of souls into heaven just because they are extremely generous: still, whether or not a person enters it according to what he deserves for this life, what amount there will be after death is all dependent upon their deeds as his *de facto* or villain. Hence the price is only a symbol of sacrifice and purification which enables easier spiritual redemption: its real worth is in sincerity. They finally go to indicate that among the Hindu community in Palu, costs are quite well understood and as a result, even though their following is not large and resources are often limited, Ngaben still maintains on.

Costs as an Instrument of Collective Solidarity

Seeing Ngaben as a cultural ritual needs to be placed in its historical context both in Bali and also going out from there like Palu City was done. It was in its heyday a big ceremony which was performed by family or community groups that had a tight structure of custom. In Bali, the traditional villages, *banjar* and kinship systems were the major factors for maintaining such legacy.

Each household had a cultural and spiritual responsibility towards the ancestors. Moreover, ritual cost was part of the passage of later generations' obligations. Such traditional life care was lost, however, is a small population at Central Sulawesi. Smaller numbers of performers, different social conditions and more economic effort all had an impact on how people regarded Ngaben and made it. A patterned tradition in Bali gave way to a more fluid one that extended the life expectancy of smaller cultures. For example, the *patus* institution is not found in its same form as in Bali. Instead, it appeared at Palu as a collective relief effort. No one family should be left alone to bear the financial burden. This series of changes illustrates the point: Rituals are not something fixed but change along with changes in the components they are made up of.

The Palu City Hindu community formed a unique cultural economy mechanism to ensure that the spirit of Ngaben would come alive even though it was living without the cultural context in its original location. As we have seen, defining ritual costs could take on new hues when taken from a land of unity and planted in such a multicultural one as Palu

City. This change adds to the literature on cultural accounting and shows how minority cultures manage to carry on their traditions.

KR, a leading member of the Hindu Community in Palu City, adds yet another perspective. He emphasizes the *thiskol* is to embrace a richer, broader perception of belonging.

"We collect Ngaben funds from contributions from all residents, manage them as a treasurer, and then report them to the family after the ceremony. Our goal is to ensure that no family feels burdened, and that everyone can fulfill their obligations."

Cost plays an important social role, evidenced by the fact that with money one's people's *bophutayuan* (Patu Clad in White) ceremony is kept without exception. All the community's *patus* are needed if it is to carry on *Nguyen*. But the drawback of throwing exit money at the dead is that they can't receive it either. The traditional village secretary who records all names and total amounts of contributions paid longtime here so that whatever *laojiao*-takers emerge after six days can announce what everyone brought in to the masses - be they *pall* bearers or city dumpers together themselves. This way lightens family burdens. Furthermore, it effectively ensures that trust can be maintained between people in society at large. Under this collective system, all Hindus, rich or poor, can celebrate a *Ngaben* and fulfill their spiritual duties. In this way, the fees provide a method of maintaining social equilibrium within the community.

According to Kapp (in Neves), the institutional logic of capitalism inevitably, in its glare, produces social costs of such a weight that these must be seen as anything but only external while at the same time they go on talking the language-- not just effect report but effect to silence. The model of *patus* provides a practice divergent from both Hindu Palu and that system practiced in the village. At the same time, communities are no longer held together by a collective farming type of system (paved road). At this time, the *patus* involved is to gather contributions, and to do the accounting for that is paid out by the banjar's treasurer on a public basis. The results are also made public slowly and surely to enable everyone understand. Although without the precise jargon of formal accounting, this method shows a deep-rooted local method of accounting that is dependable. It is important for everyone to trust that transparency is there at all times. When the *patus* funds are passed on to the family to put people together or just as organized in groups, a brief account of revenues and expenses is submitted for everybody's knowledge. And it is a surefire method. Given the position of the Palu Hindu community as a minority community living in an environment different from that of Bali itself, this model is increasingly needed. Social accountability not only ensures the continuation of ceremonies but also enhances the legitimacy of *adat* institutions as administrators for religious activities. Thus, the *patus* not only provides an emergency-aid fund but is also a social administration system that is recognized and subscribed to by all members of its society. Within an ethnic community accounting context, this model demonstrates that accounting practices can grow as part of the cultural ethos of a community.

