

Cosmology of Labuhan Larung Sesaji Ritual Meaning the Homogeneity Strategic Cost Concept in Blue Sea Fisheries Accounting

Whedy Prasetyo¹

Department of Accounting, Faculty of Economic and Business, University of Jember,
Jl. Kalimantan Tegalboto No.37, Jember, Jawa Timur, 68121, Indonesia

DOI: <https://doi.org/10.33005/jasf.v5i2.309>

Received: August 20, 2022. *Revised:* October 05, 2022. *Accepted:* November 18, 2022

Abstract

Research to reveal the formation of fishermen's income based on homogeneity strategic cost concept is shown in the labuhan larung sesaji ritual cosmology. This concept gives meaning to the presence of blue sea fisheries accounting. Qualitative methods with a phenomenological approach are used in this study. The results show the homogeneity strategic cost that all stages of labuhan larung sesaji ritual activity or the elements in it (represented by costs) have the same position or importance in generating income. On the basis of this idea, all stages of ritual activities contribute or contribute to fishermen's income creation of in proportion to costs. So, if amount of costs for ritual activities have occurred, then in fact amount of revenues have been formed or collected, the amount of which is in accordance with income and costs ratio. The homogeneity strategic costs concept contributes to interpreting the presence of blue sea fisheries accounting based on sustainability of marine living resources and fish catches. Accounting based on open access resources, and marine sustainability as marine biota for logistical growth of fish stocks or populations without operating costs for pisciculture.

Keywords: *Blue Sea Fisheries Accounting, Labuhan Larung Sesaji Ritual, and Homogeneity Strategic Cost*

How to cite (APA 7th style)

Prasetyo, W. (2022). Cosmology of Labuhan Larung Sesaji Ritual Meaning the Homogeneity Strategic Cost Concept in Blue Sea Fisheries Accounting. *Journal of Accounting and Strategic Finance*, 5 (2), 252-277

INTRODUCTION

The traditional ceremony of larung sesaji is a joint cost activity of fishermen for the catch. This activity is a manifestation for the income obtained from fish obtained from maintaining the marine habitats preservation (Sawiji et al., 2017).

The results of the research above show that the traditional *ritual* activities of *labuhan larung sesaji* have become a fisherman's *ritual* tradition, so that the problem of financing is shared. Togetherness fulfills the need for implementation as a series of shared responsibilities with

¹ Whedy Prasetyo

E-mail: whedy.prasetyo@unej.ac.id

fishermen. The joint financing of the offerings, both in the form of sacrificial animals and cooking spices, and equipment or supplies for the purposes of *labuhan* ceremony, has never had a problem until the present day. For this purpose, jointly voluntarily provide assistance in order to fulfill the requirements for the ceremony. There are 2 (two) types of activities prepared, namely *sesaji* that are anchored and *sesaji* of salvation after *labuhan* ceremony. This *sesaji* refers to Sulistiyono (2016), Endraswara (2017) and Yuliamalia (2019) as a series of beliefs in symbols that contain meaning. By offering the dish to God, Deity, or the spirits of the inhabitants of the ocean which is intended to communicate as an expression of gratitude for the catch that has been given.

The manifestation of gratitude shows the close relationship between fishing activities and ocean conditions. These two things became the main meeting point for *labuhan* ceremony to be carried out, as referred to in the explanations of Sawiji, Mauludiyah & Munir (2017) and Sulistyorini (2020) that *labuhan* activity is a natural harmonization of fishermen as a manifestation of gratitude for marine sustainability which results in abundant catches. The means of embodiment in the ceremony show general harmony or total marine sustainability with fishermen. Awareness that makes fishermen pay attention to the sea as a source of survival. This is in line with Triyanto (2017) and Hidayah et al. (2020) who explain that the relationship between marine sustainability as a place for fish to live is the main focus of the *labuhan sesaji* event, namely the catch as a token of gratitude for the availability of existing fish resources. The availability of fish in the sea as referred to by the results of research by Bueger (2015), Anita (2015) and Rees et.al (2018) that the economic aspect is based on the population growth of fish catches is assumed to be constant, meaning that the value of food supply is limited. A function that describes the total population as connectedness. According to McGilliard et.al (2015), Davis et.al (2015), Sulistiyono (2016), Montero-Serra et.al (2018), Kroeker et.al (2020) and Pellowe & Leslie (2021) depend on on the awareness efforts of fishermen to preserve and preserve biological resources. Awareness is manifested in marine maintenance activities through offering ceremonies or rituals of gratitude embodiment on the coast. This activity is a symbol of the preservation of marine biodata as the availability of fish food sources. In areas along the southern coast, fishermen hold a sea festival by bring *sesajen* in the shape of a buffalo head to be floated in the middle of the sea, carried in decorated boats. The sea thanks giving ceremony is a manifestation of a harmonious relationship with gratitude for the abundance of marine products they catch (Fauziah & Bustomi, 2019).

The *larung sesaji* ceremony provides a tradition as a myth (*mitos*) of natural preservation of marine conservation as revealed by Anita (2015). Furthermore, Sawiji, Mauludiyah & Munir (2017) and Yuliamalia (2019) stated the myth of the *labuhan larung sesaji* ceremony about catches and prohibitions against destroying sustainability, as well as maintaining the growth and development of fish both in the fishing process and the use of fishing fleets. This myth has a strong emotional connection with the sea where life is guaranteed by an abundance of catch.

Conditions that according to Sulistiyono (2016) maintain good relations with sustainability by not doing despicable acts, acting rudely, and damaging the marine environment. Therefore, it provides norms that are more scientifically based than the *larung sesaji* ceremony. Collectively, these scientifically based norms are called genius local wisdom. Wisdom as stated by Triyanto (2017) and Hidayah, Nuzula, & Wiyanto (2020) efforts to ensure the welfare of fishermen and abandon beliefs that damage the sea, maintain a culture of sustainability on the coast and the sea, coordinate fishing efforts to achieve fish selling prices that can prosper fishermen. The selling price of fish has a seasonal value and is perishability depending on the condition of the waters for the growth and development of fish. This condition provides a cosmological¹ value that has been agreed upon to realize that the catch is strongly influenced by sea conditions. By manifesting this, giving a sea thanks giving *ritual* means being grateful for the abundance of fish (Triyanto, 2017; Fauziah & Bustomi, 2019; Yuliamalia, 2019; Sulistiyorini, 2020).

The *labuhan larung sesaji* activity became the logo of the sea principle and human knowledge in performances study in text and context (Endraswara, 2017). This gives attention to how the daily activities of individuals and groups of fishing communities provide a form of appreciation of values (feeled deeply) to be artistic and meaningful. The embodiment of conditions that cannot be separated between the text and the context, between what happens and what is obtained, namely cost-income. This relationship is a form of awareness of the cost of ceremonial financing as gratitude for the acquisition of income (income) from fish catches. Beliefs that bring fishermen harmonious relationships about traditions and fish catches (Anita, 2015; Triyanto, 2017; Fauziah & Bustomi, 2019). This is in line with Burritt & Christ (2016), Vassallo et.al (2017), Kroeker et.al (2020), and Susilowati et.al (2020) which state that these environmental and fisherman characteristics make the formation of the average cost equal to the average income. Also on average, the result of calculating the total cost is the same as the total revenue. This kind of behavior does not mean that fishermen do not benefit.

Furthermore, the formation of fishermen's income makes efforts to maximize their catch. However, this condition as referred to the research results McGilliard et.al (2015), Burritt & Christ (2016), Vachon & Hajmohammad (2016), Triyanto (2017), Kroeker et.al (2020), Prasetyo (2020) and Pellowe & Leslie (2021). They stated that the environmental biota preservation costs biological of fish is the main supporter of fish availability, so that it has a direct impact on the rise and fall of fishermen's income. This has resulted in as if fishermen in certain areas produce more abundantly than others, so they are unable to maximize their income. Empirical evidence

¹ Cosmology is etymologically derived from the words cosmos and logos. Cosmos, meaning arrangement or order, logos meaning science, study, and research. Cosmology is concerned with the Javanese belief in a controlling power, in the context of universe maintaining (Endraswara, 2017).

that makes fishermen's behavior on the catch or collective, and at the same time contradicts the behavior of maximizing profits from producers (firm). Therefore, the environmental biota preservation costs of marine biota has the same position or importance in generating income for fishermen. In other words, as Suwardjono (2016) states that once the costs are processed (following the physical flow of activities) income has begun to be created. This relationship is the means of the **problem and purpose of research**, namely how the cosmology of the *labuhan larung sesaji* ritual interprets the homogeneity strategic cost in blue sea fisheries accounting.

