



# The Emancipation of Household Accounting: A [Non]-Feminist Critical Study of Tjoet Njak Dien

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## Abstract

This study investigates household accounting practices in the families of women migrant workers from a gender perspective and offers a change in the traditional roles of Muslim women. Through a critical approach, Tjoet Njak Dien, a non-feminist theory researcher achieved the study objectives. The results showed that the household accounting practices of migrant workers were masculine. Through the metaphor of Tjoet Njak Dien's subsequent struggle, three strategies of household accounting practices were revealed. The first concerns earning income with *halal* and *toyib* work principles and considering the benefits. Second concerns management to be executed with deliberation and an intermediate attitude. Finally, accounting must be performed via communication and openness between husband and wife. The application could be a means of balancing the household bookkeeping of female migrant workers, which relies on rationality.

**Keywords:** feminism, gender, household accounting

## Introduction

This study aims to review household accounting practices in the families of female migrant workers from a gender perspective and offer changes in accordance with the nature of Muslim women. Referring to the historical literature, the presence of household accounting research seems to be a follow-up to the feminist movement that has flared up in Western countries since the end of 19th century (Walker, 1998). Marçal (2020) explains that over the past centuries, the existence of women at home in Western society, which holds a patriarchal culture, is considered insignificant because they are seen as not producing money. Household accounting researchers try to show the important role of women as household managers for the country's economy. Therefore, most of the previous household accounting research was conducted on Western families who adopted a patriarchal system such as England, Germany, Spain, and Australia (Bernal, et al., 2018; Carnegie & Walker, 2007; Vickery, 2006; Northcott & Doolin, 2000; Walker, 1998). The researchers hope that the presence of household accounting can balance accounting masculinity with feminine values contained in the house (Musdalifa & Mulawarman, 2019).

The results of previous household accounting research provide conclusions that accounting is played and organized by the wife and functions as a control medium for expenditure and assets. Such practices are certainly inseparable from the perceptions of western society about households. In western perspective, households are seen as small companies so that in implementing household accounting tend to use business logic (Llewellyn & Walker, 2000). In this case, household accounting is applied in a written manner through the "household count book" and "wealth check form". That practice was later criticized by Komori (2012) because it was considered to prioritize rationality, thus obscuring the mission of feminism which is originally carried. As a follow-up to his criticism, Komori (2012) shows the feminine side of Japanese household accounting.

Japanese traditional culture does not recognize the concept of democracy (Komori, 2007). Therefore, wives play an important role in maintaining household financial stability, especially after the second world war (Komori & Humphrey, 2000). As with mothers in western families, Japanese women respond to their roles by keeping very detailed records. Household bookkeeping has been the diary of Japanese mothers long before the western feminism movement's birth. However, Japanese household accounting has its peculiarities that are influenced by the local community's culture. In Komori (2012) perspective, cultural influences make accounting practices in Japanese families to be more feminine-friendly. The reason is that accounting in every Japanese house has a more complex purpose than just a control medium, like a western family. For example, a food expenditure account can monitor a family's nutritional intake and improve health. Besides, through household bookkeeping, a family is also able to watch the wardrobe by reviewing the amount of money they have spent on just buying clothes. This can prevent them from wasteful behaviour. In a broader context, the existence of the book is even used for decision making on public policies, such as taxes, cleaning fees, and so on.

The various studies stated the same goal, namely to show household accounting as a form of women's superiority starting from the domestic sphere to its influence in the broader environment. In other words, efforts to reveal the feminine side of accounting do not aim to maintain balance, but want to overthrow masculinity. As explained by Kamayanti (2013), as like masculine, Western feminism in its liberation is still at the level of lust, not based on religious values. On the other hand, some existing gender research in accounting reveals that accounting reflects and assesses male dominance in various perspectives (Kornberger, et al., 2010; West & Zimmerman, 2009; Everett, 2004), including household (Bernal et al., 2018; Carnegie & Walker, 2007; Walker, 1998). Besides, several studies also show how accounting more represents and strengthens masculine values, such as rationality and objectivity, and negates feminine values, both from philosophy, knowledge and language (Dellinger, 2004; Broadbent, 1998; Cooper, 1992). These explanations show that there is a conflict of interest in gender accounting studies. One party wants to be superior so that it can make the other party subordinate. In this case, household stability can only be maintained if men (husbands) and women (wives) act as equal partners who share roles equally (Zuhrah, 2013; Syahatah, 1998).

