

SEEING MONEY MEASUREMENT WHEN USED AS ACCOUNTING POSTULATES

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ABSTRACT

*This research aims to describe the appearance of **money measurement** when used as an accounting postulate. Using Goffman's dramaturgical approach in performance analysis. The script for the drama "Sumur Tanpa Dasar" by Arifin C Noer which is used as an analysis site. The results obtained from this research explain that Jumena is a character who attaches great importance to money and possessions over other things. Including in the affairs of his relationship with humans and God. From the results of this research, it can be concluded that when money measurement is used as an accounting postulate, then in the context of this Unfounded Well manuscript, humans will not find peace in their hearts. Because everything is always measured by money and possessions.*

Keyword : Dramaturgy, Money Measurement, Accounting Postulate

I. INTRODUCTION

As part of science, accounting should be built with various concepts, assumptions or postulates. Postulates are assumptions that are considered valid without having to be tested and do not need to be refuted (Suwardjono, 2013, Kamayanti, 2016). However, if this accounting postulate is adopted, it will have consequences or implications for accounting (Suwardjono, 2013).

In normative accounting, each of us has to accept the postulates and then we merge them into accounting itself. In other words, that is the rule that we must obey so that the accounting product can be relied on by its users. The importance of this postulate to serve as a basis has been conveyed by several experts and the accounting community. For example, the Indonesian Institute of Accountants (IAI) which refers to the International Accounting Standards Committee (IASC) states that there are 2 accounting postulates, namely: accrual basis and going concern. Then another accounting community, namely the Accounting Principles Board (APB) proposed 13 postulates, as follows: accounting entity, going concern, measurement of economic resources and obligations, time period, measurement in terms of money, accruals, exchange price, approximation, judgment, general purpose financial information, fundamentally related financial statements, substance over form, and materiality (New York AICPA, 1970).

Previously, Grady (1965) identified 10 postulates that underlie accounting practice in America. The postulates include: a society and government structure honoring private property right, specific business entities, going concern, monetary expression in accounts, consistency between periods for the some entities, diversity in accounting among independent entities, conservatism, dependability of data through internal control, materiality, and timeliness in financial reporting requires estimates. While Paton and Littleton (1970) only put forward 7 accounting postulates as follows: the business entity, continuity of activity, measured consideration, costs attached, effort and accomplishment, verifiable, objective evidence, and assumptions. Wolk, Tearney, and Dodd (2001) compiled accounting postulates into 4 concepts, including: going concern, time period, accounting entity, and monetary unit.

Next, Anthony, Hawkins, and Merchant (1999) compiled the following 11 accounting postulates: money measurement, entity, going concern, cost, dual aspect, accounting period, conservatism, realization, matching, consistency, and materiality.

Research related to money measurement is still very minimal. According to Belkaoui (2011) the accounting postulate is called the postulate, and is divided into only 4 propositions, namely: the entity argument, the going concern proposition, and the money measurement unit postulate. Belkaoui further defines the postulate of money measurement as an accounting assumption that confirms the exchange of goods, services, and capital measured in units of money. The last postulate is the accounting period proposition.

Dominant researchers conduct research on postulates related to going concern accounting. Like the following research, the results of which state that an increase in the company's going concern is influenced by the implementation of an increased management accounting system (Kurnia, 2015). In other research, it is explained that aspects of profitability, liquidity, and company growth have a significant influence on giving concerned opinions (Kristiana, 2012). This is different from the research on going concern in the context of ondel-ondel. As a street artist who also changes following changes in society's social, technology, and modern cultural changes in order to stay on *going concern* (Totanan, C., and Paranoan, 2016).