The homogeneity strategic cost shows that fishing results do not depend on prices in the same cost period, but are determined by the marine biological resources sustainability. Therefore, the model made in the calculation of costs depends on price and sifter to maintain environmental sustainability. This condition makes the economic analysis of fishermen's income (income) calculations emphasize more on the cost-income aspects and biodiversity. The relationship between cost-income and sustainability aspects is linearly related to the economic benefits of fishermen's catches so that they are not related to losses (Anita, 2015; Triyanto, 2017; Montero-Serra et.al, 2018; Susilowati et.al, 2020). This is in line with what Suwardjono (2016) explains that the cost of a potential business will immediately be recognized as a cost or loss if it is proven that the economic benefits have disappeared or been reduced (loss or lack of future benefits). Finally, the difference in recognizing reduced benefits as costs or losses lies in the cause or economic feasibility. In terms of costs, the reduction in economic benefits is generally caused by the utilization of potential activities in the context of income generation. In terms of losses, the reduced benefits are caused by things that are peripheral and incidental to the earning income process.

RESEARCH METHOD

The *labuhan larung sesaji* ritual for fishermen in Tambakrejo, Wonotirto District, Blitar Regency, East Java, which makes this qualitative research instrument uses a phenomenological approach. An approach that involving value (value bond) of a fisherman as a reality catcher, cannot be separated from the view of his belief (his value) presents the homogeneity strategic cost concept. The concept is related to the formation of fishermen's income, both at the level of observing, collecting data, analyzing and making conclusions. This income formation shows that all stages of the offer, or the elements in them (represented by costs) have the same position or significance in generating income. Therefore, the study of this phenomenon seeks to provide evidence and an explanation of the homogeneity strategic cost concept, thus providing input in the development of blue sea fisheries accounting science.

The research was conducted in two ways, namely in-depth interviews to reveal the real condition of object and direct observation (Prasetyo, 2017). These two methods are to reveal the *labuhan larung sesaji* cosmology ritual of fishermen for the homogeneity strategic cost concept.

Interaction with fishermen, namely Ahmad Suraidi (Fisherman and Head of *Tambakrejo* Fisherman Group) and Soejono (Fisherman and Community Leader of *labuhan larung sesaji* Ritual Leader of *Tambakrejo*) for seven months, from 09 August 2020 to 20 March 2021. Interaction through the involvement of researchers in fishing activities and rituals, as well as interviews conducted in person and by telephone (Video Call) to reveal the homogeneity strategic cost concept phenomenon. Activities like this provide an intimate atmosphere and spontaneous answers, this is the "unique humility" value and is very valuable for this research.

RESULTS AND DISCUSSION

Result

The calculation of fishermen's catches is based on fish number. Conditions make the commodity prices of fish caught by fishermen always fluctuate, due to three reasons, namely due to fluctuations (up-down) catches, fluctuations in determining buyers, and experiments in the process of determining prices by fishermen and buyers. This causes the determination of costs and income to be adjusted to desire conditions between fishermen and buyers, there is no fixed price standard, as referred to by Ahmad Suraidi's explanation below:

Kondisi...kita nelayan di tambakrejo memang dari ikan yang ditangkap. Tangkapan yang membuat naik...terkadang turun dibandingkan hari sebelumnya...hasil kami...ya...dari interaksi antara pembeli. Pembeli menetapkan dan...kami coba menghitung dalam taksiran sesuai dengan ongkos yang telah kami keluarkan untuk melaut...ada solar, makan, keperluan selama melaut...ini kasaran yang kita gunakan...baru...setelah di darat kita mendapatkan kembali dari hasilnya...pembeli sudah tahu dan tahu apa yang kami keluarkan ini.[Conditions...we are fishermen in Tambakrejo indeed from the fish that are caught. Catches that make up...sometimes down compared to the previous day...our result...yes...from interactions between buyers. The buyer determines and...we try to calculate in the estimate according to *ongkos* [cost] that we have spent to go to sea...there is diesel, food, necessities while at sea...this is a rough *kasaran* [estimate] that we use...only...after being on land we get back from the results...buyers already know and know what we issue this.]

This explanation provides the basis that income-cost shows two close relationships for fishermen. The relationship reflects as a calculation of the exchange ability of the goods produced against the ability of fishermen, which is directly proportional to catch and fish price. This requirement is correlated with efforts to preserve the marine environment and supporting

infrastructure for marine or capture fisheries. Thus, the calculation of the costs they set is based on the estimated allocation that the fishermen have previously determined compared to the income that will be received. The cost allocation has calculated the costs incurred and added a number of *rupiah* as their income. This calculation is a transaction fee, as stated by Soejono:

Kalau...tadi hubunganya hasil...yang ada dari ongkos yang digantikan oleh pembeli...kami bukan penentuan rega tapi...ya...sudah menjadi laku doltinuku[aktivitas jual beli] yang telah diterima...transaksi...ya...itu..lah memang terjadi selama ini.[If...earlier the relationship was the result...that was from ongkos[cost] that was replaced by the buyer...we didn't determine rega[price] but...yes...it has become a doltinuku [buying and selling activity] that has been accepted...the transaction...yes...that...has indeed happened during this.]

The statement above shows that fishermen's transaction costs that the costs incurred when there is a transaction. Transactions occur when fish products move from fishermen to buyers through direct activities. This is also clarified again by Ahmad Suraidi that:

Pertemuan hasil kami...ya...ketika di darat barang yang telah kami peroleh menjadi perebutan para pembeli untuk diterima...kami ada keluarga yang di darat...jadi ya...kami pasrahkan...kami tugasnya hanya di laut untuk kaki didarat...ya...keluarga...bisa...istri atau menantu bahkan anak-anak kami. Oleh karenanya kami para nelayan hanya mempasrahkan hasil berjualan sebagai hasil keluarga.[The result of our meeting...yes...when on land the goods that we have obtained become a struggle for buyers to accept...we have a family on land...so yes...we leave it...our job is only at sea to walk on land...yes...family...can...wife or daughter-in-law even our children. Therefore, we fishermen only leave the results of selling as a family product.]

Soejono also conveyed the same thing:

Aktivitas kami melaut untuk penjualan sebagai hasilnya kami...ya keluarga penentu piro khasil yang ada. Kami menghitungnya bukan dari hasil perkiraan tapi dari situasi atau...ya...kondisi ketika para keluarga kami ngeculke...ongkos ngelaut jelas...sudah ditentukan oleh keluarga kami...Mas...mung ngelaut ora mikir pira sing ditampa.[Our activity is fishing for sales as hasilnya [result] we are... yes, the existing family of piro khasil[how many results] are there. We calculate it not from an estimate but from the situation or...yes...the condition when our family ngeculke[sells it]...ongkos ngelaut[cost of going to sea]...it has been determined by our family...Son...mung ngelaut ora mikir pira sing ditampa[only going out to sea, not thinking about how much income they earn received.]

Determination of transaction costs providing catches is the main factor in determining fishermen's earnings. The situation is a direct calculation of fishermen's expenses with the income received. Therefore, the transaction relationship to being a fisherman gets fishing results equal to the number of catches obtained. This realization relationship shows that welfare can be measured through the Fisherman's Exchange Rate (FER), namely the process of cost allocation at the level of exchangeability for goods (products) produced by fishermen for goods and or services needed for household consumption.

The main focus of calculating FER is to increase the catch of fishermen. This is calculation of FER is directly proportional to catch and fish price. This condition increases the welfare or fishermen's income. Efforts to improve fishermen's welfare means examining how marine products can provide welfare for cost-income allocation for determining transaction costs. Cost-income allocation as stated by Soejono that:

Ya...apapun yang saya terima sudah terdapat ongkose ngelaut khabehe dadi pikulan...mas...ya selama ini saya anggap merupakan ongkos...bukan karena saya sudah lulus STM namun karena aktivitas rutin yang kami lakukan...berapapun ongkose ngelaut wis dadi pikulanne...nelayan...tanpa ngitungake sing dadi khasile...aneh...ya...berangkat melaut sebagai kerjo tapi belum tahu khasile...ha..ha...ya...itulah makaryo sing dadi laku urip sako ngelaut...untuk laut kami berharap[Yes...whatever I receive, there is already a cost fishing for ongkose ngelaut khabehe dadi pikulan [all of them are borne]...son...yes, so far I consider it a cost...not because I have graduated from STM but because of the routine activities we do...how much is the cost of going to sea with wis dadi pikulanne[already a responsibility]...fisherman...without ngitungake sing dadi khasile[counting the results of the process]...odd...yes...going out to sea as a job but not yet aware of the typical job...ha..ha...yes...that's makaryo sing dadi laku urip sako ngelaut[work which is a living activity from the sea]...for the sea we wish.

