



Making Meaning of Reducing Boarding House Costs during the COVID-19 Pandemic

Dewa Made Adi Dharma, Mohammad Iqbal Bakry, Jurana*
Universitas Tadulako, Jalan Soekarno-Hatta KM. 9 Kampus Bumi Tadulako
Tondo, Mantikulore, Kota Palu, Sulawesi Tengah, Indonesia
*jurananurdin@gmail.com

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Abstract

This study aims to investigate the meaning of "cost" of boarding houses in the COVID-19 pandemic for boarding house entrepreneurs in Palu City, Central Sulawesi, Indonesia. This study uses the transcendental phenomenology approach of the interpretive paradigm. The interview, observation, and documentation were used to collect research data. The results of the study found three types of costs during the COVID-19 pandemic. First, the cost of boarding is interpreted as a noble good. Second, the cost of boarding is interpreted as a benefit to others. Third, the cost of boarding is interpreted as a deferred liability. These three meanings were then synergized into a sense of gratitude as a result of exploring the essence and meaning of bearing costs during the COVID-19 pandemic.

Keywords: boarding house cost; noble goodness; benefits to other; deferred liabilities; COVID-19 pandemic.

INTRODUCTION

The world at the end of 2019, in December to be precise, was shocked by an event known as the corona virus which made many people uncomfortable (COVID-19). The incident started in Wuhan, China (Yuliana, 2020). Initially, it was thought the virus had spread due to exposure to the Huanan seafood wholesale market, which sells a wide variety of live animals. Domestically,

the disease is increasingly spreading to other parts of China. The emergence of 2019-nCoV has sparked international concern, and the World Health Organization (WHO) declared COVID-19 a public health emergency of international concern on January 30th (Dong, *dkk.*, 2020).

Cases of COVID-19 increased rapidly, and there has been a geographic spread. As of March 25th 2020, there were 414,179 confirmed

cases with 18,440 deaths (CFR 4.4%), with cases registered in 192 countries, with several health workers have been infected as a result of this incident (RI, 2020).

Corona virus disease 2019 (COVID-19) is a new disease that has never been seen in humans before. Sars-CoV-2 is the virus that triggers COVID-19. Corona virus is zoonotic, meaning it can spread from person to person (transmitted between animals and humans). Indonesia is the world's fourth most populous developing country, Indonesia is expected to suffer greatly during the most extreme period in China, which lasted from December 2019 to February 2020. Indonesia issued a travel ban from Hubei province, which was the global epicenter of COVID-19 at the time, on January 27th 2020, while evacuating 238 Indonesian citizens from Wuhan. On March 2nd, 2020, President Joko Widodo confirmed that there were two cases of COVID-19 in Indonesia (Djalante, *dkk.*, 2020).

WHO declared COVID-19 on March 12th 2020 as a pandemic. The number of cases in Indonesia continues to increase rapidly, with 31,186 cases reported and 1851 deaths as of June 2020. With 7,623 confirmed cases and 523 (6.9%) deaths, DKI Jakarta Province has the largest number of cases (RI, 2020).

The Indonesian government has taken several steps and strategies to fight the pandemic. One of the first steps taken by the government is to educate the public about Physical Distancing. This step aims to break the chain of transmission of the COVID-19 pandemic by requiring people to maintain a minimum distance of 2 meters between themselves and other humans, avoid direct interaction with other people, and avoid large crowds (Buana, 2020). COVID-19 virus which has spread to various parts of the world, is a serious threat to the global economy, including Indonesia

The impact of the COVID-19 disrupted all economic sectors, especially in the boarding house business. The COVID-19 pandemic has resulted in activities of entities in the economic sector throughout Indonesia, including the City of Palu, experiencing an extreme decline. The boarding house business as a supporting sector for the local economy is a business sector that has had quite a big impact in this pandemic. The pandemic of COVID-19 reduced student mobility and this condition has also affected the running of the boarding house business, which is now increasingly quiet. Many people don't need to rent a boarding house because they can study and work from home.

Entrepreneurs who run boarding houses make a living with a mediocre income (Risky, 2020).

Prior to the COVID-19, all economic sectors, especially the boarding house business in Palu City, had begun to revive after the earthquake, tsunami and liquefaction disaster on September 28 2018 which hit a number of areas in Central Sulawesi. The boarding house business that was damaged by the earthquake is slowly starting to repair it so that it is livable and can be rented out.

