
ACCOUNTING PRACTICES IN DETERMINING THE COST OF THE METATAH CEREMONY IN THE ADULT INITIATION RITE IN HINDU TRADITION



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Abstract

This study aims to explore accounting practices in determining the costs of the Metatah ceremony, a rite of passage into adulthood in the Hindu tradition. Using an ethnographic approach, the research involves informants consisting of students, families, and relatives who have previously performed the Metatah ceremony in the city of Mataram. The results show that the cost determination practices in the Metatah ceremony reflect the complexity between the community's spiritual and economic aspects. The cost components analyzed include offerings (banten), fees for the pedanda (ceremonial leader), ceremonial decorations, traditional clothing, music and traditional dance performances, guest banquets, and documentation expenses. Each cost component shows significant variation, reflecting differences in families' economic capabilities as well as diverse interpretations in carrying out the ceremony. Interestingly, despite the variations in costs, the study shows that the Hindu community has developed various adaptive strategies to ensure the ceremony is carried out in accordance with their economic capabilities without diminishing its spiritual value.

Keywords: Ethnography, Metadata, Costing

INTRODUCTION

Indonesia is a country with cultural diversity that is one of its strengths and national identities. Among the rich and unique cultures, Hindu traditions occupy a special position with religious rituals that are full of spiritual and social meaning (Sriwinarti & Sokarina, 2023). One of the important rituals in Hindu tradition is the Metatah ceremony or tooth cutting. This ritual is not merely a ceremonial procession but also an initiation rite marking an individual's transition from adolescence to adulthood, both in spiritual and social dimensions (Gusti et al., 2021). The Metatah ceremony holds profound philosophical significance. In Hindu teachings, uncut teeth symbolise negative traits such as greed, anger, and selfishness, which must be eradicated to achieve self-purity (Mardika, 2018). Therefore, this ceremony is expected to help individuals control themselves, strengthen their moral character, and prepare them to face the responsibilities of adult life (Sandhika, 2018).

In the implementation of the Metatah ceremony, there are various important components that must be prepared to ensure the sanctity and completeness of the ritual (Upadana, 2020). These components include offerings (banten) consisting of various types of sacrifices, payment for the priest (ceremony leader), decoration of the ceremony venue, traditional attire that must be worn, traditional music and dance to accompany the ceremony, a feast for invited guests, and documentation to capture the sacred moment. Each of these components requires thorough planning and significant costs, making the financial aspect of determining the cost a crucial consideration for families planning to hold the Metatah ceremony. The complexity of determining the costs presents its own challenges, as each family has different economic capabilities, yet must still maintain the sacredness and completeness of the ceremony in accordance with established traditions (Bontot, 2019).

In relation to the above, several studies on cost determination have been conducted by previous researchers such as (Asih et al., 2023), which discussed the cost aspects of conducting mass Metatah. It is mentioned that this ceremony is designed to help underprivileged families so that they can still carry out religious traditions. Economic factors are one of the main reasons for holding mass Metatah ceremonies, as the cost of individual ceremonies is considered quite high and poses an obstacle for many families. In mass ceremonies, the costs are much lower because they are carried out collectively. Some families who are very poor do not even need to spend anything on the ceremony. (Putri, 2020) conducted research on the tooth-cutting ceremony (metatah) in Bengkala Village, which was not originally a common tradition among the local community. In the past, this ceremony was only performed when someone died and was combined with the cremation procession. However, since the 1980s, this tradition has begun to change after the village government established a schedule for mass cremations every five years. On these occasions, tooth cutting ceremonies are also performed collectively by the young men and women of the village. This change was driven by cost constraints, so that mass ceremonies were considered more economical than individual ceremonies.

Research conducted by (Dewi et al., 2022) on determining the costs associated with the Kasada ceremony is flexible and does not have a fixed amount, but is adjusted according to the harvest and the financial capabilities of each family. The primary source of funding comes from community contributions, both in the form of cash and raw materials such as agricultural products and livestock. Cost adjustments are also influenced by harvest yields and ceremony requirements, where larger harvest yields result in greater contributions from

the community. Additionally, another study by (I. A. N. B. K. Dewi & Dewi, 2024) on the determination of Metatah costs in the traditional village of Sembung shows that there are many variations in the costs of conducting this ceremony, so it is performed on a large scale to alleviate the financial burden on the community.

