



An Examination of Accounting Practices in the Pisuke Tradition of the Sasak Tribe

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ARTICLE INFO

Keywords: Accounting Practices, Pisuke Tradition, Accounting and Culture, Ethnography, Sasak Tribe

Received : 15, October

Revised : 29, October

Accepted: 27, November

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ABSTRACT

This study aims to reveal accounting practices in the *pisuke* tradition of the Sasak tribe in Mantang village. This study uses ethnography as an analytical method with an interpretive paradigm. Data collection was carried out through observation, interviews, and documentation. The results of the study indicate that the amount of *pisuke* is determined by a woman's social position such as family background, education level, and occupation. The concept of *pisuke* accounting describes income for women and obligations for men. The self-value of Sasak women in the *pisuke* tradition is recognized as an asset, capital, income, and burden. The *pisuke* tradition is not just a provision of material, but also a manifestation of social values such as the values of affection, respect, and family values. This finding can increase public insight that *pisuke* refers to financing wedding needs like its beginning. This tradition also shows how the Sasak people maintain cultural heritage by maintaining authenticity and preventing its extinction.

INTRODUCTION

Accounting is defined as a set of knowledge that is highly dependent on the environment in which accounting will be applied. The resulting accounting model will be a tool to achieve certain social goals in a specific environment. Triyuwono (2015) said that accounting as a social construction is not only influenced by its environment, but actively helps shape social reality. This reciprocal relationship creates a cycle in which accounting practices formed from the environment will then influence the perspectives and actions of information users, thereby helping to shape a new social reality (Budianto et al., 2023). The uniqueness of accounting is found in many smaller areas, including the culture of certain ethnic groups. The development of accounting in these cultures will shape the understanding of important values in life (Martadinata & Faturrahman, 2021). Samiun & Roekhudin (2020) also revealed that the accounting system that develops in a society is a reflection of the perspectives and values adopted by that society.

The relationship between accounting and culture has been going on for a long time, even since its inception. Accounting continues to evolve along with the dynamics of society's culture, efforts to integrate cultural values, religion, and spirituality into accounting practices are real evidence of this development. The level of complexity of an accounting system reflects the level of socio-cultural progress of the society (Rahman et al., 2019). Culture, which can be defined as the entire system of knowledge, beliefs, arts, morals, laws, customs, and all the abilities and habits acquired by humans as members of society, has a significant influence on the development of accounting. The system of knowledge and values contained in culture shapes the way humans view the world, including in the context of economics. Therefore, culture is one of the determinants that shape accounting practices in a society.

Culture can be understood as a system of symbols and meanings that are collectively passed down from generation to generation, forming a cognitive framework that distinguishes one social group from another (Hofstede, 1980). Every human group has its own social norms. These norms consist of common characteristics, such as a value system that is shared by the majority of members of a society. In accounting research, this definition has been widely used to create a cultural framework for investigating international accounting differences (Priyastiwi, 2016).

Viewpoints or perspectives, behavior, ethics, and morals are generally influenced by a person's culture. This culture directly and indirectly influences the way a group of people behave in their daily lives, including in business. As with Indonesian society, the tribes and nations and customs of each community group influence the efforts made, the different ways of doing business from the Javanese, Bugis, Batak, Chinese, or Arab tribes are real examples of cultural influences inherited from the characteristics of each group or tribe (Hasibuan, 2021).

Accounting practices are significantly influenced by the business cultural context in which they are applied. This causes accounting practices to have unique characteristics and continue to evolve along with changes in social,

cultural, and economic values. Accounting practices that develop in a society are greatly influenced by unique local cultures. As a result, each culture will produce accounting practices that are unique and different from other cultures. This shows that accounting science is the result of complex social interactions in society. Tricker (1978) stated that accounting is part of the culture of the society in which accounting is practiced (Hasibuan, 2021). According to the statement, accounting is a social or cultural product that comes from the concept of human thought. Basically, accounting is a product of a combination of human creativity, taste, and intention.

Research on the *pisuke* tradition has been conducted by experts from various disciplines, such as religion, culture, anthropology and history. These studies have provided a very deep understanding of the meaning, symbolism and practice of the *pisuke* tradition, thus making a significant contribution to the study of local culture. Astari et al., (2023) in their research, discussed the *pisuke* tradition in traditional marriages in the Lombok community from an Islamic law perspective. Ariyanti & Jumaidi (2024) writing about *pisuke* in the wedding tradition as a commercialization of women in Lombok. Handayani (2022) discussing negotiation communication in the *Pisuke* tradition in the Selong Belanak village community, Central Lombok district. Ariyanti & Jumaidi (2024) discussing the meaning of the self-value of Sasak women in *Pisuke* culture.

The discussion of *pisuke* opens up an interesting opportunity to be explored further because of the abundance of accounting studies in the socio-cultural *pisuke* tradition, we can explore deeper meanings about traditional accounting practices that occur in the context of giving *pisuke*. This will not only broaden our understanding of the social phenomenon, but also provide valuable contributions to the development of a more comprehensive accounting theory. *Pisuke* pricing creates a different perspective in interpreting the price to be paid in the *pisuke* tradition, because it contains several elements of objective value or intrinsic value. In other words, price is considered a social relationship between sellers and buyers according to conventional accounting. Conventional accounting with its limitations in accommodating qualitative values, is unable to provide a comprehensive picture of the value determination mechanism in the *pisuke* tradition. Accounting in the *pisuke* tradition is an interesting concept that combines traditional accounting practices with unique cultural values, especially in the context of the Sasak community in Lombok. This concept attracts the attention of researchers because it offers a new perspective in understanding how culture can shape the accounting system and will reveal the hidden meaning behind the culture. Based on the preliminary description above, the researcher is interested in conducting research on accounting practices in the *Pisuke* tradition of the Sasak tribe.

