

Budged Disclosure of Sorong Serah Aji Krame in Sasak Tribe Wedding

Intan Maezura^{1*}, Lalu Takdir Jumaidi²

Faculty of Economics and Business, University of Mataram

Corresponding Author: Intan Maezura intanmaezura@gmail.com

ARTICLE INFO

Keywords: Budget, Sorong Serah Aji Krame, Accounting Practices Wedding Expenses

Received : 11, June

Revised : 25, June

Accepted: 16, July

©2024 Maezura, Jumaidi: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The purpose of this study is to determine the amount of budget to carry out the *sorong serah aji krame* tradition of Sasak wedding custom, as well as to show that the symbols used in this culture are unique in accounting. The interpretive paradigm and the phenomenological method were used in this research. Data collection methods include conducting literacy studies and interviews. Data analysis involves the stages of data collection, data reduction, data presentation, and conclusion. The results showed that the budget varies depending on the conditions that occur, the level of ownership (Aji 33, 66, 100), and whether the equipment is owned or rented. The value of religion-based local cultural values as an implementation of *sorong serah aji krame* accounting is symbolized by AMANAH accounting A(Charity), M(Deliberation), A(Custom), N(Normative), A(Accountability), and H(Harmony).

INTRODUCTION

A budget is a detailed plan for the acquisition and use of financial and other resources over a specified period of time (Panggabean et al., 2020). Accounting is the art of recording, classifying, and summarizing financial events and transactions appropriately. (Fikri, 2016) Budgeting itself is a part of management accounting, where financial activities are outlined over a period of time through a system of analysis and control (Novia Widya Utami, 2022).

The uniqueness of accounting is found in many smaller areas, one of which is in the culture of certain groups. The combination of culture and accounting is not a new thing, because accounting was born from a culture that continues to develop (Ariyanti & Jumaidi, 2024). Efforts to bring accounting closer to the realities of culture, religion, and spirituality in line with critical accounting's analysis of local wisdom demonstrate the long-standing relationship between accounting and culture (Rahman et al., 2019). Many studies have been conducted on the phenomenon of accounting in the context of local wisdom, especially in terms of marriage culture.

From a cultural point of view, each stage in the marriage process has a certain meaning that becomes a belief for the owner of the culture itself. One form of local wisdom from the culture of marriage that continues to develop in social interactions in Sasak marriages is the culture of *sorong serah aji krame*. The traditional activities that must be carried out in the Sasak traditional marriage process start with *sejati, selabar, nuntut wali, ngawinan, perebak pucuk, sorong serah aji krame, nyongkolan, and bales onos lampak nae* (DRS. H. M. FACHRIR RAHMAN, 2013).

One of the customary processions that is legally required to be carried out is the *sorong serah aji krame* (handover of *aji krame*) (Rahmasari, 2017). *Sorong serah aji krame* is a tradition of the Sasak tribe in Lombok and is a symbol of respect for the Sasak marriage process. It not only has a symbolic meaning from the groom-to-be to the bride-to-be, but also has a super symbolic meaning. This means that the process of transferring *sorong serah aji krame* has a deep meaning that must be understood, appreciated, and applied in the married lives of prospective couples (Ahyar & Abdullah, 2019). *Sorong serah aji krame* has levels that refer to the social equality of the community in everyday life. There are 3 levels of *aji krame*: *aji 33, aji 66, and aji 100* (Agusman et al., 2018). *Sorong serah aji krame* requires some equipment for its implementation. The equipment needed is: *sesirah aji, tapak lemah, olen-olen, salin dede, penjaruman, pelengkak, pembabas kute, korjiwe, krama dese, pemegat, and sedak lanjaran* (Ihsani, 2018).

Based on the above background, the author wants to use the title "budget disclosure of *sorong serah aji krame* in Sasak tribal weddings" because no one has specifically studied the budget used. In addition, this title is still relevant and can be used as reference material for further research by researchers and other traditional actors. This research aims to explain how the process and budget were used to carry out the *sorong serah aji krame* tradition. No previous research has looked at the budget required for this tradition, but other research has focused on the tradition in general. Therefore, the author believes that this is

one of the novelties of research in the field of Sasak culture that must be studied further as an evaluation and consideration for traditional actors. In terms of estimating the budget required when carrying out the traditional procession of *sorong serah aji krame*.

