

## The Meaning of Sasak Women's Self-Value in Pisuke Culture

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### ARTICLE INFO

*Keywords:* Self-Value, Cultural Accounting, Pisuke Accounting, Sasak Culture

*Received :* 19, December

*Revised :* 17, January

*Accepted:* 11, 09 February

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### ABSTRACT

This research aims to interpret the self-value of Sasak women in Pisuke culture and then reveal the uniqueness of accounting born from this culture. This research uses an interpretive paradigm and ethnography as the research methodology. Data collection techniques were conducted through interviews. Data analysis went through the stages of domain analysis, taxonomy analysis, componential analysis, and uncovering cultural themes. The results revealed that the meaning of Sasak women's self-value in Pisuke culture symbolizes pride, devotion, helping, and appreciation. The nominalization of Pisuke is not in line with the culture of capitalism because Sasak society prioritizes moral and spiritual values. In accounting books, Sasak women's self-value is recognized as assets, liabilities, income, and expenses. Transparency and accountability in Pisuke's culture are needed to maintain trust in Pisuke. The value position contained in Pisuke culture is the value of honesty, the value of sincerity, and the value of justice.

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## INTRODUCTION

Accounting research is considered invalid if unrelated to business (Andini, 2018). Meanwhile, if viewed more specifically, it will be found that the character of accounting can be presented in various dimensions, viewpoints, perspectives, and paradigms (Rokhman, 2022). Accounting is defined as the art of recording, classifying, and summarizing transactions and events of a financial nature in a meaningful way (Denada et al., 2022). Accounting as an art refers to how it is used, so the more explanations made about accounting itself, the more it makes accounting a unique art to be discovered (Rokhman, 2022).

The uniqueness of accounting is found in many smaller areas, including the culture of specific ethnic groups. The development of accounting that intersects with the culture of a particular ethnicity will give birth to ideas about fundamental life values (Martadinata & Faturrahman, 2021). The relationship between culture and accounting is not new, as accounting was born out of an ever-evolving culture. This is demonstrated through efforts to bring accounting science closer to the realities of culture, religion, and spirituality in line with critical accounting analysis about local wisdom (Rahman et al., 2019). The discussion on the accounting phenomenon in the context of local wisdom culture has been studied extensively, especially in the marriage culture.

Marriage will not go through an instant process but will go through various stages until the formation of a halal household bond (Zulaikha, 2020). From a cultural perspective, each stage in the marriage process has a specific meaning that becomes a belief for the owner of the culture itself. One form of local wisdom from the culture of marriage that has continuously evolved in social interaction is the dowry. The existence of dowry as a mandatory offering from a man to a woman who will be married is always interesting to study because the determination of dowry as something of value will be adjusted to the ability and local cultural traditions.

Dowry is associated as a symbol of love and respect for women that is regulated in Islam based on Allah's commands. Interestingly, every ethnic group in Indonesia has its term for dowry, including the *Sasak* tribe on Lombok Island. The Lombok marriage culture recognizes the term dowry as *Pisuke*. However, *Sasak* society tends to classify dowry and *Pisuke* as marriage offerings whose recognition is intended for humanity and honor. The *Sasak* tribe recognizes dowry as a wedding gift for the bride, while *Pisuke* is known as a wedding gift for the bride's parents.

The difference in perspective between wedding offerings in *Sasak* culture is all the more interesting, given that *Pisuke* offerings are often larger than dowry offerings. The stage of determining the amount of wedding offerings will undoubtedly be adjusted to the customs and habits of the *Sasak* tribe. At this stage, there will be an accounting process. All relationships between every person in the fabric of society are accounting processes (Tukan & Sawarjuwono, 2020; Wuryandini et al., 2018).

This research seeks to describe women's assessment of existing traditions. Researchers want to describe how *Sasak* women's self-value towards traditions must be preserved and recognized in the determination of marriage

offerings, especially *Pisuke*, which is used as a ransom for the self-value of *Sasak* women. *Pisuke*'s stipulation is certainly not in line with accounting practices in general, which are full of capitalist values. However, some elements of value determination are also determined and shaped based on non-material values, including the cultural element (Tukan & Sawarjuwono, 2020). The *Sasak* tribe understands the tradition of marriage offerings in the form of *Pisuke*, so it will give birth to a unique concept of accounting in *Pisuke* culture. It will also reveal the hidden meanings behind the culture. According to the background description above, the researcher is interested in conducting research on the meaning of *Sasak* women's self-value in *Pisuke* culture.

