
PROCEEDING OF RESEARCH AND CIVIL SOCIETY DESEMINATION (MANAGEMENT & BUSINESS CHALLENGES IN DIGITAL ERA)

ISSN 3024-8426, Volume 2, No. 1, Pages 230-235

DOI: <https://doi.org/10.37476/presed.v2i1.57>

Women's Double Role in Household Accounting

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Abstract: This paper aims to determine the extent to which the women's movement can be a role model in nation-building and the dual role of women in household accounting. The data analysis is done through secondary data from scientific articles and previous research. The findings of this paper show that household accounting has an important role in carrying out the role of women. Women in the family have a role in making a simple budget to detail every expense incurred during one month. Household accounting is needed to record and create reports for long-term needs.

Keywords: ; Women; Household Accounting; Need Theory; Justice Theory

A. Introduction

The forerunner of human civilization in the world is marked by the creation of Adam and Eve. Adam and Eve were created and then revealed to earth as a form of the scenario of Allah SWT in arranging the next human life. Allah SWT created humans in pairs, and Adam-Eve is one of the images of the ideal couple. Adam, as a man who Allah SWT sent down from heaven, is not without obstacles in finding his missing ribs, Eve. They were separated for tens of miles until God's destiny reunited them. As a woman, Eve became a figure who Allah so glorified, and without her, life would be minimal and would be different from today's life. (Sembiring et al., 2024)

We will not talk more about men; instead, the discussion will be more in contact with women. Women are known

to have been created by Allah SWT as the noblest and most respected figure. Women are human figures who are always sought after by many people. The desired affairs also vary. And all of that is sometimes solved by women.

World civilization cannot live with pride without the presence of a woman. Through a woman's womb, seeds of the future are born. Like the mother of one of the high priests, Imam Malik, she is Aliyah bint Syarik bin Abdurrahman bin Syarik al-Azadiyah.

A woman must know her role and responsibility by nature, which is to educate and direct children to the straight path. If a woman knows the duties and responsibilities imposed on her, then she will prepare herself before she becomes a mother so that through her womb another Imam Malik will be born.



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Women in world civilization have written a number of stories that are no less exciting than love stories and are admired by many people. These women's stories are diverse, like women's stories from cultural, social, legal, religious, political, economic, and psychological perspectives. Their stories carry their color in world civilization. However, not a few of these stories have caused problems and controversies. (Hasanah & Hidayatulloh, 2024)

As mentioned above, the role and responsibility of a woman is to educate and direct children to the straight path. This fitrah has been carried out since the time of the Prophet until now. However, this fact raises many questions. Is that all a woman can do? Of course, if faced at this time, the answer is no. Women today have become admired figures. Not from the educator's side but from the establishment's side to explore their abilities. This ability is like an inner gift for women to hone their talents.

The reality of women today is their flexibility in carrying out every activity. Women today have become the backbone of several families. Women can work according to their interests and talents. Not a few of them are more successful than men. It can be seen that the role and responsibility of a man is to provide life in the form of hard work so that the family he leads can be happy. With the presence of working women, the responsibilities of men become lighter. Equality between men and women has become commonplace but often causes many complicated things. Equality does not mean it has to be the same.

The emergence of women as a workforce in the world of work has become a common chapter for every family. If men are increasingly unable to

meet the needs that they should meet (in the family), then this forces them to use soft language to make women work. And that is commonplace in today's life. The participation of these women impacts the sustainable development of the country.

The welfare of women is currently questioned. The welfare that women create is the happiness they feel when they carry out their activities, whether working to meet their needs or becoming educators of prospective Imam Malik. The emancipation of women today has been misplaced. The capacity here is a result that is not proportional to their actions. Even the treatment is differentiated. Women are the foundation of a country. In addition to men who essentially work as the nation's backbone, so do women.

Some authors have studied household accounting (Thalib & Monantun, 2023). Based on the research results, there are three household accounting practices: first, income to finance household needs is sourced from the husband's income; second, income is sourced from parents' giving; parents still give money to their children even though their children are married; and third, income from side businesses. These three incomes are conditional and have non-material values in the form of responsibility, compassion, and help.

Then there is a research where the results of the study are that the relationship between husband and wife is needed in carrying out household accounting practices with the following stages: (1) determination of commitment; (2) budgeting; (3) record-keeping; (4) decision-making; and (5) long-term financial planning. This study has implications for using the philosophical foundation of horizontal social monotheism in economic activities, especially household accounting practices. (Anisatus Sholihah et al., 2023)

After reviewing the analysis above, the author would like to propose a paper that discusses women's double role in household accounting.

B. Materials and Methods

1. Materials

Women have been equal to men since the beginning of their creation, as God has determined that there is no difference between men and women, and the only difference is the level of purity. When some nations in this world doubt the humanity of women, Islam comes and recognizes the humanity of women, puts them in an honorable position, and commands a child to respect a mother three times more than her father. Even Islam strongly opposes the killing of female babies during the Jahiliyah period because they consider girls to be a disgrace to the family. (Sembiring et al., 2024)

In Islam, women also have the same rights and obligations as men. They are entitled to the reward of good deeds, and to be punished for bad deeds, and to receive the same commitments of worship. The beginning of Surah Al-Nisa states, "O people, fear your Lord who created you from one person, and from whom Allah created his wife; and from both God multiplied men and women. And fear Allah who by (using) His name you ask one another, and (maintain) the friendship relationship. Indeed, Allah is always watching over you." (QS. Annisa (1) (Mutaqien, 2023)