Through the implementation of Large-Scale Social Restrictions (PSBB), all learning activities in all educational institutions were stopped. The overseas students were confused because there was no preparation to bring all the equipment to their boarding house to take home. Many of the overseas students come from out of town to the province. This condition causes many students to leave all their belongings in the boarding house and return home with makeshift clothes and equipment for online learning activities.

This situation makes it difficult for the owner of the boarding house to adopt a policy on the cost of the boarding house, because a boarding room that is not occupied but contains the occupants' belongings

can not be rented out by other prospective boarding house occupants. While the monthly boarding fee must still be paid by students because they still use the room to store their belongings.

Two students in Madiun were surprised to see the condition of the boarding house they rented in Sukoharjo, Central Java, which they had left for four months due to the COVID-19. All the clothes stored in the cupboard were moldy and the floor of the room was covered in thick dust. The student admitted that he did not receive a boarding fee waiver and paid the full rent for the boarding house as long as it was not occupied due to the COVID-19 (Sushmita, 2020).

If a business entity considers costs as one of the monetary sacrifices that must have an impact on increasing revenues and profits. The social group never expects to be paid back in proportion to the cost of the resources it provides. The social point of view from everyday life of course produces another meaning to a cost sacrifice (IAI, 2007).

Referring to the notion of cost put forward by Hansen dan Mowen (2005), it refers to cash or cash equivalent value sacrificed to obtain goods or services that are expected to provide benefits at this time or in the future.

This condition caused the COVID-19 to change the reality of the concept of costs, especially boarding costs. The concept of "boarding" costs has another color and experiences that shift in meaning. For example, the owner of the boarding house as a business entity provides benefits, namely providing boarding rooms for boarding residents to live in, namely overseas students. Meanwhile, the costs incurred by students to pay for boarding houses are only used to store the goods of overseas students who return to their respective homes to carry out online lectures, so that the costs incurred by these students have not been felt because the benefits of boarding costs are boarding rooms inhabited by students.

LITERATURE REVIEW

The Concept of Cost

Rayburn (1999) says that the achievement of organizational goals is a reflection of the financial sacrifices made. Cost is a numerical indicator of the resources used in the production of a product, such as materials, labor and factory overhead. Cost is the monetary sacrifice made to provide a service. Cost is usually used in conjunction with other descriptives such as historical, primary

commodity, labor, or materials by accountants. Each of these words refers to a different component of the cost estimation process or the object being measured.

In line with Rayburn, according to Hines (1988), exchange rates, expenses, and sacrifices to receive benefits are examples of costs. Expenditures or sacrifices made during the acquisition are reflected in the financial accounting by existing or potential depreciation in the form of cash or other assets.

It doesn't stop here, Dunia & Wasilah (2014) apparently also have the same opinion in defining costs as expenses or values sacrificed to buy products or services that will be valuable in the future, or benefits that will last more than one accounting cycle. The data shows that the economic sacrifices made to generate income can be classified as expenses.

IAI (2007) explains that the perspective held by a business entity will of course be different from the perspective born by a social organization or that resulting from a daily activity. If a business entity considers costs as one of the monetary sacrifices that must have an impact on increasing revenues and profits. The social group never expects to be paid back in proportion to the cost of the resources it provides. The

cultural point of view of everyday life certainly yields another meaning to a cost sacrifice.

Phenomenology

Djamal (2015) explains that phenomenology is one of the approaches used in qualitative research. Literally, phenomenology studies symptoms or everything that appears, everything that arises from our experiences, the way we experience things and the meaning we have from our experiences, therefore phenomenology is an understanding that considers phenomena (symptoms) as a source of knowledge and truth.. Phenomenological attention does not only focus on phenomena, but also on the first-person perspective or those who have direct experience of a phenomenon. It is stated that phenomenology can be interpreted as a study of awareness regarding the main perspective of a person (Moleong, 2011).

METHOD

The research conducted is a type of qualitative research to understand the meaning of determining the reduction in boarding costs during the COVID-19 pandemic. Researchers using a

phenomenological approach want to understand what is experienced by the individual in question can have meaning for a phenomenon. This is because each individual has a different point of view, the researcher must be able to understand the subject from the subject's perception without being able to generalize on each finding.

