

Communal Accounting in Minangkabau Culture: An Ethno-Cultural Study of Badantam Practices

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Abstract

This study examines the practice of Badantam, a tradition of financial mutual aid in Minangkabau wedding ceremonies, particularly in Nagari Ketaping, Padang Pariaman Regency. This tradition functions not only as a mechanism for pooling funds but also reflects the principles of customary-based accounting implemented simply yet imbued with cultural values. The primary focus of this research is to explore the accounting system used in Badantam, specifically a cash-basis system, in which recording occurs only for transactions received in cash or cash equivalents at the time of the event. A qualitative approach with ethnographic methods was employed. Data were collected through in-depth interviews, participant observation, and documentation, involving informants such as customary leaders, religious figures, community leaders, the wedding organizing family, and surrounding community members. Data analysis followed the interactive model of Miles, Huberman, and Saldana, while data validity was ensured through triangulation of sources, techniques, and time. The findings indicate that Badantam operates through four main stages: collection, recording, announcement, and supervision. During the recording stage, all contributions—whether cash or gold converted to cash value—are formally documented in a special ledger according to sequence and kinship category. This demonstrates the practical application of cash-basis accounting, where recognition occurs only upon actual receipt of funds. Furthermore, transparency is ensured through public announcement of each contribution via loudspeaker; accountability is reflected in clear reporting accessible to all; and supervision is implemented collectively by both the committee and community through direct verification of records and physical cash. This, Badantam can be viewed as an embodiment of cultural accounting, integrating cash-basis principles with the values of transparency, accountability, and collective oversight. This tradition demonstrates that modern accounting principles have long been embedded in Minangkabau customary systems, grounded in local wisdom, social solidarity, and internalized religious values.

INTRODUCTION

The Minangkabau community possesses a rich set of traditions and distinctive social systems, notably visible in wedding ceremonies (Aini et al., 2024). Weddings not only serve as ceremonial unification of families but also showcase cultural identity, religious values, and communal spirit (Natalia & Puspitawati, 2024). Among these customs, *Badantam* stands out as a financial mutual aid mechanism, where extended family, relatives, and the broader community contribute funds or goods to support the event. Its uniqueness lies not only in communal participation but also in how financial management is conducted through customary mechanisms emphasizing trust, transparency, and social accountability.

Badantam demonstrates that accounting need not be limited to formal, modern systems but can also be realized through socio-cultural mechanisms. Contributions are often recorded simply, either in writing or

verbally, and accountability is ensured via customary forums and social oversight. This aligns with the view that cultural accounting is a flexible, informal system oriented toward moral and social accountability (Sopanah & Bahri, 2025).

The involvement of customary and religious leaders is essential. The *Badantam* committee usually comprises the Kapalo Mudo, Urang Tuo, Alim Ulama, Kepalo Korong, and Ninik Mamak, each with strategic roles. They serve not only as technical managers but also as guardians of customary and religious legitimacy, ensuring that fund management complies with agreed norms. This institutionalized structure ensures transparency, accountability, and oversight are maintained collectively rather than individually. Additionally, *Badantam* strengthens social bonds and preserves intergenerational cultural values. Studies on Bundo Kandang accounting indicate that household accounting in matrilineal Minangkabau society is grounded in moral principles, trust, and social legitimacy, highlighting the cultural foundation of accounting practices (Cantika, 2024). Similarly, Minangkabau cultural values play a critical role in shaping societal norms, ethics, and economic practices (Sudapi et al., 2025). Therefore, studying *Badantam* is important not to critique its shortcomings but to document the uniqueness of customary accounting systems and demonstrate their relevance as models for value-based accounting in the modern era.

From both cultural and religious perspectives, *Badantam* embodies the Minangkabau philosophy of “*adat basandi syarak, syarak basandi Kitabullah*”, where customary law and religion coexist harmoniously (Amin, 2022). The participation of customary figures, such as Ninik Mamak, Urang Tuo, and Kapalo Mudo, ensures the integrity and continuity of the tradition. Each contribution is recorded, announced, and remembered as part of a reciprocal relationship, aligning with Islamic teachings on trust, honesty, and transparency, as emphasized in QS. Al-Baqarah 2:282 and QS. Al-Maidah 2:2.

