

Accounting for a Beggar's Life (Phenomenological Study in Pragaan Daya Sumenep Regency)

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ABSTRAK

Penelitian ini mengkaji paradigma masyarakat Daya Madura dalam kaitannya dengan tradisi mengemis. Penelitian ini dilatarbelakangi oleh kenyataan bahwa mengemis bukan lagi sekedar solusi sementara atas permasalahan ekonomi mereka, tetapi telah menjadi pekerjaan tetap untuk mengatasi beban hidup. Dengan menggunakan pendekatan fenomenologi, penelitian ini berupaya menjawab permasalahan pokok, yaitu latar belakang kehidupan pengemis dan motivasi akuntansi yang ada di dalamnya. Dalam penelitian ini, analisis dilakukan untuk mengetahui pengelolaan keuangan pengemis, dan dapat dilakukan atas dasar persamaan akuntansi, namun dalam penerapannya, tidak semua akun yang ada dalam persamaan akuntansi digunakan dalam pengelolaan keuangan akuntansi pengemis. Praktik akuntansi pengemis hanya memerlukan perkiraan pendapatan dan biaya. Dalam penelitian ini juga dapat dilihat bahwa akuntansi tidak hanya berfokus pada teknik perhitungan dan angka, tetapi juga memiliki nilai dan kepentingan.

ABSTRACT

This research examines the paradigm of society in Daya Madura in relation to its tradition of begging. This study is based on the fact that begging is no longer just a temporary solution to their economic problems, but has become a permanent job to cope with the burden of life. Using a phenomenological approach, this study attempts to answer the main problem, namely the background of the beggar's life and the accounting motivations within it. In this study, the analysis is carried out to find out the financial management of beggars, and it can be done on the basis of the accounting equation, but in its application, not all the accounts included in the accounting equation are used in the financial management of the beggars' accounting. The accounting practice of beggars requires only approximate income and expenses. Also in this study, we can see that accounting not only focuses on calculation techniques and numbers, but also has value and importance.

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1. INTRODUCTION

Indonesia as a developing country has a variety of problems, ranging from humanities, economics, politics to culture. The humanities problems that arise do not know the geographical location and social structure, so social inequality is often found in various corners of the region both in metropolis and rural areas. As an agrarian and maritime country, Indonesia is one of the countries that has great potential to evolve into a developed country, but in the midst of digital warfare, the Indonesian state is unable to optimize these great opportunities by only being a spectator of every change that is created. Abundant natural resources are not supported by competent human resources, thus causing prolonged problems, one of which is related to poverty.

The nesting of poverty in Indonesia has become an inevitable public discussion, because explicitly poverty is the heaviest burden for the Indonesian state. Broadly speaking, poverty factors that occur among the community include physical and mental limitations, lack of skills, laziness and a fairly high dropout rate. Some of these factors resulted in the birth of unemployment which became the forerunner of comprehensive economic problems. Based on data reported by the Central National Statistics Agency, the percentage of unemployment in Indonesia in 2024 in February will occupy 4.82%, while the number of poor people for the Sumenep region will reach 18.70% or 206,100 people.

The high percentage of unemployment in the Sumenep area is a big problem in the region, considering the increasing living needs at all times with the majority of human resources without income. Social demands for the sake of living do not find the right solution except in an instant way, This is done by begging. To become a beggar does not require special skills and large financial capital, just by looking dirty and dirty, a beggar will get sympathy from the community to make a voluntary financial contribution. In carrying out their actions, beggars will only choose places that are quite crowded such as markets, red lights, and even visit village areas.

The above assumption illustrates beggars with all their limitations, but there is an interesting phenomenon that can be found in Pragaan Daya Village, Pragaan District, Sumenep Regency, with almost all people begging as a source of income. In realizing the act of begging, the community is spreading in various corners of cities and villages in Sumenep Regency. When the discussion related to beggars is only for people with economic and skill limitations, it is different from Pragaan daya beggars, which incidentally come from the upper middle social strata. The concrecy of the statement can be realized by not finding an atmosphere of poverty and many nests of hunger and asthma and low education levels due to financial limitations or lack of clothes and boards or houses.