LITERATURE REVIEW

Accountancy and Culture

In general, accounting is the process of recording, measuring, and reporting the financial resources of a community or organization to make effective and efficient decisions. (Joseflim Marcel, 2023). So the application of accounting practices can exist in various aspects, one of which is culture. Accounting also does not revolve around the business world alone, but is also present in a smaller scope of life, namely in the implementation of traditional community ceremonies, one of which is in the culture of marriage.(Andani, 2017)

Accounting is a social science formed by humans; its character is influenced by the cultural values of a person's society, so accounting is actually a social or cultural product derived from the concepts of human thought. So basically, accounting is a product of a combination of human creation, taste, and spirit.

Sorong Serah Aji Krame Culture

Marriage is the union of a man and a woman in a relationship governed by certain laws. Some countries set a minimum age for marriage(Ratnasari1, DwiNorma Yuni Kartika2, 2021). One of the wedding cultures of the Sasak tribe is the *sorong serah aji krame* procession, which is filled with meaning. In a series of Sasak traditional wedding ceremonies, the law that must be carried out is the *sorong serah aji krame* tradition, which is the culmination of a series of *merariq* (marriage) processions carried out by the Sasak indigenous people.(Safitri et al., 2021)

A traditional wedding is a traditional ceremony performed by the local community to mark the marriage of a man and a woman. These ceremonies are usually performed in a distinctive way and vary depending on local culture and traditions. One of the traditions of the Sasak tribe in the wedding ceremony is *sorong serah aji krame*, which is interpreted as the transfer of responsibility to both parties for the occurrence of marriage between a husband and wife. The implementation of this culture is based on the customary laws and religious laws that exist in each region. The tradition is one type of customary value transmission event that involves the application of the customary legal system and local wisdom values.(HERY IRAWAN, 2018).

Ricoeur's Hermeneutic Theory

Every meaning found in written discourse always has a context with reality outside the language, where understanding and interpretation are not

merely language-related activities but also as an act of meaning and interpretation. This is in line with Ricoeur's concept of hermeneutics, which focuses on analyzing the meaning and interpretation of texts as well as understanding how these meanings are associated with social, cultural, and historical contexts. (Siregar, 2019) In *sorong serah aji krame*, the interpretation and meaning are also in the ceremony, where it is symbolized by objects and numbers, which basically have a deep religious and philosophical meaning in each item and number. (Agusman et al., 2018)

Urf Theory

The implementation of *sorong serah aji krame* is one of the customary traditions that is inherent and must be carried out in Sasak tribal marriages. One of the Islamic arguments that is more related to tradition, culture, or customs is Urf. (Sholeh, 2023) Urf means something that has become a habit and part of their lives, so that it is familiar to them. The marriage culture of the Sasak *sorong serah aji krame* tribe has become a customary custom and does not violate the rules of Islamic law. (Zakaria & 12210053, 2017)

METHODOLOGY

Research that reveals the budget of the Sasak traditional wedding procession with qualitative research methods with a phenomenological approach. It is expected to make it easier for researchers to explore information and data in accordance with the formulation of research problems. Therefore, as the source of data to support this research process, the researcher directly chose informants who have long been involved in the field of marriage customs, namely traditional leaders and cultural experts (*Pembayun*) who have knowledge of one of the Sasak cultures. The research location is located in Jonggat District, Central Lombok Regency. This location was chosen because, until now, the Jonggat community has preserved the traditional marriage ceremony of *sorong serah aji krame*.

The reason researchers use qualitative methods with a phenomenological approach is that they want to observe the phenomenon of Sasak culture in depth and detail, especially the *sorong serah aji krame* culture, which will then reveal how many budget and cost practices exist in the tradition. The data used in the research was collected through in-depth interviews and a literature review.

Data analysis in this research starts with data collection; this finding will inform the planning stage of data collection regarding the tradition. Then proceed with data reduction, namely selecting relevant and meaningful data and focusing on data that leads to problem-solving. Furthermore, the presentation of data obtained from combining several data sets. Finally, the conclusion is drawn, the initial conclusion is taken after the data collected is complete, and the final conclusion is taken after all the data is complete, followed by the preparation of a report that will be submitted based on the actual situation.