METHODS

This research employed a qualitative ethnographic approach to examine transparency, accountability, and oversight practices within *Badantam* during Minangkabau weddings. The study site was Nagari Ketaping, Padang Pariaman Regency, West Sumatra, where the tradition remains actively preserved. According to Creswell (2014), qualitative approaches allow in-depth exploration of social and cultural meanings in real-life contexts. Informants were selected through purposive and snowball sampling, including customary leaders (Ninik Mamak, Kapalo Mudo), religious leaders (Alim Ulama), community leaders (Urang Tuo, Kepala Korong), the wedding organizing family, and participating community members. Primary data were collected via in-depth interviews, participant observation and documentation, while secondary data came from literature, archives, and customary records. Data analysis interactive model, comprising data reduction, data display, and conclusion drawing. Data validity was maintained through triangulation of sources, techniques, and time with strict adherence to research ethics and local norms.

RESULTS AND DISCUSSION

Nagari Ketaping, located in Padang Pariaman Regency, West Sumatra, is known as a community rich in culture and deeply rooted in religious values, guided by the Minangkabau philosophy “*adat basandi syarak, syarak basandi Kitabullah*” (customs based on Islamic law, Islamic law based on the Qur’an). The uniqueness of Nagari Ketaping is also reflected in its governance system, which still preserves a monarchical structure where a Raja serves as the cultural and customary leader alongside the usual local government administration. Within this context, the implementation of *Badantam* during wedding ceremonies is not merely seen as an economic or social activity, but also as part of strengthening customary, religious, and traditional governance systems. *Badantam* itself is understood as a form of communal financial mutual aid, where each participant contributes, and these contributions are recorded and remembered as part of a reciprocal social relationship (Fitri, 2022). According to Gusnadi (2019), *Badantam* represents a form of cultural accounting based on trust, transparency, and collective memory, making the recording system not only administrative but also rich in social and cultural meaning. Alfia (2021) emphasizes that *Badantam* is

not only a manifestation of solidarity but also a customary economic distribution mechanism that connects religious, social, and communal accountability values.

DISCUSSION

The *Badantam* Process

The Committee in *Badantam*.

Badantam activities are usually conducted in the evening after the Isha prayer, when the community gathers to witness the event. The official committee, consisting of Kapalo Mudo, Urang Tuo, Ninik Mamak, Alim Ulama, and Wali Korong, sits together on an open stage visible to the entire community. Participants include the bride and groom's immediate family, extended family, clan members, and the wider community who contribute support in the form of donations. The committee's responsibilities are divided into four main tasks: collecting donations, recording each contribution in detail, reporting the collected contributions to the public, and supervising the process to ensure it is transparent, honest, and in accordance with both customary and Islamic law. This procedure demonstrates that *Badantam* is not only an expression of mutual cooperation but also a reflection of cultural accounting practices carried out openly and with full accountability within the framework of Minangkabau custom and religion.

Collection of Donations.

The donation collection process in *Badantam* begins once the wedding ceremony opens and continues until the main event at night. Initially, all donations from invited guests are gathered by the bride and groom's family as a form of preliminary acceptance and respect. These donations are then officially handed over to the *Badantam* committee for further processing. Guests attending only in the evening deliver their contributions directly to the committee, ensuring that all donations are recorded and processed through a consistent mechanism. This system demonstrates a clear order and structure in managing contributions, emphasizing openness and accountability in Minangkabau tradition. Committee members responsible for receiving donations play a critical role in maintaining transparency. Each envelope containing money, gifts, or gold is opened in the presence of other committee members to verify the type and amount, preventing future doubts or misunderstandings. Having multiple committee members present also serves as a form of collective control, reinforcing the principles of mutual cooperation and communal trust. Interestingly, each type of donation in *Badantam* carries symbolic meaning. Gold, often given by immediate family from both the bride and groom's side, represents honor, respect, and sincere support. Close friends typically give gifts to express affection and emotional connection, while monetary contributions from extended family and the wider community signify participation, solidarity, and broader social support. Thus, each contribution holds both material and symbolic value, strengthening social cohesion within the Minangkabau community.

