

THE STUDY OF ACCOUNTING PRACTICES IN THE UANG PANAI TRADITION (ETHNOGRAPHIC STUDIES ON TRADITIONAL MARRIAGES IN WEST SULAWESI)

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ABSTRACT

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Pricing is not only oriented towards material profit, but also oriented to non-material values, such as cultural aspects. This study aims to reveal the accounting practices of Mandar culture in Majene, West Sulawesi, based on an ethnographic review of the meaning of Uang Panai for local communities and accounting practices in setting the price of Uang Panai. This study uses a qualitative approach with an interpretive paradigm. Data collection was done naturally through participatory observation, in-depth interviews, and referring to the literature and previous research results. The data analysis technique uses a modified and simplified Spradley model without reducing and replacing the results of data analysis. The results of the study indicate that the determination of the price of Uang Panai in Mandar Majene is carried out to cover the costs of the wedding party. The process of determining the price of the panai money is carried out in four stages, namely messiq, negotiation, proposal, and mattandajari. The amount of panai can be influenced by the social status of the bride, such as occupation, education, and family power or authority. The price fixing process refers to conventional accounting theory, the concept of price fixers and price takers, and bargaining as in a perfectly competitive market. The results of this study can be used as a reference material for multi-paradigm Accounting learning. In addition, the community gains additional understanding that the amount of panai money depends on the agreement of the prospective bride's family.

INTRODUCTION

Price is the numerical value charged to a certain product expressed in a currency as a medium of exchange (Indriyo Gitosudarmo, quoted in Sunyoto, 2014). Therefore, producers need to setting the prices so that there is an adjustment between the costs offered by producers and the ability of customers. In Accounting, price setting is defined as the process of determining the value received by producers in exchange for services and goods. In general, the concept of price setting is just needed in the process of achieving material benefits (Amaliah & Sugianto, 2018). This is in line with the conventional pricing concept which states that price setting has profit as the main goal (Auer, Chaney, & Sauré, 2018), (Hardesty, Bearden, Haws, & Kidwell, 2012), and (Reusen & Stouthuysen, 2017). However, many parties consider that pricing is also oriented towards non-material values, one of which is not cultural (Amaliah & Sugianto, 2018), (Ellström & Larsson, 2017), and (Raissi & Tulin, 2018).

All this time, Accounting is better known as a financial management media which is closely related to input, process, and output activities. Even though there are many interesting things that can be disclosed and studied using Accounting. For example, in everyday life, the presence of Accounting can be found and applied in shopping, household, and entertainment

activities (Jeacle, 2009). As part of social science, Accounting is influenced by human existence in a community group so that the values in the culture of that society have a contribution to Accounting construction as a science (Manan, 2014). Therefore, this study tries to uncover Accounting practices found in Mandar culture based on ethnography, that is the price setting of Uang Panai in the Mandar Majene marriage tradition.

Nowdays, interest in developing accounting research has increased, including combining it with behavioral and social elements. (Side, Ihsan, & Kadir, 2017) says that Uang Panai pays attention to the public and becomes a frightening specter for a man who wants to marry a woman. This is because there is a tendency for high nominal of Uang Panai that was difficult to fulfill by several men who want to carry out their good intentions. Therefore, this research is considered important to broaden the public's understanding of accounting which is juxtaposed with a sociocultural point of view.

Uang Panai is an "offering money" that must be given by the prospective groom's family to the prospective bride's family to finance the wedding procession and is not included in the dowry (Syarifuddin & Damayanti, 2015), (Yansa, Basuki, & Perkasa, 2017), (Ikbal & Enrekang, 2016), and (Ramadan, 2019). These thoughts build the initial understanding in this paper that Uang Panai is money for wedding needs. Sari (2019) stated that the emersion of Uang Panai, especially in terms of determining the nominal, was a construction of the community itself. In reality, some people have shifted the true meaning of Uang Panai. Uang Panai has become a sign of prestige for the community in showing their economic ability. (Syarifuddin & Damayanti, 2015) criticize this social phenomenon which sometimes sacrifices two people who love each other because the complexity of asking for Uang Panai. One example is a few prospective grooms have to go into debt in order to accept requests for Uang Panai with a certain nominal. In addition, Mandar society's understanding of Uang Panai price setting creates a different perspective in interpreting the price setting determination because it contains several elements of objective value/intrinsic value and there are aspects that cannot be expressed in numbers. In the end, the results of this study are expected to make the public awareness that there are Accounting practice that neatly wrapped in Uang Panai price setting.