Cost calculations that have become routine make the use of allocations the basis for cost-income linkages. This condition shows that fishermen never have an idea of the income they will get because all of them are estimates and are uncertain. Furthermore, the uncertainty that shows the correlation between efforts to preserve the marine environment and its supporting infrastructure.

The correlation shows the relationship between marine biological resources sustainability as a fish environment and fishermen catch. Sustainability that provides efforts to protect and maintain the environment becomes carrying capacity of the catches acquisition. Therefore, the preservation of marine biological environmental resources maintains the biological balance of

fish. This means that the fishing business is capturing the surplus of fish growth, not capturing the population. This explanation refers to Ahmad Suraidi's statement that:

laut sebagai tempat hidup tersediannya iwak menjadi ukuran untuk dapat berhasilnya jumlah tangkapan yang saya dan semua nelayan dapatkan. Iwak merupakan sumber pemberian bukan pemeliharaan. Kalau ini tidak disadari berarti kita ini...ya tidak dan bukan nelayan.[sea as a place to live, the availability of iwak[fish] is a measure for the success of the number of catches that I and all fishermen get. Fish is a source of gift, not maintenance. If this is not realized, it means that we are...yes no and not fishermen.]

In line with Mr Ahmad's statement, Soejono further stated:

Kondisi nelayan seperti ini...mas...ya sebagai aktivitas yang hidup tergantung pada kondisi laut. Mboten...kejadian kita geger di laut dengan nelayan dari daerah lain bukan karena alat tangkapnya...karena lumbunge iwak ora ana. Lumbung iwak bertahun-tahun itu ya wis suasanane sing dadiake urip aman. Mungkin kita isa awujud kerjo mung nampi atas kemurahan Gusti yang menjaga laut tetap terjaga...tiap hari kita tangkap (sambil melihat ke atas)...tiap hari kita dapatkan tanpa memelihara (sambil kedua tanggannya didekapkan menutupi wajahnya)...rejeki sing wis dadi khabeeh saka Gusti.[The condition of fishermen like this...son...yes, as an activity that lives depends on sea conditions. Mboten [No]...the incident happened when we were in geger[a fight] at sea with fishermen from other areas, not because of the fishing gear...because lumbunge iwak ora ana[fish source is not available]. The fish barn for many years ya wis suasanane sing dadiake urip aman[yes the environment in which it lives is safe]. Maybe we are a isa awujud kerjo mung nampi[it can be said that we got a job] for the generosity of Gusti[God] who keeps the sea awake...every day we catch (while looking up)...every day we get it without caring (while both of his hands are clasped to cover his face)... fortune sing wis dadi khabeeh saka Gusti[who has become everything from God].

Both of these explanations indicate that the fishing goal is to maximize long-term income while maintaining maximum sustainable yields from marine conditions. The interest for fish resources preservation is related to fishermen income. Therefore, if you maintain the sustainability of fish resources, then the fish supply is equal to the number of catches as income.

The real reality is based on reality as stated in the following dialogue:

Whedy Prasetyo : *wah...ini lanjutnya saya menggunakan bahasa campuran gih...ajreh kelintu...menarik gih aktivitas ini ketika menjadi serangkaian perwujudan syukur[wah...this continues, I use a mixed language...ajreh kelintu[fear of being wrong]...how interesting this activity is when it becomes a series of manifestations of gratitude]*

- Ahmad Suraidi : *keluh kesah apa pun Mas...semua tangkapan kita ini berasal dari pemberian laut. Saya bisa hidup dan menyekolahkan anak dari ikan yang datangnya dari laut tanpa perlu pemeliharaan. Ini kan nikmat disana mungkin harus keluar untuk memelihara dan menjaga. Lha...disini kita hanya menjaga laut tanpa memelihara untuk membeli makan.*[whatever complaints Son...all of our catch comes from the sea. I can live and educate my children from fish that come from the sea without the need for maintenance. It's a pleasure there may have to go out to maintain and maintain. Well...here we only look after the sea without caring for it to buy food.]
- Soejono : *ngelaut...tambakrejo duduhake maringi gesang sedaya...Mas...kalau mboten menjaga kelestariannya berarti...ya...gih sampun mboten isah gesang ing mriki*[Ngelaut[go to sea]...tambakrejo duduhake maringi gesang sedaya[shows the gift of life to all]...Son...if mboten[doesn't] maintain its sustainability means...yes...gih sampun mboten isah gesang ing mriki[no need to live here]
- Whedy Prasetyo : *kesadaran lestariannya laut menjadikan prioritas*[awareness of marine sustainability is a priority]
- Soejono : *iya...lha...olehe iwak sing iso nyangkut mung kasile iso digawe...ya...sebagai urip awujud syukur nikmat yang diberikan Gusti melalui kerja kita memperhatikan keberadaan laut...tinggal nampi mawon kok ngih mboten dijogo...*[yes...lha...the result is fish that was caught as a result that is enjoyed...yes...as urip awujud syukur [live to be grateful] the favors given by Gusti[God] through our work to pay attention to the existence of the sea ... just accept why not take care of it...]
- Whedy Prasetyo : *dijaga melalui syukur atas hasil tangkapan atau tersediannya ikan*[protected through gratitude for the catch or the availability of fish]
- Soejono : *ya mung...wontennipun iwak...Mas...hasil tangkapan sing iso dikasile...*[maybe...wontennipun iwak[there are fish]...Son...the catch of sing iso dikasile...[that can be produced...]
- Ahmad Suraidi : *hanya merupakan awujud nampi syukur Gusti kepada kita untuk menerima yang telah diberikan dari wujud ikan kepada kami...iya kan (sambil tatap-menatap dengan Pak Jono)*[it is only a awujud nampi syukur[the form of receiving gratitude] Gusti[God] for us to accept what has been given from the form of a fish to us...right (while gazing at Mr Jono)]
- Soejono : *wontenipun arti kula inggih marang pendidikan...seperti ini saya juga sampai STM lho...ya...dari laut...hidup ada sehat bergizi dari ikan dan pendapatan*

sampai mempunyai tempat teduh...ya...dari ikan di laut.[wontenipun arti kula inggih marang [meaning my meaning about] education... like this I also reached STM lho... yes...from the sea...life is healthy and nutritious from fish and income to have a shady place...yes...from fish in the sea]

Ahmad Suraidi : *menghitung-hitung apapun jumlah pendapatan tidak bisa karena pendapatan yang kita ya...dari laut[calculating any income amount can't be because income we get...from the sea]*

Whedy Prasetyo : *menginspirasi lho ini antara kesatuan hidup untuk bersyukur[inspiring lho this is between the unity of life to be grateful]*

Soejono : *Mas...Whedy...asalinipun maem kalau wau inggih saking laut...kok ndak bersyukur berarti ya...duduk awake...awake urip saka ngelaut bahkan ngombe...ini juga saka ngelaut...kopinya bukan tapi uangnya dari laut...ha..ha..ha...ayo di ombe Mas (sambal menghisap rokoknya). Opo maneh ing mangsa pademi iki awake isih diwenehi nikmat...iwak dan jumlah tangkapan serta pembeli tetap bahkan mundak.[Son...Whedy...asalinipun maem kalau wau inggih saking laut [from eating earlier also from the sea]...kok not grateful that means yes...duduk awake[not us]...awake urip saka ngelaut [we live from the sea] even ngombe [drinking]...this too saka ngelaut[from sea]...not the coffee but the money from the sea...ha..ha..ha...let's go di ombe[drink] Son (while smokes his cigarette). Opo maneh ing mangsa pademi iki awake isih diwenehi nikmat [especially during this pandemic season, we are still given favors... fish and fish catches and buyers are still mundak[rising]].*

Whedy Prasetyo : *nikmat dari hasil ikan gih[enjoy the fish gih]*

Ahmad Suraidi : *ikan untuk selamanya mas...lautlah yang memberikan kita hidup sebagai perjalanan hasil hidup yang panjang.[fish forever son...it is the sea that gives us life as a long journey of life results].*

Soejono : *benar tho...iki khasile urip ora ona mandheke...[that's right, tho...this is the result of life that never stops...].*

Therefore, fishermen's income depends on the availability and amount of fish caught. Conditions that depend on the marine life preservation. This is economic income of fishermen is formed by the economic consequences of maintaining biodiversity as a income guarantee. This guarantee is a routine income for fishermen.

