ALMS AND AWARDS: REFLECTIONS MEANING OF LIABILITY CELEBRATION: A PHENOMENOLOGICAL STUDY

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ABSTRACT

Alms and Awards: Reflections on Meaning Liabilities In celebration of the Prophet's Birthday -Maudu 'Lompoa-. This study aims to discover and interpret liabilities (liabilities) in the ritual celebration Maudu 'Lompoa Sayyid communities in Cikoang, Takalar. Husserl's phenomenology as an approach and analytical tools in this study. The results showed that the celebration of 'ritual' Maudu 'Lompoa (Prophet's Birthday) carried out by Sayyid community, in Cikoang, Takalar is a manifestation of their love of the Prophet Muhammad. The celebration was also pointed out that Maudu 'Lompoa not be a burdensome obligation rather is a medium for giving awards and charity to others. This qualitative research paper that follows content analysis method provides better insight into liabilities (liabilities) in the ritual celebration Maudu 'Lompoa Sayyid communities in Cikoang.

Keywords: Liability, Maudu 'Lompoa, Award, Charity

INTRODUCTION

Obligation is something which requires, something that should be implemented, must, job or task also according to the law (Indonesian Dictionary online: http://ebsoft.web.id). In an accounting perspective, the obligation is characterized in the accounting equation as a liability (liability), ie, Assets = Liabilities + Equity or Assets = Debt + Equity, which is the form of the accounting equation which until now we learn [and understand]. From these equations can also be defined liabilities (debt) as the difference between assets with equity. Liabilities or debt is an obligation to pay to the other party caused by the actions or previous transactions. According to FASB liabilities defined as sacrifice future economic benefits are fairly certain that arise from having to present a unified effort to transfer assets or provide / surrender services to other
entities came as a result of past transactions or events (Hendriksen, 1991: 35). There is some sense other than the FASB is like understanding by the IASC, AASB, and APB No. 4, but in general explained that the obligation has three major characteristics consisting of future sacrifice of economic benefits, the need is now to transfer the assets, and arise as a result of past transactions. This paper tries to look up on all these factors.

LITERATURE REVIEW

To be called as an obligation, an object must contain a duty or responsibility to others that requires entity to pay, perform or execute it at the expense of economic benefits in the future. Based on such understanding can be said that an obligation only occur between single business entity or at least involve another business entity. The definition of a liability in accounting perspective (positivism) also show that the obligation is always measured and assessed from the economic (or material). With other languages, the obligation will be conducted along these measures can provide benefits or economic benefits. However, if you look like what was done by the Grameen Bank, which provides credit assistance to groups who are "extremely" poor without collateral and without a guarantor. In addition, the loan will be "bleached" (eliminated) if the borrower dies or create definitions and assumptions underlying a liability into ter "raw" right.

Why not? Without the guarantee and the guarantor, will certainly give a very big risk on debt repayment. For the borrower, there would be no problem lawsuits if it does not pay the debt or repay their obligations. Logically, it is difficult to do. But the facts show that the rate of return on the debt is very good. It also shows, at least, that there is a meaning or significance other or different from that contained in the 'definition' liability in accounting perspective positivism (mainstream).

Accounting is an established knowledge and practices and shaping its environment (Triyuwono, 2006: 25). At least this can be illustrated by the shift in the orientation of the distribution of profits earned by the company. Alimuddin (2011) with reference to the Estes (2005: 29), explains that the main purpose of the company that is actually a benefit to the general public, while the distribution of profits for the investors only secondary. However, there was a shift in its development, which is then further reinforced by the development of the economic system of capitalism and the emergence of the theory of agency (agency theory). So the company then owned and oriented only to maximize the interests of certain entities, clearly Alimuddin (2011) further.
The above statements and images explicitly indicate that the accounting and accounting practices is not a value-free science, but is loaded with value, including cultural values. Throughout the construction process humans were present in it, then none of the science that is objective and value-free, straightforward Triyuwono (2006). It also reflects that to develop accounting practices also can be done not only by observing the cultural values that lies behind the accounting practices. But also cultural values that can be applied in accounting practices. - lokal- Cultural values of an area will provide enrichment ongoing accounting practices.