LITERATURE REVIEW

Previous research on accounting practices in the *pisuke* tradition is still relatively limited. Most studies focus on the sociological and anthropological aspects of this tradition, such as the social and symbolic meanings of the *pisuke* tradition. However, some studies have begun to uncover its accounting

dimension. Ariyanti & Jumaidi (2024) in their research entitled “The Meaning of Sasak Women's Self-Value in *Pisuke* Culture” found that Sasak women's self-value in *pisuke* tradition symbolizes pride, devotion, helping, and appreciation. In practice, values such as honesty, sincerity, and justice become the basis for the negotiation process and determining the value of *pisuke*. Transparency and accountability in the management of *pisuke* funds will build trust and ensure that these noble values are maintained. Another study by Parianti (2024) with the title “*Pisuke* in Marriage Tradition as Commercialization of Women in Lombok” research shows that many Sasak people still demand a very high *pisuke* value, even exceeding the ability of the male party. The reason often cited is the woman's level of education. This causes many obstacles in the implementation of marriage customs and creates disharmony in the community. The view that a woman's value can be measured by the amount of *pisuke* money received has become a reality in practice. This research reveals that the commercialization of the *pisuke* tradition has dehumanized women and turned the meaning of marriage into a mere economic transaction.

METHODOLOGY

This study uses a qualitative research method with an ethnographic approach using the Spradley model. Spradley's qualitative research model consisting of 12 stages begins with determining the research site, and is believed to be able to "open the door" for researchers to enter the research object by becoming a participant observer (Kamayanti, 2021). As a participant observer, the researcher not only observes, but is actively involved in a series of traditional *merarik* activities, including the *pisuke* tradition. By integrating into the social dynamics of the local community, the researcher not only observes passively, but also participates in various activities ranging from helping to prepare dishes for guests and even actively interacting with traditional figures and the community involved through discussions and in-depth interviews. Through this approach, the researcher succeeded in building close relationships with the community so that they could obtain rich and in-depth data. Intensive observation and documentation allowed the researcher to identify meaningful symbols, complex social relations dynamics, and changes that occurred in the practice of the *pisuke* tradition over time. After the researcher focused on the object of research, and began asking descriptive questions, continued with an analysis of the interviews. Based on the results of the interview analysis, the researcher then conducted a domain analysis. In the next step, the researcher had determined the focus, and conducted a taxonomic analysis, then the researcher asked contrasting questions, which were continued with componential analysis. The results of the componential analysis then the researcher found cultural themes. Then the researcher wrote an ethnographic research report (Kamayanti, 2021). the research process starts from broad thinking, then focuses, and expands again. The reason for using this method is to dig deeper into the accounting practices that occur in the *pisuke* tradition of the Sasak tribe. Meanwhile, using the Spradley model analysis technique helps researchers to map the accounting concepts used in the *pisuke* tradition. This research was conducted in Mantang village, Batukliang sub-district, Central

Lombok district, West Nusa Tenggara. Researchers chose Mantang village as the research location because the location still maintains the traditional traditions that have been passed down from generation to generation.

The selection of informants in this study was based on criteria that included direct experience in carrying out traditional practices *pisuke*, in-depth knowledge of the concepts and values contained therein, and representation of various social groups that have different involvement in the tradition. Thus, this study aims to obtain rich and in-depth data on the dynamics of the *Pisuke* tradition in the socio-cultural context of the Sasak people. The names of the informants are listed in Table 1.

Table 1. List of Informant Names

Name	Role
Muse	Traditional figures
Awan	The groom
Atin	Parents of the groom
Suryani	Communities that have been involved
Basri	Communities that have been involved

Of the 12 stages of ethnographic research using the Spradley model, in this study the researcher only reached the componential analysis stage because the researcher had determined the cultural theme to be studied, namely the study of accounting practices in the *pisuke* tradition of the Sasak tribe. Then, to obtain strong confidence and understanding, the researcher tested the credibility of the research through triangulation. Triangulation is important in qualitative research, to increase theoretical, methodological, and interpretive strength. The triangulation used in this study is source triangulation, so the researcher compared the data from interviews and observations.

RESEARCH RESULT AND DISCUSSION

Step by step; Understanding the Merarik Procession in Depth

Etymologically, the word *Merarik* is taken from the word "run", to run. *Merari'an* or *Melai'ang* means to run away. Elopement is a customary marriage system that is still applied in Lombok. When discussing Sasak tribal marriages, one cannot leave out *Merarik* (Amalia, 2017). The act of running away with a girl to be a wife has become a kind of social norm that is so strong that a person's marital status is measured based on whether or not the *merarik* ritual has been carried out. This reflects how central this practice is in the construction of social identity and kinship in Sasak society. *Merarik*, as a marriage tradition in Lombok, has long historical roots, and is even thought to have existed before the arrival of Islam. Its popularity was so massive that in the 1970s, as noted by Judith Ecklund (1977), almost all marriages in Sasak society began with this practice (Faizin, 2020).