The atmosphere of poverty is hardly found in the corner of Pragaan Daya village except for a livable house with educated children, there is even one of the children of the residents of Pragaan Daya village who is educated at one of the favorite faculties of prestigious universities in Indonesia. The reality related to the contradiction between beggars and all their financial abilities has led to a new perception that the poverty that occurs in the Pragaan Daya area is no longer financially oriented but a prolonged mental poverty.

The concept of mental poverty here means that beggars who are classified as financially capable but still beg as the main source of income because they are lazy to work and do not have special skills that can be the bargaining power of the community. From this statement and

reality, it can be assumed that beggars are a profession no longer a tentative solution for the people of Pragaan Village. The begging profession here is carried out in a descending manner and evolved into the culture of the Pragaan village community so that the village is nicknamed "kampong Pengemis".

Applicatively, the concept of begging for the community is carried out in a group manner coordinated by one person. Each group of beggars will be scattered in various corners of the city and countryside according to the designated place to carry out their actions. In carrying out their actions, the beggars also need not too large costs as initial capital in carrying out their activities. In addition to incurring expenses, beggars will also get income that is recognized as income from begging activities.

The contradictory illustration of the beggars of Pragaan Daya village has reaped public comments with all the pros and cons so that researchers are interested in researching in depth and comprehensively related to the concept of fishing in Pragaan Daya village. In addition to carrying cultural elements and the rampant humanities problems in the context of begging, it also has the substance of simple accounting values related to the cost and income of beggars.

Based on the description of the background above, it raises the question, what is the background of the life of beggars in Pragaan Daya Village, Pragaan District, Sumenep Regency and whether there is an accounting motive in the activities of beggars in Pragaan Daya Village, Pragaan District, Sumenep Regency. With several statements that are realized with accurate facts, universally this study aims to find out the background of the life of beggars in Pragaan Daya Village and explore the accounting motives inherent in collective begging activities.

Beggars are closely related to economic limitations and unemployment. In Indonesia, beggars are not a taboo word, considering that in every corner of the region, both metropolises and beggars, beggars, are often found. In general, beggars are defined as vagrants. According to government regulation of the Republic of Indonesia no.31 of 1980, a beggar is defined as a person who earns income from begging in public in various ways and for reasons in the hope of being pitied by others.

The same understanding was also conveyed by Irawan who stated that beggars are commonly used and aimed at people who do not have a house, are hungry and do not have money and then beg for the people they meet. Beggars will use various ways to get mercy and sympathy from others by having a shabby appearance, dirty body and using plastic cups or plastic candy to be used as a place to store money from begging.[1]

In social life, accounting is widely found, using terms that are still simple and not scientific, such as expenses and income. The narrow understanding of accounting in social life is driven by the definition of accounting focused on techniques and calculations. On the other hand, Suwardjono [2], Hofstede [3] and Mardiasmo [4] argue that accounting does not focus enough on the orientation of science because there is substantial art contained in it. Thus, in the development of accounting it is influenced by several things such as cultural values, economic sectors, laws and regulations, systems, social and politics in which accounting develops.

According to Triyuwono, accounting is a constructed knowledge and practice and is believed to be an instrument of social management[5]. Modern accounting is believed to be one of the sciences that contains egotic, materialistic, and utilitarian values. These three values had previously lived in accounting that was limited by the capitalist system and became the forerunner of the destruction of the world economy. It is reflected in the fraud that starts from

the smallest unit of accounting to the largest. It wouldn't have happened without the intervention of an accountant. It is no wonder why the Chamber finally made a statement regarding this situation. Chamber described the case as "The biggest fraud in the financial world has always resulted in a balance sheet that is audited by a reputable accounting firm[6].

Based on the discussion above, it can be understood that accounting can develop based on social construction and its goals can be implemented properly. Bhurcell describes accounting as a reflection of his social life in which it is involved [7]. By referring to Bhurcell's opinion it can be assumed that the capitalist environment needs capitalist accounting, the socialist environment needs socialist accounting and also the sharia environment needs sharia accounting. His cultural and environmental attachment to accounting shows that accounting is a child of the local culture in which he lives[8].