RESULTS AND DISCUSSION

Sasak Tradition of Aji Krame Handover

Sorong serah aji krame means a testimony of dignity. Port that will be submitted based on the actual situation. *Sorong serah* means testimony, *aji* means degree or value, and *krame* means dignity. It is one of the traditional processions that must be carried out in the Sasak tribe's marriage process because it is a symbol of appreciation for the Sasak tribe's marriage process. *Sorong serah aji krame* is interpreted as a form of submission and acceptance between the two parties concerned. This procession is also an inauguration in Sasak custom, where the groom's family encourages the groom's parents to make the handover; the parents must hand over their children to the bride to be married, and the bride's family encourages the bride's parents to hand over their children to the groom to be a wife in the household. This procession must be carried out by people who have carried out a marriage because it will determine the continuation of their offspring. The purpose of this procession is to determine the level of dignity of the bride and groom, ensure that every customary procedure has been completed properly, and provide information to the community.

In the Sasak tribe, the determination of *aji krame* is still seen in the social stratification. The social stratification of society in the Sasak tribe is as follows: the highest social status is the *utame/menak* group, which can be called *aji 100 (aji satus)*; the second group is *perwangse/madya* which can be called *aji 66 (aji enem dase enem)*; and the third group is the *nista/jajar karang* group, namely ordinary people consisting of farmers and traders commonly called *aji 33 (aji telong dase telu)*. Each number that appears has its own meaning based on customary and religious provisions.

The level of Aji in this case is a symbol or differentiator of social status owned by the bride and groom who are getting married. These numbers have a meaning of the closeness of the servant to his god, or what his function is in the Sasak community order. This number is obtained from a combination sourced from the Qur'an and hadith. *Aji 33*: The legal basis is to combine the 13 pillars (pillars of prayer) and the 20 attributes (obligatory attributes for god) so that if it is totaled, it will add up to 33. *Aji 66* The legal basis is surat al-ikhlas (the number of letters is 47, the number of syllables is 15, and the number of sentences or verses is 4), so when added up, it amounts to 66. *Aji 100*: The legal basis is the asma Allah, or name of Allah, which is 99 (asmaul husna), plus the name of Allah, one, so that it amounts to 100.

Sorong Serah Aji Krame Equipment

Each traditional procession has its own equipment that will be used. Likewise, with *sorong serah aji krame*, it has some equipment (traditional tools); the equipment needed also varies in type and has philosophical meanings in it. The following describes the equipment used in the *sorong serah aji krame* traditional procession:

Table 1
The amount of Aji krame of Sasak Tribe Community

Goals	Aji Krame	Tapak Lemah	Olen	Pemegat
Menak	100	40	60	10000
Perwangse	66	20	46	5000
Jajar Karang	33	7	27	700

1. Sesirah is a container made of brass called *pinginang kuning*, which contains:
 - a. The black cloth, as a symbol of death, shows that everyone must face death and understand that death is part of life.
 - b. White cloth as a symbol of religion, which means purity or cleanliness, which means that everyone must maintain purity and cleanliness in their lives.
 - c. Traditional kris (*kebo turu*) is a symbol of loyalty; iron filings are a symbol of men; and sarong is a symbol of women, meaning that each must be loyal to each other not to enter someone who is not their partner.
 In *sesirah aji*, the cloth is tied rectangularly; in *mesejati*, the white cloth at the top means that the woman is still pure (unmarried); after the *sorong serah aji krame* procession, the black cloth is in the upper position and the white color is below, a sign that she has been married. The meaning of the rectangular bond is that wherever he comes from, he must carry out the procession of *sorong serah aji krame*. *Sesirah* functions as a symbol of unity between women and men who have been tied in marriage because Sasak husbands and wives must uphold religiously based customs when living together because the binding of religion and customs is inseparable in the container of world diversity.
2. *Tapak lemah*, consisting of pieces of money, has a hole in the middle (*kepeng laek*), a piece of money that is no longer valid but is replaced by a piece of metal money that is still there and valid. *Tapak lemah* symbolizes that the husband must be able to provide for his wife.
3. *Olen-olen* is a cloth consisting of a number of cloths tied with a shawl and placed on a chest or similar, the counting and tying of which is according to the level of *Aji* owned.
4. *Salin Dede*, *salin* means replace and *dede* means nurture, has the meaning of replacing and nurturing. The main meaning represented by *salin dede* in this traditional ceremony activity is the handover of responsibility from the bride's family to her husband. If during life, from birth to marriage, a girl is the responsibility of her parents' guidance, then after marriage, a woman becomes the responsibility of her husband. The forms of *salin dede* are:
 - a. *Ceraken* (a kind of host place); the contents are in the form of spices, and each has a place, meaning that we in society live in groups, consisting of several parts. If the bride is sick, it is taken for medicine, and if there are problems in the area, there is an institution that can