In the context of traditional Indonesian families, the division of roles has been neatly arranged since time immemorial. The husband is the head of the family in charge of fulfilling the family's life needs while the wife supports the husband's role by being domestic sector manager. Although the history of Indonesian women notes that the

involvement of women in the domestic sphere is not taboo for Indonesian society, this involvement has not shifted their position from their main role at home (Stuers, 2017; Permanadeli, 2015). The division of roles is in accordance with Islamic rules. As one of the countries with the most Muslims, it cannot be denied that Islamic values affect people's daily lives. Stuers (2017) explained that Indonesian society tends to adhere to customary norms, on the other hand these norms are also difficult to separate from Islamic values. With regards to Espa (2011), the application of household accounting in Indonesian accountant families is based on accountability to Allah SWT as the mandate provider. In this case, accountability is manifested by the implementation of duties and functions by the husband and wife in the household as regulated by Allah in QS An-Nisa verse 34, namely the husband as the leader and the wife as the guardian of the husband's assets (Tamanni & Mukhlisin, 2018; Syahatah, 1998). The obligation to provide for a living is not given to the wife because she has been responsible for her own natural burdens, namely matters related to reproduction which are full of physical and mental risks (Djazimah & Habudin, 2016; Barlas, 2002). Moreover, the findings from the research of Musdalifa & Mulawarman (2019) and Raharjo & Kamayanti (2015) also shows household accounting based on customary and Islamic values.

Different conditions are now seen in the families of female migrant workers, usually the wife acts as the main source of income for the family (Lam & Yeoh, 2018; Dewi, 2011; Rahman & Fee, 2009; Elmhirst, 2007). On the other hand, the vacant role of the wife and mother in the house forces the husband to become the household manager (Bassam, 2020; Mahmudah, 2018; Hoang & Yeoh, 2011; Curran & Saguy, 2001). That change in role is certainly an unusual portrait for Indonesian society. As a result, the families of female migrant workers must be more careful in maintaining household stability. Thus, wives demand divorce after their migration process happened frequently (Wirawan & Mas'udah, 2020). Most divorces are caused by the wife's loss of trust in her husband as the household treasurer (Mazda, 2019).

As an anticipatory measure for divorce, the wife usually exercises financial control which is managed by the husband. Finally, this actually eliminates the husband's function as leader and protector in the household. In other words, this phenomenon shows a gender perspective from the household accounting of female migrant workers that is no longer in accordance with the word of Allah in QS An-Nisa verse 34. Therefore, this study ultimately offers a change in the household accounting practices of female migrant workers who are more in accordance with the nature of Muslim women, hence gender balance is always maintained.

## **Research Method**

Departing from the critical paradigm, the researchers adopt Tjoet Njak Dien's theory of non-feminism, which was initiated by Kamayanti (2013), as a research methodology. The researchers adopt the fighting spirit of Tjoet Njak Dien because it is in accordance with the nature of Indonesian Muslim women. Tjoet Nyak Dien is one of Indonesia's heroines who fought against the invaders. However, she still understands her duties and functions as a wife and mother (Yuliati et al., 2020). In other words, Tjoet Nyak Dien does not set an example for superiority over men, as is the spirit of Western feminism. This thought becomes relevant for looking at household accounting in Indonesian society from a gender perspective. Furthermore, the exploration was carried out on

Indonesian migrant workers' families who had the same fighting spirit as Tjoet Nyak Dien. However, the shift in the motive of the fighting spirit of female migrant workers towards materialism that actually occurs in household accounting is no longer in accordance with the nature of Indonesian Muslim women. Therefore, the fighting spirit of female migrant workers needs to be straightened out and it can be done by imitating the fighting spirit of Tjoet Nyak Dien.