Therefore, the ethnographic approach was chosen because it is relevant to the research objective of exploring the accounting practices for determining the costs required in general when conducting the Metatah ceremony. This is important to provide an overview to the Hindu community, particularly those residing in Mataram City, regarding the estimated costs that need to be prepared for conducting this ceremony. With this approach, the researcher can capture the complexity of the relationship between financial, spiritual, and social aspects in the implementation of the Metatah ceremony.

The Metatah ceremony, as a rite of passage into adulthood in the Hindu tradition, has a deep spiritual dimension and requires careful financial planning. In its implementation, Hindu families often face challenges in determining and managing the costs of the ceremony, which include various components such as offerings (banten), fees for the priest (pedanda), decorations, traditional attire, traditional music and dance, and a feast for guests. The complexity of determining these costs is further compounded by variations in the scale of the ceremony and the family's economic capacity, while the sacred value and spiritual meaning of the ceremony must be preserved. This study aims to investigate Accounting Practices in Determining the Costs of the Metatah Ceremony in the Hindu Tradition of Adult Initiation. This study makes several important contributions to the development of understanding about accounting practices in the context of culture and religious rituals.

Theoretically, this study enriches the literature on cultural accounting by offering a new perspective on how accounting practices are applied in traditional rituals, particularly in the Metatah ceremony within the Hindu tradition. Practically, this study provides concrete guidance for the Hindu community in planning and managing the costs of the Metatah ceremony. By presenting empirical data on cost components and their variations, this study assists Hindu families in making better financial plans for the implementation of ceremonies. By identifying various cost components and their variations, this study helps create awareness that the Metatah ceremony can be carried out according to each family's economic capabilities without reducing its spiritual essence. Furthermore, this study also contributes methodologically by demonstrating the use of an ethnographic approach in cultural accounting research.

LITERATURE REVIEW

Ethnography in the Metatah Tradition

Ethnography is a piece of writing that discusses a particular ethnic group, usually written by an anthropologist. In anthropological studies, the style of ethnographic writing has distinctive characteristics that eventually developed into a research method. In a community, culture consists of values, understandings, assumptions, and shared goals that are passed down from one generation to the next (Hammersley & Atkinson, 2019). Meanwhile, tradition, as explained by (Margahana & Triyanto, 2019), is a reflection of human attitudes and behaviour that have developed over a long period of time and have been passed down from generation to generation since the time of our ancestors. Traditions that have become ingrained in the lives of a community play a role as a source of moral and ethical development

for individuals. In simple terms, traditions or customs are things that have been practised for a long time and have become part of the lives of a group of people, typically associated with a specific country, culture, time period, or religion. The core essence of tradition lies in the transmission of information from one generation to the next, whether orally or in writing, as without this continuity, a tradition may fade away. Additionally, tradition can also be understood as shared customs within a society that naturally influence the actions and responses of its members in daily life.

(Spradley & Elizabeth, 2007) state that anthropology should serve as a tool for understanding developing societies and multicultural communities around the world. According to Spradley, the ethnographic approach is more moderate, and most anthropologists agree that ethnography is the main foundation of cultural anthropology. One of the key techniques in ethnographic research is participant observation. Spradley explains that ethnography aims to describe culture with a primary focus on understanding how people live from their own perspective. However, participant observation is not the only method used. This approach is often combined with document analysis, in-depth interviews, and other techniques (Winarno, 2015). In ethnographic research, the first step is to select a project that aligns with the research objectives. Data collection techniques, particularly participant observation, must be carefully designed. During the data collection process, researchers document all events, interviews, and elements relevant to the ethnographic research questions. The data collected, whether through audio recordings, field notes, or other tools, is then analysed. Initial observations are described generally, then focused on specific issues, and finally narrowed down to more specific aspects. The final stage in ethnographic research is writing the research report. Spradley emphasises the importance of recording ethnographic elements, such as field notes, audio recordings, images, artefacts, and other objects that can help describe the cultural conditions of the community being studied (Manan, 2021).