## **THEORETICAL REVIEW**

### ***Accounting and Culture***

Accounting has various definitions based on different perspectives from each expert. Accounting practiced in an area does not just appear out of thin air but will be consciously designed and developed to achieve specific goals (Sim, 2019). So, it is unsurprising that accounting is born out of an evolving culture. Culture is everything related to human behavior and beliefs, such as language, rituals, economics, life stages, interactions, and communication styles (Rachmi & Sawarjuwono, 2020).

Between accounting and culture, many influencing factors can shape an idea of accounting practices; one of the most frequent influences on accounting practices is local culture and religion. Local culture and religion in a region will give accounting practices a unique character. The ideas that arise behind accounting practices influenced by the culture of a region will undoubtedly be different from accounting practices influenced by the culture of another region.

### ***Pisuke Culture***

Marriage is binding a sacred promise between a man and a woman religiously, legally, socially, physically, and mentally to live together and form a family (Widianti et al., 2023). Marriage is not only a religious-judicial event; more than that, marriage means meeting two people and families with different backgrounds; marriage brings together two different individuals and two different ethnic cultures (Firda et al., 2023). Implementing wedding culture differs in each region, depending on specific rules and beliefs, including *Sasak*'s wedding culture.

*Sasak* wedding culture has its uniqueness that shows the identity that distinguishes it from other tribes. All *Sasak* wedding traditions or rituals have specific values and norms, including the *Pisuke* tradition. Etymologically, "*Pisuke*" indicates a gift according to the male party's ability. In other terms, a *Pisuke* is a security deposit that must be paid by the male party outside the dowry payment to the female family for taking his daughter.

The implementation of *Pisuke* tradition in *Sasak* marriage culture begins to be implemented when the woman has been kidnapped or *merariq*, then the implementation of *mesejati* (justification), which means that there is a messenger from the male side who confirms that the woman from the related village has *merariq* with the youth from the related village. Then, after this process, it will

enter the labor stage, which will go through a bargaining process until an agreement is reached in the *Pisuke* settlement (Darsah, 2019; Hamsun & Aminulloh, 2017).

### ***'Urf Theory***

The determination of offerings in the marriage culture is one of the traditions or customs inherent in community life, so Islamic law presents the concept of *'urf*. Etymologically, the word *'urf* means something that is considered good and acceptable by common sense. In terms of *urf*, it is defined as something that has become a habit and integrated into their lives so that it is no longer strange. The scholars agree that *'urf* can be used as a basis if it does not conflict with Islamic law (Hussal et al., 2023). About *Sasak* marriage culture, the determination of dowry and *Pisuke* is believed to be part of the theory of *'urf*, which is something good and has become a habit inherent in community life, but not to the point of contradicting Islamic law (Zulaikha, 2020).

### ***Shariah Enterprise Theory***

Enterprise theory has a broad scope as it includes social and accountability aspects. This theory is the theory that is considered the most by Islamic views. Hence, the concept of shariah enterprise theory emerged, namely enterprise theory that needs to be internalized with the value of tawhid. In Shariah enterprise theory, Allah is the primary source of trust. At the same time, the resources owned by stakeholders (humans) are mandated by Allah, which means there is a responsibility to use resources according to Allah's commands (Wahyuni & Abdullah, 2021). In other words, this theory explains that Allah is the center of everything and is the center to which humans and the universe return.

The implication of the Shariah enterprise theory with this research is that the distribution of wealth or an added value obtained through *Pisuke* culture needs to be accounted for to maintain trust in the trust. One form of accountability for the mandate from God in this *Pisuke* culture is transparency and accountability in the implementation of the *Pisuke* tradition by proving that the distribution of *Pisuke* proceeds is adequately used without any elements of fraud that can have an impact on negative things such as damage to trust so that it will damage the good relations that have been established and not get the pleasure of Allah.

## **METHODOLOGY**

This research uses qualitative research methods with an ethnographic approach. Qualitative research developed as a research method for problems about social phenomena, culture, and human behavior. Sugiyono (2018) explains that qualitative research aims to understand a phenomenon experienced by research subjects, such as behavior, perceptions, motivations, actions, and others that will holistically produce descriptive data (Thalib et al., 2022). Ethnography is a qualitative study of individuals or groups to systematically describe more in-depth cultural characteristics in their time and space (Wijaya, 2018).