As a unique traditional marriage ritual, *Merarik* consists of several interrelated stages. Each stage has a series of unique and complementary processions, forming a complete ritual unity. The following description will explain in detail about these stages:

First, *Midang*. *Midang* is a visit by a man to a woman's house with the aim of getting to know each other to establish a romantic relationship. This process can be considered as the initial stage of dating or approach in the everyday language of today's youth. In the past, *midang* was always held at the woman's house with the knowledge of the parents. In addition to being an introduction event, it also discusses the possibility of marriage in the future. If both parties reach an agreement, they will plan an escape on the night that has been agreed upon together as a step towards marriage.

Second, *Merarik* or stealing. After going through an intensive introduction stage through the *Midang* process, the young man will ask whether the woman he loves is willing to become his wife. If the offer is accepted, the couple will proceed to the next stage, namely the ritual of *Merarik* or stealing, where the woman will be "fled" from her family environment. To avoid potential conflicts with the man's family, the prospective bride will be accompanied by a woman from the man's family until the marriage ceremony procession is complete. The bride and groom are bound by various very strict traditional provisions, for example they cannot sleep together in the same bed. Likewise, the girl must not show herself in public, especially in front of her family. Violation of these rules will result in serious customary sanctions.

Third, *besejati* and *selabar*. *Besejati* is an official notification from the man's family to the woman's family that their daughter has *Merarik*. After *besejati* is complete, two or three days later *selabar* is held. *Selabar* is an important stage in the Sasak traditional wedding procession where the man, through his representative, the *kliang* (village head), officially submits a request to the woman's parents or guardian to grant permission and authority to carry out the marriage. After the *selabar* process as the initial stage of the traditional marriage agreement is accepted, it is continued with a transition period known as *Mucuk*. *Mucuk* is a crucial phase that marks the transition from customary law to religious law. At this stage, various religious aspects begin to be integrated into the wedding procession, including discussions on the amount of *pisuke* and determining the legitimate marriage guardian according to religious law.

Fourth, *Nikahang* or *Ngawinan*. *Nikahang* or *Ngawinan* is a marriage contract or *ijab Kabul* procession. After obtaining approval and guardianship from the woman's parents through the *selabar* process, the prospective bride and groom then proceed to the next stage, namely the implementation of the marriage contract. This process is not only intended to fulfill customary demands, but also to provide legal legitimacy of religion and state to the marriage bond.

Fifth, *Sorong Serah* or *Aji Krame*. The term *Sorong Serah* is a Sasak word derived from the word *Sorong* which means to push or give, and *Serah* means to hand over. *Sorong serah* is a traditional wedding ceremony held to give and hand over *aji krame* and objects of customary violations that occurred from the time of escape until the ceremony was held. The handover of this traditional *aji krame* is a symbol of the social status of the bride and groom, especially the bride and her descendants who will be born later (Faizin, 2020). The *sorong*

serah ceremony is an official publication suggestion that aims to announce the occurrence of a marriage to the wider community and at the same time provide social recognition of the new status of the bride and groom, especially the bride and her descendants (see figure 1).



Source: Research Documentation

Figure 1. Sorong Serah or Aji Krame procession

Sixth, *Nyongkolan*. *Nyongkolan* is a sacred ritual in the Sasak wedding tradition that is full of symbolic meaning. The procession of the bride and groom from the groom's house to the bride's house is not only a celebration, but also represents a new life journey for the bride and groom. In the context of an agrarian society, *nyongkolan* also symbolizes fertility and the hope that the bride and groom will have many children. This event has a very important social meaning, namely as a form of recognition and acceptance of the new status of the bride and groom in society. Through this ceremony, the groom officially introduces himself to the woman's extended family and asks for blessings and prayers. The bride and groom in this activity are like the king and his queen accompanied by their people. The bride and groom wear luxurious and magnificent traditional clothing, like a king and queen. The choice of clothing used must be in accordance with applicable customary provisions. To add to the excitement of the event, the bridal procession is usually accompanied by traditional music such as *gendang beleq* and other traditional Lombok arts.

Seventh, *Bales Nae* or *Bales Ones Nae*. This ritual will be performed by the bride and groom and the groom's extended family after the *nyongkolan* traditional ritual is over. The groom's extended family and the newlyweds make a friendly visit to the bride's family's residence. This meeting is an opportunity to introduce themselves and strengthen the ties between the two families. Various questions about family background and work become hot topics of conversation.

Pisuke Tradition

Etymologically, the term *pisuke* refers to the word mutually agreeable where both parties have agreed to hold a marriage. While in terms of terminology, *pisuke* has a more substantive meaning as a form of financial or material compensation given by the man to the woman's family outside of the

dowry payment. The payment of *pisuke* is a replacement for the costs of the bride's parents who have raised their daughter. In this case, Ariyanti & Jumaidi (2024) also revealed that *pisuke* is an amount of money or payment (either money or goods) that must be given by the groom's family to the bride's family as a condition of marriage and asking for her guardian. This is in line with what Mr. Muse said:

"...lek dalem pisuke no arak due aturan, pertame istilah pisuke nganjeng kance sak kedue no pisuke tendok, nah lamun pisuke nganjeng berupe sampi, beras, ragi rengo, kayuk istilahn pisuke gentik ran care laek. Lamun pisuke tendok berupe kepeng sak sesuai kance mufakat kedue belah pihak keluarga ..."

"..in tradition pisuke There are two types of gifts, the first is pisuke nganjeng and the second is pisuke tendok. Pisuke nganjeng is in the form of cows, rice, spices, and wood, the term is pisuke ganti ran (cook) which was common in the past. If pisuke tendok is given in the form of money according to the agreement of both parties from the woman's and man's families..."