In Hindu teachings, the Metatah ceremony or tooth cutting is a religious ritual that must be performed by every Hindu, especially those who have reached adulthood. This ritual is not only ceremonial but also rich in moral educational significance essential for the character development of adolescents. The values contained within it are highly relevant in helping young people understand and fulfil their roles in society, while also serving as the first step towards adulthood. During adolescence, this moral education becomes increasingly important as it plays a role in instilling ethics, self-control, and social responsibility (Sumarni, 2021). From a spiritual perspective, the Metatah ceremony also holds profound symbolic meaning. The uncut teeth in this ceremony symbolise negative traits or wildness that still reside within a person. These traits include lust, anger, greed, and selfishness, which must be eradicated to achieve self-purification. Through the practice of Metatah, it is hoped that individuals will be able to control themselves and become more mature, both physically, mentally, and spiritually, so that they are ready to live life better and more responsibly (Gunawijaya & Putra, 2020). Thus, the integration of accounting, culture, and the Metatah ritual creates a holistic system, where financial and spiritual aspects complement and reinforce each other. This approach allows for the preservation of tradition while still considering practical and economic aspects, so that the ritual can be carried out sustainably without sacrificing its spiritual essence (Pinangkani & Destiwati, 2017).

It is evident how ethnography can be an effective tool for understanding accounting practices within the context of culture and religious rituals, particularly in the Metatah

ceremony. The ethnographic approach enables a deeper understanding of how Hindu communities integrate spiritual aspects with financial management in the performance of sacred rituals. This approach not only reveals cost determination but also demonstrates how cultural and spiritual values can be harmonised with modern accounting principles.

RESEARCH METHOD

Type of Research

This research uses a qualitative ethnographic approach because the purpose of this research is to gain an in-depth understanding of the costs incurred by the Hindu community in Mataram City using the results of interviews and observations analysed by the researcher as research instruments.

According to (Puspitasari, 2022), the tooth-cutting ceremony (metatah) is a religious ritual that must be performed by Hindu followers, both men and women, who have reached adolescence or puberty as a symbol of transition to adulthood. Symbolically, this ceremony aims to eliminate six negative traits considered enemies within the human soul. Therefore, the researcher employed ethnographic methods in this study because the metatah tradition is a custom passed down through generations within the Hindu community.

Research Site

The research was conducted in Mataram City, located on the island of Lombok, West Nusa Tenggara.

Research Informants

The informants in this study were 50 relatives and students who had undergone the metatah ceremony. They shared their views on their experiences, including the preparations, costs, and accounting practices used.

Table 1.
Research Information

Informant	Gender	Description
10	Male	Student
38	Female	Student
2	Female	Relative

Source: Primary Data Processed

Data Types

The data types used in this study are primary data obtained directly through interviews and observations with informants, covering information about the determination of metatah costs by the Hindu community in Mataram City. Other data sources include previous research documents and literature discussing the metatah tradition and costs incurred by informants obtained through surveys, which include expenditure records such as banten costs, pedanda costs, decoration costs, traditional clothing costs, music and dance costs, banquet costs for guests, and documentation costs from 50 informants to understand their expenses as Hindus residing in Mataram City.

RESULTS AND DISCUSSION

Determining Costs in the Metatah Tradition

The Metatah ceremony, as one of the important rituals in Hindu tradition, involves various cost components that need to be considered in its implementation. The complexity of determining costs in this ceremony has been the subject of several previous studies. As stated by (Putra, 2022), financial aspects often pose a major challenge for families in conducting the Metatah ceremony, resulting in varying costs incurred by each family.

Based on research conducted on 50 informants in Mataram City, it was found that the practice of determining costs in the Metatah ceremony reflects the complexity between the spiritual and economic aspects of society. The cost components in the Metatah ceremony include the cost of offerings (sesajen), the cost of the ceremony leader (pedanda), the cost of ceremony decorations, the cost of traditional attire, the cost of traditional music and dance, the cost of entertaining guests, and the cost of documentation. Each cost component shows significant variation, reflecting the diversity of families' economic capabilities as well as differences in interpretation in the conduct of the ceremony. These variations do not merely reflect differences in economic capacity, but also represent diversity in family traditions and interpretations of spiritual values. Interestingly, despite variations in cost, research shows that Hindu communities have developed various adaptive strategies to ensure that ceremonies are carried out in accordance with their economic capacity without diminishing their spiritual value.