The reason researchers use a qualitative method with an ethnographic approach as a research method is that the focus of this research is on the culture and society of the *Sasak* tribe on Lombok Island, namely the *Pisuke* culture, which will then reveal data in the form of meaning and understanding from the *Sasak* tribe as the research subject in the form of a narrative. The data in this study were collected through interviews and literature studies. The informants involved in this research are traditional leaders, religious leaders, community leaders, culturists/*Pembayun*, and *Sasak* people who understand and are involved in *Pisuke* culture.

Data analysis in this research starts from domain analysis to discover various local terms in *Pisuke* culture. Then, we proceed with taxonomy analysis, which is a further analysis of domain analysis. Furthermore, the componential analysis helps prove information patterns on informants and complete all information lacking. Finally, revealing cultural themes is the stage of preparing a report that will be submitted based on actual circumstances to reveal the meaning of *Sasak* women's self-value in *Pisuke* culture.

## RESULTS AND DISCUSSION

### *Pisuke Culture in Sasak Tribe Wedding*

Marriage is a sacred physical and mental bond between a man and a woman who love each other and have the desire to live together. It is legal in state law and religious law. *Sasak* weddings consist of various traditional processions, including giving *Pisuke* as a condition of marriage for the *Sasak* community. The *Sasak* tribe calls *Pisuke* a voluntary gift from the male party to the female party. As revealed by Munzir, a religious leader:

*"...Pisuke is one of the gifts from the male party to the female party, both in terms of finance and others ..."*

This statement confirms that *Pisuke* is a voluntary gift in the form of money or other forms that can be used as a substitute. However, today, it is often the case that *Pisuke* ransom only uses the money to make it easier for the male party to complete his customary obligations; this is to Hilal's statement:

*"...In the past, some Pisuke used money and some used goods depending on the parent's wishes, but nowadays many only use the money to make it easier for each party..."*

Based on this statement, it is known that *Pisuke* is very transactional between the male and female parties. In implementing this *Pisuke* culture, *Sasak* people uphold human values by not making it difficult for one party. This is to the meaning of *Pisuke* itself, namely *pade-pade suke* (both like), which means that giving and receiving in this *Pisuke* culture must be based on each party's willingness.

The *Sasak* community has mentioned giving *Pisuke* in money or other forms. As conveyed by *Sasak Pembayun* below:

“... *Pisuke*, in the sense of the word, means *trasne kayun*. There are various forms of *trasne kayun*; some are called *wirang*, some are called *gantiran*, and some are called *Pisuke*. *Wirang* is a gift to celebrate *trasne kayun*. If *gantiran*, cooked by the female party, is given to the male party, it is called *gantiran*. If *Pisuke* is a discussion from the male and female parties, it passes through the head of the hamlet...”

The information obtained from the *Pembayun* confirms that *Pisuke*, or in the *Sasak* language, is subtly called *trasne kayun*, consisting of *wirang*, *gantiran*, and *Pisuke*. *Wirang* is given in the form of material used to hold a celebration or called *begawe gubuk*. *Gantiran* is given as raw materials that the female party will cook. Usually, this *gantiran* shows the size based on one's social strata. Meanwhile, *Pisuke* is a voluntary gift, outside the *wirang* gift used to organize *begawe gubuk*.

The giving of *Pisuke* is generally distinguished from the giving of dowry. *Pisuke* is a gift given by the male party to the female party's parents, while dowry is a gift given by the bridegroom to the bride. This is what underlies the difference in giving dowry and *Pisuke* based on the perspective of the *Sasak* community according to the following statement by the head of the neighborhood:

“...*Pisuke* differs from dowry, in that *Pisuke* is given to the girl's parents, while dowry is given to the bride...”

From this statement, it is emphasized that *Pisuke* and dowry are different gifts. However, these two gifts are the same, namely giving from the male party to the female party to carry out the marriage, which, of course, both have noble goals, similar to what Allah says in QS. An-Nisa verse (4) regarding the obligation to give dowry.

Based on QS. An-Nisa verse (4), the *Sasak* community understands that the *Pisuke* tradition is a legacy from ancestors whose law is equated with a dowry in Islam, which is mandatory; this is in line with previous research conducted by Darsah (2019) said that *Pisuke* for the *Sasak* tribe is equal to dowry. One religious figure said that:

“...So we carry out the custom first because we have the Lombok *Sasak* culture, so we have to carry out. First, the name of this *Pisuke* problem is mandatory as a *Sasak* person...” (Munzir).