Observing this tradition directly made the researcher feel a deep connection. Not just recording data or digging for information, the researcher felt that every story, symbol, and ritual in the *Pisuke Tradition* carries a universal humanitarian message such as togetherness, respect, and family love. More than that, this tradition is also able to bring two large families to sit together, discuss, and reach an agreement peacefully.

Tradition *pisuke* is a cultural heritage of the Sasak people that has been passed down from generation to generation. Not only limited to customs, this tradition has been institutionalized in village regulations commonly referred to as *awiq-awiq*, which shows the importance of this tradition in community life. Each hamlet or village has *awiq-awiq dusun* (hamlet or village rules) determined by religious leaders and community leaders, for those who violate will be subject to sanctions according to the agreement.

The negotiation process regarding the amount of *pisuke* in a Sasak traditional wedding generally begins after the woman has been kidnapped or *merarik* and the *besejati* (justification) has been carried out, which means that there is a messenger from the man's side who confirms that the girl from this village has married a young man from his village. Thus opening the way for both parties to begin discussions regarding the amount of *pisuke* that will be given. Ariyanti & Jumaidi (2024) stated that the tradition of giving *pisuke* contains a deep meaning as a form of respect for the feelings of parents who will lose their daughter. Therefore, the request for *pisuke* can be considered as a representation of the parents' hopes. However, there are some opinions from the Sasak community that the *pisuke* money is used for welcoming at the *nyongkolan* event and for holding a thanksgiving event or reception at the woman's house (Haq & Hamdi, 2016). A similar thing was also conveyed by Mr. Muse:

"...kepeng pisuke ne tekadu jari sikn begawe lek balen penganten nine, biasen kepeng pisuke sikn beli jaje, beras, ragi rengo, kance sesuai kebutuhan sikn yak"

begawe wah. Kadang lamun arak sisen jak tergantung inaq kance amaqn sik sak bini yakn simpen ato biasen beliangan ruen perabotan marak lemari, beliangan teken, beliangan bendang, jembung, kasur..."

"...*pisuke* money is usually used to finance the wedding party at the bride's house. This money is used to buy various party necessities, such as ingredients for food, drinks, and various party equipment. If there are any remaining funds, most of the bride's family chooses to use them to buy household furniture or jewelry as a gift for the bride..."

In our conversation, Mr. Muse explained in detail about the purpose of using *pisuke* money. His face was calm, but there was a kind of pride that was visible when he explained this tradition. The *pisuke* tradition is not only about giving money or holding a party but also about ensuring the welfare of the bride in her future. The researcher felt the deep enthusiasm and affection from the bride's extended family. The researcher's respect and admiration for this tradition grew even greater, which turned out to not only have economic value but also contain deep concern for the future of the bride and groom.

Pisuke Pricing Process

The determination of the *pisuke* value will be carried out after the series of *true* and *selabar* customs have been completed. After the *selabar* process as the initial stage of the customary marriage agreement is accepted, it is continued with a transition period known as *mucuk*. *Mucuk* is a crucial phase that marks the transition from customary law to religious law. At this stage, various religious aspects begin to be integrated into the marriage procession, including discussions about the amount of *pisuke* and the determination of a valid marriage guardian according to religious law. A similar thing was also said by Mr. Muse:

"...lamun wah teterima selabarn sik selapuk keluarge sak bini seterusn no arak peralihan atau jeda sementare oleh hukum adat jok hukum agama sak tearanan mucuk. Apakah lek mucuk ne yakn teraos aran pisuke atau yakn raos wali ye artin mucuk. Lamun wah tebeng wali tebeng tikah bejulu, maksimal jarakn yak raos pisuke no due minggu ndekn kanggo lebih lek due minggu..."

"...after the *selabar* is accepted by the bride's family, there is usually a waiting period or transition period or temporary break from customary law to religious law called *mucuk*. During this *mucuk* period, the price of the *pisuke* or the marriage guardian will usually be discussed. However, if the marriage guardian has been given first, then the discussion about the price of the *pisuke* must be done within a maximum of two weeks..."

Mr. Muse's explanation made the researcher understand more about the importance of balance between custom and religion in this marriage process. The *mucuk* period is a time of respect, a pause to prepare oneself and adjust to each other before finally stepping into a more sacred bond. The researcher was impressed by the way this custom guides every step of the marriage with full wisdom, reminding the researcher that this *pisuke* tradition carries values that

are more than just rules, but also full of respect and attention to the bond that is formed.

Discussions about the Pisuke custom are discussed through the village head from the groom's residence to the bride's residence. This is because the village head is considered a traditional figure or official in resolving marriages according to customary law (Haryanti, 2017). In accordance with the prevailing customary procedures, the hamlet head has a central role in the process of determining the pisuke. After holding an initial meeting with the groom's family, the hamlet head from the groom's side will act as an envoy to convey the offer to the hamlet head from the bride's side. The female hamlet head, who has previously received a mandate from the woman's guardian regarding the amount of pisuke expected, will convey it officially at the meeting. After receiving information about the amount of pisuke expected by the woman's family through the hamlet head, the man's family will conduct an evaluation. If the amount of pisuke is considered too high, then they will submit a more realistic offer. This new offer will then be conveyed by the male hamlet head to the female hamlet head as a representative of the woman's family. The hamlet head from the groom's side will continue to negotiate until an agreement is reached on the amount of pisuke. This was also explained by Mr. Muse:

"...saat raos pisuke ne inikt yak ngeregak aran aji rege, misaln tejauk,ak baruk arak sepulu jute padahal limeolas jute mukt endeng misaln no taokt aji rege juluk to, nah berjalan disana mbe taokn ketepuk bareh to dalam hukum adat mucuk ne, misaln ne wah aneh tutukn lek te misaln teluolas jute. Aok aneh mun sanggup penganten mamen beng teluolas jute jak oke sepatat..."