This study interprets the determination of the price of panai money in traditional mandar marriages in Majene, West Sulawesi. Researchers are trying to find out the reasons behind the determination of the price of panai according to the socio-cultural perspective of the Mandar people because the price of panai has not been measured, so researchers feel the need to research it. The novelty in this research is the object of study in the form of panai money originating from marriage customs in Majene.

The purpose of this study is to reveal the meaning of accounting practices in Uang Panai tradition related to price setting, that the people involved as price setters and price takers and to describe the accounting practices that occur determining the nominal of Uang Panai.

METHOD RESEARCH

The research method used in this study is a qualitative descriptive method. The type of data used in this study is qualitative data, which is categorized into two types, namely primary data and secondary data. Sources of data obtained through library research techniques (library study) which refers to sources available both online and offline such as:

scientific journals, books and news sourced from trusted sources. These sources are collected based on discussion and discussion from one information to another. Data collection techniques used in this study were observation, interviews and research. This data is analyzed and then conclusions are drawn.

This research is a qualitative research that uses ethnographic methods as the basis of research with an interpretive paradigm. This study uses the Snowball technique in selecting informants. Primary data sources were obtained from direct narratives from informants through participant observation and interviews, while secondary data sources were obtained from literature studies related to the problems being studied. The data analysis technique in this study used the Spradley model analysis technique which was modified and simplified into 6 main steps of ethnography without reducing and replacing the results of data analysis.

RESULT AND DISCUSSION

A. Uang Panai and Accounting Practices

Uang Panai can be meaningful as a marker to start kinship relationships, live together, help each other, respect women, as well as protect women. Even though the Mandar people do not know the terms of trade, accounting, or profit in the wedding tradition, the Accounting practice in Uang Panai brings consequences to a price setting that is different from the pricing procedure and the basis for setting prices in general in the world of trade and business. Basically, Uang Panai is spending money to finance weddings and the woman's family does not use it for other purposes. In other words, there is no material benefit for the woman's family (Rahayu, 2015). This thing becomes very important for the family of the prospective bride and groom to know what things need to be financed in the wedding and the price because the right information needs make the best decision to determine the nominal Uang Panai becomes more effective and efficient.

As said by informant J's parents who are also informants when discussing with their children about the nominal of Uang Panai that will be requested from the men.

"Pamapiai hitunganna, apa maiqdi tuqu meloq ni biayai. Undangan, tenda pesta, sewa bayu, ande. Maida sanna".

In simple terms, J's parents mean that the nominal of Uang Panai have to decide through a good calculation because many things have to be financed, such as invitations, renting tents, renting clothes, consumption. A huge amount.

On several other occasions during the observations, J's parents always emphasized that the amount requested do not let the nominal requested does not cover the cost of the wedding because it would be embarrassing and demeaning the family.

Mandar people in determining Uang Panai have a different mechanism. Based on the results of observations made by researcher, often the parents of the bride and groom determine the Uang Panai referring to the amount of the closest family member who is newly married. In addition, the family background, work, and education of the bride are also considered in determining the amount of Uang Panai. In the conversation of one of the bride's parents with the groom's family, the bride's parents said:

"Three months ago her (P) cousin married with 70 million rupiahs of Uang Panai. It has not included the dowry and the cost of erang-erang. If all of them are calculated, there are around 85 million rupiahs. So I think that's roughly the number."

The Mandar community recognizes several forms of marriage, ranging from the most coveted to the most avoided because it is considered something that violates societal norms.