However, the fact is that this *Pisuke* culture is not a problem if it is not implemented (not mandatory). However, because this culture has been embedded in the *Sasak* community and has its symbolic meaning, it will create a sense of unethicity if it is not implemented. As conveyed by the following *Sasak Pembayun* and the head of *Sasak* traditional leaders:

“... *Pisuke* is mandatory; if nothing is given, then what will be used to entertain the male party who came ...” (Lalu Saupi).

“...The real meaning of *Pisuke* is that we both like each other, so why do we hurt someone by asking for so much money and then charging it to his parents? If we ask for much money, it is extraordinary...” (Lalu Sidiq)

The culture is carried out for generations until it becomes a habit or commonplace action by the *Sasak* people, making this *Pisuke* culture mandatory for every *Sasak* tribe on Lombok Island. This is a form of culture itself, which is in the form of ideas, values, and norms that are believed by many people so that they are used as a benchmark for behavior or action (Hamsun & Aminulloh, 2017), Likewise with the *Sasak* people who still make beliefs and culture a reference in living life.

### ***Ethics of Pisuke Culture Implementation with Accounting Practices***

Implementing *Pisuke* culture in the *Sasak* wedding custom begins during the procession of *mesejati* (reporting) and *selabar* (conveying information). *Mesejati* is the process of reporting to the *Keliang* (neighborhood head). Then, *selabar* is the process of notifying the woman's family and informing the community that the *merariq* tradition has occurred. It is during this *selabar* process that talks related to the implementation of *Pisuke* begin because, in this process, there will be bargaining between the male and female parties regarding the agreement on the provision of dowry and *Pisuke*, the following explanation from the informant who is a *Keliang*:

“...First, a representative of the male party and the head of the neighborhood will go to the female party's house to discuss *Pisuke*; then, in the conversation, there will be bargaining until an agreement on the amount of *Pisuke* that is agreed to be fulfilled....”

The relationship between the process of *mesejati* and *selabar* with accounting practices must be done by prioritizing good ethics. Good ethical practices must be imbued with high cultural values to automatically reflect ethical practices prioritizing the entity's principles of truth, honesty, justice, and accountability. If ignored, it will create a gap for the parties involved to commit fraud in accounting practices such as preparing financial statements. In this case, the relation to *Pisuke* culture is that it will lead to fraud from the parties involved in the deliberation to determine the nominal *Pisuke* so that it will burden one of the parties to complete their customary obligations.

### ***Determinants of Nominalization in Pisuke Culture***

The acculturation of local culture has caused a shift in values from stagnant to new modifications to tradition (Rahman et al., 2019). In the past, the *Pisuke* tradition was carried out by determining the value or nominal to be paid only based on lineage or title of nobility, as stated by Munzir: “...this *Pisuke* value depends on heredity...”. But what happens today is different because customs or traditions are more dynamic following the times, as explained by *Keliang*:

“...Nowadays, many people determine the amount of *Pisuke*, apart from being of noble descent, now if you are both rich, have a good education, a decent job then usually the nominal *Pisuke* will be large, depending on the parents...”

The explanation of the *Keliang* shows that there has been a cultural shift in the nominalization of *Pisuke*. Historically, women were considered valuable only in terms of noble descent. However, women with a high economic level, a high education, and a decent job can also be called valuable, which will affect the nominalization of the woman's *Pisuke*.

The value set in the *Pisuke* tradition is very transactional because the value of *Pisuke* itself is influenced by several factors, including the environment, society, and each family involved in it. It is believed that the nominalization of *Pisuke* is based on the concept of *'urf*, which is good and has become a habit of the community but does not violate Islamic law. The following are the views of a *Sasak Pembayun* and a *Sasak* traditional chief:

“...If we think about it, we should not ask for too much *Pisuke*. The problem is that *Pisuke* means *Pi* is a gift, and *Suke* is a pleasure. So it is a gift that we do not burden the male party, but most of the time, it is not like that...” (Lalu Saupi).

“...I heard that if there is no money for 30 million, then there is no guardian. The power has determined the soul mate, so do not burden one of the community with the likes of our child...” (Lalu Sidiq).