Table 2.
Cost Table

Indicator	Total Cost	Mean Cost
Biaya Banten	271.500.000	5.430.000
Biaya pedanda	102.200.000	2.044.000
Biaya Dekorasi	163.500.000	3.270.000
Biaya Pakaian adat	90.250.000	1.805.000
Biaya Musik dan Tarian	185.000.000	3.700.000
Biaya Jamuan	183.500.000	3.670.000
Biaya Dokumentasi	62.700.000	1.254.000

Source: Primary Data Processed

Based on the results of the study in Table 2 regarding accounting practices in determining the costs of the Metatah ceremony in the Hindu tradition of adult initiation rites, it was found that there were significant variations in expenditure for each component. One of these components is banten. Banten is a core component of the Metatah ceremony that has deep spiritual significance. This offering consists of various elements that have their own symbols and meanings in the ritual. The completeness and quality of the banten reflect the family's sincerity in performing the ceremony, although the cost can be adjusted according to their ability. Based on data obtained from 50 informants, the cost of banten shows significant variation, with total expenditure reaching Rp 271,500,000 and an average of Rp 5,430,000 per informant. The range of banten costs varies from the lowest at Rp 500,000 to the highest at Rp 15,000,000, reflecting differences in the scale and complexity of the banten prepared. From the interview with Informant 6, who spent Rp 15,000,000 on banten, it was

revealed that the amount of expenditure was influenced by family traditions and spiritual understanding:

‘For the offerings, I have prepared a substantial budget because they are the core of the Metatah ceremony. The offerings I have prepared are complete in accordance with our family tradition. Each component of the offerings has its own meaning, so they cannot be reduced arbitrarily. Although the cost is high, this is an important spiritual investment for my child.’

In contrast to Informant 27 in Table 1, who spent Rp 500,000 on offerings, expressed their perspective:

‘We conduct the ceremony according to our family's economic capabilities. What is most important is the sincerity in preparing the offerings, not how much it costs. We are assisted by our extended family in preparing the offerings, so we can reduce costs without diminishing their spiritual significance.’

Meanwhile, Informant 32 in Table 1, who spent Rp 3,000,000, offered a different perspective:

‘In our tradition, what matters most is the essence of the banten itself. It doesn't have to be expensive; what's important is that it is complete according to the basic rules of the Metatah ceremony. We make the banten with the help of family and neighbours who understand how to make it, so the cost can be more affordable.’

Interestingly, despite significant differences in the costs incurred, all informants emphasised the importance of sincerity and accuracy in making the banten. This reflects that the spiritual value of the Metatah ceremony is not solely determined by the amount of money spent, but rather by the accuracy and sincerity in its execution.

These findings indicate that accounting practices in determining the cost of banten are dynamic and adaptive, reflecting a balance between spiritual demands and the economic realities of families. Hindu communities have developed creative ways to preserve the spiritual essence of the ceremony while adjusting its financial aspects to the capabilities of each family.

The next component is the pedanda, who plays a vital role in leading and ensuring the accuracy of the ritual's implementation in accordance with Hindu teachings. The presence of the pedanda provides spiritual legitimacy to the ceremony. Based on data collected from 50 informants, the total cost incurred for the pedanda in the Metatah ceremony reached Rp 102,200,000, with an average expenditure of Rp 2,044,000 per informant. The variation in pedanda costs ranges from Rp 0 to Rp 5,000,000, indicating significant differences in the determination of the ceremony leader's honorarium. Informant 39, who spent the highest amount on pedanda fees at Rp 5,000,000, explained the reason:

‘We chose a pedanda who is very experienced and has a good reputation in our area. Although the cost is higher, we feel this is important to ensure the ceremony runs smoothly. The experience and knowledge of the pedanda are crucial in the execution of the Metatah ceremony.’

Unlike Informant 27 in Table 1, who did not incur any costs for the priest because one of his relatives was a priest, the informant stated:

‘In our ceremony, there was a relative who was a priest and was willing to lead the ceremony without charging any fees. This is a form of mutual cooperation within our

extended family. Even though no fees are charged, the quality of the ceremony is maintained because he understands the Metatah ceremony very well."

This finding shows that the determination of pedanda fees in the Metatah ceremony reflects a balance between economic and spiritual values. Although there are variations in the amount of fees, there is a common understanding that the role of the pedanda is very important in maintaining the sanctity and accuracy of the ceremony. The practice of determining the pedanda's fee also shows flexibility, allowing each family to carry out the ceremony according to their economic capabilities without reducing the spiritual value of the ritual.