The income is formed from the total routine costs incurred. Expenses should be consequent income deductions. However, the reality of this income calculation was never included, as stated by Soejono:

...ya...iku...ongkos khabehe ora ona itungane nanging yo ditokne...ya...rutin mung untuk mbudal ngelaut. Kerjo bareng tanpa ngetokne ongkos...ndak tahu

ya...yok opo iki dadine...tapi rumah tetep nampa khasile ngelaut...karena kesadaran bahwa laut memberikan hasil ingkang duwoooo lan ombo...aamiin.[...yes...this...ongkos khabehe ora ona itungane nanging yo ditokne[all costs are not calculated but incurred]...yes...routinely mung untuk mbudal ngelaut[possible to go out to sea]. Kerjo bareng tanpa ngetokne ongkos[Working together without spending money]...i don't know...yok opo iki dadine[how this can happen]...but the house still nampa khasile ngelaut [receiving the results go to sea]...because of the awareness that the sea gives the result of ingkang duwoooo lan ombo[which is long and wide]...amiin.

Furthermore, Soejono's statement above shows the same costs as the income generation process. This explanation shows the income process approach or activities approach is based on the basic concepts of efforts and results or achievements and business continuity. Cost represents effort and income represents achievement. Every time people carry out business activities, they always picture in their minds a result, the amount of which depends on the business type and the risk inherent level in it. This explanation is in line with Soejono's statement that:

...yaiku...nopone...ya...ongkose mung awujud usaha bareng...ongkose dhisik baru kasille yang sing tak tampa...e...e...keluarga mas...ha...ha...[...that is...nopone[what]...yes...ongkose mung awujud[the cost is only] a bareng[joint] effort...ongkose dhisik baru kasille[cost first than results] that is sing tak tampa[i received]...e...e...my family...ha...ha...

A statement that confirms that income can be interpreted as a rate of return or a certain percentage of expenses. Activity as a result of energy, thought and economic risk makes the rate of return or reward higher than expenditure.

Therefore, fishing activities represent efforts while the resulting catch is an achievement. The exchange value of the product (which ultimately measures income) must of course be more than the total effort to produce fish represented by the accumulated costs of all activities. So, every cost incurred in fishing activities, a certain amount of income has been formed directly with the costs incurred (occurs). This is also stated by Soejono as follows:

...inggih kolauwau...sudah saya umpan bahwa ya...itu kita ini nelayan nyadari bahwa iwak ing laut sahingga perjalanan ke sana dadosake gantipun khasil ingkang kita tampi. Nyadare laku urip mung pasrah ngelaut mung memberikan khasil kepada kami dengan tangkapan yang diperoleh.[...inggih kolauwau[yes just now]...i have umpan [say] that yes...we are fishermen aware that iwak ing laut[fish in the sea] so that the trip there dadosake gantipun khasil ingkang kita tampi[as a substitute for the results we get]. Nyadare laku urip mung pasrah

[Awareness of living activities is only resigned] going to sea may give result with the catch we get.]

The amount of income (yield) will be in accordance with the expected level or number of catches. In other words, that once the costs are calculated (following the physical activity of going to sea) income has already started to be created immediately. Otherwise, if the fisherman has not carried out any activities, then the income has not been formed. This approach is income formation process based on the homogeneity strategic cost concept (homogeneity strategic costs in relation to income), namely that every activity or element in it (represented by cost) has the same position or importance in generating income. The explanation goes along with the following dialogue:

Soejono : ...yo...*iku khasile yo...khasile itungan ngetokake ngelaut...Mas*[yes...this is the result, right...the result of calculating fishing expenses...Son]

Whedy Prasetyo : *Jadi...perhitungan yang panjenengan maksud untuk perhitungan hasil yang diterima?*[So...do you mean the calculation for the calculation of the results received?]

Soejono : *khabehe ongkose...kan yang saya gunakan untuk ngelaut dan mendapatkan iwak. Khabeh inglaku tanpa menyadari bagaimana hasilnya ngelaut...kan tanpa ngelaut saya tidak mendapatkan iwak. Iwak ini...sebagai khasile yo sing mung ditampa.*[*khabehe ongkose*[all expenses]...that's what I use to go fishing and get *iwak*[fish]. *Khabeh ing laku*[All activities] without realizing how the result is going to sea...I don't get fish without going to sea. This fish...*khasile yo sing mung ditampa*[the result which is only accepted].

Whedy Prasetyo : *perolehaan kerja melaut dengan pengeluaran yang ada*[income of work at sea with existing expenses]

Soejono : *lho...yo bareng-bareng mlakune...mas...sebagai khasile kerja sing ditampo...ya...oleh iwak.*[*lho...yo bareng-bareng mlakune* [yes walk together]...son...as a *khasile kerja sing ditampo...ya...oleh iwak*[work received...yes...gets fish].

The dialogue shows the importance of the cost of going out to sea with the fish availability. Both factors are important to produce the number of fish catches, so they have the same importance and cannot be ranked (preferential order). That is, the cost is more important than the fish availability or otherwise. Or, the fish availability is essential and the cost of fishing is not essential in relation to the catch or otherwise. Indeed, as referring to the cost is different but its contribution is proportional (on cost basis) in generating income cannot be denied or ignored. This relationship is the calculation of costs incurred in fishing activities is proportional to the fish availability. So, if a number of costs have been incurred, then the income expected by fishermen has actually been formed, which is the amount in accordance with the ratio of income and costs. The same explanation as Soejono's statement, that:

...ngitung ya...namun ngitunge ora rijit karena sesuai khasile sing mung dadi pengharapane sing utama...awujud dedongo lan niat menjadi kepasrahan nopo iwak yo sing ditampa...napo lestarine laut sebagai pemberian Gusti...sadar...upaya khabeh lelak ritual labuhan larung sesaji yang taat kita lakukan...sebagai bentuk...ya...awujud syukur kita[...calculate yes...but ngitunge ora rijit[counting is not detailed] because it is in accordance with khasile sing mung dadi pengharapane sing utama[result which is only the main hope]... awujud dedongo[a form of prayer] and the intention to become surrendered nopo iwak yo sing ditampa[accept fish yes received]...which sustainable sea as a gift from Gusti[God]...aware...the efforts of khabeh lelaku[all activities] the obedient labuhan larung sesaji ritual we do...as a form of...yes...a form of our gratitude.]

The realization of income that is positively correlated with the availability of fish. This condition makes fishermen active in awareness and belief that sea provides the fish. Awareness and belief that is manifested through the *labuhan larung sesaji* ritual as an activity to preserve the fish availability. Why is that? the *larung sesaji* ritual shows cosmological awareness of the dependence of fishermen's income on the preservation of the sea as a place of life for fish to grow and develop. This relationship is the awareness formation of the sustainability of fish resources in relation to fishing business, as a manifestation of fish growth surplus, not catching fish populations so that the value of fish is related to marine biodiversity (biological balance).

This relationship is manifested in the *labuhan larung sesaji* ritual activities. Rituals based on the *slametan* tradition. *Slametan labuhan larung sesaji* is a symbolic request for a mystical vehicle of gratitude to God for His blessings. This blessing makes fishermen unite between costs and income as an element of integration. Conditions that make sea products the main factor in obtaining unit costs and income, as referred to in Ahmad Suraidi's explanation:

Slametan...larung sesaji perwujudan keyakinan kami saling menunjang dan jalinan kesatuan pada budaya spiritual hakiki antara kami dengan laut. Laut sumber penghasilan kami yang dianugerahkan Tuhan...Gusti yang maha besar untuk hidup ini[Slametan...labuhan larung sesaji embodiment of our beliefs support each other and unity fabric in the true spiritual culture between us and the sea. The sea is our source of income, which is given by God...the great God for this life]

Therefore, this *slametan* can be said to be a form of ritual action "bridge" that embodies the manifestation of God's grace. An atmosphere that unites humans with God. Only mutual preservation can realize this closeness of gratitude, referring to Ahmad Suraidi's statement:

Piro-piro...ongkose ada nyata dalam khasile yang diperoleh. Keyakinan membawa slametan larung sesaji untuk meletakkan syukur dan rasa berserah diri kepada Tuhan secara total...ya...kan bukan kita yang memelihara hanya...langsung mendapatkan, ini simbol kesadaran batin dan lahir kita...Gusti.[Piro-piro[Anything]...ongkose[cost] is real in the yields obtained. Confidence brings slametan larung sesaji to place gratitude and a sense of total surrender to God...yes...it's not we who maintain it just... get it right away, this is a symbol of our inner and outer awareness...God.]