For every Mandar people the best form of marriage in their view is Siala macoa (good marriage). The presence of invited guests who shouted back and forth became a sign of goodness in a marriage in the Mandar community. As told by one of the women's parents when discussing the nominal of Uang Panai that will be requested from the men.

“We want this event to be lively because people think that a good wedding is seen from the number of invited guests. We feel calm and happy. Many invitations in attendance mean a lot of prayers that our child will receive.”

All relatives and acquaintances from both families were invited to witness the wedding. Therefore, long before the event, the wedding planning is carefully arranged so that nothing is missed. Starting from consumption, dowry, masigi, clothing, event hall, wedding planning, wedding adviser, and others. This comfort is believed to bring a sense of emotion and the best prayers for the bride and groom.

Based on observations during the study, researcher found a pattern of determining Uang Panai in Mandar tribe. That pattern in general is the discussions about Uang Panai begin when the male family expresses a wish (Messisiq). The following is an excerpt from an interview with the bride S regarding the beginning of Uang Panai discussion.

“I have spoken to F (groom) about rushing to get married. Then, a few days later, his mother called me and asked if I was ready to get married. I replied that I was ready to marry. His mother asked me to talk to my parents to discuss what to prepare. Then I told my parents. Then they called my aunt to help discuss how much the Uang Panai was. My aunt has the most experience in managing weddings in my family from my mother.”

The excerpt from S's interview above gives the view that her parents called her aunt to help discuss what details were needed. The Mandar community still has strong kinship relations. Therefore, in terms of determining Uang Panai which is an initial step towards marriage, the existence of the closest family such as the mother's and/or father's siblings should be brought together to discuss this article. In this case, the person called the aunt becomes the price setter in determining Uang Panai.

When it comes to this step, it means that the woman's family has given “the green light” to the man so that it is continued by discussing the outline of Uang Panai and the details of its use in the form of a complete note. This note will be given to the men as an initial offer. This note will be delivered directly by the woman's family to the man's family or it can also be conveyed by telephone. It depends on the agreement of both families.

J's mother continued her explanation regarding the Uang Panai for her daughter. From her statement, it was obtained who were the actors in determining Uang Panai. Not only women, but men's families also play an important role. Men can offer a reduction if it is deemed inappropriate or too high in their opinion. The researcher then found that the price takers were held by the parents of the prospective groom with consideration of their financial capabilities. At this step, it is also implied that they are very careful about the confidentiality of this conversation in order to maintain the good name of the family due to the rejection due to the discrepancy in the nominal of Uang Panai.

B. The Mosaic of Accounting Practices Meaning in Determining Uang Panai

The price setting of Uang Panai by Mandar Majene people has unwittingly underpinned accounting practices. Practices used consist of goal selection in price setting, cost estimation, analysis of reference prices, assumption of quality prices and final prices of Uang Panai. At the first step, the pricing process is carried out by considering the overall costs to be incurred in order to obtain the meaning of the price in accordance with the desired objectives, considering that the price setting comes from the women's side so that it is

adjusted to their needs. In accounting practice, price setting is a form of price behavior. As the information obtained from P (women) during the interview.

"Panai money is determined with a certain nominal in order to finance everything needed in the wedding procession."

Based on the statement given by P to L (the male), the needs in question are the cost of making invitations and souvenirs, the cost of invitation delivery services, the cost of renting a building or party tent, decoration costs, consumption costs for invited guests and their families, the cost of renting clothes and makeup services, entertainment and performer services, and other equipment costs. (Wuryandini, Husain, & Pakaya, 2018) stated that the pricing of money spent in marriage is often connected with the goal of maximizing welfare in the form of profits. The determination of the Uang Panai is carried out with the aim of replacing the sacrifices of the parents of the woman who has raised her child, according to her needs. (Lucas, 2003) adds that the pricing of Uang Panai in the company's accounting system is full cost, where the pricing is based on the entire cost that is sacrificed to carry out an activity.