Research on the [practice] accounting related to cultural values have been carried out, both in the realm of quantitative and qualitative research. Some of them, namely, research conducted by Totanan (2014) on the concept of non-contractual debts in culture Signs Solo '. This study showed that in culture Signs Solo 'occurs debts practices are based on the "no contract" or non-contractual. This is certainly different from the concept of debts are generally constituted with a contract. Totanan (2014) identified five dimensions of value that underlies the concept of non-contractual debts, namely: spiritual, mutual help, binders, love, and economics. Similarly, the research Zulfikar (2008). Search for wisdom values of Javanese culture that did find the concept obah-mamah-relatives. The concept: Obah (work) is used as the preparation of the basic concepts of cash flow; Mamah (rizqi blessing) as the basic concept of added value; and Relatives (fraternity) as a basic concept of balance.

A wide variety of cultural values is a very interesting idea to be studied in the context of the construction and development of a better accounting and advanced. Suwardjono statement (2011: 2) that behind the actual accounting practices are a set of ideas that underlie the practice in the form of basic assumptions, concepts, explanations, descriptions, and reasoning, confirms the relevance of cultural values in accounting research studies.

Stemming from the above description indicates that the obligation is not merely seen from the economic aspect, but also from the social aspect. In fact, may be of a spiritual dimension. As explained by Casares (2002) that a person who always pays his debts indicates high moral character. As for Totanan (2014), trust is the basis of liability. That also means, there are other values and or different from the economic value (material) contained in a "liability". Viewpoints on the meaning of "obligation" that [might] Additional or different is what will be discussed in this paper. These values will be explored through the meaning of "duty" establish Maudu 'Lompoa Sayyid community in Cikoang, Takalar.
Birth of the Prophet is the anniversary of the birth of Prophet Muhammad, 12 Rabi al-Awwal. Apart from the various controversies surrounding -pro and counter such warnings, the birthday of Prophet Muhammad Prophets -Maulid become valuable momentum which is celebrated by all Muslims in various parts of the world with diverse traditions of each. Tradition is maintained until now by many, including Maudu tradition 'Lompoa (Maulud Lompoa or large Mawlid) which, memorial procession the birthday of Prophet Muhammad Sayyid performed by community, tribal village Cikoang Makassar, Mangarabombang districts, counties Takalar, one one district in South Sulawesi province. This tradition is intended to instill a love of the Prophet Muhammad and his family. But for this community, not all people or those who can "set up" Maudu 'Lompoa. Only descendants of Sayyid and there Butonnya derivatives, which may be "set up" Maudu 'Lompoa. Sayyid descent are descendants of Sayyid children Djalaluddin bin Muhammad Wahid Al 'Aidid and I show' Daeng Tamami Bint Abdul Kadir Sultan Alauddin, a royal princess Gowa. That is why, to commemorate the birth of Prophet they term the "established" Maulid or Maudu 'Lompoa. By word of times, for all those people could commemorate the Prophet's Birthday, but only certain people or groups -komunitas Sayyid- can "establish" Maulud Prophet.