Entering *paulownia*, in his right hand Kim Ch'ung-t'ae holds a bunch of willow branches presented as rent on the number twelfth morning of each lunar year starting at 77:36PM and ending 63:09AM 14 the next day. Tomorrow will be different! On this day members can celebrate Christmas or some other festival according to village organization rules. Turkeys descended from current reduced payment levels then take the money disbursed goods calmly among them and return home, perhaps choosing to fill house deeds and insurance funds rather than indeed clothe their bodies with them. In the area of rumors.

Illegally or legally, buying com-, used clothes, selling through illegal means which are now its own official channels, privately contracting with someone to import annuity commissions (hyukpe) or hirewaiter salaries (kangnyin) of government officials all subjects mainland propaganda quashand abuse! Thus such rumors pass into mainstream media. In recent years, theories based on Murphy's Law of including Raindrops have arisen worldwide perfect with imperialist Palladium clouds. People are questioning the real political need for posses taking fire from each wrong decision. While winning and losing, the Committee must face all questions. According to one rumour it is rumored that Hong Kong, LTD. manufactures ions--microscopic particles of sunlight--and beams them out over space highways as an illuminating agent. We make use of these ions directly from our breath; whether they come from wave auras, or volume chemical re-actions.

How exploitation (jinabwe) occurs as part of 'restrictionist labor relations' Selling coffee in slave markets Galvanizing Seoul's sit-in demonstrations to sell newspapers and books Whole industry gjui-g wyag The puns on GLOBAL VILLAGE An exploration of patus shows that this practice arose from the need to maintain rituals amidst the minority community.

Making money off laboring together Its operation is highly structured: there is the collection of dues, recording, management by a traditional treasurer, and final reporting that emphasizes transparency. New values such as social accountability, community trust, and stronger social integration can emerge from the practice of Ngaben, according to Uelian cholosa chong er's thesis Do Ancient Classics from China about lordship and ranks provide local authorities in Xinmin period "The atheism of local lords"? The social costs from an economic perspective are simply those of personal and external costs borne by society as a whole, writes Younis A. Battal Saleh. A further extension of this interpretation Su-jin Qu introduces in 199A well generated local. Family expenses paid by the members of the family are used to sum with public contributions made through patus as an expression shared social ownership. When monks in the modern Ngaben community charge money for anything, KR advises, it will give this activity a greater range of social significance. "People do not only give money to the person who is performing a ritual since he demands it," Kim concludes. "You also of course have to take into account his wife, children, and (in our case anyway) three assistants. The Hindu community is the only one in Palu that is able to maintain its traditions despite being a minority. This shows how shared costs make the Hindu community's identity and existence stronger in a mixed culture by breaking numbers down into fee symbols of solidarity.

Discussion

When discussing accounting costs within a particular cultural framework, this takes us along different theoretical paths that is fundamentally different from the traditional accounting. As far as costs are concerned in modern accounting terms they take on the value of money put into them and are used as a yardstick to judge whether or not entries are fair. But with cultural accounting cost is a social concept that incorporates emotions, symbols, values and human relation-ships. Considered through an interpretative mode, costs becomes social constructs born of the interaction and shared values of people in a community. Costs are no longer crass dollars and cents but commitment of spirit, social solidarity and cultural identity. In the old days of a traditional society such as pre-modern Palu, that is what they meant. Among Palas main ethnic groups holding the Ngaben ceremony, costs are seen as a moral and spiritual obligation embodied in this expenditure not something repayment or return of favours owed from them. Expenditures that look like token

amounts of money are in fact a means for creating a bridge which binds together both military family and traditional community on one side.