The opinion of the previous figure is also corroborated by Violet's opinion that local culture has an important role that affects the accounting system in a country, or lies in how a person in a country uses accounting system information[9]. Gray explained that what is practiced together with a particular country will change the accounting value and will continue to change the accounting system in the country concerned [10]. Pertiwi and Ludigdo tried to implement CSR based on Tri Hita Karana[11], Saputra, accountability of village financial management in the cultural perspective of Tri Hita Karana [12]. Randa and Daromes Transforming Local Cultural Values of Toraja Culture in Building Public Sector Accountability [13].

In the accounting procession of beggars, financial management can be carried out based on the accounting equation, but applicatively not all accounts contained in the accounting equation are used in the accounting procession of beggars. Because in accounting practice, beggars only need receipts and expenses or it can be said that profit and loss.

The analysis is carried out to find out how the assets can increase and how to manage these assets so that other fulfillments can be met. Likewise, the obligation to reduce the obligation to manage the financial management of the procession of traditional beggars in Pragaan Daya Village. This procedure generally applies to the financial management of the procession of traditional beggars in Pragaan Daya Village. Where transactions that occur are generally recorded simply as a calculation of both income and expenses that occur during the procession. Recording is carried out according to the understanding of the Beggar with an easy-to-understand name and nominal. The evidence that can be found in this procedure is usually in the form of a small note of the beggar in recording the income and expenses that occur.

2. METHOD

Qualitative interpretive with a phenomenological approach is the appropriate type of research to use. Where phenomenological research seeks the psychological meaning of an individual's experience of a phenomenon through in-depth research in the context of daily life [14] in this case the experience of a beggar.

Sampling was done using the snowball sampling method. The key informants in this study are Beggars, supporting informants for the head of Pragaan Daya village, Pragaan District, and for the next supporting informants, KH Maimun Mannan as a religious leader, community leaders, and other village officials.

In finding and collecting information, this study uses observation by making observations and coming directly to Pragaan Daya Village. Furthermore, interviews were conducted with informant sources that are considered related to this research such as village heads, community shops, and also the community. Documentation is a complement to the two previous techniques in the form of photos, recordings, and documents related to research, practices, and costs incurred by beggars.

The stages to analyze the data obtained, start from data collection, by recording the data obtained by the results of interviews, documentation, and observations in the field related to the accounting practices of beggars such as how the cost and income process is obtained. Then summarize and select the core information that is by the focus of the research. Then present the data is presented in the form of a brief description so that it can make it easier for researchers to understand the conditions that occur and can determine the next stage that the accounting practice of beggars will carry out. So that later conclusions and verifications can be obtained, from the data that have been obtained and processed previously so that a conclusion based on valid data from the field can be found.

3. RESULT AND DISCUSSION

3.1. Background of the Culture of Begging

Based on its history, the background of the emergence of the begging culture There is no exact data that records when the tradition of begging appeared in Pragaan Daya Village. However, some informants said that the tradition of begging has existed since the Dutch colonial era, between the 1930s and 1940s. Therefore, one of the uniqueness of the selection of research objects in this village is that the culture of begging occurs from generation to generation and becomes and is used as a livelihood. So strong is the culture of begging in the kinship and life system in the Pragaan Daya community, until every person who will become a son-in-law is asked first whether they can beg or not.

The survival of the culture of begging in this village is suggested by the 'philosophy of life' held by the ancestors that if you want to be rich, you must be poor first, where poor is interpreted as having difficulty maintaining life, so that the idea encourages people to work hard and behave frugally with what they get.

When this field research was carried out, the majority of informants, including the beggars themselves, did not know exactly when the culture of begging emerged because what they are doing now is only carrying out traditions from their ancestors. One interesting thing is that the beggars realized that this phenomenon was due to Dutch colonialism who only thought about how to get great economic benefits without caring about the fate of the people. So what happens is that the people become economically and psychologically poor.

The culture of begging is carried out because in their minds there is no other way to meet the needs of life except by begging. There are at least four factors that affect them so that they live the begging profession, namely arid natural conditions, weak economic sectors (access and capital), education and stereotypes. This despair arises because the work they do every day such as looking for firewood, collecting small stones on the mountain which are then sold is considered insufficient for daily needs.