It is said, the history of the tradition Maudu 'Lompoa in Cikoang begins in the 17th century with the arrival of a great scholar from Aceh, Sayyid Mohammed bin Djalaluddin Wahid Al' Aidid in the kingdom of Gowa Makassar. He is the grandson of Sultan Iskandar Muda Mahkota Alam, Arab Hadramaut, South Arabia, and still descendants of the Prophet Muhammad SAW-27. He was then appointed as the Mufti of the kingdom by Sultan Alauddin and was given the name and title, Muhammad al-Bagir I Mallombassi Karaeng Bontomangape Sultan Hasanuddin. In mensyiarkan Islam in South Sulawesi, Sayyid Djalaluddin teaches three important things, namely: the principle of Al-Ma'rifah, Al-Iman, and Al-Mahabbah (Timur.com Tribune, 2008). With that principle is believed that the essence of the spiritual understanding of God first preceded by a deep understanding of the incident and the birth of Prophet Muhammad. This principle which was then believed to be a major factor realization of ceremonies Maudu 'Lompoa. Start times this Sayyid, Maudu 'Lompoa then be institutionalized and routinely performed. Moreover, when the influence of Sayyid -which also always interpreted as "descendants of the Prophet" - in Cikoang, has gained strength in the structure of government (monarchy) and religious. Sayyid derivative (and his followers) is then a forerunner of celebration Maudu 'Lompoa in Cikoang until today.
For Takalar community, especially the descendants of Sayyid, the birth of the Prophet Muhammad is believed to be a gesture of victory, which should be realized in strengthening the bond of love through Maudu 'Lompoa to the holy Prophet desires. Therefore, Maudu 'Lompoa not only a tradition that must be preserved, which today has become a cultural heritage and tourism agenda Takalar district. Moreover, this tradition became a conviction. Every descendant of Sayyid each year trying to establish Maudu'Lompoa. That means, establish Maudu 'Lompoa can be "interpreted" as an obligation. Mullah old expression, one of the founders of Mawlid in Cikoang (informants 1) that, "No matter the size of the celebration, which obviously must be done". In line with Karaeng Lolo Karaeng statement, as quoted from Tribun.com that, "Let the poor still do Maudu seen '. He must try to do even small and never helped ... ", further confirms it. (Additional thickening word from researchers). Maudu celebration 'is celebrated royally Lompoa and massive, at least it is marked by the rise of people who come from various backgrounds who follow and watch the ritual procession. In fact, the process Maudu 'Lompoa has begun a month before 12 Rabi al-Awwal, or about 10 Safar Hijri. Before the Birth of the various preparations have been made, such as the supply of chicken (usually chicken), rice, palm oil, eggs, cloth, gloves, julung-julung (boat), kandawari, bembengan, stage and field ceremonies, and various other equipment.

Particularities of this celebration is the "basket" Maulid. At first, the baskets are used made of palm leaves measuring at least for four (4) liters of rice and one chicken for one person. But today, generally in the form of baskets of plastic buckets. This basket is a container or place to be filled with snacks chicken wrapped in banana leaves and put into the basic basket, then filled with half cooked rice, then the surface of the baskets covered with banana leaves or coconut leaves. Eggs that have been boiled and colored with different colors and then stabbed at the end of the bamboo stalks chopped up small and pointy (bamboo rod length of about 30 cm) then plugged at the top of the basket. Charging baskets called raw Ammone '. Basket size stratified according to the large number of family or followers. Therefore, a large bakulnya who usually that the most influence and most widely ana'gurunna (pupil / followers).

In addition to raw Ammone ', also performed Ammode raw' or decorate the basket. At Ammode raw, not bakulnya decorated but where baskets will be loaded, ie in Julung-julung (boat). Julung-julung is a boat-shaped and has a pole or on foot, while Kandawari is a rectangular which also has legs. Julung-julung and Kandawari a place to store the basket Maudu which has dirateki (prayer), which diperumpamakan as a vehicle of the
Prophet Muhammad in the course Ascension named Rafa Rafing (Department of Tourism Takalar). In a family that is able to be made one-julung Julung (boat), while the less capable usually in groups several families to one boat. Various kinds of "decoration" basket, general household items, such as a refrigerator, a set of chairs, cabinets, and so on, as shown in Figure 1 and Figure 2 below. "Trappings is a measure of the level of social skills its owner", said Karaeng Selong (informant 4, the founder of Mawlid). "That is why, most people usually sell his property, or owe kie used to obtain the cost of enlarging kanre maudu (rice Mawlid)", said Karaeng Selong further.

Figure 1.
Julung-julung (boat) which has been decorated (Ammode Raw ') and contains Kanre Maudu' (Food Mawlid) Source: Tribun Timur.com

Figure 2.
Kanre Maudu (Ammone Raw ') which is aboveJulung-julung Source: Tribun Timur.com
Judging from the various series of rituals, ranging from the preparation to the summit commemorations Maudu 'Lompoa, would spend no small cost. Coding statement, Cikoang residents, who said that for a Julung-julung it to pay around Rp 3 million dollars which is shared among seven members of his family, not to mention the contents of the basket along with decorations, at least, can give an idea "amount or magnitude" cost of the celebration. From what seemed such, perhaps it can be said that Maudu 'Lompoa an "obligation" to the relatively large costs. Maybe for some people, these celebrations are considered a waste of money. However, if set up Maudu 'costs a relatively large, why then "duty" is not regarded as a burden? In other words, why Sayyid community in the celebration of the Prophet's Birthday Cikoang do with all the festivities. What is the meaning [and values] of the "obligation" establish Maudu 'Lompoa Sayyid communities in the Cikoang?