The statements from these two figures confirm that giving *Pisuke* as long as it is based on the ability of the male party and the willingness of the female party is allowed. Conversely, if the imposition of *Pisuke* is burdensome to either party, this will become a problem. The following factors usually determine nominalization in *Pisuke* culture:

1. *Measure of Honor*

This measure of honor usually comes from the noble and clerical classes. The title of nobility is a unique position owned by a person because of his descent from previous ancestors who have a higher degree than ordinary people. Women who come from noble descent will have a higher position in the eyes of society than those who come from ordinary circles. The same is true for women from the descendants of clerical groups, such as *kyai*, *tuan guru*, or *penghulu* in QS. Al-Hujurat verse (13) explains that Islam does not recognize levels that distinguish certain groups. However, this culture has been deeply rooted. It prevails among the *Sasak* people, so it has become a customary law that was born, developed, and obeyed by the *Sasak* people.

2. *Tawheed*

Law and custom must always go hand in hand, meaning that where there is law, there is custom. A *Sasak Pembayun* said, "...*adat* is

based on Sara, and Sara is based on the Book of Allah and the hadith of the Prophet...". So that if studied in depth, it will enter into the law of the nature of Tawheed. This *Pisuke* or *trasne kayun* culture is known as *Gantiran*, whose size is based on several groups, namely *aji 33*, *aji 66*, and *aji 100*. Here is an explanation from *Sasak Pembayun*:

"...In the past, he was drawn from the attributes of 20 and the pillars of 13, so there were 33. Where did the 66 come from? The term is taken from the five daily prayers, and how many rak'ahs did he incorporate into 66? Where did the 100 come from is from the *asmaul husna*, which is 99 coupled with the power of Allah so that it is perfect to become 100...."

- a. *Aji 33*, included in the *gantiran* Nista or lower class consisting of 3 cows aged 3 years, 50 catu of rice ( $\pm 1.25$  quintals), 50 coconuts, 50 bundles of wood, spices to taste, 5 bottles of cooking oil (coconut oil).
- b. *Aji 66*, included in the *Madya gantiran* or middle-class consisting of 2 buffaloes aged 3 years, 100 catu of rice ( $\pm 2.5$  quintals), 100 coconuts, 100 bundles of wood, spices to taste, cooking oil (coconut oil) 10 bottles.
- a. *Aji 100*, included in the *gantiran* Utama or upper class consisting of 2 buffaloes aged 5 years, 200 catu of rice ( $\pm 5$  quintals), 200 coconuts, 200 bundles of wood, spices to taste, 20 bottles of cooking oil (coconut oil).

If *trasne kayun* in *gantiran* is not possible, *trasne kayun* can be valued in money, *wirang*, or *Pisuke*.

### 3. *Measure of Science*

Science is seen as a way to achieve a better position in society. Someone with high knowledge will usually occupy a high position in society even if they are not of noble descent. This is in line with the words of Allah Swt. in QS. Al-Muzadallah verse (11) explains the virtues of those who believe and have knowledge.

### 4. *Measure of Wealth*

This measure of wealth includes the economy and one's occupation. Someone with an upper-class economic level or decent job will enter into one of the top layers in the social layering system, and vice versa. The word of Allah Swt., which aligns with the nominalization of *Pisuke* from this factor, is QS. Al-Jumu'ah verse (10) explains that a Muslim should develop his economy by seeking the bounty of Allah Swt. as much as possible so that it will achieve prosperity.

### 5. *Awik-Awik (Regulations)*

The determining factor of *Pisuke* that has a considerable influence is the *awik-awik* (regulations) that apply both written and unwritten. Written regulations usually come from the village *awik-awik*, which has become a collective agreement. This is in line with what was stated by a religious leader and the following customary leader:

“...there is agreement in a village, but one village may be different from another ...” (Munzir).

“...there should not be too much *Pisuke*, so the village *awik-awik* limits it according to a mutual agreement; it can be exceeded with a note returning to the meaning of *Pisuke*, not becoming a burden....” (Lalu Sidiq).

In addition to written regulations in the form of *awik-awik* village, there are also unwritten regulations that are naturally implemented by the *Sasak* community. For example, unwritten rules formed from the community's view that if a woman has already been *dipaling* (kidnapped), there will be a negative perspective if the marriage is canceled because she is unable to settle the *Pisuke* custom. As Hilal stated, “... *Pisuke* will depend if you have already been kidnapped, you will usually give in...”.

Another form of unwritten rules comes from the woman's family. This factor is highly subjective as the nominalization of *Pisuke* is based purely on the wishes of the woman's family. Usually, this nominalization is seen from how much *Pisuke* the mother had when she married.