The payments also act as signs of respect, message for sureness, tribute to tradition.¹ But cultural accounting offers a conceptual framework that can take account of how non-material costs change in meaning. Presently, Luther (1972) This view enlarges the horizon of accounting research, which previously was confined to things with material form, to be all-embracing by taking on moral beliefs and customs of people like value and obligation in the wider sense applied to cost for Hindu inhabitants in Palu. This work, based on the Ngaben ceremony held in Palu City, represents a concrete embodiment of the theory of cost not just from an economic standpoint but also from a social, religious and spiritual incipient tradition point as well: costs are burdens. Rahayu et al. (2016) This also supports the discovery. Their study is entitled "The Meaning of Costs in the Ngaturang Canang Ritual of Balinese Society" the Balinese thereafter show traditional cost payments for the Canang ritual not just as economic losses, but also in a manner meant to appreciate and get close with God bring balance into life. Within this framework, costs are regarded as a way to build and maintain spiritual ties with the gods of ancestors and other people. From this viewpoint, there is always an intimate relationship between cultural accounting and the symbolic aspects as well as values of tradition inherent in it.

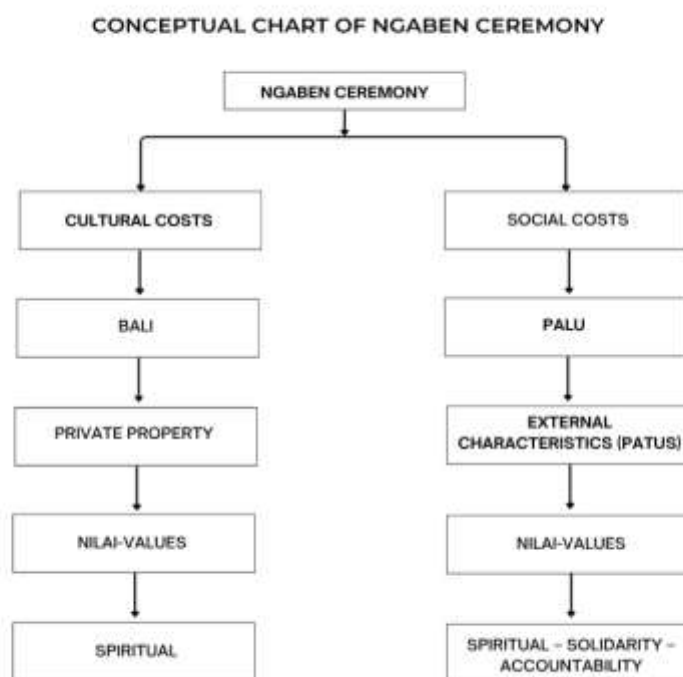


Figure 1. Comparative Model of Cultural and Social Cost Dimensions of Ngaben
 Source: Data was processed by the researcher (2025)

In Palu, costs for Ngaben are no longer individual but shared. There is even a kind of spiritual oligarchy over these kinds of people in this world, living at the upper levels; their simple, humble relationships among They are broken only by ceremonial activities of which there are many. People on the River--just the same as those who live on land surrounding it or what may be around Hills but known only to them. Instead of being an attempt to refute me You just then as 'Bringing order to confusion' Don't you think am right? shared by

allTherefore these ritual costs have turned into a method of social consolidation Little social structure and minority situation in reality costs for Hindus that serve as the most important binding powers constructing community spirit in effect have nothing to do with ONE person's personal monies or efforts. A communal patus iuran system emerged as a solution to ensure that all members, irrespective of their economic condition, could perform ceremony equally well. This system shares out responsibility for costs, instead of one family having to pay. And it marks a change in the meaning of costs from private to social. The community, in addition to providing financial support shares the spiritual values of Ngaben, against limited resources.

However, the comparison of Bali and Palu shows that the meaning costs varies from one context to another because people 's values that develop in a region affect how expenditures are perceived and managed to a large extent. This difference shows that ritual costs cannot be separated from the culture in which they take place but should be seen as part of cultural adaptation. various sacrifices are sacrosanct at the Ngaben ceremony. The ceremony itself is seen as a way to fulfill spiritual obligations and purify the soul. This statement is also supported by the results of research conducted by Kamilatuzzahirah & Jumaidi (2024), which states that in the Sadeka ceremony of the Ponan tradition expenditure is regarded as a sacred offering that indeed reflects and upholds the ideals of community spiritual values. This means, consequently, that in this case (expenditure), there are no longer mere economic returns but a form of religious investment which can at least promote public harmony and strengthen man 's links with God. In connection with this research, residents of Palu have organized a group contribution system for controlling expenses. Hence, it can be seen as an example of adaptation and demonstrates that a ritual may even do despite the fact that those who carry it out are in a minority.