Overall, the donation collection procedure demonstrates that *Badantam* is not merely a customary mechanism for gathering material support, but also a socio-cultural practice emphasizing transparency, accountability, and collective supervision. Conducted openly and involving many parties, the process embodies Minangkabau values based on the philosophy "*adat basandi syarak, syarak basandi Kitabullah*," integrating traditional wisdom into everyday social practice.

Recording Donations.

At the recording stage, once donations are received and opened, they are handed over to the recording committee for official documentation. Contributions are categorized by kinship relations, reflecting the living social structure of the Minangkabau community. The order begins with the immediate family of the bride and groom, typically contributing gold or cash as symbols of responsibility and respect. Next, donations from extended family are recorded, followed by gifts from close friends, and finally contributions from the wider community. The recording process remains simple, using a special ledger prepared prior to the event. Each donation is documented in detail, including sequence number, donor name, type of donation, and nominal value. Despite being manual, this system reflects deeply rooted orderliness and accountability in customary practice. Categorizing records by group helps maintain administrative organization, facilitates information management, and prevents misunderstandings. The accounting system in *Badantam* follows the cash basis, where donations are only recorded when cash or its equivalent is physically received. Promises of future contributions are not entered into the ledger. This approach ensures that only actual, immediate transactions are recognized, reflecting an ingrained practice

of accountability. After recording, the committee calculates total donations per group and then aggregates them to determine the overall sum. These totals serve dual purposes: as financial data and as social accountability toward the bride and groom's family and the broader community.

Announcement of Donations.

Donation announcements are conducted publicly by the committee as a form of accountability. After all donations are received, opened, and recorded, the committee announces the results via loudspeaker, listing each donor's name, type of donation, and amount. Announcements proceed in order: immediate family, extended family, close friends, and the wider community. This public declaration is both a customary ritual and a manifestation of accounting transparency. Donors receive recognition, the bride and groom's family witnesses tangible social support, and the broader community participates in collective oversight, ensuring no donations are lost or misused. At the end of the announcement, the committee declares the total donations received, providing information that is reliable, complete, and understandable, in line with traditional accounting principles.

Supervision

Supervision is the final and crucial stage to ensure transparency and integrity. After all donations are collected, recorded, and announced, the committee verifies the total by recounting the money in public view. This aligns with core accounting principles, confirming that records match physical evidence, enhancing reliability. The collective oversight system prevents errors and fraud, while the public announcement reinforces accountability and transparency.

From a religious perspective, supervision aligns with Islamic teachings on trustworthiness (*amanah*), honesty, and accountability, as highlighted in Qur'an 2:282, which emphasizes accurate record-keeping for the protection of all parties. From a cultural perspective, supervision reflects local wisdom in maintaining solidarity. The records, often entrusted to the bride's family, serve as both formal documentation and a collective memory, guiding future reciprocal practices.

Ultimately, these records function as official reports, religiously affirm the principle of trust, and serve as social archives that preserve relationships within the community. *Badantam* thus exemplifies a harmonious integration of accounting, religious norms, and local cultural values into a meaningful, living social practice.

CONCLUSION

This study demonstrates that the *Badantam* practice during Minangkabau wedding ceremonies, particularly in Nagari Ketaping, is not merely a customary tradition but also embodies principles of collective accounting grounded in cultural and religious values. The *Badantam* committee, composed of Kapalo Mudo, Urang Tuo, Ninik Mamak, Alim Ulama, and Wali Korong, functions not only as a technical manager but also as a social institution ensuring the legitimacy of both custom and religion. The presence of these figures reflects a traditional governance system that emphasizes trust (*amanah*), transparency, and accountability. In terms of process, *Badantam* is carried out through stages of collection, recording, announcement, and supervision, all of which integrate accounting values. During the collection stage, the structured mechanism of receiving donations demonstrates a systematic cash-handling process. In the recording stage, although conducted using a simple ledger, the practice reflects orderly and accountable documentation of transactions. During the announcement stage, the principle of transparency is realized through open reporting to the community, ensuring that all parties are informed about the quantity and type of donations received. In the supervision stage, the reconciliation between records and physical evidence of donations emphasizes the importance of reliable information in accounting practice.