The factors above are often used as a reference in the nominalization process or measuring the value of women's *Pisuke*. But the value of *Pisuke* is also very dependent on the smooth communication of both parties or the establishment of a pure agreement without any coercion or pressure from any party. Lalu Saupi a *Sasak Pembayun* said that:

“...If the woman's parents understand, they will not put too much pressure. Whatever is given sincerely from the man's side should be accepted....”

The meaning of *Sasak* women's self-value in *Pisuke* nominalization will not be separated from their cultural values. If value is associated with accounting, there is no doubt that the value that emerges will be born out of the highly worldly culture of capitalism. This can be seen from the values in the accounting practice, such as materialism, individualism, and utilitarianism. Materialism is a paradigm that states that everything is only material. *Sasak* women in the *Pisuke* tradition will also be considered as the material that can be measured in value by the community to be used as a material medium of exchange.

Individualism is the notion of putting oneself above others. Individualism in the *Pisuke* tradition is seen in the effort to achieve success in the broad sense of wanting to raise the family's status and prioritize prestige. Utilitarianism is a paradigm that states that the purpose of human life is only to fulfill their needs, which will encourage unlimited human greed. In the *Pisuke* tradition, it is often known as guardian money, which ironically forces a situation where there is no *Pisuke* money, so there is no guardian, which will undoubtedly hamper the marriage and possibly cancel it.

Nominalization in *Pisuke* culture does not always align with nominalization in accounting practices. However, nominalization in *Pisuke's* practice will produce a material form of numbers. However, the number is only a form of representation of the value of *Pisuke* itself, which, of course, behind the numbers that appear contained cultural values and spiritual values hidden and believed by the *Sasak* community.

### ***Pisuke Value Recognition in Accounting Perspective***

Given that this research aims to interpret the self-value of *Sasak* women in *Pisuke* culture and then relate it to the accounting concept, some unique things will be found. Accounting itself was born from a culture that continues to develop; the development of accounting that intersects with the culture of a particular ethnicity will give birth to ideas about the fundamental values of life. In line with this, the concept of accounting in *Pisuke* culture will be born, and the hidden values behind the culture will be revealed. Recognition of *Pisuke* will refer to cultural values that cannot be measured in value, so in accounting, there will be recognition in a form that can be measured in value in connection with accounting theory relating to the process of engineering financial statements.

#### ***1. Pisuke as Asset and Liability***

Based on the concept of accounting theory, assets are assumed to be something that can generate income, while liabilities are sources of funding to finance assets other than equity (Fikri et al., 2017). In line with this theory, daughters will be recorded as assets in the family balance sheet. Parents are obligated to generate income to support their children until they can generate their own income.

Given the definition of *Pisuke* itself, a voluntary gift from the male party in the form of money or other forms as a substitute, this *Pisuke* will also be recorded as an asset. When *Pisuke* culture is applied and associated with accounting practices, it is feared that it can lead to the commodification of women with negative connotations because the accounting element will consider it as a buying and selling transaction that will be misinterpreted by the community (Sara et al., 2017). The following is a response from Munzir, a religious figure:

*"...This is not a trade but a tradition; we do this tradition for a purpose: to help each other in kindness. ..."*

From this statement, a form of accounting was found that was born from the local community's culture. Namely, they saw that the exchange of property was not always for material or world-oriented purposes. However, they saw that the exchange of property in this *Pisuke* culture was a way of goodness to obtain the grace of the almighty.

Turning to the position of the male party who will record *Pisuke* as a liability. In the context of *Pisuke*, liability is seen as something that must be fulfilled and should not be underestimated or abandoned

because it is a condition of marriage in *Sasak* culture, whose implementation does not violate Islamic law.

## 2. *Pisuke as Income and Expenses*

The placement of women in this tradition carried out by the *Sasak* tribe can be seen from the balance sheet or profit and loss approach. The balance sheet approach would recognize daughters as assets, so the cost would fall under investment activities, which are capital expenditures. In contrast, the profit and loss approach will recognize daughters as costs, so the costs will go to operating activities, which are cost expenditures (Denada et al., 2022).

In line with this theory, as long as something is considered something that can generate income in the future, it will be recognized as an asset even though there is no ownership right yet. In this case, *Sasak* women as assets have a value that becomes capital for their parents to obtain income in the future. This future income is assumed to be when their children can earn an income. So, when their daughters (assets) are taken, there must be a reward or ransom to be paid by the party who took it; the party referred to in this case is the male party.