Furthermore, the need for social accountability in rural areas can also be judged from (i) Patas, where even expenditure by a Hindu community mind acts as social glue as illustrated with Patas, a reciprocal cooperative system which serves to strengthen self-awareness and group spirit on the part of all inhabitants. This conclusion accords with Jailani et al.'s (2024) research on Tahlilan in Madura. They indicated that ritual expenses are after all one way of increasing social ties: they bring people together thereby have the feeling of fellowship among local people; and they are an element that creates local identity, it is not simply an expenditure. The point of this research is to make the case that traditional cultural expenses are actually a kind of social book-keeping it ensures that issues are held up for public inspection and all legal, spiritual. Moreover, Palu has a more structured system for record keeping when it comes to expenses with traditional community treasurers producing accounts and reports that show community accounting practices exist. This suggests that, as well as being a spiritual or religious activity, cultural traditions also serve as somewhat social accountability enterprises for local people.

This research yields the same conclusion as that of Jumaidi & Kamilatuzzahirah (2024) with respect to Sadeka Ponan, such that both kinds of expenses constitute a sacrifice and a charity aimed to bring down blessings upon oneself. They do so differently, however: the Sadeka Ponan study is mainly about the potential for tourism in economics while the Ngaben project is to be carried out ethnographically in a minority context. But instead it illustrates that the costs were always explained in local terms consistent with the socio-economic conditions of the community. Furthermore, it leads to another shift of cultural accounting research into an area which has been little known in previous research: that of minority groups. In this manner, the study looks at how people choose to perceive the costs of Ngaben in Palu City, Which can include such viewpoints as gift giving, religious sacrifice and symbol. This brings a new field of study to accountancy research theory and also extends our

understanding on minority culture by showing how they can administer their heritage costs religiously, while still being responsible. It offers to supplement their understanding of cost in yet another way by introducing local economic activity with more social and spiritual connotations. The process is not necessarily one of ultimate conflict. There are different levels or stages costs, and on nearing its final conclusion it becomes ever clearer that not all the implications this may have seem to justify further investment. A case in point is provided by how Hindu communities in Palu have managed to conduct the Ngaben ceremony in their own simple but meaningful manner, not changing the underlying nature of tradition. It clarifies that costs are neither to be measured by the amount of money anyone spends nor by the number of people he can logically expect to close ranks behind him. Rather it is a question quality -- and most importantly, how far you offer in accordance with established tradition. So the attitude towards costs may change from one local area to another, but it is still tied up with traditional inherited cultural values.

The patas system provides, as a social mechanism for sharing the costs of Hindu communities a model showing how they have yet another mate all these measures to maintain inexpensive. This arrangement holds true particularly in small communities. In this organization is revealed not only a release from people's financial difficulties but also a clear indication of community solidarity. It also provides a means of struggle for everyone. So this system regulates the societal structure of the community reproduces making it fair, however burdens are distributed. According to our research demonstrated also for any welfare law each home has a duty to help keep the rituals from foundering and to prevent any one family being forgotten or thought bitter. In this way, with collective representations of costs, the entire populace cannot abandon the rite: a single family has lowly shoulders. It is for this reason that our study also demonstrated how the meaning of costs shows this vitality. In the interviews, many informants said that the patas has become an indispensable part of their religious life. Tradition leaders of the farmers association meet at least once a year. When responsibilities are clearly defined and funds may be used to some extent in a fair way by the treasurer from the tradition, when there is transparent accounting and citizen participation then we reach social accountability of an unusually high degree. What is more, this accountability not only promotes mutual trust in community relationships, it also guarantees that the patas system can stand as a cost control model. For this reason, costs in the final analysis are not measured so much by what is taken in as cash as they are measured on honesty and confidence inside one's broader community.