The selected informants were overseas students who came from outside the city of Palu and had different study programs and research arenas in the hope that each informant would have different experiences. Informants are actors who are directly involved and understand so that they can provide information about what it means to determine a reduction in boarding costs during the COVID-19 Pandemic. This study uses initials to mention the informant in order to maintain the confidentiality of the informant's identity and maintain comfort in conveying information. There is no intentional element in presenting the name initials which may have something in common with several people.

Table 1. The Informants

No.	Informant Code	Age (year)	Informants Occupation and Roles	Name and Address of the Boarding House
1.	RDW	25	Student (the renter)	<i>Kost “Ayu” Jalan Tanggul Selatan, Birobuli Utara, Palu Selatan, Kota Palu.</i>
	KAR	49	Farmer (the owner)	
2.	SS	23	Student (the renter)	<i>Kost “Sejahtera” Jalan Tombolututu, Jalan</i>
	AS	43	Furniture entrepreneur (the owner)	<i>Jabal Rahmah, Lorong 1, Mantikulore, Kota Palu.</i>
	FA	22	Student (the renter)	<i>Kost “Mesari” Jalan Hang Tuah, Jalan</i>
3.	AMP	30	General physician (the owner)	<i>Kamboja, Mantikulore, Kota Palu.</i>

The data were collected by conducting observation, interviews, and documentation. Data analysis techniques in transcendental phenomenology that have been carried out are as follows: Noema, Epoche, Noesis, Intentional Analysis, and Eidetic Reduction.

RESULTS AND DISCUSSION

Interpreting Cost as a Noble Goodness

The truth is, no one in this world is created to be a bad human being. Everyone must have goodness in him. Usually when he grows up and behaves badly, there are many factors influence his behavior (Wahid, 2021). Kindness removes evil like water extinguishes firewood. On the contrary, the bad will be able to eliminate the good because the good and bad cannot coexist together. Because of this, it really

needs more effort to fight evil, namely by doing well-organized good

In the interview session, one of the informants, FA, who is a student, told how his boarding house lived at the start of the COVID-19 pandemic. Like the following statement:

“So, I was in Palu Baurus for a month, and then next month I will return to Buol.”

This statement illustrates that FA as a student and having responsibility in an organization requires them to complete their duties and obligations. Before deciding to return to campus at the start of the COVID-19 pandemic, he told me that after completing his duties and obligations, it was time for the FA to return to his hometown in Kab. Buol, which has a distance of about 575 kilometers, takes about 13 hours from Palu City. When the researcher asked how the boarding house was paid

when the FA returned to his hometown, he then nodded his head and replied:

"I am touched by the kindness of my boarding house owner, *hehe...* She wants to give us more than half of the cost to pay of staying at the boarding house. Then she tells me that I can pay late because I am at home."

FA considered that the kindness shown by the owner of the boarding house made the informant feel touched because he could be entrusted with delaying or being in arrears in paying the boarding house for a few months while returning to his hometown and was given a reduction in the payment of the boarding house in the amount of half of the initial price set.

This statement is the outermost form of awareness (*noema*) of the informant. Awareness can be formed because of experience in interpreting life and the belief that grows in thinking about life lessons and grows and develops from the mindset of the family and the surrounding community in sacrificing boarding costs. This *noema* ultimately brought the informant to his deepest awareness (*noesis*) that the granting of a reduction in boarding costs was a form of noble kindness that was extended by the boarding house

owner to the boarding house tenants in this context, namely students.

Even though previously the informant admitted that he had prejudice against the owner of the boarding house who could have kicked him out of the boarding house and taken all his belongings out. This was due to the excessive worry felt by the informants. Another statement put forward by SS, as a boarding house tenant, interprets the sacrifice of reducing boarding costs that has been given by the boarding house owner as kindness based on a sense of kinship to his boarding house tenants. As in the following arguments:

"Thank God, I also have a neighbor who treats me like a relative and a boardroom owner who treats me like a child. That's all..."

SS's argument above explains that the boarding house owner provides a reduction in boarding costs is a form of a strong sense of brotherhood with friends in the boarding house environment as well as with the boarding house owner himself. According to him, the reduction in the cost of the boarding house is one of the kindnesses that the residents of the boarding house should be grateful for. Therefore, he stated that the provision of reduced

boarding costs was very meaningful to him and others. At another time, SS also revealed that during the pandemic and decided to return home, some of those who rented boarding houses there took the initiative to rent only one room with the aim of storing the belongings of some of the boarding house residents there who were planning to return to their hometowns. The plan failed because the boarding house owner provided a boarding fee waiver which helped the boarding house residents there. The following is SS's statement:

“Yes, I mean just renting one room of the boarding house, then they will join all of their belongings in the boarding house, because they will also return home.