*Pisuke* as income and burden means income for the female party and expenses for the male party. But back to the previous theory that although the obligation to pay *Pisuke* for the male party is a customary expense that must be repaid, on the other hand, it will also record the value of his daughter or wife as an asset that will generate income because the husband and wife are also recorded as assets in the household balance sheet.

### ***Pisuke Culture Integration and Accountability***

Ethical issues in the accounting world often lead to fraudulent practices that cannot be resolved simply by creating a code of ethics for accountants (Sim, 2019). Ethical issues are psychological issues that are heavily influenced by one's point of view. If a person adheres to moral and spiritual values, then what will happen is that the person will always maintain ethics and comply with the applicable code of ethics. On the contrary, if one holds on to material and worldly values, then what will happen is the rise of fraudulent practices and ethical violations.

The value of *Pisuke* is closely related to the faith or beliefs of the *Sasak* people, who uphold religious and human values. *Sasak* people who live by carrying out customs and traditions as a culture that they believe in will strongly avoid things that are not by religious teachings and things that can damage the value of their traditions, especially in the *Pisuke* tradition. In addition, *Pisuke* culture also upholds human values. This is reflected in the practice of *Pisuke*, which is based on the male party's ability and the female party's willingness.

Not only that, but the *pisuke* problem will continue at the wedding. The gift of the *Pisuke* will become the right of the bride's parents, so the parents have total power over the use of the *Pisuke* gift. The intended use is to spend on

wedding party needs, or the *Sasak* people often call it the term *begawe gubuk*. A religious figure said that:

“...we *Pisuke* each other to help each other with side things like *begawe gubuk*, alms, or others...” (Munzir).

This statement emphasizes that in the practice of *Pisuke* culture, it is not enough to agree and pay *Pisuke*; there needs to be accountability for the value of *Pisuke* itself. So, the principle of accountability is needed in the management of *Pisuke* funds to prove that *Pisuke* funds have been appropriately managed by their purpose, namely to organize a wedding party. Indirectly showing that *Pisuke* funds have been managed properly through successfully organizing a wedding party has proven transparency in managing the *Pisuke* funds given so the groom can accept them.

### ***Symbols of Sasak Women's Self-Value in Pisuke Culture***

The meaning of *Sasak* women's self-value in *Pisuke* culture cannot be measured materially. However, symbolic meanings can be found that will reveal the hidden meaning behind the numbers formed from *Pisuke* nominalization, namely, *Pisuke* as a symbol of pride, *Pisuke* as a symbol of devotion, *Pisuke* as a symbol of helping, and *Pisuke* as a symbol of appreciation.

***Pisuke as a Symbol of Pride:*** The self-value of *Sasak* women in *Pisuke* culture is used as a symbol of pride because a woman's self-value is highly honored by her family, so when she gets married, this pride is shown in *Pisuke* culture; this is by what was conveyed by *Sasak Pembayun* who stated that “...being the pride of the family, that is *Pisuke*. ...”.

***Pisuke as a Symbol of Devotion,*** *Sasak* women's self-value in *Pisuke* culture is used as a symbol of devotion because, through this *Pisuke* culture, it will show the seriousness of the male side that his future wife is precious. Hence, it needs to be treated differently. This *Pisuke* culture will show the devotion of the male party by the *Sasak Pembayun* statement that “...*Pisuke* is a sense of devotion from the groom's side so that the event takes place lively, so a banquet or party is held. ...”.

***Pisuke is a Symbol of Help;*** it is known that the purpose of this *Pisuke* is to help ease the burden on both parties and help each other organize the wedding party (*begawe gubuk*), which existing religions and traditions will hold. This is by the statement of a religious figure that “...the purpose of *Pisuke* is to help each other in kindness. ...”. In religion, it is also recommended to help each other by the words of Allah Swt. in QS. Al-Maidah verse (2).

***Pisuke is a Symbol of Appreciation.*** *Sasak* women's self-value is also a form of appreciation for the sacrifices of parents who have educated and raised their daughters well. In other words, the self-value of *Sasak* women in this *Pisuke* culture is interpreted as a substitute for parental fatigue and shows affection for each other.