The natural conditions in this village include barren areas and rocky soils, unlike other areas that can grow rice, corn, tobacco, beans and so on in one year. If there are those who plant

corn and beans, the results are not optimal, both in terms of quality and quantity, due to the dry water factor that only waits for the arrival of the rainy season and the lack of knowledge of agricultural processing techniques.

Natural factors have an influence in shaping human mentality and attitudes. Good natural conditions give rise to a passion for living well and decently, and vice versa. Although in this village there is good economic potential to be developed in the form of siwalan trees, but the community does not develop into a home industry with the development of appropriate technology and the development of other natural resources.

The people of Pragaan Daya are "inferior" to the natural situation so they look for alternative jobs to support their families by hoping for a helping hand and compassion from others. For beggars who are 50 years old and above, their life orientation is directed to meet basic living expenses, while for young people, the orientation is directed to items such as motorcycles and other household appliances.

The life of beggars until now still exists in Pragaan village, begging is still one of the livelihoods in Pragaan Daya village, but not all people do this work, those who do this work are those who are 30 years old and above, while those who are still not 30 years old choose to pursue other jobs because they are still embarrassed to beg. This is based on the results of an interview with the Village Head

“ada, cuman berkurang dan rata-rata yang masih melakukan tradisi tersebut keatas umur 30 bagi yang di bawah umur 30 tahun sudah jarang sekali melakukan pekerjaan seperti itu, karena mereka menganggap yang masih berumur 30 kebawah merasa malu untuk melakukan profesi itu” There is, only decreasing and on average those who are still doing this tradition over the age of 30 for those under the age of 30 have rarely done such work, because they consider those who are still under 30 years old to feel embarrassed to do that profession. (Imroh Maulana, February 27, 2024, Pragaan Village Head's Office)

The same question was also asked to the head of hamlet 1 who said, around the area where he lives, there are already many residents who have left the profession of begging, if it is estimated that there are only two family members who are still doing begging work, the rest are only old widows who have reached the age of 45 years and above, based on the results of an interview with the head of hamlet 001.

“Manabi e kadhinto mas, ampon sakonik oreng se gik taminta genika. Paleng namong 2KK se gik ngalakonin genika. Namong manabi janda seppo se ampon omorah 45 taon ka atas enggi paggun tamenta kakhissak.” In this area, the number of people who work as beggars has decreased. Maybe only about two family cards. Except for elderly women who do not have husbands and are over 45 years old still carrying out the profession (interview with Mr. Nadir, February 28, 2024, Afternoon)

In contrast to the community group in RT 002 Pragaan daya, where from the past until now the people there are still continuing the tradition of begging, they believe that begging is not an illegal job, they think it is better to ask than they do the wrong work such as stealing, which will later have a bad effect on themselves, based on the results of an interview with Mr. Badri Yanto, Pragaan Power.

“sabegien masyarakat kadhinto gik paggun tamenta mas. polana, oreng se paggun ngalakonin genika andik pamekeran jhek tamenta nekah benni kalakoan se harambenyak oreng sering malah ngocak kadiye paneka, katimbang ngicok ye angok mintaah”. Some people here

still carry out the profession of beggars. Because what is in their mind is that begging is not an illegal job. Many people say that instead of stealing it is better to beg. (interview with Mr. Badri Yanto, February 28, 2024, Morning).

The same question was also asked to the head of hamlet 002 who said, the tradition of begging is still found around the area where he lives, at least there are still 10 heads of families who are still doing begging work, his party as a village apparatus cannot prevent the community from stopping begging work, based on the results of an interview with Mr. Fathor Jalal.

“E dusun dinnak ye gik banyak oreng se taminta cong. Lebbi gik mon 10 KK. Ye beremma pole cong. Kok meskiah aparat desa tak bisa alarang-larang oreng se gik taminta. Kan been tao dhibik mon la oreng se taminta roah e larang polana alas an korang patot, ye paggun atanya ka engkok, been bisa aberrik kalakoan se patot? Ye engkok diem cong.” In this hamlet, there are still many people who are beggars. approximately around 10 families. What else can I do? Even though I am a village official, I cannot prohibit people who are still practicing the profession. You already know that the beggar is banned for a bad job, then they will ask me, can you give a good job? and I chose to remain silent without answering (interview with Mr. Fathor Jalal February 28, 2024, Morning).