This manifestation is shown in the provision of *slametan* facilities together. This condition is a form of full awareness that all costs incurred are the individual and collective responsibility, so that the determination is determined in forum (*rundingan*). Togetherness which details the implementation until the *sesaji* are brought, as stated by Ahmad Suraidi, that:

Slametan larung sesaji...yang dilaksanakan kemarin tanggal 21 Agustus sebagai runtutan syukur yang ditanggung bersama. Ini...memang diberikan untuk blokro dalam menetapi semua sesaji yang diperlukan, dari kewan, gedang, nasi, ayam, sayuran sampai yang bukan makan misal umbul-umbul, karpet, kertas lan semuanya sudah menjadi hitungan kami dalam udar gelung larung sesaji ben taun.[Slametan larung sesaji...which was held yesterday on August 21 as a series of shared gratitude. This...is indeed given to blokro[open] in making all the necessary offerings, from kewan [animal], gedang [banana], rice, chicken, vegetables to non-eaters, for example pennant, carpet, paper lan[and] everything has been calculated by us udar gelung larung sesaji ben taun [forum of larung sesaji every year].

The determination based on forum is in line with what Soejono said:

Ukuran kewan kanggo slametan selawe juta ditanggung bareng lan sing liyane awujud gedang, nasi, pitik lan sak kabehe sopo sing iso nyediane lan sadar marang hasil tangkapane ora dipeksa..pokoke kabeh podho mlaku awujud gumatunge rukun slamet syukur marang Gusti...nak dihitung-itung dhekwingi tembus patangpuluhan juta, nannging ukuran sak mono kuwi ditanggung bareng.[Determination of animals for the slametan twenty-five million shared responsibility and others for bananas, rice, chicken and all who are willing and aware of the catch does not force it...mainly all the same as a manifestation of the harmony of salvation to God...if calculated yesterday it reached forty million, but the amount is shared]

Awareness as referred to by Soejono and Ahmad Suraidi shows the same position or importance in generating income. So, if a number of costs for *slametan labuhan larung sesaji* are a manifestation of the income received by fishermen. On the basis of this idea, all stages of the *labuhan larung sesaji* activity contribute to the income received by fishermen. This is certain

amount of activity costs occur, then in fact, income has been formed or collected. the amount is in accordance with the ratio of income to costs.

The position of the meaning of the income-cost represents the fishermen's efforts results while the fish produced is an achievement of gratitude to God. Therefore implementing cost the *slametan labuhan larung sesaji* was a joint cost that was formed from awareness of the results obtained. Soejono also stated this cost concept as follows:

Umba rampe larung sesaji hanya memberikan awujud kebersamaan antara kita yang hidupnya dijamin laut. Situasi yang membuat adat ritual larung sesaji dadiake syukur mbareng jadi...ya...jangkepi sing dietokne kacatet dadi khasile...jadi ya...khasile lan mettune podha dalam menghasilkan iwak. Kalau ngelaut lestari...ya...jelas iwak'e ana.[Umba rampe larung sesaji[larung sesaji materials] only provide a form of togetherness between us whose lives are guaranteed by the sea. The situation that makes the traditional ritual of larung sesaji dadiake syukur mbareng[make gratitude together] so...yes...jangkepi sing dietokne kacatet dadi khasile[fulfillment issued is recorded as a result]...so yes...khasile lan mettune padha[equal income and expenses] in producing fish. If you go to sea sustainably...yes...it's clear that the iwak'e ana[fish is there].

Sustainability makes fishermen's efforts to maintain and even increase the catches number. Without the hope of this results catch (income form) fishermen are not willing to do the *labuhan larung sesaji* business intentionally and happily. As this is stated in the following dialogue:

Ahmad Suraidi : *ya...ritual ini menjadi dasar nelayan...kami diri untuk menggiring jiwa yang berada pada syukur Gusti...ini yang ada disini*[yes... this ritual is the basis of fishermen...we ourselves are to lead the soul that is in gratitude to God... this is what is here]

Soejono : *dadiake anasir jiwa untuk jaga laut dadi sumber lan berkah Gusti*[Dadiake anasir jiwa[make the soul's belief] to guard the sea dadi [become] the source and blessing of God]

Ahmad Suraidi : *berkah atas pemberian laut beserta ikannya dan sumber yang lainnya...mensyukuri ini menggiring jiwa nelayan pada titik pusat kepasrahan kekuatan Gusti...agar kita mampu menyelaskan diri...selaras diri dalam ritual yang terjaga*[blessings for gift of the sea and its fish and other sources...this gratitude leads the fishermen's soul to the center point of surrendering to God's power...so that we are able to forgive ourselves...in harmony with the ritual that is maintained]

Soejono : *ritual menehi bareng urip kami marang ngelaut...iki sing utama utawa gong'e kenapa ongkose pelaksanaan ritual dadi adedasar banggane iso nyukupi...ya...podha karo yen ona uyah lan iwak. Ketika loro ukara nyatu dadi iwak goreng enak...kalau itu ada iwaknya kalau ora ana ya uyahe...jelas asinnya...ha...ha..ha...[ritual menehi bareng urip kami marang ngelaut [The ritual gives us togetherness of life by going to sea]...iki sing utama utawa gong'e [this is the main thing] why is the cost of carrying out the ritual dadi adedasar banggane iso nyukupi[become the basis of our pride in being able to fulfill]...yes... podha karo yen ona uyah lan iwak[same as if there is salt and fish]. When loro ukara[two things] come together iwak goreng enak [fried fish is delicious]...if it has fish, if it doesn't have fish, then yes salt...obviously salty...ha...ha..ha...]*

Whedy Prasetyo : *ini menjadikan ritual sebagai hubungan syukur tanpa ngitung ongkose...[this makes the ritual a gratitude relationship without ngitung ongkose [counting the costs]...*

Soejono : *ya..tetap ngitung mas...namun ya...kuwi sing acatet dadiake sarana kita ngrumat syukur...syukur andedeg urip marang ngelaut...dalam mettune ongkose dadiake ya...wis nilai sing luwih...ya upaya kita mendapatkan tangkapan...mettune patangpuluh yuta dadi enteng kalau ingat khasile...[yes.. keep counting mas...but yes...kuwi sing acatet dadiake sarana kita ngrumat syukur [previously recorded as a means for us to care for gratitude]...gratitude andedeg urip marang ngelaut[given life from the sea]...in mettune ongkose[expenses] becomes yes...wis nilai sing luwih[becomes more value]...yes our efforts to get the catch...mettune patangpuluh yuta [come out forty million] be lightly if you remember the result...]*

Whedy Prasetyo : *untuk dadiake ongkose dadi siji lekat dengan iwak gih...[untuk dadiake ongkose dadi siji[make the cost into one] it's attached to fish ya...]*

Ahmad Suraidi : *iya...menjadi cermin bahwa kita tidak terlepas dari laut...[yes...be a mirror that we are inseparable from the sea...]*

Soejono : *ya...juga uyah lan iwak'e[yes...also uyah lan iwak'e[salt and fish]]*

The terminology of *uyah lan iwak* [salt and fish] is gain that make up the cost and income functions effect of set price and increasing demand sifter. This situation proves that income is formed when the catch is obtained and is sold directly or when it is sold on the basis of kilogram weight, as stated by Ahmad Suraidi:

...menjadikan berkah larung sesaji yang selalu memberikan hasil tangkapan ikan yang ora iso entek lan mudun. Berkah ini menjadi hidup dengan laut menjadi syarat murni untuk dapatnya pendapatan kami...gimana ya...mas...saya menyakini ini sebagai sarana untuk melestarikan tempat hasil

kami dengan berkah ritual sing dadi ongkose ditanggung bareng...hidup kan menjadi kebersamaan[...make the blessing of larung sesaji that always give fish results of catches that ora iso entek lan mudun[never run out and decrease]. This blessing of being alive with the sea is a pure condition for our income...how do you do it...son...I believe this is a means to preserve our place of production with ritual sing dadi ongkose ditanggung bareng [rituals that are shared costs]...life is to be together]

Based on Ahmad Suraidi's explanation, the income of fishermen is actually a relationship between maintaining marine sustainability and transactions. This explanation is fishermen's income formation activities are completed when the activity of selling the catch, excluding the calculation of costs incurred. Activities that represent costs as operational effort. Why is that? that every fisherman receives income from the natural growth of fish with the rate of fish growth depending on the preservation of marine life.