"...in the process of determining the amount of the pisuke, the practice of bargaining known as aji rege is very common. For example, if the man proposes a dowry of ten million rupiah, while the woman expects fifteen million rupiah, then both parties can negotiate. This bargaining process will continue until a mutual agreement is reached, for example at thirteen million rupiah. Once an agreement is reached, the marriage process can continue..."

Researchers felt inspired by how bargaining in the context *aji rege* not only an economic negotiation, but also a reflection of close social relations. The researcher's feelings deepened when he saw how serious and wise Mr. Muse was in discussing this. For him, every number negotiated was a symbol of hope and love that were intertwined, and that made the researcher appreciate the meaning behind the marriage process in this culture even more.

This situation is similar to the characteristics of perfect competition market accounting, there is a bargaining process until there are no more transactions and an agreement is found on the price.(Indaryani & Sokarina, 2024). If the amount of the dowry has been agreed upon by the village head, who represents the families of both parties, then the dowry money is paid in cash by the groom to the bride's family.(Handayani, 2022). The giving of pisuke money can be done before or after the marriage contract, depending on the agreement of both families. If given before the marriage contract, the pisuke

money is considered a requirement for the woman to be willing to marry her child. However, if given after the marriage contract, the pisuke money becomes a requirement to continue the next traditional wedding procession. From an accounting perspective, pisuke money is classified as cash receipts intended to finance a series of transactions and activities related to organizing a wedding.

Pisuke As a Symbol of Self-Esteem

The amount of *pisuke* money requested by the Sasak people from the prospective groom is greatly influenced by the social status of the woman. The greater the amount of pisuke given, the higher the social status of the woman in the eyes of society. Such as from a noble family, highly educated, rich, or having a good job. The amount of pisuke money is actually a way for the man's family to show appreciation and respect to the woman's family. Something similar was also expressed by Mrs. Suryani:

"...lamun marak lek bagian dese tetangge jak mun ndek te engat penganten sak nine jauh emas-emasan marak kalung, gelang, ali-ali kurang ajin pisuken kadang ye langant teengat ite sugih ato ndek. Mum jauh dikm doang jak kurangan ajin teparan ndek bedoe, yewah langan teengat kadang dengan arak penganten nine ato ndek..."

"...in the neighboring village, the amount of money pisuke often influenced by the jewelry worn by the bride at the wedding. Local people tend to give a bigger pisuke if the bride wears gold jewelry such as a necklace, bracelet, or ring. This is because gold jewelry is considered a symbol of wealth and social status..."

In an interview with Mrs. Suryani, the researcher gained insight into the influence of jewelry on the amount of pisuke money. She explained that society tends to give larger pisuke if the bride wears gold jewelry, such as necklaces and bracelets, which serve as symbols of social status. The researcher felt deeply interested in hearing this, especially when Mrs. Suryani highlighted that this jewelry creates certain expectations in society. She also explained that although this tradition has existed for a long time, there is pressure for the bride to display symbols of wealth, adding to the complexity between tradition and reality. This discussion highlights how the influence of jewelry creates a complex relationship between materialism and social values in marriage practices, and how this shapes social dynamics in the wider cultural context.

From this statement, social status has a big influence in determining whether the demand for money is high or low. *pisuke*. The educational status of women also affects the high demand for pisuke money, for example, high school graduates are definitely different from those with S1 and S2, plus the woman has a permanent job. The high demand for pisuke money is common in the wedding traditions of the Sasak tribe. Thus, it is natural that families who have daughters with a higher educational background, from prominent families, and have brilliant careers expect more pisuke money. Ratih Ika Wijayanti (2022) said that based on existing data, Sasak traditional weddings

can be categorized as one of the most expensive wedding ceremonies in Indonesia (Miranda & Sokarina, 2024).

The amount of *pisuke* money in Sasak traditional marriage has a symbolic meaning as a form of respect and appreciation of the male party towards women. The ideal amount of *pisuke* is one that reflects the values of equality, does not demean the dignity of women, and does not become a financial burden on the male party. As a responsible man, he must provide the best for women, including giving *pisuke* money that is not too small by looking at the woman's family background. The bigger the *pisuke* money given, the better and makes the woman's family proud because the *pisuke* money given will be used for the continuity of the wedding party at the residence of the woman's family.

Accounting and Pisuke

Anas (2018) explains the development of accounting is always influenced by several factors including cultural, economic, legal, social, and political conditions in which accounting develops. So far, accounting practices in Indonesia have adopted more standards originating from western countries. The application of accounting practices is greatly influenced by the culture in which accounting is applied (Alexander et al., 2018). The development of accounting that intersects with the culture of a particular ethnic group will give birth to ideas about the fundamental values of life. In line with this, the concept of accounting in the *pisuke* culture will be born and contribute to our understanding of the diversity of accounting practices in the world.