Tjoet Njak Dien's Non-Feminism Theory was built from several assumptions (Kamayanti, 2016), namely (1) society was being colonized/alienated due to a series of historical events, and the answer to this colonization was independence, (2) independence was only achieved when everything was returned to Islamic values, (3) to return to Islamic values, it required a gentle awareness of Deity (a metaphor for Hikayat War poetry), (4) a leadership structure with assertiveness in thought and action was needed. Through strategies and concrete actions, the exemplary leadership structure was maintained (metaphorical wife supported her husband), (5) idealism could never be compromised (as Tjoet Njak Dhien's persistence against the Dutch until the end of her life). In this study, the household accounting practices of TKW which were not following the roles division of Indonesian traditional family certainly needed to be changed according to Indonesian Muslim women's nature.

Data were collected through literature research and in-depth interviews. A literature review was conducted to understand the history of Indonesian society and their socio-economic conditions which have led to the changes in family roles and the emergence of women migrant workers. Furthermore, researchers conducted interviews with several women migrant worker from various East Java regions to find out a real picture of the household accounting practices they applied. Besides, interviews also conducted with a former woman migrant worker, the migrant worker's husband, and the village head to get a different perspective on woman migrant worker's family life. In more detail, the information about the informants in this study can be seen in Table 1.

More technically, this research was conducted in four stages. First, the researchers conducted a review of literature/documents across time and interviewed informants to understand that the household accounting of women migrant workers was a form of colonization occurred through a series of historical events. In this case, the historical event in question was the modernization of society. Second, it provided

**Table 1. List of Informants Name and Professions**

No	Name	Profession	Additional Information
1.	Mrs. NJ	Migrant workers in Hongkong	Come from Malang District
2.	Mrs. LD	Migrant workers in Taiwan	Come from Jember District
3.	Mrs. SI	Migrant workers in Taiwan	Come from Malang District
4.	Mrs. NA	Migrant workers in Hongkong	Come from Mojokerto District
5.	Mrs. SF	Migrant workers in Hongkong	Come from Malang District
6.	Mrs. SK	Ex-Migrant workers	Come from Malang District
7.	Mr. SH	Migrant worker's husband	-
8.	Mr. SP	Headman of Kreet	-
9.	Ust. IN	Ustadzah	
10.	Ust. KF	Ustadzah	

Source: Processed Data

evidence that the emancipation of household accounting for women migrant workers had deviated from Islamic values through the changing roles that were not following the Koran and hadith. Third, through the metaphor of the saga war, awareness was made for the importance of bringing women migrant workers' families back to Islamic values. Fourth, researchers made suggestions for improving household accounting by forming a strategy for accounting practices according to Islamic values. Last, the researchers assured that there was no room for compromise but returning women migrant workers' families to accounting practices following the roles division regulated in Islam.

## Result and Discussion

The presence of women migrant workers' phenomenon cannot be separated from the long history of modernization. In the 1970s, there was a surge in oil prices on the international market which giving birth to a middle-class society in Saudi Arabia (Buchori & Amalia, 2004). The changes in class community's lifestyle raised the need of household assistants. A large amount of income offered compared to similar jobs in Indonesia and a sense of kinship based on religion had sparked people's interest in migrating in droves to earn a fortune. In 1983, for the first time, the government recorded the number of Indonesian migrant workers. It was known that at least 27,671 Indonesians worked in several countries and the majority was women. The high number reported from these registries made the government felt that it was needed to establish regulations on labor export. Finally, in 1980s, the government began to integrate the export of labor in its development plans (Buchori & Amalia, 2004).

Initially, Indonesian women made overseas migration activities as the last option when they had no solution to their economic problems at home, as Mrs. SK, a migrant worker who worked abroad for four years.

"I (migrated) only four years, miss. For four years, the first three months of my salary was cut and then I sent the money for food, I see... Then after I got a house, I didn't want to go anymore."

From the beginning, Mrs. SK's goal for working abroad was to have a house for her family. Before working abroad, Mrs. SK's family lived in her parents' house since her husband was only an agricultural labourer. He could not afford to build a house for them. However, she realized that her departure would negatively impact her son who did not receive her affection directly. However, her migration was only lasted for four years or one contract period. When she succeeded in building her house, she returned to Indonesia and did not renew the contract. This fact shows that in the past, migrant workers left their families for their family members' happiness.