Based on this study, the importance of preserving fish resources is imperative. Activities that generate a one-way economic relationship with substantial income generation processes. This formation process occurs when sales transactions are realized as fishermen's income, as stated in the dialogue below:

Whedy Prasetyo : *pendapatan....ini kan terhitung bukan karena aktivitas larung sesaji?[income....isn't it calculated because of the larung sesaji activity?]*

Ahmad Suraidi : *larung sesaji wahana menjaga kelestarian tempat hidup dan syukur hasil tangkapan ada semakin meningkat.[larung sesaji of rides to preserve life place and thankfully the results of catch is increasing.]*

Soejono : *abotte timbangan nampone khabeh awake dhewe yo...saka pas timbangan khasile dadi khasile.[weight of the scales accepts it for all of us, right...the results are weighed into income.]*

Ahmad Suraidi : *artinya mas... waktu ditimbang itulah pendapatan kami...jadi ditimbang untuk mendapatkan khasile ngelaut dadi pendapatan hidup kami.[that means son...when we weigh it, that's our income...so it's weighed to get a fishing sea becomes as our living income.]*

The realization of the dialogue income above is reality of the exchange of goods produced with cash or claims for cash. Technically, a sales transaction is an actual exchange transaction. This is income earned by fishermen provides a real reality of fishermen dependence in their overall activities, from environmental care to results of catches.

Discussion

Labuhan Larung Sesaji Ritual: Cosmology of Fishermen's Strategic Cost Homogeneity

The spirit to preserve fish life is an harmony activity of our unity with the sea to be grateful for the catch as our gain, towards the awareness that the sea is protected and our income is also awake. This explanation above shows that awareness of sea biodiversity is the embodiment of a balance between growth rate and catch and yield. The relationship according to Montero-Serra et.al (2018) indicates that actions for marine sustainability are a determining factor in the acquisition of fish numbers. Therefore, according to Anita (2015), Triyanto (2017), along with Sawiji, Mauludiyah & Munir (2017) stated that fishermen pay attention to maintaining catch sources by carrying out routine offerings. This activity creates a mystical experience of fishermen with the sea, meaning that the income from fishing is a gift from the sea by maintaining its population.

The fish population provides a relationship between the calculation of costs and income of fishermen's activities. The activity of the unity of the soul to realize that the catch is a gift from *Gusti*[God] through the maintenance of the fish population. The situation makes the activity a form of gratitude always carried out, namely through *labuhan larung sesaji*. A ceremony that reflects the harmony of fishermen with the preservation of the sea to give the power of the *kosmos*[cosmos], save our lives. This awareness directs the soul to manage the sea as a fish bionomic to be maintained. The condition as stated by Sawiji, Mauludiyah & Munir (2017) regarding the amount of fish caught depends on the availability of fish in the sea. Therefore, the calculation of all costs is the maintenance of the marine environment. The relationship makes fishing activities safe and fish acquisition is maintained. This relationship is manifested in the *labuhan larung sesaji* ritual activities. Rituals based on the *slametan* tradition. *Slametan labuhan larung sesaji* according to Endraswara (2017) and Yuliamalia (2019) is a symbolic request for a mystical vehicle of gratitude to God for His blessings. This blessing makes fishermen unite between costs and income as an element of integration.

This manifestation is shown in the provision of *slametan* facilities together. This condition, as explained by Endraswara (2017) is a form of full awareness that all costs incurred are the individual and collective responsibility, so that the determination is determined in forum (*rundingan*). Awareness as referred to shows the same position or importance in generating income. So, if a number of costs for *slametan labuhan larung sesaji* are a manifestation of the income received by fishermen. On the basis of this idea, all stages of the *labuhan larung sesaji* activity contribute to the income received by fishermen. This is in line with the explanations of Suwardjono (2016), Venegas-Li et.al (2018), Montero-Serra et.al (2018) and Susilowati et.al (2020) that if a certain amount of activity costs occur, then in fact, income has been formed or collected. the amount is in accordance with the ratio of income to costs.

The position of the meaning of the income-cost represents the fishermen's efforts results while the fish produced is an achievement of gratitude to God. This explanation is as stated by

Anita (2015), Triyanto (2017), Fauziah & Bustomi (2019), Yuliamalia (2019), Hidayah, Nuzula & Wiyanto (2020) and Sulistyorini (2020). They stated that the cost of implementing the *slametan labuhan larung sesaji* was a joint cost that was formed from awareness of the results obtained. This situation proves that expenditures (costs) are the responsibility of determining the fishermen's self-awareness to fulfill. Why is that? Because the cost is income (income) received from the catch. So that the formation of income from awareness to provide the *umba rampe* (materials) used in the *slametan* becomes pride. If this belief is as stated by Suwardjono (2016) that all stages of activities contribute or contribute to the creation of income in proportion to cost. So, if a certain number of costs of certain activities have occurred, then a number of actual revenues have been formed or collected in accordance with the ratio of income and costs.

The comparison of income and costs makes the implementation of *slametan larung sesaji* as a form of income for fishermen. *Slametan* cost represents the effort and income of the fishermen themselves. This condition is a manifestation of fish scientific characteristics, referring to the research of Triyanto (2017), Venegas-Li et.al (2018), Rees et.al (2018) and Pellowe & Leslie (2021), that fish products produced by fishermen are a sustainability representation. The relationship that causes the sea and fish factors to be the focus of income generation. Achievements based on the basic concept of paying attention to marine sustainability and the results or achievements and continuity of fishermen. These achievements, as stated by Prasetyo (2020) as an embodiment of gratitude for the preservation of the sea as marine biota for fish production, are:

Biodiversity Conservation	xxx
Results of Catch	xxx

Based on this journal, it shows that the sacrifice of economic resources for ecosystems preservation that support biodiversity is matching with the fishermen catch. The mechanism for preserving fish ecosystems is maintained and optimal, so that the sustainability of tuna, shrimp and other fish resources can be maintained. Sustainability of fish sources will increase production and supply nutrients to fish. This understanding became the awareness of Tambakrejo-Wonotirto District fishermen to carry out the *slametan labuhan larung sesaji*. Blessing that shows the components of the fish food chain in the sea as a gift from God (Yuliamalia, 2019; Sawiji, Mauludiyah & Munir, 2017). Why is that, as stated by Anita (2015), Triyanto (2017) and Rees et.al (2018) that marine diversity is a guarantee for the gathering of fish influenced by the activities of local fishermen's lives. Activities have a major influence on the availability of marine fish that are free (open access resources). The number of fish that remain after the fishing effort is carried out is equal to the business multiple of the proportion of fish habitat lost by each business unit. This equation means that the cost of marine conservation is a guarantee of fishermen's income. The same thing is explained by Kroeker et.al (2020),

namely the catch of fish is not influenced separately by fish stocks and fishing effort, but is influenced by the interaction between marine sustainability and business (the interaction is indicated by fish stocks raised to the level of effort).

Sustainability makes fishermen's efforts to maintain and even increase the number of catches. Without the hope of this results catch (income form) fishermen are not willing to do the *labuhan larung sesaji* business intentionally and happily. This natural situation according to Davis et.al (2015), Kroeker et.al (2020), Prasetyo (2020) and Pellowe & Leslie (2021) that the concept costs homogeneity. This concept is further explained by Suwardjono (2016) is the concept costs homogeneity as referred to the concept of Paton and Liitleton that “in their essential relation to revenue, as in their essential relation to assets, all costs are homogeneous and rank abreast; this is a basic principle in the development of a reasonable scheme of matching charges and revenues. Costs, in other words, are not recovered through revenues in preferential order...”. This explanation is analogous to the parable of the important factors to produce delicious fried chicken, namely salt and chicken. These two factors have the same importance so that their position cannot be ranked (preferential order). That is, chicken is more important than salt or otherwise. Or, chicken is the staple and salt is not the staple in relation to fried chicken or otherwise. Indeed, the cost of the two is different, but their proportional contribution (on cost basis) in producing fried chicken cannot be denied or ignored.