C. The Steps of Uang Panai Price Setting

Messisiq: Messisiq is a visitation process carried out by men secretly, where no neighbors or outsiders other than the family know about this process. This is done to avoid embarrassment, if there is a refusal on the part of the man to fulfill the request of the woman. The mechanism that occurs in this messisiq process is the visitation of a messenger who is trusted by the man's family to see the condition of the prospective bride, whether someone has applied for the prospective bride or not. In addition, the visitation also aims to fulfill the requirements given by the women so as to reach an agreement between the two families to proceed to the next stage.

Based on the messisiq mechanism above, that step is in accordance with the pricing mechanism in accounting theory. It can be explained that in a perfectly competitive market, the company does not affect market conditions and prevailing prices. However, the company has the freedom to explore or conduct research on market conditions, whether in accordance with the wishes or targets of the company. In simple terms, companies can enter or exit the market at a price. This makes the men's family become the price takers.

Negotiating and Proposing: After getting an agreement on the messisiq process, the male envoy returned to the woman's residence to seriously discuss the proposal agreement. At this stage, the women's family also has a trusted envoy. The envoys, both from the women and men, are generally still family members. At this step, there will be a discussion about Uang Panai, gift items, and sompa which is conveyed by the woman to the man. This happened repeatedly because of the Uang Panai negotiations between representatives from both parties.

Based on that, it can be adjusted to the pricing mechanism in Accounting. It can be explained that the price formation is sent by the woman who acts as the price setter/maker. Price formation by women in accounting is carried out using a cost approach, namely conventional costs and environmental costs, where conventional costs are related to the needs of the wedding event and environmental costs are related to needs outside the wedding (personal needs desired by the woman). The cost approach is carried out in order to obtain the desired profit and to get a return on the capital that has been sacrificed so far.

Besides, the process of Uang Panai negotiating in accounting can be explained that the price setting based on negotiations between companies is carried out by taking into account production costs, prevailing market prices, and knowledge of the wishes of other companies as a whole. The negotiation process in accounting is a supply-demand approach to

pricing. Demand is made by consumers in searching for a product and paying for it according to a certain price. When the consumers thought that the price is too high, then they will reduce their demand. Generally, demand is influenced by consumer income.

Mattandajari: After the negotiation and proposal stages, the next step is mattandajari or determining the wedding date. This process is carried out by visiting the prospective bride's family and handing over Uang Panai and gift items. This was done because there was an agreement that had been discussed at the previous stage. Based on accounting, the price determination process between companies has reached an agreement, usually when the women see a high level of supply that lowers costs and the men have analyzed the total income earned equal to the total costs incurred (break-even analysis). Break even analysis is an analytical technique to study the relationship between fixed costs, variable costs, profits and activity volume. The purpose of the break-even analysis is to determine the level of activity where sales revenue is equal to the sum of all variable costs and fixed costs. If a company only has variable costs, then there will be no break even problem in the company.

CONCLUSION

The determination of Uang Panai for Mandar people is carried out to engagement process and financing the wedding party. Price setting of Uang Panai can be divided to selection of objectives in pricing, cost estimates, analysis of reference prices, quality price assumptions, and final prices of Uang Panai. The price setting of Uang Panai is carried out in four stages, those are messisiq, negotiating, proposing, and mattandajari. The nominal of Uang Panai can be influenced by the social status of the prospective bride, such as employment status, education level, and the power or authority possessed by membership in the family. The better the social status of women, the higher Uang Panai borne by men. However, more than that, Uang Panai is interpreted more by the society as money used to finance all the needs that arise in the entire steps of marriages after the man's intention is accepted by the woman. In accounting practice, the process of Uang Panai price setting refers to conventional accounting theory, the concept of price setters and price takers, and there is bargaining as occurs in a perfectly competitive market.

For readers, in determining the nominal of Uang Panai, it should be adjusted to the man's ability. In a sense, the woman needs to explore the background and social status of her prospective partner. While for the further researchers, it is necessary to conduct research on the meaning of the Uang Panai pricing in an accounting perspective and make accounting records regarding the details of Uang Panai and other gifts.

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