**METHODOLOGY**

This study used qualitative methods and the interpretive paradigm. Qualitative research reflects the reality of the "real" data -kealamiahan berbicara-. Reflecting the reality of "what really happened" and not about "what should happen". Therefore, in conducting the study, the researchers dropped the term -meminjam Ratna (2010: 73) - "empty head", does not bring the concepts, theories, or specific propositions. In addition, Denzin and Lincoln (2009: 5) -using thought Nelson dkk-, revealed that qualitative research is a field of inter-disciplinary, cross-disciplinary, and sometimes counter-discipline. That means, link or marrying a range of disciplines in a study, included in the accounting realm is not an impossibility. In short, qualitative research means many things to different people, explained Denzin and Lincoln (2009: 5).

In capturing the facts and analyzing the data, researchers used a phenomenology of Husserl. The use of phenomenology as an approach in this study because other than as philosophy, phenomenology is also a method of doing research related to modern perspective on man and his world (Denzin and Lincoln, 2009: 4; Muhajir, 2007). Phenomenology aims to find the world from the perspective of those affected directly or related to the nature of human experience and the meaning attached to it (Kuswarno, 2009: 35). Thus, phenomenology will produce knowledge that gives meaning beliefs are taken for granted through the understanding of human action and interaction.

Husserl's phenomenology (1859 -1938) is a method to explain the phenomenon in its purity. The assumption, phenomenology issuing the
meaning of something that is material (Kuswarno, 2009: 32). Therefore, it is said that as a method, Husserl's phenomenology should be able to set aside things that are not essential, so that it can reveal the nature of self. Intuitions about the nature of things, and not an abstraction (Delfgaauw, 1988: 105) The object to be observed must be observed continuously through the reductions as follows: 1) phenomenological reduction aimed at reaching the transcendent subjectivity; 2) Reduction editis to find the basic structure in achieving essential things using bracketing; 3) Reduction of transcendent, ie exclusion and empirical knowledge in the bracketing to the pure consciousness (Kuswarno, 2009: 32). That what is seen, observed, and considered in accordance with the meaning given to it. In other words, the meaning of life can not be avoided.

Good use of the paradigm, approach or method, for example, certainly in harmony with the objectives of this study, which is to discover the meaning of the value of liabilities (liabilities) in the ritual celebration Maudu 'Lompoa Sayyid communities in Cikoang, Takalar. As said by Nelson et al (2009: 3 in Denzin and Lincoln, 2009: 3) that, "The choice of research practices depends on the questions asked, while the question depends on the context". In our view, is not about right or wrong "way" is used, but there is always a "means" the right to use.

There are three fundamental components in the design of phenomenological research. Namely: determine the limits of what and who is going to be investigated, data collection, and data analysis phenomenological (Sanders, 1982). Therefore, in the context of this study, as described previously, the definition of a liability is extracting meaning in the context of ritual celebration Maudu 'Lompoa conducted by Sayyid community in Cikoang, Takalar. It also means that the intended meaning is found not to generalize, because qualitative research is not intended as for generalization. Although, the findings of qualitative research can be a 'foothold' for further research.

The use of phenomenology in this study to look at the social reality in applying the values (local wisdom and or religiosity) that creates meaning of "duty" and cultural continuity Maudu 'Lompoa Sayyid community in Cikoang, Takalar. Thus, informants or respondents were investigated in this study were people, individuals, or actors who know, understand, experience or sense of celebration Maudu 'Lompoa it. By understood, researchers can discover the meaning of liabilities in celebration Maudu 'Lompoa. Phenomenological approach helps to find the meaning of a liability by paying attention to all aspects of this study. Meaning not only
to what is causing the reality, but also the meaning behind the visible reality.

There are five (5) the informants in this study, namely:

1. Old Mullah (informants 1) is indigenous elders in Cikoang, domicile in Cikoang.
2. Karaeng Rimang (informant 2), domicile in Cikoang.
4. Karaeng Selong (informant 4), an academic, domicile in Makassar.
5. Co'ding (informant 5), professional trader, domiciled in Jeneponto

They all are descendants of Sayyid, who have for generations established the Prophet's Birthday (Maudu 'Lompoa).