A deepest awareness (noesis) that considers all forms of sacrifice, including the provision of a reduction in boarding costs, is a form of kindness for the boarding house owner to the boarding house tenants, namely the students. This could have been formed as a result of his outermost awareness (noema), namely friendship that grows and develops into a sense of kinship with fellow tenants and with the owner of the boarding house.

Apart from FA and SS, other informants also gave a similar presentation, namely the RDW

informant. Just like the previous informant, he is also a boarding house tenant by receiving reduced boarding costs during the COVID-19. RDW is of the opinion that all the reduction in cost sacrifices he gets are purely sincere gifts from the owner of the boarding house.

"Yes, thank God, the owner of my Palu boarding house is like a member of my family. Everything is helpful, and she doesn't mind if I'm late to pay for a few weeks.

RDW's explanation makes it clear that the owner of the boarding house performs lovely things for those who live there out of a desire to help and a sense of sincerity. RDW explained that the owner of the boarding house, spreads her kindness in a motherly way and attitude. Boarding house tenants feel that they are treated as the children of the owner of the boarding house. Devoting all attention and sympathy is often done by boarding house owners to help boarding house tenants who experience special difficulties during the COVID-19. The researcher tries to ask RDW how he interprets what has been given and the kindness of the boarding house owner to him.

"Alhamdulillah, I also have a boarding house owner who feels like my own family, I'm lucky, *hehehe*"

Broadly speaking, the RDW's statement stated that all of his kindness and policies regarding reducing boarding costs for the residents of his boarding house were based on a sense of kinship. This is in line with the deepest awareness (noesis). The attention given to the boarding house owners is the outermost awareness (noema) of how the boarding house owner takes the boarding house occupants to the airport, distributes dishes to the boarding house occupants, and understands that there are arrears in payment.

The informants above have a similar meaning by assuming that by sacrificing boarding costs that were reduced by boarding costs during the COVID-19 by boarding house owners, they formed an awareness, namely a noble good possessed by individuals, namely boarding house owners. This view certainly did not just appear in their minds, they could have obtained this from the understandings that had been instilled by their parents and the belief in the existence of God Almighty.

The conclusions that the researchers obtained were based on abstractions using a phenomenological approach to the three informants related to

interpreting boarding costs during the COVID-19 pandemic as a form and manifestation of the noble goodness that existed in each informant's boarding house owner.

The following is the response from the boarding house owner informant regarding how the boarding house owner reduced the cost of the boarding house during the COVID-19 pandemic:

“Yes, thank goodness I can help, and thank goodness I have no intention of expecting anything in return from them. I thank Hyang Widhi (God) for all that I accomplish. May I always be blessed with good prosperity so that I might aid many others...”

Broadly speaking, the statements of all the informants stated that by reducing the cost of boarding houses for the occupants of the boarding houses, at least they were trying to surrender everything that was done to God. The costs that were sacrificed for reducing boarding costs became a way for him to achieve a better life, such as being able to help more people who needed help during the COVID-19 pandemic and became a hope to get an abundance of fortune to be able to fulfill his dreams. future goal. The reduction in boarding costs carried out by him is also a selfless form of all the assistance he voluntarily provides.

Interpreting Boarding Costs as Benefits to Others

Humans are social creatures, always interacting with others. At home, at school, market, office, and in various other places. The need for interaction is as important as the other primary needs. Because of that humans cannot live normally without other people, they will need each other, give and be given, appreciate and be appreciated, as well as a series of other social activities. All of this is to meet social needs, and the social activities we do should benefit others. Being a person who is useful to others is everyone's dream because we live in a social world, our usefulness to others is a glorious achievement. The magnitude of our benefits to others will make us a better, more developed and stronger person.

Researchers had the opportunity to ask how students or boarding house tenants felt about the differences in boarding costs and other costs before and after the COVID-19. The following is the FA's explanation as follows:

“The key difference is that we were not required to consume vitamin supplements or milk on a daily basis in the past. But it appears to have evolved into something of a must now.”