At present, modernism, which rationalized people's thoughts, was tarnishing the fighting spirit of female migrant workers. For rural women, working abroad was a rational choice to improve living standards. Low levels of education, lack of skills, and intense competition in work were life facts they must face when looking for a job in their own country (Lam & Yeoh, 2018). On the other hand, the small scale of the rupiah exchange rate made the income from abroad (felt) more extensive when it used to meet domestic needs (Yuningrum, 2010). Thus, it was not surprising that many rural women assumed that working as a migrant worker abroad promised higher wages than the wages earned by working in similar jobs in big cities of Indonesia. The large amount of returns they got had made many of them wanted to continue working abroad. However, the luxury offered was not without a risk.

Based on the results of empirical research, it was found that there was a roles exchange in women migrant workers' families, namely the wife worked outside the home while the husband took over the wife's works at home. This role changing was undoubtedly related to two components of household accounting. It was income and expenditure. The wife, who worked outside the home, got payment which became the income for the family. On the other hand, the husband who took over his wife's roles was in charge of managing income to have more to do with the expenditure component. Although it looked simple, the reality was not.

Since a long time ago, Indonesian traditional family's roles division had been neatly arranged. The husband was the head of the family in charge of fulfilling the family's needs. At the same time, the wife supported the husband's role as domestic sector manager. Although Indonesian women's history noted that women's involvement in the domestic sphere was not taboo for Indonesian society, even since decades before Indonesia's independence. This involvement had not shifted their position from their central role at home. (Stuers, 2017; Permanadeli, 2015). In other words, the changing role occurred in migrant workers' families were undoubtedly an unusual portrait for Indonesian society.

In an interview, the researchers talked about the husband's role in the family when his wife was abroad. With an unclear statement, Mr. SH, as the husband of an active woman migrant worker from Malang Regency, conveyed the moral burden felt due to his wife's departure abroad.

"Well, it is depending on how we can arrange it, it depends on the person. Well, that's what I can say. I am too, how am I as the head of the family let my wife went abroad, right? Even though yeah, yeah, it's hard to talk about, miss. Life is like that. "

This statement implied Mr. SH's anxiety about his failure to maintain breadwinner status for his family. Lam & Yeoh (2018) explained that this was related to the role of men as breadwinners and providers firmly embedded in contemporary Indonesian society. Therefore, the husband must maintain his masculine qualities as the household head which can be relied upon and responsible in different ways. Usually, the husbands of migrant workers continued to work in the domestic sector to make ends meet. Furthermore, Hoang & Yeoh (2011) explained that the husbands' income of migrant workers served to counteract the potential ridicule arising from their involvement in women's work and the de-masculinizing effects this changing role might have. To make this happen, Mr. SH kept trying to earn an income every day as a broker for selling used motorbikes. That was way he did not need to depend on his wife's income to meet his personal needs. It had been proven that being economically productive even though the husband's income had not been able to meet the household income could actually help the husbands who are left behind in Indonesia to deal with stress and keep them respected in society.

The efforts to maintain masculinity conducted by the husband were also carried out by involving oneself in long-term decision making and planning. In this case, giving trust to the husband in making decisions was a form of appreciation for the husband's position as head of the family (Lam & Yeoh, 2018; Mahmudah, 2018). It was in line with several other Indonesian household accounting studies that focused on families with different professions (Manurung & Sinton, 2013; Musdalifa & Mulawarman, 2019; Raharjo & Kamayanti, 2015). Not only from the husband's involvement, it can also be

seen from long-term financial planning activities. The informants also explained that before migrating abroad, they usually had a clear plan about using the income they would earn later. Usually, the wives would discuss with their husbands about what investment they should buy later. Therefore, it can be found in the accounts of Mrs. SF and Mrs. NJ

"We care ... For example; we want to build a house. We have to buy the land first. Then, I hope I can buy a lathe for my husband to work with. If he had the machine, he will have a permanent job and just waits for people to come. But my husband (said) to don't think about it. I want have a small kiosk. Because I see, my future situation will be good. "

"This time, I want to build a house, since I have two children. My kitchen has not been built yet... Well, I also send it to my husband to buy a motorbike with his name. It's usually like that. "

The various efforts made were not strong enough to be able to maintain household balance. Mr. SP, as the village head in an area with a lot of women migrant workers, explained that often families whose wives worked abroad end in divorce. The high number of migrant workers was similar to the increase in the number of divorce demands by wives (Wirawan & Mas'udah, 2020).