In accordance with the stages of research on the phenomenology -merujuk Cresswell (2010), Moustakas (2013) and Kuswarno (2009) -, the steps being taken in this study are:

Data Collection

Observation (Observation). Given the implementation Maudu 'Lompoa been done, ie in January 2015, the researchers did not conduct direct observation of rituals Maudu 'Lompoa in the context kekiniannya. Although, at times other researchers have ever witnessed. Therefore, observations are also extended to the artifacts, texts, or matters related to the implementation Maudu 'Lompoa, among others, such as: looking directly Julung-julung and Kandawari that still exists on the coast, where the field was held celebration Maudu 'Lompoa, including a look at the photos and video recordings ritual procession Maudu' Lompoa it.

Interview. Interviews were conducted with actors or people who founded Maudu 'Lompoa. The goal is that researchers can know and understand what underlies them in establishing Maudu 'Lompoa. Why [action] ritual is still done until now. Thus, researchers can know and understand the actions of actors in doing a "duty" Maudu 'Lompao. As described by Agger (2009: 62), that the interpretive theory to try to understand the social action at the level of meaning which binds human beings. In addition, Agger (2009: 62) further outlines that although social theory interpretive translated from Weber effort to understand social action "at the level of meaning", using techniques Verstehen (empathy) systematic, theoretical interpretive distinguishes itself on the social as something penteorian Candid, a value-free activity. In this context, the researcher use
phenomenology of Husserl shows alignment. In Husserl's phenomenology is emphasized for reflection, and with the use of empathy techniques (verstehen), researchers not only understand about "mind" but also "taste" the founder Maudu actors' Lompoa. It also shows that the reflection is not just "imaginary without limit" but also something rational.

**Documentation** in the form of secondary data, among others, as history Maudu 'Lompoa and various media coverage of the ritual celebration Maudu' Lompoa.

In practice, a variety of data collection techniques are not stand alone because it can also be done simultaneously depending on the needs of research.

1. **Data Analysis Phase**
   The analysis is not only done at the time of data collection has been 'finished', but can also be carried out during or in conjunction with the data collection process. For researchers, it can provide the knowledge and deeper understanding of the context of this study. All of these stages are analyzed within the framework of Husserl's phenomenology.

2. **Presentation of Findings**
   The research findings are themes derived from the data collected, then made thematic compilations, and sorted into sub-themes, which outlines what and how research subjects give meaning obligations (liabilities) according to the nature or characteristics of the entity as well as its position in the entity. Obviously, the use of reflection conducted by researchers of the 'discovery' is also an integral part.

**RESULTS AND DISCUSSION**

"Birth of the Prophet is the anniversary of the birth of Prophet Muhammad, a joy, so it is appropriate that, in fact it should be celebrated with a sense of joy", said Karaeng Selong.

Not surprisingly, presumably, if the celebration of the Prophet's Birthday and then celebrated on a large scale, especially by Sayyid community in Cikoang. "That's our offerings to the Prophet, so not by arbitrary," said Old Mullah. It shows that for people Cikoang, especially Sayyid community, the celebration of the Prophet's Birthday is something "sacred", so that it becomes an obligation for them to do so.
Activities Prophet Muhammad's Birthday celebrations began in the morning, even in the night before the celebration commemorated. At night, has prepared various kinds of traditional pastries, among others, such as, Baje ', Bannang-Bannang, Rengginang, barongko’, Cucuru, and cake Bolu, and also prepare Ka'do 'Oil' to ma 'Bara'sanjii'. Morning activities such as charging baskets, prepared eggs, a cloth for a Mawlid, and a variety of other activities for the celebration of the Mawlid, as told by Karaeng Selong (informant 4). In fact, the celebration of the Prophet's Birthday is celebrated as a ritual Maudu 'Lompoa by Sayyid community in the area Cikoang, Takalar has been prepared in the previous month. As expressed by Karaeng Rimang (informant 2), "tena 'jie ngappa (not any) that deck that is arguably a massive celebration. What has indeed jie prepared ahead of time. Like, the taste na '(rice), Kaluku (coconut), jaggang na' (chickens), what in the pudding (especially well) .... he said, thinking like trying to remember something.

On the day of the feast Maudu 'Lompoa, as it is abstracted from East Tribune's coverage and interviews with informants (1, 2, and 3), the implementation of the ritual include:

1. Angngantara 'Kanre Maudu (dropping preparation Maulid). Location Maudu 'Lompoa Cikoang is on the river bank. In the morning, all the equipment delivered to the riverbank Maudu Cikoang by their respective owners, accompanied by prayers.