Meanwhile, community leaders KH. Maimun mannan said the tradition of begging can still be found in Pragaan daya village, but those who are still doing the work are residents who are 45 years old and above, based on the results of interviews with community leaders.

“Ada tetap. Tp setau saya yg masih mengemis usianya sudah tua tua. Rata –rata mereka yg umurnya 45 ke atas. Soalnya saya rasa mereka sudah kurang mampu untuk melakukan pekerjaan. Kalo yang dibawah 45 ada tp pada waktu waktu tertentu. Intinya, yang masih melakukan hal itu sudah di atas rata-rata umurnya” still exists. But to my knowledge, the beggar is old. The average age is 45 years old, because I think they are less able to do their jobs. If those under 45 years old are still doing the work at a certain time. In essence, those who are still doing it are already above the average age. (interview with Mr. Maimun Mannan February 28, 2024, Night).

Based on the results of interviews with some of the informants above, it can be seen that the tradition of begging still exists in Pragaan Village, begging is still one of the livelihoods in Pragaan Daya Village, but not all people do this work, those who do this work are only those who are 30 or 45 years old and above.

3.2. Economic Motives in Begging Activities

Several factors make Mrs. Rahmina (a surname) do the work of begging, including because she has to support the needs of the family after her husband dies, for the cost of her son going to school, where the payment of a female beggar in a day is approximately Rp. 400,000,-. Based on the results of interviews with female beggars.

“gen tang lakeh tadhek omor rakera 8th nan kok se mulai ajelen taminta.apa se bisa e kalakoh engkok jhek gun perak jeriye nak, kok nyambung odhik ben masakolah nak kanak ye lebet ajelen jeriye. Alhamdulillah cokop kaangguy odhik sekeluarga.bisa masakolah nak kanak.rakera lah 400 san mon deteng pojure..” since my husband passed away about eight years ago. I became a beggar after the death of my husband. What other work can I do besides that. continued my life and sent my children to school because I worked like that. thank you to

Allah because I was given enough to support my family's life. about four hundred thousand if in good condition (interview at his residence, February 30, 2024)

The same question was also asked to different informants who said. The reason for begging is because from the beginning her family has been doing begging work, but this female beggar begs in Surabaya because in Surabaya her income reaches Rp. 500,000,-. Based on the results of interviews with female beggars.

“engkok gen se gik wel awelleh akeluarga se la ajelen cong. Moso tang lakeh engkok se ajelen. Tape benni edaerah dinnak kok se taminta. Engkok ka sorbeje merantau moso tang lakeh. Polanah e dissak bisa olle 500 ribu lebbi mon deteng pojurre.e tong bitong cokop lah gebey biaya odhin sabben areh. Gebey bejer otang. Gebey masakolah anak. Kadeng cokop gebey e sempen mon la mole. Ye kadeng tadek Keyah cong. Cokop gebey biaya sakolah ben majer otang. Jhek pangeran a berrik rajekkeh pas paste cong. Tak korang tak lebbi.pojur kok gik olle se halal alakoh. Wak sateya e sorbeje banyak se haram cong, naudubillah. Dinah meski la e kocak apa, se penting halal. Ye kapojuren kok sateya mole bede e roma tak alakoh ka sorbeje parak tellasan polana cong kare satengah bulen..” When I first started my family, my husband and I did beggars. My husband and I migrated to Surabaya. Because there you can get five hundred thousand if you are lucky. It is calculated enough for daily living expenses, to pay debts, for children's school fees, sometimes enough to be a provision for going home, sometimes it is not. Because God has given sustenance, it will not be less and will not be more. Lucky to be able to get halal sustenance, because in Surabaya now many are haram, naudubillah, even though what people say to me is halal. Luckily, I'm now at home not working in Surabaya because it's almost a holiday. (interview with Mrs. Marpuah (a surname), February 30, 2024)

Meanwhile, the male beggar said that the origin of his begging was because he did not work and was entangled in a lot of debt, the beggar's daily income could reach Rp. 500,000 to Rp. 700,000. Based on the results of the interview with the beggar.