Furthermore, the ceremony decorations serve to create a sacred and solemn atmosphere during the procession. Decorative elements such as janur and penjor are not only aesthetic but also carry spiritual meaning. From 50 informants, it was found that the total cost allocated for Metatah ceremony decorations reached Rp 163,500,000, with an average expenditure of Rp 3,270,000 per informant. The range of decoration costs shows significant differences, ranging from Rp 0 to Rp 10,000,000, indicating differences in families' economic capabilities. Informant 6, who allocated the highest decoration cost of Rp 10,000,000, said that in his opinion:

"Ceremony decorations have their own significance in creating a sacred atmosphere. We implemented a comprehensive decoration concept, including janur, penjor, and other traditional elements. Investing in this visual aspect represents our respect for the sanctity of the ceremony."

In contrast to this perspective, Informant 27 in Table 1, who did not allocate funds for decoration, gave their opinion:

'Our ceremony adopts a minimalist approach by utilising existing decorations and community assistance so that the ceremony can still be carried out without having to allocate a special budget for decorations.'

Traditional attire in the Metatah ceremony is not merely clothing, but a symbol of sanctity and respect for tradition. The selection of appropriate traditional attire demonstrates appreciation for the cultural values that have been passed down. Based on data collected from 50 informants, the total cost incurred for traditional attire in the Metatah ceremony reached Rp 90,250,000, with an average expenditure of Rp 1,805,000 per informant. The cost of traditional clothing varies from Rp 0 to Rp 5,000,000, indicating significant differences in the selection and procurement of traditional clothing for ceremonies. Informant 11 in Table 1, who spent the highest amount on traditional clothing at Rp 5,000,000, explained:

'We chose high-quality traditional clothing because this is a sacred moment that will be documented and remembered for a lifetime. Additionally, this clothing can be used for other traditional ceremonies. The quality of the fabric and the details of the ornaments are very important to us.'

In contrast, Informant 27 in Table 1 did not incur any costs for traditional attire because the attire used was a family heirloom in good condition, so according to the informant, there was no need to incur additional costs to purchase traditional attire:

'We use family heirloom traditional attire that is still in good condition. This is a tradition in our family to pass down traditional attire to the next generation. Besides saving costs, there is sentimental and family historical value contained within it.'

This finding indicates that the determination of traditional attire costs in the Metatah ceremony reflects a balance between traditional values, functionality, and economic considerations. Although there are variations in the amount of costs, there is a common understanding that traditional clothing is an important element that reflects the sanctity and solemnity of the ceremony. The practice of determining the cost of traditional clothing also shows the creativity of the community in managing financial aspects, such as the system of inheriting traditional clothing and rental options, which allows the ceremony to be carried out according to economic capabilities without reducing its cultural value.

Based on data obtained from 50 informants, the total cost for traditional music and dance in the Metatah ceremony reached Rp 185,000,000 with an average expenditure of Rp 3,700,000 per informant. The cost range varies from Rp 0 to Rp 10,000,000, indicating significant differences in the scale of performances chosen by each family. Informant 33, who incurred the highest cost of Rp 10,000,000, explained:

"We invited a full gamelan group and dancers for the ceremony. This is not merely entertainment, but part of cultural preservation. The expenses we incurred are a form of support for local artists to ensure our traditional arts remain preserved. Additionally, traditional music and dance create a more solemn atmosphere for the ceremony, in line with customs and traditions."

Unlike Informant 1 in Table 1, who did not incur any costs for music and dance:

'In conducting our ceremony, the main focus is on the ritual and its spiritual meaning. We chose not to include traditional music and dance in order to save costs and make the ceremony simpler.'

This finding indicates that the determination of costs for traditional music and dance in the Metatah ceremony is not only based on economic considerations but also reflects the community's commitment to preserving traditional arts. Although there are significant variations in the amount of costs, there is a shared awareness that the presence of traditional artistic elements adds value to the sacredness of the ceremony while supporting cultural sustainability.