2. Acceptance of rice Mawlid. This acceptance is done by the teacher who led the ceremony, with the burning incense and sat cross-legged facing the Qiblah while reading prayers for his offering acceptable and fun of the Prophet Muhammad.

3. Rate '(reading ode to the Prophet Muhammad and his family) that is at the core of Maudu' Lompoa. A'rate 'means to read stories or poems of praise to the Prophet Muhammad and his family with their own songs and a very distinctive rhythm and touching. This event usually lasts about two hours. Book Rate 'This is a great work of Sayyid Jalaluddin Al`Aidid. With the completion of the implementation of the Rate ', then the finished core Maudu event'. So sacred ritual procession Maudu 'Lompoa, so long as the core procession Maudu' implemented, the whole dish or a variety of snacks should not be touched or eaten. "Itukan intended for the Prophet, the times we love food that has noodles in jaru-jaru '(food is left) to the Prophet. It is not good, not again not good, should not be kie yes ... ", explained Karaeng Rimang.
4. Pattoanang (Rest). That is the invitation dinner provided after the ceremony finished core. Meals were served made by the organizers of the event and the invitees / participants can enjoy food and drinks with a sense of joy.

5. Kanre division Maudu '(Rice Distribution Mulid). The division of the basket (kanre maudu ') by the organizer (founder) Maudu Lompoa to the guests to take home as a blessing each of Hadrat Prophet. The division of the basket (kanre maudu ') are generally given according to one's social level in the community.

Awards: Braided strands Gathering

Warning Maudu 'Lompoa not be separated from the "basket" as traits or symbols. For people in Cikoang, "basket" Maudu 'show' status' or one's position. As mentioned earlier, that the "big" basket Maudu 'it shows more and more ana'gurrunna (pupil) or his followers. "Magnitude" of the basket in addition to the large size baskets tersimbolkan Maudu 'which means more -bone'na' - "content" basket, also revealed -mode'na' - "decoration" basket. "Hanging baskets that were used to make endless people, because if the basket (that is, the contents of the basket) the standard jie. The contents of rice or half-cooked rice, chicken, pastries, gloves, the gloves are heavily kie noodles in baskets, and eggs Maudu ", concluded Karaeng Rimang, which agreed by Karaeng Tompo who was beside him, by nodding his head.

"Bakul" Maudu 'is not only a symbol of "status" for the person or group who founded the Mawlid. But also for those who received a basket Maudu 'is. Generally, the distribution of baskets (kanre maudu ') given according to one's social level in the community.

"Perhaps, for us who do not reside in the village, warning Maudu 'Lompoa we regard as the arena of friendship. Because when the event Maudu 'more and more people are returning home compared to the time of Eid. There we can see each other with the family ", said Karaeng Selong (informant 4). "... So, not too troubled noodles bakulnya", he added.

Another expressed by Karaeng Rimang and Karaeng Tompo, when researchers asked about Maudu basket '.

"Indeed sister (researcher) basket Maudu 'normally given to descendants (royalty), religious leaders and traditional leaders. But, actually it also
depends on the founder Maudu "his (the man who founded Mawlid)," says Karaeng Rimang.

At other times, Karaeng Selong streaked,

"Look kak (researcher) ..., it is not just any basket also given the same person. If my Father, that na 'call it is the good religion, diligent prayer, chanting, and the people who contributed in his life, such as teachers mengajinya, people close to the Father, though not a family, like, people who nice work in new fields kie prayer, his religion so that's good. Itukan as a token of appreciation at the people who contributed to our same, the same rewards good people ".

The statement above indicates that Maudu 'Lompoa not just a ritual or feast of joy birth anniversary of the Prophet. But also become a means or medium to pay tribute to those who have a 'virtue' in religion [Islam], and in social life. In other words, a tribute to the Prophet also filled with respect for fellow human beings who have a noble character. Supposing, something good must also contain the goodness and glory. That is true of man as a servant of God.