“rakera la 10th lebbi kok ajelen taminta jeriye. Lambek kok sabelumma ajelen tak andik kalakoan lek. Alakoah apa e dinnak jhek aeng rang takorang, tana kerrang. Lambek kok banyak otang, dimmah anak la rajah, kaberek katemor sibuk nyareh otangan kok lek. Temmona kok ebelein tang kanca arapah mik tak ajelen beih been. Alakoah kantoran kok tak andik ijazah SD kanah. Lambek malarat lek, gun oreng2 se andik se bisa asakolah. Wekto sengkok akeluarga, kok gik tak alakoh. Mon acareta lambek lek, kok mellas onggu odhik lek. Alhamdulillah sateya kok otang bisa ngorangin lek, cek a sokkorah onggu engkok. Kadeng olle 500 ribu kadeng ye sampek 700 ribu lek, la can se aberrik eh oreng oreng lek. For about ten more years I became a beggar. I didn't have a job before I worked. What do you want to do here, this area is often drought, I used to have a lot of debt, my children have grown up, here and there looking for debts. Then I was advised by my friend to be a beggar only. I don't have an elementary school diploma. It used to be difficult to get an education, only people who had money could enjoy education. When I was married, I still didn't have a job. If I remember the past, I feel incapable of living. thank Allah now my debt is reduced, sometimes I get five hundred thousand sometimes seven hundred thousand. (Interview at his house, while crying Mr. Muhlisin (a surname) told the story, Maret 1, 2024).

The same question was also asked to Mr. Moh. Syakur (a surname) said that since he was a teenager he had been begging and his income reached Rp. 400,000 to Rp. 600,000,-. Based on the results of the interview with the beggar:

“loppah engkok bile kok se mulai taminta ye lek. Saengkna sengkok la 8th nan katon se mulai sabben areh kok ajelen jeriye. Tape mon wakto gik bujang lek, ngakna been jeriye kok deng kadeng ajelen taminta ka pulau roah. Gebey melle kalambih mon la tellasan wa. Jhek kok tak engak been lek, kok odhik serba kakorangan. Kadeng kok olle 400 ribu, kadeng mon la rajekkena olle 600 ribu. Kadeng tadek sakale, tak nentoh lek. Tang omor sateya ye 35 lah.. pokok kok se mulai ajelen jeiyi deri anak omor 13 tahun lah, la taoh minta pesse roah” I forget when I became a beggar, as far as I can remember, it was about eight years ago. Every day I begged, when I was single I rarely begged, sometimes I begged to the island. as buying clothes during Eid. Sometimes you get four hundred thousand, sometimes six hundred thousand, sometimes you can't get anything. I am now 35 years old and I started begging around the age of 13. already understands money. (Interview at his house, Mr. Moh. Syakur (a surname), Maret 1, 2024).

From some of the interviews above, it can be seen that the reason why they do begging work is because of the burden of family life that must be fulfilled after her husband dies, for the cost of her son's schooling, because from the beginning her family has been doing begging work because she does not work and is entangled in a lot of debt. The income they get is very diverse, some are approximately Rp. 400,000 per day, Rp. 500,000 to Rp. 700,000 per day. Rp. 500,000 to Rp. 700,000 per day, and reaches Rp. 400,000 to Rp. 600,000 per day.

3.3. Background of Begging Habits

Begging is an activity of begging for help either to individuals or institutions that are synonymous with the appearance of dirty clothes as a means to express their needs as they are and in various other ways to attract the sympathy of others. Based on the research conducted, the majority of beggars in Pragaan Daya village themselves do not know clearly since when the habit of begging arose because they only carry out traditions from their ancestors. The habit of begging is carried out because they think there is no other way to meet the needs of life except by begging.

There are several factors that cause people in Pragaan village to choose to become a beggar, including the following.

First, arid natural conditions. The natural conditions in this village include barren areas and rocky soils, unlike other areas that can grow rice, corn, tobacco, beans in one year and the drying up of water that only waits for the arrival of the rainy season and the lack of knowledge of agricultural processing techniques. Natural factors have an influence in shaping human mentality and attitudes. Although in this village there is good economic potential to be developed in the form of siwalan trees, but the community does not develop into a home industry with the development of appropriate technology and the development of other natural resources.