FA's statement regarding how the difference in costs incurred before

and after the COVID-19 was more or less the same, but there was a slight difference that was quite significant, namely the purchase of equipment for the COVID-19 issued to prevent contracting the COVID-19. The sacrifice of these costs helps how the FA strives for a healthy life. This action is the outermost awareness (noema) that is formed as a result of feelings and traits in humans for the understanding given from an early age by the family environment which ultimately forms the deepest awareness (noesis) that to string together the spirit of struggle against the COVID-19, feels the benefits of reducing the “sacrifice” of boarding costs during the COVID-19. As in his explanation:

“The remaining money are now used to pay the boarding house's rent for the upcoming months and other expenses. I can also cover the remainder of my round-trip costs as well.”

FA states that by sacrificing boarding costs, more benefits can be realized from a boarding room. Five hundred thousand rupiah, which should only be used to rent a boarding room, will remain during the COVID-19 pandemic. The nominal amount of this money can pay twice the period (two months) of the boarding house rental period and can

buy a bus rental ticket to Buol Regency, the hometown of FA informant. In line with what the previous informant felt, SS thought that there was a slight but significant difference in the cost of boarding and other costs. The following is SS's statement:

"Unlike before, there are now additional costs associated with the epidemic, like as the cost of face masks. I only purchased one pack of face masks, which was sufficient, but I also purchased more packs with different versions, such duckbill, kf94, and others, *hahaha* (laughs). I also purchased a hand sanitizer, so now whenever I leave the house, I must also bring one with me."

SS's statement explains the cost sacrifices incurred for his daily life. The sacrifice of these costs has enormous benefits during a pandemic like now. It is important for us to reflect on cases abroad to maintain health protocols in order to reduce the number of COVID-19. Furthermore, when the researcher asked the same thing regarding the benefits of reducing the sacrifice of boarding costs during a pandemic. SS replied:

"I can use the benefits to save up in case of unexpected expenses, like buying food for an exam or something else we can't foresee. I can put money away and build it up into a rainy-day fund in case of unexpected expenses."

According to him, the sacrifice of benefits has exceeded the benefits of proper boarding costs, that is, boarding costs can be set aside for emergency funds and savings. This is the deepest awareness (*noesis*) that is formed from the outermost awareness (*noema*) which is the difference in the sacrifice of boarding costs before and after the COVID-19. This awareness can be formed on the basis of understanding and experience provided by formal and non-formal education.

The difference in costs before and after the pandemic was also felt by RDW as students and boarding house tenants who had similar thoughts with the two informants above regarding what happened to boarding costs before and after the pandemic. The RDW's statement regarding this matter is:

"So, what I usually eat for free is lunch or dinner, so now I spend my own money..."

Slightly different from the informant above, RDW complained about the holiday from work due to the impact of the COVID-19. Usually, the cost of meals before the pandemic can be reduced, but after the pandemic this cannot be avoided. With the outermost awareness (*noema*), that is, there were additional

costs during the COVID-19, this led to awareness (*noesis*), namely as in the following RDW statement:

"[The cost reduction for the boarding house] is a substitute for my costs to do a swab test and buy plane tickets. If, for example, the owner of my boarding house didn't give me free boarding fees yesterday, then I can't go back to Surabaya."

The sacrifice of boarding costs made by RDW is a benefit that exceeds expectations. The sacrifice of boarding costs aside from being a shelter when it's hot and rainy, but also provides far more benefits than just a place to live. Boarding costs can be allocated to other costs such as financing requirements for leaving the city, namely PCR swabs and to add costs. The three informants above consciously considered that the sacrifice of boarding costs had exceeded the benefits that should have been obtained. Researchers had conducted interviews with boarding house owners that they said yes to reducing boarding costs and all boarding house owner informants agreed with the statement below:

"So it is appropriate for us to be able to provide benefits to others. With this small thing, we can feel the sustenance given by Ida Sang Hyang Widhi (God). In this way, we are still given health by Him.

Informants agree that they are aware that what is more important during the COVID-19 pandemic now is to become someone who is useful for others. This is based on gratitude for the sustenance given by the Creator.

Meaning of Determination of Cost Reduction as Deferred Liability

Every citizen has rights and obligations. According to the Big Indonesian Dictionary, the meaning of obligation is something that is obligatory or something that must be carried out. According to Darmodiharjo & Shidarta (2019) obligation is something that must be carried out by certain parties responsibly. The principle can be forcibly prosecuted by interested parties. Liability here does not refer to accounting obligations which are something owed by a company or individual which is usually in the form of monetary units. The obligation here is the obligation to pay the rented boarding house fees every month and how the facilities are obtained. The following is the FA's statement regarding this matter:

"The cost of this boarding house is IDR 500,000 for a month, with water and electricity covered, but if we want to join the wifi, it's an additional IDR 50,000 for a

month. Boarding costs are paid monthly.”