Based on data obtained from 50 informants, the total cost of entertaining guests in the Metatah ceremony reached Rp 183,500,000, with an average expenditure of Rp 3,670,000 per informant. The range of guest reception costs shows a very wide variation, from Rp 0 to Rp 25,000,000, reflecting significant differences in the scale of the celebration and the number of guests invited. Informant 11 in Table 1, who spent the highest amount on guest reception costs at Rp 25,000,000, explained:

'We invite many relatives and family members in accordance with our family tradition. The

Metatah ceremony is also a moment to strengthen social relationships. The costs are indeed high, but this is our way of showing our appreciation to the guests who are willing to attend.'

Informant 2 in Table 1, who allocated Rp 15,000,000 for the guest reception, shared their experience:

The reception for guests is an important part of this ceremony. We prepare various traditional dishes that require significant costs. Additionally, we also provide a buffet with a varied menu to accommodate the diverse tastes of our guests.'

The data shows that informants spent between Rp 2,000,000 and Rp 5,000,000 on the banquet, which can be considered the general cost range for a banquet in the Metatah ceremony. This pattern indicates the existence of an unwritten standard in society regarding the appropriateness of the guest banquet, although it still allows families flexibility to adjust according to their economic capabilities.

These findings reveal that the aspect of entertaining guests in the Metatah ceremony is not only consumptive but also has important social and cultural value. The variation in costs reflects how the Hindu community adapts traditions to modern economic conditions while maintaining the essence of togetherness and respect for guests in the implementation of traditional ceremonies.

Based on data collected from 50 informants, the total cost allocated for documenting the Metatah ceremony reached Rp 62,700,000, with an average expenditure of Rp 1,254,000 per informant. Documentation costs varied from Rp 0 to Rp 5,000,000, reflecting differences in family preferences and priorities in capturing this sacred moment. Informant 11 in Table 1, who incurred the highest documentation cost of Rp 5,000,000, explained their considerations:

‘For us, documenting the Metatah ceremony is very important because it is a sacred moment that only happens once in a lifetime. We chose professional photographers and videographers who are experienced in documenting traditional ceremonies. The quality of the documentation is a priority because it will become a memory and legacy for future generations.’

In contrast, Informant 13 in Table 1 did not incur any documentation costs:

‘We decided not to hire professional documentation services because there are family members who can help take photos and videos using mobile phones. What is most important to us is the essence of the ceremony, while documentation is not a top priority given budget constraints.’

The results of this study indicate that the determination of documentation costs in the Metatah ceremony reflects a balance between the desire to capture sacred moments and practical considerations related to budget. While some families choose to invest more in documentation, many others take a simpler approach without diminishing the meaning of the ceremony itself. This practice demonstrates that the documentation aspect of the Metatah ceremony is flexible and can be adapted to the preferences and capabilities of each family.

Overall, the accounting practices in determining the costs of the Metatah ceremony reveal significant complexity and variation in the financial management of traditional rituals. The variation in each cost component, such as the banten cost ranging from IDR 500,000 to IDR 15,000,000, reflects flexibility in the implementation of the ceremony, consistent with the findings (Asih et al., 2023). This practice shows that the Hindu community has developed an adaptive financial management system, allowing ceremonies to be carried out according to economic capacity without sacrificing their spiritual value. This study also reveals the existence of a mutual assistance mechanism in cost management, as seen in the case of informants who did not incur costs for the priest because they received assistance from relatives. This finding reinforces research (Putri, 2020) on the role of the community in assisting with the implementation of traditional rituals, especially for underprivileged families.

CONCLUSION

This study reveals that accounting practices in determining the costs of Metatah ceremonies among the Hindu community in Mataram City show complex and adaptive patterns. Based on an analysis of 50 informants, significant variations were found in expenditures for each component of the ceremony, with the total average cost reaching Rp 21,173,000 per family. The highest cost component is Banten, with an average of Rp 5,430,000, while documentation costs are the lowest component, with an average of Rp 1,254,000. The practice of determining the cost of the Metatah ceremony reflects a balance between spiritual demands and the economic reality of families. Hindu communities have developed various adaptive strategies in financial management, including mutual aid systems and the utilisation of resources that enable the ceremony to be carried out according to economic capacity without diminishing its spiritual value. This is evident from the substantial variation in each cost component, ranging from very minimal to very large, yet still maintaining the essence of the ritual. This study also found that accounting practices in the Metatah ceremony are not purely transactional. Expenditure decisions are often based on complex considerations, involving spiritual aspects, family traditions, and social responsibility.

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