Second, poverty. The occurrence of poverty in the community is more caused by cultural factors. The poverty that pervades the Pragaan Daya community is not material poverty, but a lack of knowledge that results in their mental lack of creativity.

Third, Education. With the low education of the Pragaan daya society resulting in their less developed mindset, the Pragaan daya society thinks that the low education they go through makes it difficult to find a job, so there is no other way but to beg.

Fourth, socio-cultural problems. The attitude of resignation to fate that causes despair because the work they do every day such as looking for firewood, collecting small stones on the mountain which are then sold is considered insufficient for daily needs.

From the various problems faced, the community is trying to find alternative jobs by hoping for a helping hand and compassion from others. For beggars who are 50 years old and above, their life orientation is directed to meet basic living expenses, while for young people, the orientation is directed to items such as motorcycles and other household appliances.

3.4 Beggar's Accounting Motives: Planning and Accounting (in) Memory

3.4.1 Accounting Value in Planning Aspects

Beggars first carry out their profession individually, both in terms of departure and determination of the area of operation. They carry out their profession full-time, leaving in the morning around six o'clock and returning home before Maghrib. The trip to the place of begging is taken on foot if the distance is close. However, if the distance is long enough, they get on a vehicle. Indirectly, beggars have applied the value of accounting with the existence of basic planning and objectives, operational planning.

Beggars in carrying out their work, the plan carried out by conventional beggars is First, Individual. Individual beggars usually operate according to their wishes, meaning that the goals of their daily operations can remain fixed and can change. It turns out that from day to day in one week the beggars are the same person, only the division of locations (between RT/RW, between alleys or between west-east/north-south roads) in other words they have used the values contained in accounting in the form of planning (goals, targets, operations). Traditional beggars who operate in Sumenep, Pamekasan usually go home every day. On average, they start Shubuh and go home at about 16.00, so they arrive home before sunset.

Often these traditional beggars spend the night and even settle in other villages. For Mrs. Rahmina (35 years old), one of the informants (PR beggar) who begged in Surabaya and did not necessarily earn a daily income. at least Rp. 200,000,- even if the profit reaches Rp. 400,000,-. But the burden of life is much greater than the income it earns. In accounting, when costs are greater than income, what is obtained is a loss. So, the average income from beggars is Rp. 300,000.

Second, carry the baby. This method is done by mothers who have babies but do not know how to be entrusted and the house has no one to take care of them, by having to bring them together. The child who was dogended by the beggar was his own child. Judging from the accounting value, the motif of carrying a baby is used as an operation planning strategy.

Third, bring goods. This strategy is carried out by carrying trades; corn, brown sugar, tobacco to Java (outside Madura) to be sold. After the goods were sold, they then wore beggars' clothes. So, they get two benefits, namely selling goods and asking for money. The time spent to carry out this strategy is two – three weeks at most. The target of their operations is Madurese residents living in Java, such as Pasuruan, Jember, and Probolinggo. There is an element of accounting in terms of excellent planning so that the utilization of time used in detail does not want to be lost. The beggars after they got a lot of money, they went home not carrying money

but bringing goods, such as mats to sell to Sumenep, and after the mats were sold they left again to Probolinggo to operate begging. So there is business reason to get more results.

Fourth, Waiting at the stall. According to the results of the researchers' observations, this type of beggars often operate at night, starting from 18.00 WIB - 23.00 WIB. This can be seen around Seludang Sumenep street and in front of the Al Malik Shop, by sitting in the corner of the stall and shop and raising hands to everyone who finishes eating. These beggars get a maximum of Rp. 20,000 on average every night,-. If added up to the morning income to be between Rp. 40,000 – Rp. 65,000,- from an accounting point of view, there is an element of income and expenses in it where the average income obtained per day is Rp. 52,500,- while the cost of living includes the cost of eating 2 X Rp. 7,000,- per day the cost of transportation for PP Rp. 10,000,-. Calculated to find the net profit, IDR 52,500 – IDR 24,000 = IDR 28,500. So, the net profit from the begging profession like this per day is Rp 28,500.

Fifth, non-conventional beggars. Along with the times, the begging model has experienced quite interesting dynamics since the 1980s. Begging activities began to be organized and organized more neatly. The most notable developments are their ability to map operational target areas outside Sumenep district and the development of a model of begging in non-conventional ways.