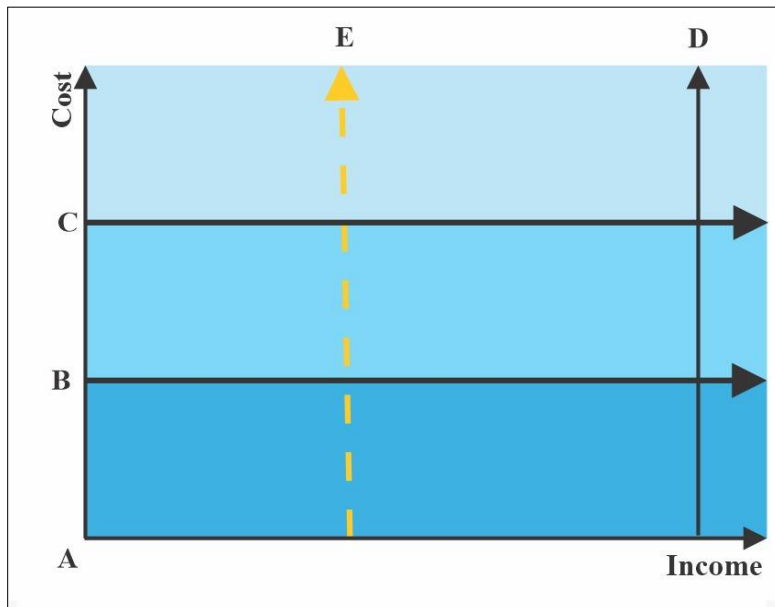


Figure 1. Fisherman's Income-Cost Relationship

Source: Author Illustration

The homogeneity strategic cost concept shows costs sequence and income as a single event in the activity of fishermen getting fish, namely fishing as an economic source until the fish is obtained. Fishermen represent the sales stage, starting from the receipt of proceeds from the fish sale. Each of these activities can be referred to or used as a sales transaction event. Therefore, according to McGilliard et.al (2015) and Susilowati et.al (2020) that the recording of fisherman transaction costs occurs with the results catch. The calculation process based on weight and price to determine income. A situation that provides awareness as stated by Rees et.al (2018) as a form of fishermen's income for fishing cost. This process shows that increasing costs and free access to marine resources affect the fishermen's income amount. The relationship between the income formation and the costs of *labuhan larung sesaji* can be illustrated in Figure 1.

This assumption makes each straight line a source of economic activity for fishermen with fishing effort in the dotted line (point E). This relationship represents all costs (points A, B and C) which are ultimately incurred as revenue gains, so it can be said that revenue is formed on each cost line incurred. If the activity has incurred costs, of course, income has been formed and so on until finally all income-generating activities are completed (point D). Therefore, the price of output is equal to its average cost, so it can be considered as a function of income without looking for the average cost data. The soul essence that is passed by *labuhan larung sesaji* is conceptually an acknowledgment of fishermen's income, namely at the point at which the fish are sold. This process makes the expected income rupiah and finally realized. Calculation of all costs that are ultimately sacrificed in an effort to earn income. This income estimate aggregates all fish. The supply function according to Rees et.al (2018) and Montero-Serra et.al (2018) is not directly predicted, but is first determined as the cost and revenue equation.

The supply function is through marginal cost by using the research results indirectly through the fisherman's profit function. The result is that the elasticity of fish supply has a negative slope, which means that it indicates that marine conservation has occurred for fish results of catches. With open access conditions, this study states that the assumption of fishermen's income does not depend on prices in the same period, but is determined by the results of the number of catches obtained. Earnings that make up the cost and income functions effect of set price and increasing demand sifter. This situation proves that fishermen's income is actually a relationship between maintaining marine sustainability and transactions. This explanation is in line with Anita (2015) and Sawiji, Mauludiyah & Munir (2017) that fishermen's income formation activities are completed when the activity of selling the catch, excluding the calculation of costs incurred. Activities that represent costs as operational effort. Why is that? As Prasetyo (2020) research states that every fisherman receives income from the natural growth of fish with the rate of fish growth depending on the preservation of marine life.

Based on this study, the importance of preserving fish resources is imperative. Activities that generate a one-way economic relationship with substantial income generation processes (Vassallo et.al, 2017; Hidayah, Nuzula & Wiyanto, 2020; Pellowe & Leslie, 2021).

The realization of the income above is in line with the statement of Suwardjono (2016), namely the reality of the exchange of goods produced with cash or claims for cash. Technically, a sales transaction is an actual exchange transaction. This is in line with Triyanto (2017) that the income earned by fishermen provides a real reality of fishermen dependence in their overall activities, from environmental care to results of catches. The sale becomes the right of the fisherman if it has been accepted by the buyer and as a result the fisherman gets cash. This condition proves that costs and income have the same position or the same importance in generating fisherman cash. With this premise, through PSAK No. 23, IAI makes provisions to be able to recognize revenue from the sale of goods, namely the costs incurred or to be incurred in connection with the sale transaction can be measured reliably.

This realization is further recorded in the calculation by taking into account the preservation of ecosystems that support biodiversity, such as the cleanliness of the sea, coral reefs, mangroves, estuaries, which is realized as Hidayah, Nuzula & Wiyanto (2020) of 65% of fishermen's participation in sustainability activities, so that the calculation make:

$$\begin{aligned}
 \text{Fisherman's Income} &= \text{Fish Availability} + \text{Marine Sustainability} \\
 &= 35 \% + 65\% \\
 &= 100\%
 \end{aligned}$$

Calculations that are in line with Prasetyo (2020) to show the fishermen's income equation:

$$\text{Production} = \text{QIS}_i = \sum \text{Qt}^{\text{T}_{ij}} + \text{QIT}_{ij}$$

Where:

QIS_i = Total number of fish species i caught,

$\text{Qt}^{\text{T}_{ij}}$ = Marine fish of type i in region j ,

QIT_{ij} = The biological environment of type i fish in region j .

The results of the two equations show the empirical formula for estimating the blue economy model by considering biodiversity. This diversity ensures that fish production is maintained. Production based on increasing fishermen's income is related to marine sustainability. *Labuhan larung sesaji* marine conservation activities as an effort to achieve socio-cultural and environmental responsibilities. This measurement as the matching principle in the value and comparison of results to costs and revenues, and the achievement of social and

environmental responsibility for the marine life preservation is not only applied in the same accounting period, but also for different periods at a later time if the sacrifice of resources economic and non-economic benefits that are quite certain in the future. The same thing is stated by Lako (2018) that environmental sustainability is a measurable value that provides economically and non-economically measurable costs and revenues in a sustainable period, so that the essence of the value recognition principle is also the basis for the principle of expense recognition and revenue recognition. Furthermore, reporting accounting information must integrate financial/economic, social and environmental objects, transactions and events in a systematic and integrated manner in one reporting package so that users can obtain complete, complete, relevant and reliable and useful accounting information for economic and non-economic decision making.

Based on these assumptions, according to Suwardjono (2016) all stages of activities contribute or contribute to income creation in proportion to cost. So, if a certain number of costs for certain activities occur, then in fact a number of income has been formed or collected, the amount of which is in accordance with the ratio of income and costs. Results that provide the achievement that all stages of the *labuhan larung sesaji* ritual or cultural elements in it have the same position or importance in generating fishermen's income. This concept gives meaning to the understanding of research by Montero-Serra et.al (2018) and Rees et.al (2018) that fishermen's income makes a collection of marine conservation activities as an effort to realize maximum catches as a open access resources.

CONCLUSIONS

Fishermen's income and costs are in accordance with the culture of marine preserving (Pellowe & Leslie, 2021).

The statement is in line with the results of this study for the existence of ritual cultural activities in *labuhan larung sesaji*. The fisherman culture that shows the formation of the income process is based on the homogeneity strategic cost concept (homogeneity strategic costs in relation to income). This concept is a manifestation of the cosmological activity of *labuhan larung sesaji* in representing strategic costs that have the same position or importance in generating income. The process is based on the preservation of marine life.

On the basis of this idea, all stages of the *labuhan larung sesaji* ritual contribute or contribute to the creation of income in proportion to the costs. So, if a number of costs for ritual activities have occurred, then in fact a number of incomes have been formed or collected, the amount of which is in accordance with the ratio of income and costs. The homogeneity strategic cost concept gives a welcoming meaning to the presence of blue sea fisheries accounting.

Accounting based on open access resources and marine sustainability as marine biota for the production of fish quantities without any effort to maintain them.

This concept can be developed for further research in the calculation of profit and loss, capital growth, and even in the business strategies carried out by fishermen. This development points to allocation as a limitation of this study only focusing on efforts to properly associate costs and income, if there is no basis for direct association on the basis of cause and effect. Therefore, it is necessary to create a method to represent the pattern of cost absorption that is close to causal absorption. Furthermore, the allocation method is based on the considered absorption pattern and the pattern intuitively and normatively makes sense or appears to have economic feasibility, then the allocation can be said to be rational. Economic feasibility is the basis for comparison of costs and income or income is the basis of blue sea fisheries accounting for fishermen (fisher). This focus is the price formation received by fishermen.