Cultural accounting refers to the systematic processing of cultural values within a tradition. *Pisuke* not just a gift of money, but a symbolization of complex social, cultural, and economic values. The value of *pisuke* is not only measured by the amount of money given, but also from the negotiation process, and the symbolic meaning contained therein. Some important aspects in *pisuke* cultural accounting are financial management known as income and expenditure accounting. In the *pisuke* tradition, income accounting focuses on the income received by the bride's family in the form of goods or money and for the groom will get the bride as an income-generating asset because the husband and wife are also recorded as assets in the household balance sheet. Meanwhile, expenditure accounting focuses on the goods or money that will be spent by the groom. This was also conveyed by Mr. Basri:

"...pisuke ne adalah pemberian sejumlah barang atau kepeng lek luah jumlah mahar sik pihak keluarga sak mame jok keluarga sak nine biase untuk keperluan begawe lek balen sak nine..."

"...pisuke is a gift of goods or money outside the dowry made by the groom's family to the bride's family which will be used to organize a wedding party at the bride's residence..."

In interview with Mr. Basri, the researcher was impressed when he explained *pisuke* as a gift of goods or money outside the dowry from the groom's family to the bride's family for organizing the wedding party. This

explanation shows how important *pisuke* is in reflecting respect and responsibility, and in building relationships between the two families. However, when Mr. Basri discussed the variation in the number of *pisuke* that must be adjusted to the agreement and financial conditions, the researcher felt concerned about the burden that must be borne by the groom's family to meet social expectations that are often high.

From the interview results above, the utility value of *pisuke* becomes something important as provisions or capital for the bride's family. Equity (capital) is the residual claim of the owner to the assets of an entity after deducting all liabilities and funds from individuals and other parties received as investments for a certain period of time. This concept cannot be equated with the understanding of capital in the *pisuke* tradition which specifically refers to *pisuke* funds allocated for organizing a wedding party at the bride's residence.

The giving of *pisuke*, which is the obligation of the groom in the Sasak wedding tradition, is generally in the form of money or goods given to the family of the prospective bride. This practice, which has been rooted in the socio-cultural order of the Sasak community. In the context of accounting, the value of *pisuke* can be recognized as part of equity (capital) in accordance with applicable accounting standards. Variations in the form, number, and type of *pisuke* in various regions indicate that this practice is influenced by cultural diversity and has significant economic implications, especially for women.

The connection between accounting and *pisuke* lies in the process of assessing, calculating, and recording values. In the context of *pisuke*, values are not only measured quantitatively (money), but also qualitatively (symbols, social status, etc.). This shows that accounting is not linear and can involve subjective and cultural aspects.

The value calculation system in the *pisuke* tradition, although involving numbers, has a different approach from conventional accounting. The numbers produced are not just a representation of financial value, but also reflect deep cultural and spiritual values, especially in the Sasak community. Non-material values such as culture significantly influence price determination. Price itself is a social construction that varies depending on perspective and context. Therefore, viewing accounting solely as related to numbers is irrelevant (Budianto et al., 2023).

Accounting for Income and Expenditure in the Pisuke Tradition

In accounting perspective, income is defined as an inflow that comes from increasing assets, while expenses are defined as decreasing assets or increasing debts. Assets are considered as something that can generate income, and liabilities are sources of funding to finance assets other than equity (Fikri et al., 2017). In line with this perspective, a daughter will be recorded as an asset in the family balance sheet. So the *pisuke* will be considered an asset by the woman because considering that this *pisuke* is a voluntary gift from the man to the woman in addition to the amount of the dowry. On the other hand, the man will consider *pisuke* as an obligation because he considers that paying *pisuke* is a responsibility that must be fulfilled.

Arizona (2018) said that if the acquisition price is determined, then the acquisition price becomes the basis for accounting during the period of use of the asset in question (Nahdhiyah, 2022). Meanwhile, the price paid by the buyer for goods or services provided by the seller is called the selling price. The pricing method that is often used is by applying a cost markup. This means that the selling price of the product is obtained from the sum of production costs and markups. Talking about price determination is then associated with the concept of acquisition price and selling price from an accounting perspective. Acquisition price includes all costs sacrificed to acquire fixed assets until the various assets can be used or owned (Nahdhiyah, 2022). To acknowledge the existence of a transaction, the concept of acquisition price theoretically begins with mutual agreement. This recognition shows mutual interest that voluntarily acknowledges that both parties have their respective interests that are bridged through the transaction process. In the pisuke tradition, the acquisition price is obtained during the process of bargaining the amount of pisuke to be paid. After negotiation, they will reach an agreement on the amount of pisuke to be paid.

Income can be defined as an increase in assets, an addition to assets, or a decrease in liabilities against economic profits during a certain period of time. This has an impact on the growth of equity material that does not come from the participation of investors. Income is defined as the amount of income generated from production plans and financial delivery for economic growth during an exclusive period (Costello & Sanders, 2016). Description of income includes additional definitions of both gains and surplus. Primary activities provide income and revenue through sales profit margins, rental payments, and ratios. Other income that meets the parameters of gains but is not primary operations is a representation of surplus allocation (Tumirin & Abdurahim, 2015).

In the concept of accounting *pisuke* illustrates the concept of income recognition. In this case, Sasak women are considered valuable assets that can be capital for their parents to earn income in the future. So if their daughter (asset) gets married, then there must be compensation or ransom that must be paid by the party who is marrying her, the party referred to in this case is the man. Pisuke is considered as income and expense, which means that pisuke is income for the woman and an expense for the man, although the obligation to pay pisuke for the man is a customary expense that must be paid off. However, because the husband and wife are also considered assets in the household balance sheet, the value of the woman or his wife is also considered as income (Ariyanti & Jumaidi, 2024).