Interwoven friendship not only when we met each other and exchanged greetings or with others. Interwoven was strung with action, pray and give. Something that is implemented as an obligation not only within the limits of the material. Not only means that when we are given a loan of Rp 10,000, for example, then we are obliged to restore it [minimum] for that value. But also, when we are given knowledge, or facilitated in any business, it also becomes our duty to appreciate whatever the form of gifts from others. Obligations are not necessarily in the "cash" it, but how we 'fulfill' the obligation.

Reflecting "fulfill" obligations in the context of accounting [and practice perakuntansiannya] brought researchers to a daydream, possible 'fulfill' obligations it done? As has been mentioned before about the accounting equation, Assets = Liabilities + Equity or Assets = Debt + Equity, which also means the number of properties owned sourced from debt and capital. So that when the liquidity occurs, for example, the existing assets should be used first to meet obligations to debt and capital, and capital -utang "redeemable"

Various cases of liquidated companies illustrates how the fate of the workers. Workers then became a group that is not a priority when the process of liquidation occurs. Workers become minorities, marginalized in
this context. In fact, workers are the backbone in a company / organization. Do not they have contributed energy, thoughts, and time for the company / organization? However, in the event of insolvency or bankruptcy of a company that is caused by mismanagement, for example, they then become a party or a group of the most disadvantaged. Why is that? Because liability is only assessed, measured, and recorded based on the material. So that, on a number of values that obligation fulfilled.

If the prism of "fulfill" the obligation in the context Maudu 'Lompoa, it will bring the' self 'in a sense that it is an obligation not only in the form of "cash" that should be fulfilled (paid). Moreover, the obligation is a tribute to the person or party who have been responsible. In the context of accounting practices, even though the workers are not the person / party who gives a sum of money as capital or lending to companies. However, they are the people who have contributed to provide energy, thoughts, and time [perhaps even his life] for the company. Therefore, the obligation on workers should also be a priority to be accomplished.

Award as the shape or form of obligations to the Prophet and to each other in a ritual Maudu 'Lompoa provide insight, at least, for the researcher, how we (humans, companies or organizations) fulfill its obligations.

**ALMS: Blessing Top What Owned**

Had it occurred to the researchers that the celebration Maudu 'Lompoa this is just a ritual or traditional party just squander the money. As also stated by a friend who came from the city of Makassar addressing the celebration Maudu 'Lompoa it. "Actually, if you want to be associated with religion, I think it's irrelevant. That is, the celebration was already impressed a waste of money. Well, it could be considered as a waste .... ". At least, that's the impression of the ritual Maudu 'Lompoa. Logically, why expend some funds / money are large enough only to celebrate the Prophet's Birthday, celebrated nonetheless be "roughing". With a more straightforward language, maybe ... for what expend enough money to feed (kanre 'Maudu) to others. What can be obtained or is obtained as a reward beyond. Maybe like that arithmetic-calculation.

However, when the researchers asked the informant, why they [community Sayyid and his followers] are still carrying out the celebration Maudu 'Lompoa. Generally, they believed that the celebration is not an onerous obligation or burden them.
"As it is a blessing every eve Maudu 'Lompoa," Said Tua Mullah. "Actually, no jie must be massive, but they should carry out this Maudu kie '. Because syara'na (condition) every person menyedekahkan four liters taste (rice) and Serre 'janggang (1 chickens) and 1 seed oil. Indeed, there are also those who contribute much more if a lot of fortune. Itukan depend sincerity of people for charity, "said Old Mullah further.

Four liters of rice has a meaning that every human being is composed of four terms or human events consist of four origin, namely earth, water, wind, and fire, obviously Riza, a researcher from the University of Hasanuddin, as reported in Tribun.com.

In line with that expressed by Co'ding, Cikoang residents, who currently lives in the area trade and Jeneponto. "Feels there is less if not Maudu kie. Once I tried a couple of years do not come, there was incomplete. Hence, our family always come back here (Cikoang) for a 'Maudu' ... ". He also believes the celebration of Maulid is related to their sustenance for the coming year.

Chimed what was said by Tua Mullah, Karaeng Timang said:

"All the baskets are divided at all, it must not exist baskets that live or stored, in Julung-julung (boat) was given to teachers, teacher ma'rate later that the same kie followers. So everyone enjoy the alms of Maulid ".

"... not Just descent, people who are called to Maudu 'that people are less able or widows who are less able. Because it is also a charity, " said Karaeng Selong.