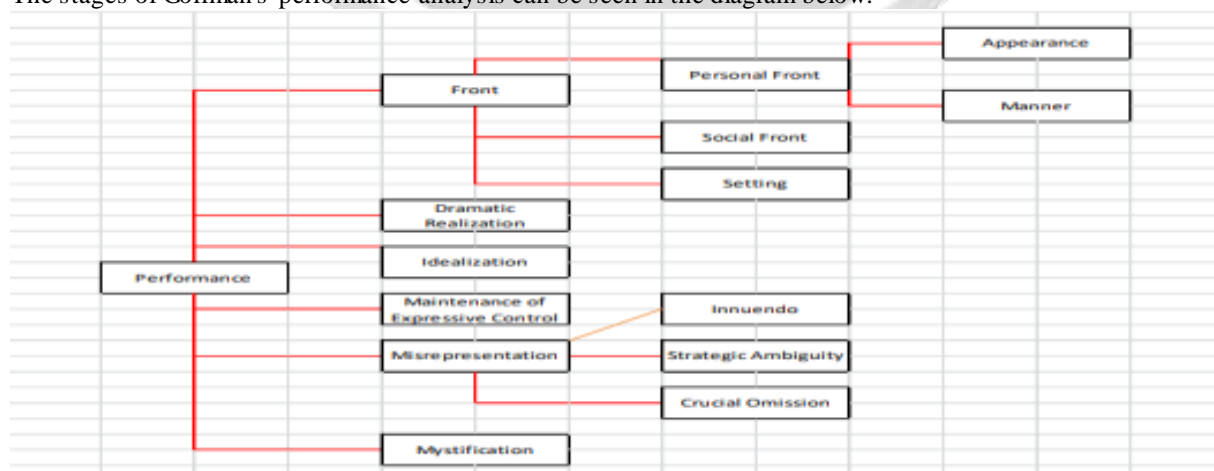
From the various backgrounds above, we would like to conduct research related to accounting postulates. But it does not discuss the going concern issue. Like what we are doing, we will focus on one of the existing postulates, namely money measurement. This postulate is interesting for us to study because money measurement is the most real and liquid element in accounting when compared to other postulated factors. The term money measurement is also in line with financial measurement, so the size of money is in the form of cash or cash equivalents. Cash is one of the most important company assets because cash is the most liquid asset (Manoppo, 2013).

II. RESEARCH METHOD

The research that we do is entered into the qualitative domain with a dramaturgical approach through performance analysis. Referring to Goffman's (1956) statement that explaining reality is like a theater/drama/show (Kamayanti, 2016). So that in carrying out this research, we will analyze a drama script by Arifin C Noer entitled "Sumur Tanpa Dasar". Why a drama script? Because the drama script is a representation of social reality that is played based on phenomena extracted from the social life of the community. So drama scripts are not synonymous with fantasy or mere entertainment (Wahyuni, 2015). Bandel (2013) states that literary works can start from non-fiction stories, for example from science, culture, and history.

III. RESULTS AND DISCUSSION

We will present the results of this research using Goffman's dramaturgical approach through performance analysis. The stages of Goffman's performance analysis can be seen in the diagram below:



Source:Kamayanti (2016)

The following is a discussion of the manuscript fragment of the Bottomless Well (Noer, AC 1989) as the analysis site. The main character who is dominantly analyzed until the end of the manuscript is Jumena Martawangsa.

The first part of

The analysis of stage 1 performance related to **the front** can be found in the excerpt of the script below. **Front** tells about the character played by the actor and how he plays his role.

Jumena Martawangsa is an 83 year old man. Weaving entrepreneur. He sat in a rocking chair in the room of the house, his mind lost, confused and confused, not knowing which direction to take in his thoughts. Want to end life by hanging himself, but hesitating. Sometimes he curses... I don't know who to curse.

"Bastard!"

An old woman (her maid) appeared to replace the spittoon spittle at the foot of the rocking chair with another spittoon. Then Jumena questioned his wife's love, Jumena also asked about his own happiness. His wife Euis a 26 year old young girl.

Stage 2 is a dramatic **realization** the actor emphasizes that the characters being played appear to be getting stronger. That Jumena is a tough, rude, but confused person with herself and her life.

"Believe me bro, Euis will still love you even though you are eighty-three years old," said Euis. "Need. Do you even want to know if you're really happy?" Jumena spoke rhetorically.

Stage 3 goes into **idealization** in which Jumena is very proud of his wealth. He is very focused and enthusiastic when it comes to money and possessions. Very clear and detailed. Wealth is categorized as high achievement.