"Out there (wife) was working so hard; she has taken their blood, sweat and tears. Every month she sent her money. Here (the money) was used by the husband for fun and cheating. Yeah, they are poor women. After that, they go home asking for a divorce. It was poor thing." (Mr. SP)

The rise in fund misuse cases by husbands had made migrant workers more alert. Therefore, they usually asked for money record-keeping managed by their husbands. For migrant workers, record-keeping was needed to ensure that their husbands managed their finances according to the budget they compiled. They usually did control over the use of these funds periodically by asking for evidence of the spending funds. Then, household accounting objectives appeared to be the same as Western families (Bernal et al., 2018; Pahl, 2000). When the husband failed to provide evidence, it will increase the potential for quarrels between them. This explanation shows the rationality of migrant workers in applying household accounting.

Apart from record-keeping activities, the rationality of women migrant workers was also reflected in how they carried out on budgeting activities. Business calculations played a role here. For them, funds could only be spent on things that provided mutual benefits for their lives. As explained by Mrs. LD and Mrs. NA.

"Once, there was someone who wanted to borrow my money, but I lied. I said my husband kept the money, but it wasn't." (Mrs. LD)

"If the money was borrowed by whomever from big family, it will not be returned" (Mrs. NA)

For the informants, the nanny must be rewarded with n amount of money. Therefore, there was a compensation post for caregivers whose nominal amount can only be determined by the wife as the source of income in their budgets. This finding was the same as what happened in Western families where servants and slaves were part of the employer's family (Reumann, 1992). Conversely, when people around them needed help from them, such as a loan, they usually won't give it. They did this attitude since lending money to other people did not provide any benefit for their life, even it had the potential to be detrimental if the debt was not paid.

The explanation of the change in women migrant workers' roles in families shaped the husband to practice their household accounting since they were more rational by giving their priority to economic aspects than others. Even though, [Bourdieu \(2005\)](#) argued that the home was an institution that required more than just financial responsibility because people will invest not only their money but also time, work and emotions. The emergence of various household accounting problems in women migrant workers' families was caused by their failure to maintain the roles balance according to their culture and beliefs, namely Islam. Therefore, there was no other solution in resolving this problem but to restore household accounting practices according to Indonesian Muslim women's nature. This understanding was built on the assumption that accounting was formed and shaped by the environment ([Triyuwono, 2015](#)).

In the context of a Muslim family, a household was formed to get happiness in the world and hereafter. It is due to the implementation of marriage that was considered as worship ([Syahatah, 1998](#)). Regarding this, [Espa \(2011\)](#) defined household accounting as physical and non-physical activities carried out by a family about financial management based on accountability to Allah as the mandate provider. In QS An-Nisa verse 34 Allah says.

“Men are in charge of women by [right of] what Allah has given one over the other and what they spend [for maintenance] from their wealth. So righteous women are devoutly obedient, guarding in [husband’s] absence what Allah would have them guard”

Through QS An-Nisa verse 34, Allah explains the rights and obligations of husband and wife in household. As the head of household, the duty is to protect his family by providing a living, guiding family members in faith, Islam and Ihsan, and being responsible for the afterlife for his deeds, wife, and children ([Tamanni & Mukhlisin, 2018: 55](#)). Most people often misunderstood this and thought that Islam wants a partitioned culture ([Barlas, 2002](#)). Men were often seen as leader who could act according to their wishes. Besides, the man's obligation to give a dowry in a marriage was often considered a trafficking transaction in which women were the transaction object. To rectify this view, [Barlas \(2002\)](#) explained that the word "protect" in question cannot be interpreted as a leader because of the relationship with the biological aspects of men, rather it was a social duty to respect women and children as parties that must be protected. Furthermore, citing opinions of [Hassan \(1999\)](#), [Barlas \(2002\)](#) explained that the verse was more normative than descriptive because there were several husbands who did not fulfil their obligations, even though the fulfilment of the husband's obligations was the right of the wife and children. Therefore, it did not mean that Islam is a religion that supports a patriarchal culture.