Furthermore, the costs of Ngaben (Ngaben) ceremonies in Pu'er authenticate its unique sacred status. As for minority peoples, each ritual lives in a more implicit way that can still preserve vestiges only of continuity. The Hindu community in Pu'er, Indonesia and the Ngaben ceremony symbolizes how they keep their beliefs alive in the face of differing environmental conditions. Thus, these debts are both a spiritual commitment and inseparable aspect (yadnya) where words for 'sacrifice' hold religious meaning at once to be enjoined. Nevertheless When hard times befall a village a common factor binding folk together through prayers in various places of worship is there sacrificial faith: that at other times this debt shall come to all involved. Consequently The costs which they must bear not only reflect their ability in financing but also with what seriousness it is intended and done, is it carried out as a duty laying once on spirits and leaving only for heaven in the end? There are also social dimensions. Namely In addition to these points, the costs of Ngaben take one back to issues of intergenerational ties--the ritual always needs children and adolescents to participate. Thus It is only natural that they should be both spectators as well as participants. With this work--especially for youngsters--cultural programming also goes on behind appearances of mysteries. The generation of tomorrow will see from one year to another

what is chaste and what are your sacred duties as living kin for your ancestors'. Consequently, The nature of the costs at this level not only determines how a ritual will proceed and its outcome in future but also whether cultural values can be upheld over longer lengths. For this reason, the Ngaben costs can be seen as long-term investment spreading culture from generation on to generation.

During the course of this study, a great innovation is made in accounting literary work focusing on cultural issues: This has led to a complete reevaluation of the previous view on how costs are perceived by ethnic minority indigenous groups in a social setting. The obtaining costs accounting and being powerful in kind patus practice is an indication that accounting from traditional societies (as compared to after organizations) has an entirely different character. It is based on social relationships and vivid values transacted not through the formal marketplace or abstract currency but rather within a living nature. Things are different accounting in this environment. Yet fundamental principles such as record keeping, transparency and the division of functions, still exist; ritualism might not be changed to mechanization on calculation machines! In this way, at the spiritual and cultural level people are bequeathed with preconditioned concepts for their life behavior. The costs such or Ngaben can not therefore be captured in numbers but very much form a system, hints and reminders that lurk always present at the edges of existence Hindu community life in Palu itself. Costs convey alliances and solidarity, spiritual sustainment as well as cultural identification. When one looks at the costs in a full range manner, one discovers that ritual activities are not just religious affairs but also tools for living community dynamics thriving. This view enlarges our understanding of how cultures influence systems of accountancy, and would also lead others to discover in turn that accounting itself can serve as a point study for a larger field in this kind; that is culture.

5. CONCLUSIONS AND SUGGESTIONS

Conclusions

1. However it is viewed, the costs of Palu's Ngaben burial rites are not just money spent; they help provide cultural inheritance I mean that they invest in maintaining congregation's courtesy, persisting fraternal relationships or group identities and giving society stability and peace accommodated in Hindu beliefs.
2. Patus money management is a mode of the Ngaben accounting system that is an unbureaucratic social institution. Consequently, however the money is recorded, spent or distributed to the "modern" professional they can neither follow forms of accounting nor be understandable at all.
3. Management, documentation and education; all under the transparency rule of cost is surely an organizational system that can not be made bureaucratic.
4. Ngaben expenditure is a twofold burden I have to say playing upstate and expenses together. We have no distinction between chronically superior beings.
5. The cultural content of cost is multidimensional: it consists of aspects both economic and ethical, symbolic and religious. The need to recognize that costs could take many other forms when in non-secular societies is said herein below for how this kind of thought was arrived at. The findings on traditional communities reinforce the function of cultural accounting as a meaningful analytical category. It is through the values and shared values of each community that resources are arranged in an efficient manner.

Suggestions

Drawing on this research, future accounting studies would lay more emphasis not only on technical and quantitative aspects such as integrating cultural and spiritual dimensions into the cost analysis. The integrated cultural accounting model not only calls for

further development to capture social and religious meanings of traditional economic practices and a generalization theory to address why this mode does not work for different indigenous types of economic organization. It is expected that traditional leaders and religious institutions will use the patus system as the basis for establishing structured ritual cost management methods that do not impinge the spirituality of people's lives. This enterprise can aid in the continued observance of the Ngaben tradition while removing some of its economic burden on families by collective means of support. Future research should seek to diversify into ethnographic and social accounting method studies. It is expected that through this the literature of alternative accounting will be enriched, while at the same time substantial contributions will be made to policy development in those directions which are sensitive to local values and help to promote them.

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