Symbol of Love or Economic Burden?

The tradition of giving pisuke, which often involves a large amount, can be a financial burden for prospective husbands who come from low-income families. The size of the pisuke is often associated with the social status and economic capacity of the groom's family. The people of Lombok understand that pisuke is not just a material transaction, but also a symbol of affection and

respect. However, social pressure to give a high *pisuke* often arises. Therefore, it is important for the community to realize that the value of the *pisuke* must be in accordance with the economic capacity of the groom so as not to cause an excessive burden and maintain harmony in social relations.

One of the findings in the observation was the case of the marriage of women from the nobility in Lombok, where the man was required to submit a land certificate as *pisuke*. These requirements represent a very heavy financial burden for prospective husbands, especially for those from less prosperous economic backgrounds. Such a large burden can be a major obstacle in carrying out a marriage and even has the potential to cancel the marriage plan if the prospective husband is unable to meet these demands. (Akbar & Sainun, 2024). This is what Atin's mother said:

"...dana sak jari sikt bayah pisuke biasen mbait lek tabungann laguk lamun ndek cukup kawih tabungan jak terpaksa gadek ato jual doe karakt marak ntan tanak, emas-emasan kadang mun wah ndarak jak ngutang lek bank..."

"...funds for *pisuke* payments are usually taken from personal savings. However, if savings are insufficient, assets such as land and jewelry are forced to be pawned. In urgent conditions, bank loans are the last option..."

In an interview, Atin's mother, who is the groom's parent, expressed her feelings regarding the responsibility of paying *pisuke*. In a caring tone, she explained that the funds for the payment usually come from personal savings, but the situation becomes difficult if savings are insufficient. In such circumstances, pawning assets such as land or jewelry is often an option to meet this need. Mrs. Atin also expressed her concerns about the long-term impact of the decision, realizing that the cost of the *pisuke* could disrupt her family's economic stability.

Pisuke is an obligation that must be paid, an obligation is something that must be fulfilled and must not be underestimated or abandoned. Etymologically, debt is money or goods in a certain amount that is lent for use, with an obligation to return it in a comparable manner. In addition, debt functions as an asset given to the acquirer as a loan with the condition that the acquirer will act as a replacement party for the loan when it matures.

In other words, *pisuke* is a customary obligation that must be fulfilled by the groom in the Sasak wedding tradition. The giving of *pisuke* is an inseparable part of the *merarik* procession and is an absolute requirement in marriage. If not fulfilled, the groom can be subject to customary sanctions. From this explanation, it can be concluded that liabilities (obligations) in contemporary accounting come from past events or transactions. For example, the obligation to exchange purchased goods or use services that cause business debts or loans. On the other hand, obligations or liabilities in the context of *pisuke* are more of a responsibility that must be fulfilled because they are customary rules that cannot be waived as a requirement in the Sasak *merarik* tradition.

Expenses are decreases in equity as a result of liabilities not related to the classification of investors and decreases in assets or economic benefits during the accounting period. In this case, *pisuke* paid or given to the bride's parents. On the other hand, *pisuke* functions as income for the proposed woman who appears as a result of the marriage contract or *ijab Kabul*. However, *pisuke* is not the purchase price of the woman but rather a sign of honoring and respecting her.

Thus, it is clear that there is an element of income and expense in this case. Income for the bride's parents because they have been given *pisuke* as a substitute for himself, while for men *pisuke* is a burden because he must fulfill the request of the parents of the woman he will marry, which of course in fulfilling it requires costs from the groom's side. Awan also explains this:

"...wah mule ye adat langan laek jarin mut siep merarik berarti wah siep kepeng jari bayah pisuke, laguk mun terlalu berlebihan ntant teendengan sak ndekn sesuai kance kemampuan jak beban jarin..."

"...it has been a tradition since ancient times that readiness to marry is interpreted as financial readiness to fulfill the obligation to pay *pisuke*. However, if the amount of *pisuke* requested exceeds financial ability, it can become a heavy burden..."

Awan, as the groom, expressed his understanding of the tradition that requires readiness to marry to be interpreted as financial readiness to fulfill payment obligations *pisuke*. He realized that this was a hereditary custom that had existed since ancient times. However, Awan also felt quite a lot of pressure when the amount of *pisuke* requested by the bride's side exceeded his financial ability. This situation created a heavy burden that not only affected his family's finances, but also the overall wedding preparations.

So based on the results of the interview, the meaning contained in the price of *pisuke* when viewed from a cultural perspective. The price to be paid is a form of appreciation from the man to the woman he loves so much and is willing to do everything including the requirements of *pisuke* money, which is not heavy, because the man sincerely tries hard to meet the requirements of the family of the woman he loves. So the real meaning contained in *pisuke* money is very valuable, it can even be used as motivation in realizing desires in obtaining what is desired, especially things related to a prospective life partner. But on the other hand, if the amount of *pisuke* demand is too high and does not match the ability of the groom's family, it can be a heavy burden. The financial burden due to *pisuke* can also cause conflict between the two families.

Pisuke Tradition Between Sustainability and the Challenges of Modernity

In general, this *pisuke* tradition is a pure Sasak custom that has existed since generation to generation until now. This tradition is not just a custom or habit that must be carried out by the Sasak people but this tradition is included or formulated in village regulations which are usually called *awiq-awiq desa* (village regulations) (Sasih, 2007). So, the meaning of *awiq-awiq pisuke* is an

unwritten village rule related to the process, amount and so on related to the giving by the male to the female in the Sasak tribe's *merarik* procession.