The efforts to make a living must be conducted in a lawful way and *thoyib* (good) (QS Al-Baqarah: 172). Furthermore, the husband must believe that his family (wife and children) were entitled to the assets he had acquired. When the husband made an effort to provide his family sincerely and hoped for the pleasure of Allah, then what he was doing was considered as worship ([Syahatah, 1998](#)). Fulfilment of a living by the husband was also a manifestation of responsibility value for the obligations that Allah SWT had given him for the household he built.

Along with the rights obtained, the wife also had an obligation to her husband, namely to be the main educator for her children, responsible for managing her husband's assets and her household's prosperity ([Tamanni & Mukhlisin, 2018](#)). The



obligation to support the financial was not given to the wife because she had her natural burdens, namely things related to reproduction which were full of physical and mental risks (Djazimah & Habudin, 2016). However, the wife's role as a provider and organizer of household affairs did not mean that they cannot earn a living, it is just that God does not expect neglect of them (Barlas, 2002) quote in (Hassan, 1999). It cannot be denied that several professions required women's expertise and roles, such as teachers, nurses, doctors, midwives, psychiatrists, female police officers, and others. Even in the history of the Prophet's journey, women also had their role in warfare, namely taking care of medical problems, providing tools, and transporting wounded soldiers (Syahatah, 1998). Not only that, some women get involved in trading and helping their husbands in agricultural matters.

When we returned to the household accounting of women migrant workers, it can be said that the husband did not fulfil the mandate given to him because he did not have the right to support his family. It had an impact on the loss of authority in leading the household. On the other hand, the wife's position as a source of family income created a sense of superiority between them. Therefore, it was not surprising that divorce in women migrant workers' families continued to increase.

Another thing that cannot be fulfilled by women migrant workers' families, especially the mothers, was the child's right to get the best care from their parents. In the household, a good care was crucial since the future quality of the family and even the country was determined from this. As explained by Marçal (2020), society must have people, knowledge, and trust to develop economically. These resources were mostly nurtured through domestic work, namely taking care that was never counted since it was considered to have no economic value.

In women migrant workers' families, the husband's lack of maternal instinct made them forced to involve other parties in their household problems. These other parties were usually women representatives of extended families, such as mothers (mother-in-law) and sisters. Usually, they served as caregivers for migrant workers' children. As explained by Mrs. SI and Mrs. NJ.

"(My son) lived in the Islamic boarding school. My daughter was taken care by his grandmother since she couldn't leave him with my husband. My mother thought my husband couldn't take care of them well. He was not a painstaking person. "  
(Mrs. SI)

"I left my second son with my parents in the morning. At night, my son came home with my husband. But my first son was in the Islamic boarding school." (Mrs. NJ)

This statement shows that specific roles cannot be played by men. It occurred when they exchanged his roles with his wife. This statement also implies that, basically, migrant workers were aware that women are more skilled in various domestic matters, including managing household finances. However, circumstances that did not allow them to play household managers from afar had forced them to delegate this role. Therefore, it was necessary to have a party who can fill the void of this role which cannot abort the wife's mandate as the leader of her husband's house.

Based on the explanation has been presented, information was found that there was no other way for women migrant workers' problems but to restore the value of leadership in their household according to what is regulated in Islam. It aimed to maintain the balance in the household. The balance was not only limited to income and

expenditure, but also a balance between the fulfilment of material and spiritual needs. When each family member carried out their roles and functions according to what Allah commands to maintain the continuity of their household, then it meant they worshiped to Allah. This principle was distinguished from the principles of household economics which were only concerned with material things. Furthermore, steps that can be achieved to imitate the fighting spirit of Tjoek Njak Dien in developing strategies for household accounting practices were in accordance with the nature of Muslim women.

Furthermore, steps that could be taken reflected Tjoek Njak Dien's struggle against the invaders. When Tjoet Njak Dien's husband was still alive, she fought against the invaders by being a companion and supporting his husband's struggle. She also often wrote poems that could ignite the spirit of the Acehnese people's fight against the colonialists (Rahayu et al., 2018).