The informant admitted that the cost of the boarding house that was sacrificed was a relatively cheap boarding house with facilities commensurate with what had been sacrificed. FA's opinion above is the outermost form of awareness (*noema*). This awareness is formed perhaps because this has become an understanding that is believed by the family environment and the surrounding community which ultimately forms a deep awareness (*noesis*) that to reflect on the sacrifice of boarding costs is an obligation to pay boarding houses that are delayed due to the waiver and reduction of boarding costs in the future. pandemic COVID-19 to the following informant's statement regarding the reduction in boarding costs by boarding owners to boarding tenants. While fixing his sitting position, the informant answered:

"I was asked to only pay for electricity, water, and wifi for IDR 50,000 each, so a total of IDR 150,000 per month..."

The informant explained that with the reduction in boarding costs, the tenants' obligations to pay boarding houses COVID-19. The statement also illustrates that the sacrifice of boarding costs during the

pandemic has reduced, which has reduced the sense of obligation to pay boarding houses. In line with the previous informant's statement, the SS informant agreed that every month he has an obligation to pay the boarding house. This happened because of his need to pursue higher education, which incidentally was a very long distance from home to his educational institution, which required him to rent a boarding house as his residence. This is an outer awareness (*noema*) that is implied by what the informant SS conveyed. The following is the explanation:

"The boarding house fee here is paid monthly, the price itself is five hundred per month, you can get one room filled with an internal bathroom with a kitchen"

SS stated that the obligations issued were the same obligations incurred by other boarding house occupants, namely the price and facilities owned by the informant himself. With the obligation to be sacrificed every month, there is a deep awareness (*noesis*) during the COVID-19 pandemic, the informant gave his story regarding how the boarding costs that he sacrificed every month were reduced and had the time leeway given by the boarding house owner to him. In accordance with SS's statement, namely:

"The landlord said that I no longer need to pay next month because I was given half the price of the boarding house rent."

With the informant's statement above, it shows that the obligation continues to be carried out by the informant but has a significant difference, namely a reduction in the nominal boarding costs incurred and has a looser deadline to pay during the COVID-19 . Furthermore, which is almost the same as the statements of the two previous informants regarding the obligations incurred by each informant, RDW has almost the same experience of how his obligations as a boarding house tenant have routine cost sacrifices. The following is RDW's opinion:

"Here, you pay five hundred thousand per month, with water, electricity, and wifi, which is very cheap."

Similar to the obligations of the previous informant, RDW feels that the obligation to be sacrificed is an advantage to be gained because with a nominal value that is relatively cheap to issue, the facilities provided are very large. This provides a sense of comfort and calm both morally and materially for RDW. This makes the outermost awareness (noema) that with low cost of boarding and complete facilities can feel the

obligations incurred commensurate with what he gets. The deepest awareness (noesis) was formed from the experiences of RDW informants who told about the obligations that were sacrificed during the COVID-19 pandemic. As for RDW's explanation regarding this experience:

"I was given free payment for the boarding charge, which was up to two months at the same time as when I went home, so I didn't have to pay for the boarding house beforehand." Until last month (June), the landlord of the boarding house gave me half the price."

The experiences felt by the informants are not all that can be felt by many people out there. Getting the freedom to pay boarding fees within a few months and having a caring owner is a valuable experience that RDW has as a boarding house tenant. This obligation of course has its own meaning by the informant, namely of course this opportunity is something that cannot be obtained twice in his life and he is very fortunate that he was still given exemption and reduced boarding costs during the COVID-19 pandemic. The informants have the same meaning which refers to obligations that should be sacrificed in full and routine, but during the COVID-19 they received a relief that postponed or reduced the obligation to pay for their boarding costs. All of the

boarding house owner informants believed that all of the financial sacrifices he made were to help the children who rented his boarding houses to lighten their burden a bit during the COVID-19 pandemic:

"Yes, I am grateful to be able to reduce the cost of the boarding house. Sincerely, I have no intention, both physically and emotionally; I simply want to assist the students here. I, too, feel what the students here do."