Thus, *Badantam* can be regarded as a form of cultural accounting, where recording, reporting, and oversight are carried out not only for administrative purposes but also to maintain social legitimacy, strengthen solidarity, and affirm religious values. This tradition illustrates that fundamental accounting principles—such as transparency, accuracy, accountability, and reliability—have long been embedded and internalized within the Minangkabau customary system. Consequently, *Badantam* holds value not only as a cultural heritage but also as a source of inspiration for developing accounting models based on social, religious, and local cultural values.

From a cultural perspective, *Badantam* demonstrates how the Minangkabau community nurtures solidarity and togetherness through a systematic customary mechanism. The process of recording and archiving donations functions not merely as administrative documentation but also as collective memory

guiding reciprocal relationships among individuals and groups. This tradition binds the community in a fair system of reciprocity, strengthens familial ties, and ensures the continuity of the spirit of mutual cooperation passed down through generations. Therefore, *Badantam* serves as a vital cultural mechanism that maintains social balance while preserving Minangkabau identity.

From a religious perspective, *Badantam* reflects Islamic values of trust, honesty, and accountability. The open recording, announcement, and supervision practices are a tangible embodiment of Sharia principles, particularly as emphasized in QS. Al-Baqarah, verse 282, regarding the importance of transaction documentation. The involvement of Alim Ulama in the committee provides spiritual legitimacy, ensuring that the management of communal assets aligns with Islamic law. Guided by the philosophy “*adat basandi syarak, syarak basandi Kitabullah*”, *Badantam* exemplifies a harmonious integration of custom and religion, transforming it into not only a socio-economic practice but also a collective act of worship that fosters blessings and strengthens communal faith.

This study has several limitations. First, as a qualitative study using an ethnographic approach, the findings are contextual and cannot be generalized to all Minangkabau communities. Second, the use of purposive and snowball sampling may introduce perspective bias among informants. Third, data collected through interviews and participant observation may be subjective, and some sensitive aspects of *Badantam* practices may not have been fully captured. Finally, limitations in time and resources restricted the duration of observations and the number of wedding ceremonies studied, so the findings only reflect *Badantam* practices within the specific period and location examined.

Recommendations

Based on the findings regarding *Badantam* in Nagari Ketaping wedding ceremonies, it can be concluded that this tradition embodies cultural, religious, and accounting values collectively practiced. To ensure that *Badantam* remains relevant and beneficial, the study provides the following recommendations for organizers, committees, and government stakeholders involved in preserving and developing this tradition:

1. For Researcher

Based on the limitations of this study, it is recommended that future research expand the scope of locations and communities observed to obtain more representative and generalizable findings. Subsequent studies could also employ more diverse triangulation methods, combining interviews, observations, and quantitative surveys, to reduce potential subjectivity bias. Furthermore, focusing more deeply on sensitive aspects of *Badantam* practices would provide a more comprehensive understanding. Finally, extending the duration of observations and conducting longitudinal studies would allow researchers to capture the dynamics of *Badantam* practices over time.

2. For Wedding Organizers.

Organizers are encouraged to preserve *Badantam* as part of Minangkabau cultural identity. They should improve administrative order by maintaining *Badantam* records as family archives, which can serve as a reference for maintaining reciprocal relationships with relatives, friends, and the community. Additionally, organizers should strengthen communication with the committee to ensure that each stage, from collection to reporting, is conducted transparently and in accordance with both custom and Sharia.

3. For *Badantam* Committees.

Committees should uphold the core values of accountability, transparency, and trust inherent in *Badantam*. While the current recording system is simple, committees may enhance it using structured ledgers or basic digital tools without compromising cultural values. Furthermore, committees should continue to emphasize collective supervision to reinforce community trust. In doing so, the committee serves not only as technical managers but also as guardians of customary, cultural, and religious legitimacy.

4. For Government and Local Authorities.

Regional and local governments are expected to support the preservation of *Badantam* as an intangible cultural heritage. Support can include official documentation, training for committees in basic administrative practices, and integration of *Badantam* into local cultural preservation programs. Additionally, the government can recognize *Badantam* as a model of social accountability rooted in local wisdom, relevant for strengthening community financial governance at the *nagari* level. With such support, *Badantam* can continue to thrive as a culturally relevant, modern, and beneficial practice for the Minangkabau community.

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