Along with the development of the times, the practice of *merarik* (elopement) in the Sasak community is increasingly abandoned. This directly has implications for the fading of the *pisuke* tradition, considering that *pisuke* is an integral part of the series of *merarik* marriage ceremonies. One of the main factors causing the decline in the practice of *merarik* is the difficulty of fulfilling the requirements of its marriage customs, also the traditions of the Sasak Lombok tradition are actually many that are not parallel to Islamic teachings, such as the matter of *pisuke* and *nyongkolan*.

The intensification of the spread of Islam on the island of Lombok, which is marked by the increasing number of preachers and religious activities, has had a significant influence on changes in the values and socio-cultural practices of the Sasak people, including the *Merarik* tradition. Rapid development and modernization have brought significant changes to the mindset of society. The increasing ease of preachers to spread the teachings of Islam, as well as increasing education in Indonesia so that many young generations tend to think rationally compared to people in ancient times, but these people still maintain the traditions of their descendants so that they are not completely destroyed. Because, in any case, customs and traditions must remain in an area to become a characteristic of the area.

The *pisuke* tradition is faced with increasingly complex challenges due to the demands of modern life, because we already know that almost all cultures in Indonesia are experiencing extinction due to the lack of human concern for their own culture, including the *Merarik* (elopement) tradition which is increasingly being abandoned. This is influenced by changes in the mindset of a more modern society and a broader understanding of various things. Some Sasak people may be very happy if they get married using the *Merarik* traditional process because it is a source of pride for the Sasak people. But if a couple does not use *Merarik*, it is also a mutual agreement because maybe the era is modern or the woman's partner is no longer of Sasak descent (Amalia, 2017).

The integration of religion with culture that produces this *Merarik* marriage tradition must be maintained because this tradition is very unique and is a symbol of the Sasak tribe in Lombok. To maintain the *Merarik* marriage tradition in modern times, it must be adjusted to applicable laws but still maintain its authenticity. This is in line with what Mr. Muse said:

"...tradisi pisuke ne tradisi leluhur wah olek jaman laek, jari harus tejagak kelestarian ndekn cume masalah adat laguk wah bagian lek jati diri ite sak jari dengan sasak, jarin mun ndek ole kite mulai jagak sai malik..."

"...the pisuke tradition is an ancestral tradition that has existed since ancient times, so its sustainability must be maintained. The pisuke tradition is not just a matter of custom but has become part of our identity as the Sasak people, if not ourselves who will maintain it..."

In the discussion with Mr. Muse, the researcher felt a strong depth of emotion regarding the importance of maintaining the *pisuke* tradition as part of the identity of the Sasak people. His sense of pride and concern for the ancestral heritage was very clear, reflecting how valuable this tradition is. He emphasized that preserving tradition is a collective responsibility, inviting us to play an active role in preserving culture. The researcher was inspired to better understand the role of tradition in shaping community identity and to recognize the challenges faced by society in maintaining it amidst changing times. The *merarik* tradition as one of the cultural heritages of the Sasak tribe has high historical and social value. Despite facing challenges from modernization, efforts to preserve this tradition need to continue to maintain its authenticity and prevent its extinction. This preservation is important to maintain the diversity of Indonesian culture and strengthen the identity of the Sasak tribe, because for the Sasak people the *merarik* tradition means maintaining self-esteem and illustrates the masculinity of a Sasak man because he succeeded in taking (running away) a girl of his heart.

CONCLUSION AND RECOMMENDATIONS

Based on the description above, it can be concluded that social status greatly influences the determination of high or low demand for *pisuke* money. High demand for *pisuke* money is common in the wedding tradition of the Sasak tribe. The process of determining the amount of *pisuke* is carried out by bargaining, the situation of which is similar to a perfectly competitive market.

The value of *pisuke* is not only measured by the amount of money given, but also by the negotiation process, and the symbolic meaning contained in it. Some important aspects of *pisuke* cultural accounting are financial management known as revenue and expenditure accounting. In the concept of *pisuke* accounting describes the concept of revenue recognition. In this case, Sasak women are considered as valuable assets that can become capital for their parents to earn income in the future. So if the daughter (asset) gets married, then there must be a reward or ransom that must be paid by the party who proposes, the party referred to in this case is the male party.

Amount of money *pisuke* In Sasak traditional marriage, it has a symbolic meaning as a form of respect and appreciation from the man towards the woman, the ideal number of *pisuke* is one that reflects the values of equality, does not degrade the dignity of women, and does not become a financial burden that burdens the man. The *pisuke* tradition in Lombok is not just a gift of material, but also a manifestation of deep social values. The process of giving *pisuke* involves many parties, from the extended family to the surrounding community. The process of giving *pisuke* involving all interested parties shows how deep the roots of this tradition are in the social life of the Sasak people.

Tradition *pisuke* as one of the cultural heritages of the Sasak tribe has high historical and social value. Despite facing challenges from modernization, efforts to preserve this tradition need to be continued to maintain its authenticity and prevent its extinction. This preservation is important to

maintain the diversity of Indonesian culture and strengthen the identity of the Sasak tribe.

ADVANCED RESEARCH

The researcher acknowledges that this study has limitations. The complexity of Sasak culture and its social dynamics are obstacles to fully understanding the historical transformations that have influenced the *pisuke* tradition in Mantang village. This certainly opens up space for further research to examine in depth, ideally to trace in more detail how historical changes have shaped and influenced the practice of the *pisuke* tradition.

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