*Dakuda idang dakuda idang  
Gelayang blang putuh talau  
Rayeuk anak banta siding  
Jah tulung prang bila nangroe  
Rayeuk sin yak banta sidi  
Yak prang sabi bila agama*

In this poem, Tjoet Njak Dien advised as follow; O my heart, my son, hurries up and grows up. Because you are a son, father and father, then show your knighthood because infidels want to colonize our country. They want to spread their religion, namely the religion of infidels, to colonize our homeland, enslave us Acehnese people, and defend our faith, Islam. His poem continued to accompany her struggle spirit for the Acehnese people at that time. In 1878, Tjoet Njak Dien's husband died on the battlefield. Further, it increased her fighting spirit against the invaders. After her husband's death, she remarried and in 1880, she finally asked permission from her husband to take up arms. This fighting spirit was inherited by rural women who today migrated abroad to fight for their families' fate.

From the struggle of Tjoet Njak Dien, it was found that the value of leadership in the household was following the Prophet's words.

"Each of you is a leader and will be held accountable for what you lead. Amir (head of state), is the leader of humanity in general, and he will be held accountable for them. A husband in the family is the leader and will be held accountable for them. A wife is a leader in her husband's household and of her children and she will be held responsible for them. A slave is a leader in safeguarding his master's property and he will be held accountable for it. You know that each of you is the leader and each of you will be held accountable for what you lead." (HR. Bukhari and Muslim) quoted from (Syahatah, 1998).

Through the words of the Prophet Muhammad had been described, it can be seen that Islam does not recognize a democratic system. However, there was no inferiority between husband and wife. Each of them had the same important role in maintaining household stability. This leadership values were also found in Tjoet Njak's poem. Furthermore, the researchers developed a household accounting practice strategy that could be applied by women migrant workers' families. Referring to the accounting practice strategies adopted by women migrant workers' families, there were at least three important things needed to be considered. They were how to get family income, how to manage finances, and how to be accountable.

First, to obtain family income, there were several rules needed to be considered by women migrant workers' families such as starting a business since the morning. In QS Al-Jumu'ah verse 10 Allah clearly commands His servants to make efforts since the morning, including in terms of seeking income for the family. The implementation of this verse can be seen from the daily life of the Prophet as the best man of all time. He always started his activities before dawn. Usually he started his day with qiyamullail, dawn prayers, *dzikir*, then observed with other activities (As-Sirjani, 2019). Therefore, this *sunnah* should also be practiced by women migrant workers' families as Muslims. Thus, the efforts made to meet family needs not only for physical but also spiritual needs. Another rules were earnestly striving for lawful and good job. Islam does not want people to be unemployed nor to beg for money. In the context of a Muslim household, it was not proper for a husband to depend on his wife's income only for family life's need. Unless, the husband's condition unable to work anymore (Syahatah, 1998). The next rule was considering the magnitude of benefit. Actually, being a migrant worker was not recommended in Islam because of the huge risks that must be borne by women when they had to work abroad. In QS Al An'am verse 135, Allah commands humans to work within their means. However, it returned to their intention to work since not all migrant workers go abroad to get luxury. Some women migrated because of difficult situations. Referring to the results of empirical research and interview with two *ustadzah* who understand Islamic law, it was concluded that there were several conditions for women who allowed to work abroad such as when they had no husband or their husband no longer able to work (for example because of an illness) so that she must be the breadwinner, work abroad, left the children behind at the age of five and seek the best substitute caregiver for child's physical and spiritual needs. When a wife faced this condition, it can be said that a migrant worker had greater benefit not only for herself but also for her family and environment.

Second is how to manage income. In Islam, the objective of managing income was not only to ensure the expenditures do not exceed the income. It was only limited to worldly goals. Ideally, the purpose of managing income was to achieve *maqasidh sharia* (shari'ah objectives) such as keeping the soul, religion, sense, reputation, and assets (Tamanni & Mukhlisin, 2018). Furthermore, to achieve this goal, managing income strategy can be applied by migrant workers' families was to be modest in shopping. Allah said in QS Al-Furqan: 67:

"And [they are] those who, when they spend, do so not excessively or sparingly but are ever, between that, [justly] moderate"

Based on this verse, Syahatah (1998) explained that what is meant in Islam simply does not mean stingy but it is not wasteful either. Extravagance (excessive) was an attitude that can damage the soul and society, while being miser was an attitude that can hold and freeze the property. The extravagant attitude was excessive in spending assets for personal, family and social needs. Furthermore, Syahatah (1998) explained that every Muslim must has social attitudes in order to prosper the earth while still considering its suitability with (amount) of income. On the other hand, Allah also does not judge people who are too calculating because this behaviour can make it difficult to achieve the *maqasith of sharia*.