Acknowledgment

The author thanks the informants Mr. Ahmad Suraidi and Mr. Soejono during the seven-month interactive. The process of togetherness that presents an intimate atmosphere and spontaneous answers, this is the value of "unique humility" and is very valuable for this research results.

List of Abbreviations

FER: Fisherman's Exchange Rate

Authors' Contribution

Efforts for contribute culture to homogeneity strategic cost concept is shown in the labuhan larung sesaji ritual cosmology in the study of blue sea fisheries accounting.

Authors' Information

Whedy Prasetyo (whedy.prasetyo@unej.ac.id) as a Lecturer in Accounting Department, Faculty of Economics and Business, University of Jember with Scopus Id and Google Scholar Profile that has been obtained. His research interests include management accounting, entrepreneurship accounting, taxation and culture accounting.

Funding

Author does not received any research grant for this research.

Conflicts of Interest

The author declare no competing interests.

Availability of Data and Materials

Data are available from interviews.

REFERENCES

- Anita, Juarni. (2015). Constraints to Greening the Environment in Muara Angke Fishing Settlement, North Jakarta. *Procedia - Social and Behavioral Sciences*, 179, 195–203. <https://doi.org/10.1016/j.sbspro.2015.02.422>
- Bueger, C. (2015). What is maritime security? *Marine Policy*, 53, 159–164. <https://doi.org/10.1016/j.marpol.2014.12.005>.
- Burritt, R., & Christ, K. (2016). Industry 4.0 and environmental accounting: a new revolution? *Asian Journal of Sustainability and Social Responsibility*, 1(1), 23–38. <https://doi.org/10.1186/s41180-016-0007-y>
- Cox, K. D., Covernton, G. A., Davies, H. L., Dower, J. F., Juanes, F., & Sarah, E. D. (2019). Human Consumption of Microplastics. *Environmental Science & Technology*, 53(12), 7068–7074. <https://doi.org/10.1021/acs.est.9b01517>
- Davis, K., Kragt, M., Gelcich, S., Schilizzi, S., & Pannell, D. (2015). Accounting for enforcement costs in the spatial allocation of marine zones. *Conservation Biology*, 29(1), 226–237. <https://doi.org/10.1111/cobi.12358>
- Endraswara, S. (2017). *Ilmu Jiwa Jawa: Estetika dan Citarasa Jiwa Jawa* (Revisi). Penerbit NARASI.
- Fauziah, S., & Bustomi. (2019). Ritual Sedekah Bumi Di Desa Teras Bendung Kecamatan Lebak Wangi Kabupaten Serang-Banten. *Tsaqofah; Jurnal Agama Dan Budaya*, 17(1), 24–41. <https://doi.org/http://dx.doi.org/10.32678/tsaqofah.v19i1.3169>
- Hidayah, Zainul;Nuzula, Nike Ika;Wiyanto, D. B. (2020). Analisa Keberlanjutan Pengelolaan Sumber Daya Perikanan di Perairan Selat Madura Jawa Timur. *Jurnal Perikanan Universitas Gadjah Mada*, 22(2), 101–111. <https://doi.org/10.22146/jfs.53099>
- Kroeker, K. J., Bell, L. E., Donham, E. M., Hoshijima, U., Lummis, S., Toy, J. A., & Willis-Norton, E. (2020). Ecological change in dynamic environments: Accounting for temporal environmental variability in studies of ocean change biology. *Global Change Biology*, 26(1), 54–67. <https://doi.org/10.1111/gcb.14868>
- Lako, A. (2018). Rerangka Konseptual Akuntansi Hijau. *Akuntan Indonesia, Edisi Apri*, 62–71.
- McGilliard, C. R., Punt, A. E., Methot, R. D., & Hilborn, R. (2014). Accounting for marine reserves using spatial stock assessments. *Canadian Journal of Fisheries and Aquatic Sciences*, 72(2), 262–280. <https://doi.org/10.1139/cjfas-2013-0364>
- Meaza, I., Toyoda, J. H., & Wise Sr, J. P. (2021). Microplastics in Sea Turtles, Marine Mammals and Humans: A One Environmental Health Perspective. *Frontiers in Environmental Science*, 8, 575–614. <https://doi.org/10.3389/fenvs.2020.575614>
- Montero-Serra, I., Garrabou, J., Doak, D. F., Figuerola, L., Hereu, B., Ledoux, J. B., & Linares, C. (2018). Accounting for Life-History Strategies and Timescales in Marine Restoration. *Conservation Letters*, 11(1), 1–9. <https://doi.org/10.1111/conl.12341>

- Pellowe, K. E., & Leslie, H. M. (2021). Ecosystem service lens reveals diverse community values of small-scale fisheries. *Ambio*, 50(3), 586–600. <https://doi.org/10.1007/s13280-020-01405-w>
- Prasetyo, W. (2017). Paradoks Ganda Kos Produksi Petani Tembakau (Studi Fenomenologi Pada Petani Tembakau di Kabupaten Jember). *Jurnal Ekonomi Dan Bisnis*, 20(1), 69–86.
- Prasetyo, Whedy. (2020). Akuntansi Kelautan dan Perikanan Biru Berbasis Konsep Hasil Maksimum Lestari Wilayah. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen*, 4(3), 360–371. <https://doi.org/10.33795/jraam.v4i3.0011>
- Rees, M. J., Knott, N. A., Neilson, J., Linklater, M., Osterloh, I., Jordan, A., & Davis, A. R. (2018). Accounting for habitat structural complexity improves the assessment of performance in no-take marine reserves. *Biological Conservation*, 224, 100–110. <https://doi.org/10.1016/j.biocon.2018.04.040>
- Sawiji, A., Mauludiyah, M., & Munir, M. (2017). Petik Laut dalam Tinjauan Sains dan Islam. *Al-Ard: Jurnal Teknik Lingkungan*, 2(2), 68–74. <https://doi.org/10.29080/alard.v2i2.124>
- Sulistiyono, S. T. (2018). Paradigma Maritim dalam Membangun Indonesia: Belajar dari Sejarah. *Lembaran Sejarah*, 12(2), 81. <https://doi.org/10.22146/lembaran-sejarah.33461>
- Sulistiyorini, D. (2020). Kosmologi danyang Telaga Rambut Monte dalam bersih desa di Desa Krisik Kecamatan Wlingi Kabupaten Blitar Jawa Timur. *Senasbasa*, 4(4), 236–248. <http://research-report.umm.ac.id/index.php/SENASBASA>
- Susilowati, Indah;Thohirb, Mudjahirin;SBM, Nugroho;Suciati, I. (2020). Pemanfaatan aplikasi nelayan pintar di Kabupaten Pati – Jawa Tengah. *Jurnal Ekonomi Dan Bisnis*, 23(2), 243–262. <https://doi.org/10.24914/jeb.v23i2.3113>
- Suardjono. (2016). *Teori Akuntansi Perekayasaan Pelaporan Keuangan (Ketiga)*. Penerbit BPFE.
- Triyanto. (2017). Kearifan Lokal Sebagai Langkah Awal Konservasi Sumberdaya Perikanan (Sebuah Pembelajaran dari Lubuk Larangan Sumatera Barat dan Reservat Perikanan Kalimantan Timur). *Masyarakat Limnologi Indonesia*, 2(2), 367–374. <https://doi.org/978-602-70157-2-2; iv>
- Vachon, Stephan and Hajmohammad, S. (2016). Supply Chain Uncertainty and Environmental Management. *Asian Journal of Sustainability and Social Responsibility*, 1, 77–89. <https://doi.org/10.1186/s41180-016-0005-0>
- Vassallo, P., Paoli, C., Buonocore, E., Franzese, P. P., Russo, G. F., & Povero, P. (2017). Assessing the value of natural capital in marine protected areas: A biophysical and trophodynamic environmental accounting model. *Ecological Modelling*, 355, 12–17. <https://doi.org/10.1016/j.ecolmodel.2017.03.013>
- Venegas-Li, R., Levin, N., Possingham, H., & Kark, S. (2018). 3D spatial conservation prioritisation: Accounting for depth in marine environments. *Methods in Ecology and Evolution*, 9(3), 773–784. <https://doi.org/10.1111/2041-210X.12896>
- Yuliamalia, L. (2019). Tradisi Larung Saji Sebagai Upaya Menjaga Ekosistem Di Wisata Telaga Ngebel Ponorogo (Studi Literatur). *Agastya: Jurnal Sejarah Dan Pembelajarannya*, 9(2), 135. <https://doi.org/10.25273/ajsp.v9i2.3878>