At other times, Jumena was angry and spoke very loudly. The old woman (her maid) came to Jumena and massaged Jumena's shoulder with her motherly feeling. Jumena was angry with two of his employees, Warya and Emod. Two employees came to represent other employees who filed demands for a salary increase.

"What else do you want? I will not change my decision. I don't want to. I'm still not going to give even a bit. How many times have I said since you became the second supervisor that the current salary standard is quite good, fair to all parties. My principles are quite realistic because they are based on the real needs of each family. After all, I have carefully calculated how much each family spends each month and how much is left to save."

"All waste! Lazy person! Buffalo! Goat!" added Jumena.

Stage 4 we enter the **maintenance of expressiveness**. Here, the actor will often give small hints that further strengthen his character.

Next in the scene Jumena is invited to eat by his wife Euis. Jumena doesn't want to eat. Instead he was busy asking about the money Euis had spent that day.

"By the way how much did we spend today?" Jumena asked. "You're still sick, why do you have to take care of stuff like that?" Euis replied.

Suddenly Jumena answered again, "It's not nonsense, but money. And I've never been sick when it comes to money. It's my only consolation, it's crazy if I don't keep it. Now tell me how much we spent today?"

Euis also answered "Same as yesterday".

Jumena didn't stop yelling at Euis "Then there's still some left for tomorrow". Just one word from Euis: "Still".

Part Two

A religious teacher named SabaruddinNataprawira came to meet Jumena. Discussed the plan to build a social shelter house and the expansion of a mosque in the area where they lived, which had previously been agreed by Jumena. But apparently Jumena refused with various considerations. There is no other consideration that by building social shelter houses and expanding the mosque will reduce Jumena's coffers of money. Moreover, Jumena's land will be affected by the expansion of the mosque.

To create a social shelter, "You will secretly teach them to be spoiled and lazy! Not! Not! We must teach them to stand alone on their own two feet to develop their cultivation as the noblest creatures on this earth of God. Expanding the mosque? "Ha? Beautify? Materialistic! Materialistic! You are being carried away by the current of grandeur and you are not aware. You are facing a great temptation. Be patient. And I'm sure you actually understand because you have completed the Quran many times. God does not expect brightly painted doors and windows; God does not expect tile floors; Allah does not expect rugs from Turkey; God did not expect a neon light with trunks. Not!Not. Not. No one has the right to my property except JumenaMartawangsa who has been working hard for more than forty years. I must feel safe, my property must be safe", Jumena's answer boomed.

Part Three

We enter stage 5 of performance analysis, namely **misrepresentation**. At this stage we will find the ambiguity understood by the audience. Previously, Jumena was a very detailed character with money and property matters. But it turns out that Jumena is very poor in understanding belief in God.

We will present Jumena's dialogue with the old woman/maid.

Jumena : "How is your son?"

Old Woman : " I believe one day we will meet again

Jumena : " Maybe and not possible "

Old Woman : "I may choose maybe. I also believe that if we don't have time in this world, God will bring us together in the hereafter. I'm sure that's the case with you too..."

Jumena : "I have faith. I believe..."

Old Woman : Nyai always imagines how happy someone who believes in God

Jumena : "I believe I have faith. I have faith but a little doubt"

Old Woman : "You have to believe in the future. If you believe, you will be calm. you will be able to give out more donations, do more charity, in the hope...."

Jumena : "I am afraid of being tricked. I'm afraid that it's all just a figment and nothing more than a dream, just bullshit, while I've already distributed my wealth"

Jumena whose soul is empty, his mind is confused. Suddenly burning himself, until he fell into a coma.

Fourth Part

This is the final stage or stage 6 in performance analysis. This stage is called **mystification**. This means that the actor is very successful in playing the character of his role. So that the message conveyed in the play is well conveyed to the entire audience.

Jumena finally died tragically, carrying the emptiness of her heart. He also left all his money and possessions.

IV. CONCLUSION

It can be concluded that when money measurement is used as an accounting postulate, then in the context of this “Sumur Tanpa Dasar” text, humans will not find peace in their hearts. Because everything is always measured by money and possessions.

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