Another thing needed to be considered was how to contribute to the communication between husband and wife. The common Muslim community knew this by the term *musyawarah*. Al-Anis (2013) explained that the deliberate on household

matters was part of domestic cooperation. Furthermore, deliberation can cover various matters related to accounting practices such as budgeting, short-term and long-term planning, decision making, and so on. This whole process was ideally conducted together between husband and wife to strengthen the relationship (Espa, 2011). This was very useful for migrant worker families who were separated from their families so as to avoid suspicion between husband and wife.

Third is how to be accountable. In accordance with accounting practices applied by women migrant workers' families, the accountability here was referred to the financial accountability. Generally, the accountability was carried out by the husband in writing. This was indirectly reduced the husband authority as the leader of the household. Therefore, it was better if accountability method conducted through communication without the intention of suspecting one another. A husband and wife was a partner and should be opened to each other both in terms of income earned and its use. In fact, when it came to Muslim family rules, this openness had several benefits. Openly conveying income to a partner was useful as a filter media for income sources. Couples could remind and ensuring that family income's sources was lawful and *thoyib*. In addition, transparency regarding income meant that they were communicating family budget and spending priorities. Regarding the openness of expenses distribution, it could be used to ensure that family members did not engage in extravagant and miserly behaviour.

From three strategies of household accounting practices had been described, it can be seen the synergy between husband and wives might be applied by women migrant workers' families. This synergy did not favour the wife and reduced the authority in household accounting practices like they generally applied. On the other hand, in this strategy, the wife's position was not under the ordinate as in a patriarchal family (Walker, 1998). Both of them can be seen from activities where earning income was not borne by the wife but rather gave awareness to the husband as a leader. In addition, the accountability method through communication could also maintain the husband's authority. Income management activities carried out in a simple manner could also reduce the materialistic nature of women migrant workers' family members. Furthermore, income management by means of deliberation could increase the feelings of respect for one another. Finally, these three strategies of household accounting practices were more in line with the role division rules in Islam. Therefore, its application can be balancing the household accounting of women migrant workers which so far only relied on rationality.

## **Conclusion**

The role changes occurred in migrant workers' families have an impact on changing the accounting practices they applied. In line with that, the practice played by women with mother's uniqueness has actually changed to be more masculine based on rationality. The existence of this rationality actually created various household problems, even it can end in divorce. The emergence of these various problems is not caused by their failure to maintain a roles balance according to their culture and belief, Islam. Therefore, there was no other solution in resolving this problem but to restore household accounting practices according to the nature of Indonesian Muslim women.

Through the metaphor of Tjoet Njak Dien's struggle, it was found that steps that can be achieved by women migrant workers' families are to restore leadership values in accordance with QS. An-Nisa verse 34. To restore leadership values in migrant workers' families, it can be done by observing three strategies for household accounting practices, namely the way to earning income, to manage income, and to be accountable. Regarding the way of income, there are three rules needed to be considered that are starting a business from the morning, being serious in pursuing a lawful and good business, and considering most benefits involved in the harm. Furthermore, in terms of management, it must be done by deliberation and a modest attitude. Finally, the method of accountability must be done by communication and openness between husband and wife. The application of these three household accounting practice strategies is in accordance with the rules of roles division in Islam. Therefore, its application can be balancing the household accounting of women migrant workers which so far only relied on rationality.

This research conducted when the Covid-19 outbreak hit the world. Therefore, the data collection methods used was interviews and literature reviews only. For future researchers who want to study this research topic, further researchers can develop more diverse data methods such as observation.

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**Ramadhani, Purwanti & Mulawarman**

The Emancipation of Household Accounting: A [Non]-Feminist Critical Study of Tjoet Njak Dien

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