The explanation of the boarding house owner was that the reduction in boarding costs given to the boarding house occupants was carried out on the basis of the intention to help reduce the burden on students and the boarding house residents. The owner of the boarding house believes that by helping, namely reducing the cost of the boarding house, they can also feel the impact of the pandemic, however people feel this directly or indirectly.

Feelings of Love: Exploration of the Synthesis of the Essence and Meaning of Boarding Costs during the COVID-19 Pandemic

A person's sense of gratitude will be achieved when receiving or receiving something from someone else. Gratitude is an abstract nature but can be formed from beliefs, education, experience, and the

influence of people in one's activities, both daily activities and business activities. In conventional accounting dimensions, of course, you will not be familiar with the word "thank you", but what is known is how a seller and a buyer make transactions that can benefit both parties.

Mainstream accounting shackles us with rigid and strict definitions of costs. The concept of cost, which is currently buzzing in its meaning, is an outflow of funds or a decrease in assets due to an activity related to the company's operations in order to increase profits. An organization or business entity has an aura that is profit and profit oriented. Modern accounting also has a distinct smell, namely the smell of materialism. This materialistic world is triggered by a complex and multidimensional crisis that occurs in science.

According to him, currently science is generally only built on the basis of dogma, rational, empirical and mere objectivity as a result of forgetting things that are reality. As a social science where humans as users, accounting can certainly function and develop according to the wishes of its users. The control that we have in accounting should be able to help us change the current understanding or reality of

accounting. Accounting needs to be built not only with intellect but also by adding insight into spirituality and morality in it. Thus, accounting will not only have a material impact but also have an impact on all aspects of life.

The cost of boarding houses during the COVID-19 gave a new color, especially to researchers regarding the meaning of costs that were different from what researchers obtained in teaching and learning activities in class. The experiences and backgrounds of the individuals from each informant form a new perspective on the meaning of costs. Based on the information the researchers obtained from this study, it appears that the renters of the boarding houses, all of whom were students who became informants in this study, formed three meanings of the costs they sacrificed in renting boarding houses during the COVID-19 pandemic.

First, they interpret the costs that were sacrificed as a manifestation of the noble kindness that the owner of the boarding house has for the tenants of the boarding house, namely students. As social beings who depend on other people, we humans should have concern and empathy for fellow humans and fellow living things. They think that the sacrifice of

boarding costs during this pandemic is a noble kindness for boarding owners who provide reduced costs to boarding house tenants.

Second, another meaning contained in the cost of boarding houses during the COVID-19 pandemic is the benefit of others. The sacrifice of boarding costs made by boarding house tenants is interpreted as exceeding the benefits provided by boarding house owners to their boarding house tenants. Each boarding house owner has different methods and treatments, but at the same time the informant has a perspective that what he has sacrificed far exceeds expectations or exceeds the benefits obtained.

Third, boarding costs are interpreted as pending obligations during the COVID-19 pandemic. Boarding house tenants receive exemption from payments and reduced boarding costs during the pandemic which causes delays in payment, but not due to arrears or debts of the boarding house tenant, but because of the boarding house tenant's policy that provides accommodation fee relief during the COVID-19.

The meaning of costs is very diverse, especially with the many definitions of costs that still exhale the breath of materialism. On the

other hand, the informants, namely students as boarding house tenants, then provided fresh air regarding the meaning of costs. The meaning of the costs that have been carried out has changed color and taste due to the deeper digging process in this research. Boarding house tenants stated that the cost sacrifices they sacrificed were triggered by the gratitude they would later receive from these sacrifices.

CONCLUSION, IMPLICATION, AND LIMITATION

Through a transcendental phenomenological awareness approach, researchers have explored informants' awareness of the meaning of reducing boarding costs during the COVID-19 pandemic. The determination of reducing boarding costs during the COVID-19 pandemic was interpreted by the boarding house occupants, namely students, namely the informants, who are aware that empathy and concern from boarding house tenants is the basis of noble human virtues. Consciously and agreed by all informants that the sacrifice of boarding costs that have been made has exceeded the benefits that the tenants of the boarding house should get. The informants also believed that the sacrifice of boarding costs experienced waivers and price

reductions so that obligations were delayed.

The implications of the findings of this study reflect the reality in the field that arises from the individual's awareness as a subject who experiences the object of research well. This will have implications for the scientific repertoire of cost accounting which so far has a material side, this research shows that cost accounting has a comprehensive human side.

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