He then said that anyone ever say to what celebrated Mawlid massive, and parents who hear the old man then said that people who do not set up Mawlid will be so-so just life. "Look kie people who founded the Birth, Thank God no-nonsense fortune ".

Various expression above shows that the celebration Maudu 'Lompoa has become an obligation for the citizens, especially Sayyid community, in Cikoang. But as a sign of gratitude for the birth of the Prophet, the celebration is also an expression of gratitude for the sustenance they get from one year ago. Mawlid set up with the intention of giving alms to people who are not able, also in the hope that property or what we have will get the blessing. Blessing then not calculated based on the number or value quantitatively, in a sense, the number 10 does not necessarily become more blessing than the number 5. Blessing then interpreted as
"adequacy" and it gives a sense of peace and happy in life. Arguably there is some sort of belief or suggestion, that if the provision would establish Mawlid plentiful and life will be good.

Everything that reflects that obligation and not merely interpreted or understood as debt [matter] that has consequences will burden those who owe. But the obligation is also interpreted as alms. As a charity, the obligations then manifest as [part of] the rights of others. Arithmetic-calculations then no longer at the level of the material, but the lack of awareness of the rights of others. That the treasure we have there or parts of other people's rights. Similarly, the culture, the Bugis-Makassar. The Bugis-Makassar always equates themselves with others. It was at least marked by a call by the word "we" to other people, who usually used the word "you". In other words, there is no "I" or "you", but that there is "us". What do I do with the other person is basically what I did to myself. In our view, Habblumminannas earn his place. Is not God gives us the obligation not to burden us, but to glorify us.

CONCLUSION

This research idea stems from what investigators ever seen and heard about the celebration of 'ritual' performed at the Prophet's Birthday Cikoang, one of the areas in the district Takalar. Prophet's Birthday celebration for residents Cikoang Maudu called 'Lompoa. From what researchers saw and heard, illustrating that the celebration of 'ritual' Maudu 'the Lompoa a massive celebration and festive. How not, all citizens Cikoang even people from outside the region Cikoang so enthusiastic to join the procession of 'ritual' is. Various activities are carried out in the ritual. Excitement was also indicated by the court, a large area for its implementation, the julung-julung (boat) which is decorated with fabric and colorful gloves, filled with a variety of snacks and "baskets" which they refer to as Kanre Maudu '

Prophet's birthday is a celebration of the birth of Prophet Muhammad. In Indonesia, the Prophet's Birthday in Indonesia is one of the religious festivities. This was at least marked by making it a national holiday. Like warning other Islamic holidays, Birth of the Prophet was also celebrated by all Muslims around the world. However, the various rituals that signify the celebration such as' ritual 'Maudu' Lompoa conducted by Sayyid community, in Cikoang Takalar makes something interesting to study.

Results of the study through observation, document analysis, and interviews with informants; Maudu actors' Lompoa, showing how they
interpret the celebration of 'ritual' is also to be carried as a liability. The obligations are not perceived as something weighing on them. So for families who are descendants of Sayyid dirantau will try to come to hold the event Maudu 'Lompoa as a love for the Prophet Muhammad. The existence of a belief that by establishing Mawlid (Maudu 'Lompoa) they will receive blessings, in the form of sustenance and a better life in the future. In the belief that, in celebration of Maudu 'Lompoa they feel obliged to give what they have to others. Giving to people who have services to 'self' they, like the teachers, and those who have worked and helped them during this time, as a token of appreciation. Granting it also to people who do not 'afford' economically but have faith and noble character, as alms. Alms was interpreted as the right of others. That is the meaning of the obligations contained in a 'ritual' religious Maudu 'Lompoa.

This provides reflection for 'self' that an obligation does not necessarily become a 'burden' or will 'overload' ourselves as long as it is done with the understanding as the right to [entity] to another. In the context of accounting (and accounting practices), it reflects that the obligations (liabilities) not only understood in quantitative measures. Recognition (and recording) of an obligation not only graded (judgment) to the size of the material. But more than that, the obligation is also part of the award and alms (right) to the people / other party. Thus, establishing Maudu 'Lompoa reflects the implementation of the double dimension of worship; horizontal and vertical. Vertical dimension with regard to man's relationship with God, the Creator, while the horizontal dimension relating to the shape and pattern of human relationships.

REFERENCES