Meanwhile, non-conventional beggars are begging with a neater appearance (wearing pants or sarongs complete with a skullcap), carrying an "official" letter from an institution or foundation and a road letter from the government. In principle, each individual is responsible for his or her own safety, and also each has the full right to spend the proceeds of begging. However, relationships between individuals are well maintained, at least fellow members know each other's situations and conditions.

As for beggars who are carried out collectively (non-conventional), everything has been prepared carefully, such as road letters, proposals and other fittings. The target of the operation is big cities such as Jakarta, Semarang, Batam, Bandung and so on. The beginning of the emergence of beggars in an unconventional way is because they imitate the success of fundraising activities for the construction of mosques or foundations. One of them is the Hidayatut Thalibin Foundation Educational Institution which is cared for by KH. Maimun Mannan. This foundation was built because most of its funds were collected by correspondence or forming a charity search committee door to door by bringing official proposals.

In the implementation of this charity search, the foundation provides stimulants in the form of a percentage to seekers of 20 percent of the total income. Giving a percentage to fund-seekers as a stimulus and substitute for work is calculated per day. This kind of practice is neatly organized, starting from the village level to the district city. At the village level, the actors who organize are usually the ones who process the administrative completeness papers for the search for funds, ranging from the management of notary deeds to letters of recommendation from muspika. Meanwhile, in big cities, the people who organize are people (Madura) who have been engaged in the begging profession for a long time and know which regional maps need to be used as target objects.

The process of forming a group of beggars in big cities usually occurs because they have previously had a relationship, either through elders, seniors or families who have migrated in the city. In general, they sleep and eat at their friend's house in the city with a monthly payment system and go home at least once a month, some even half a year. In general, these beggars go

home with money and some bring family necessities, such as electronic goods and other household furniture.

Beggars who are gathered in groups, usually they leave home together, even though they often do not return together. The technicalities of this return are quite varied, some group members go home every week, some go home every two weeks, every month and so on. If in one week or ten days they have reached the minimum target, they can go home immediately. On the other hand, if they do not reach the minimum target, they postpone their return.

3.4.2 Memory Accounting

Based on the results of the researchers' interviews, beggars recorded their records by recording them in their minds where they were limited to remembering the income they earned and the burdens they had to bear. The process of financial management of beggar's accounting can be carried out based on accounting equations, but in its application not all accounts are used in the financial management of the beggar's accounting procession. In the accounting practice, beggars only need to receive and spend roughly and transactions that occur are generally recorded simply as a calculation of both income and expenses that occur during the procession.

In this simple record, Beggars usually record according to their understanding with the name and nominal that are easy to understand. In this procedure, there is also no reporting in the form of financial statements as described in the accounting equation. The evidence that can be found in this procedure is only in the form of a small record of the beggar in recording the income and expenses that occur. Beggars are only limited to considering the income and living expenses incurred.

4. CONCLUSION

Based on the results of the research and analysis that has been carried out by the author, the author concludes that the first is that there are several factors behind the pragaan community becoming a beggar, including, arid natural conditions that cause poverty in the Pragaan community, low education of the Pragaan community resulting in their less advanced mindset, a resigned attitude to fate that causes despair. The second factor, in the habit of begging, there are accounting value values such as basic goal and goal planning, operational planning, and control. While the process of financial management of beggar accounting can be carried out based on accounting equations, in its application the practice of accounting beggars only requires receipts and expenses or called profit and loss.

Based on the research that has been carried out on the habits in the village of Pragaan.daya, the researcher's suggestion for the researchers is that it is necessary to redevelop accounting. Because accounting is not limited to what we have been thinking about so far, namely about techniques and calculations but accounting can be created from social, cultural, and so on. In addition, for practitioners, it is necessary to focus more attention from the government regarding the discrimination of this habit. Maybe with training and others like that the people's economy can be realized and reduce the poverty rate. For the community itself, the existence of several modes or ways of beggars does not reduce us in sharing the sustenance we have, because indeed many of them are still in need. For beggars, you should use the soft skills you have to develop the dignity of your life without having to do and continue this habit. Without having to wait for a definite government in a way and get halal sustenance.

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