### ***The Position of Pisuke Value in Sasak Marriage***

The values of local wisdom inscribed in *Pisuke* culture reflect the values of sacred goodness and are very valuable in living life; this shows that humans and culture are an inseparable unity and will always be related to the value of life (Amaliah & Sugianto, 2018). In the view of religion, *Pisuke* culture is seen as a form of local wisdom with wise and valuable ideas and concepts.

Local wisdom is a combination of community beliefs with divine values and is used as a means to maintain positive values and norms in social life. (Hilmi et al., 2022). Understanding the meaning of *Sasak* women's self-value in the local wisdom value of *Pisuke* culture has its meaning for the *Sasak* people in cultural and spiritual values. The following are the cultural values of *Pisuke* according to the beliefs of the *Sasak* people:

1. Implementing the *Pisuke* tradition is the most critical aspect of maintaining the value of honesty between women and men so that mutual trust between the two parties is maintained. This shows the value of trustworthiness in the words of Allah Swt. in QS. Al-Anfaal verse (27), which is associated with *Pisuke* culture, will explain that cheating in reaching an agreement on the value of *Pisuke* is not allowed in carrying out the *Pisuke* tradition.
2. The value of sincerity, *Pisuke*, is based on a sense of mutual consent and sincerity and is genuinely intended to do good and obtain the pleasure of Allah SWT.
3. The value of justice in implementing the *Pisuke* tradition will be through deliberation for consensus. So, the meeting point between demand and supply that forms the value of *Pisuke* must be in a state of mutual consent without any coercion from either party so that the value of impartial justice will be formed.

### **CONCLUSIONS AND RECOMMENDATIONS**

Accounting is born from a culture that continues to develop, as well as the development of *Pisuke* culture, which will give birth to accounting concepts in *Pisuke* culture that are unique and full of cultural and spiritual values. After analyzing and discussing related to the subject matter raised in the title Meaning of *Sasak* Women's Self-Value in *Pisuke* Culture, the researcher can conclude that:

1. *Pisuke* is a voluntary gift from the male party to the female party as a condition of marriage in *Sasak* custom, which aims to help each other when holding a wedding party. It is called *begawe gubuk*.
2. Several factors, including the environment, society, and each family involved influence the nominalization of *Pisuke*. Although these factors are often used as references in the nominalization of *Pisuke*, the actual nominalization of *Pisuke* is very dependent on the smooth communication between the male and female parties.
3. *Pisuke* is recognized from an accounting perspective as assets, liabilities, income, and expenses. The daughter will be recorded as an asset in the family balance sheet; then, the *Pisuke* amount is the form of the asset itself. So, the value of women in this *Pisuke* culture is recognized as an asset. In contrast, on the male side, *Pisuke* will be recorded as a liability that should not be

underestimated because it has become a requirement in the *Sasak* marriage culture. In addition, the self-esteem of *Sasak* women will also be recognized as income from the female side and will be recognized as expense from the male side.

4. The role of accounting in *Pisuke* cultural practices can also be seen in the form of an accounting culture that prioritizes the principles of truth, honesty, justice, and accountability, which is reflected in the implementation of *Pisuke* culture that applies these principles coupled with the application of moral and spiritual values inherent in the culture of *Sasak* society.
5. Applying accountability and transparency in *Pisuke* culture is also necessary for both parties to maintain trust in providing *Pisuke* funds to be used properly.
6. The meaning of *Sasak* women's self-value in *Pisuke* culture is represented as a symbol of pride, devotion, helping, and appreciation.
7. The position of self-value of *Sasak* women in *Pisuke* culture shows cultural and spiritual values, including honesty, sincerity, and justice.

#### **FURTHER STUDY**

This research focuses on the meaning of *Sasak* women's self-value in *Pisuke* culture. However, the study's results were based solely on information from traditional, religious, community, and cultural leaders without involving *Sasak* women. Therefore, further research can explore the meaning of *Sasak* women's self-value in *Pisuke* culture from the perspective of women involved in *Pisuke* culture. In addition, data collection can be enriched through documentation or direct involvement in the culture, resulting in a deeper understanding of *Sasak* women's self-value in *Pisuke* culture and the unique accounting born from the culture.

#### **ACKNOWLEDGMENT**

Thank you to all those who have assisted and supported me in completing this scientific work's writing. Thank you to those who have been willing and took the time to become informants in this study. Thanks also to Mr. Lalu Takdir Jumaidi, who guided me during the research writing process. The author would also like to thank parents, friends, lecturers, and the entire academic community of the University of Mataram and Formosa publishers who have published this scientific work.

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