The theory of justice was proposed by Adam (1963 in Carrel & Dittrich, 1978), who explained that individuals compare the ratio of their efforts and rewards with those of others who are considered similar. This theory of motivation is based on the assumption that people are motivated by the desire to be treated fairly in their work. This perception of

justice will explain various attitudes and behaviors of work. This theory is based on the theory of social exchange (Tyler, 1994). Each individual expects a fair exchange of efforts and rewards from the organization. (Andreas & Ariawan, 2023)

The theory of needs by Abraham Maslow (1943; 1970) stated that all humans have basic needs. He showed that in 5 pyramid-shaped levels, people start the impulse from the lowest level. The five levels of needs are known as Maslow's Hierarchy of Needs, starting from basic biological needs to more complex psychological motives, which will only be important after basic needs are met. The needs of one rank must at least be partially met before the needs of the next rank become important determinants of action. The levels start from the bottom, namely physiological, safety, social, appreciation, and, at the top, self-actualization. (Kusnadi & Nurpita, 2023)

2. Methods

The research uses a qualitative method with a descriptive approach. The sources used are secondary data from various literature such as journals, books, websites, and others. The data analysis used in this study is a descriptive analysis technique. (Hirose & Creswell, 2023)

C. Result and Discussion

Women, by nature, must take care of and protect family members, in this case, husbands and children. Undeniably, women sometimes need to actualize themselves more than homemakers. The problem that has arisen in women until now is how to respond to the dual role of women in the family and society. Women's

emancipation has changed significantly compared to when women's discourse emerged. This dual role is associated with women starting to earn their income. Working according to desires and talents is one of the factors that women play a role in making a living.

Based on the results of BPS data related to part-time workers by gender in May 2023 issued by BPS, it is concluded that the highest level of part-time workers is women in the range of 0.25 - 0.40. The unemployment rate between men and women in May 2023 is 5.5% and 6.5%. This shows that even though they have obligations as housewives, women can be absorbed into the workforce. Of course, with their skills and desires.

Apart from this BPS data, the factors that make women want to live a dual role (homemakers and labor) are

1. Demand Factors

Women feel the need for them to actualize themselves even though they have become housewives. Many women in Indonesia do that. They work according to their interests and talents. They can generate enough income to help their family's economy.

2. The Justice Factor

Women's justice is a very sensitive matter. Women are the subjects who feel injustice the most, both in the family and in the community. Women are considered weak and can only be housewives. But now everything has changed because humans are basically created equal, both men and women. Equality turns into a good partner. Women and men can put aside their egos and equally pour their interests and talents into their respective fields.

Of course, when women work, they generate income. This is why accounting is necessary in the

household. Household accounting is very important in formulating and managing all finances, which should always be a classic problem in household life.

Responding to women's double role in nation-building is to provide protection and support. Women are at least given a sense of security when they become the nation's backbone. Women's double role in society and family is related to their nature as housewives and their obligation to earn more. The current husband is not the only one who has an income. Wives can also earn income by working outside and inside the house.

In the context of household accounting, the role of women as housewives is the compiler of the family budget; in this case, it is projected as an expense and as an income seeker; in this case, it is projected as an income. Women, in this case, as wives, must detail every expenditure made for a month in the form of a simple budget. This budget is in the form of what costs will be incurred. The costs that are generally incurred in a family are

1. Electricity, water, and telephone bills
2. Daily fees
3. Internet charges
4. Health and education costs
5. Driver and assistant salaries
6. Expenses for recreation, entertainment, etc.
7. Monthly fee
8. RT levy, security, and garbage

This is detailed in a book and shown to the husband at the beginning of the month after receiving the salary. This is to create financial transparency in the family. Evidence such as memorandums must be included when reporting on the realization of the budget for one month. This is also

related to the husband's trust in his wife.

Furthermore, women, as working wives, also have their own income. This should be recorded along with the husband's income so that revenue management can be evenly distributed and its use is not excessive (wasteful). The simple form of recording the income of husband and wife is as follows.

Penerimaan	Bulan				Jumlah
	1	2	3	4	
Penerimaan Suami					
- Gaji Pokok	XX	XXX	XX	XXX	XXXX
- Honor. Pendapatan Lain	X	XXX	X	X	XXXX
- Lain	XX		XX	XXX	
	X		X	X	
Penerimaan Istri					
- Gaji Pokok	XX	XXX	XX	XXX	XXXX
- Honor. Pendapatan Lain	X	XXX	X	X	XXXX
- lain	XX		XX	XXX	
	X		X	X	
Jumlah Penerimaan Setahun					XXXX
Rata - Rata Penerimaan per bulan					XXXX

Picture 1. Forms of Household Accounting for Husband and Wife's Income.

The role of women in the family and society cannot be separated from the support of men. Naturally, women must also respect men. Likewise, men must be able to respect and protect. Household accounting teaches that accounting can also be carried out in the household, where women play an active role. Women can carry out double roles, a trend in every family. The support of the husband or man in the community is very important. This support refers to fair treatment between women and men, which has been widely implemented and will continue. Until now, women enjoy every freedom, namely being able to work outside the home and take care of the household when inside the house. (Diamond et al., 2023)

Conclusion

Household accounting has an important role in carrying out the role of women. Women in the family have a role in making a simple budget to detail every expense incurred during one month. Household

accounting is used to record and create reports for long-term needs. Financial transparency is also very important in family life. The husband, who is by nature the breadwinner, is the one who must see the budget made by the wife. So that there is no chaos in financial matters, which is very sensitive for women.

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FIG1.JPEG

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