solve them. In the traditional system of medicine, it is used as a symbol of health and is filled with medicinal herbs and spices when handed over, meaning that the health and warmth of household relationships should be a top priority.

- b. *Periuq* symbolizes that as humans, we must always be close to the *ari-ari*; we are like brothers who accompany us when we are babies, so husbands must be close to their wives like brothers.
 - c. Belt *nganak/kedogan*, meaning the bond between husband and wife built with commitment, is expected to be strong like a *setagen* that is not easily broken and always bound as a husband and wife rope all the time.
 - d. *Batik Belo/Long Cloth* symbolizes that the newly built household should be led in the same way as a mother takes care of and raises her child, with love, sacrifice, and affection, as well as reminding the bride and groom not to forget the services of the parents who raised them.
 - e. *Sesapah*, or *ponjjol*, or rice container, meaning that every mother in ancient times always chewed rice for her infant children and stored it so that it would not spoil and so that it was ready to be served if they needed it. This symbol shows that a couple must work together to build and anticipate the family's economic situation and always be ready to help the family whenever needed.
 - f. *Simprong tereng (bamboo simprong)* means sharp bamboo that cannot be blunt, meaning that if you ask or ask God SWT, you must be completely pure with your intentions, and there are no obstacles.
5. *Penjaruman* is a sum of money spent by the male party if he marries someone outside the village who is not his family, but if there is a family relationship, *penjaruman* is not spent.
 6. *Pelengkak* is a fine imposed on men who dare to marry a girl who still has an unmarried brother. In ancient times, what was given was a complete set of clothes from head to toe, whether it was a man or a woman, but nowadays, all types of goods are cashed. *Pelengkak* can be in the form of money or jewelry, depending on ability and mutual agreement on both the amount and form. *Pelengkak* is also a form of respect and comfort for the brother who has been stepped over.
 7. *Pembabas kute* is a fine that is required to be brought by the groom because of their presence at the *sorong serah aji krama* and *nyongkolan* events because it usually causes a crowd and there is often noise. *Pembabas kute* arises when a bride marries someone who is in a different region from herself. In this case, when carrying out the *sorong serah* ritual, it usually passes through another village, so some money must be given to the village as an offering, and the amount of *pembabas kute* is by the agreement of both parties.
 8. *Korjiwe* is also one of the obligations that must be paid by the groom's family as a form of compensation to the village that has lost residents because of a marriage. It was the hamlet residents who were affected by *Korjiwe* and

therefore entitled to compensation. In *sorong serah aji krame*, *korjiwe* is calculated in the form of money, and the amount depends on the agreement of both parties.

9. *Krama Dise* is one of the obligations that must be borne by the male party in connection with bringing a girl from a village to be his wife because the village will provide services during the process, such as *sejati* and *Nyelabar* at the *Merariq* event, so the village is also entitled to the service fee. The amount depends on the agreement of both parties or on the village's provisions.
10. The distribution of the *pemegat*, in the form of pennies, among the children attending the event signifies that there is always a division at every gathering. Since *pamungkas* is the closing while discourse is the conversation, *Pemegat* is called the discourse terminator or the terminator of the conversation, which is symbolized by pennies, and the amount depends on the level of *aji* owned by the bride and groom.
11. *Sedak lanjaran* is the name for the meal given at the end of the *sorong serah aji krame* traditional procession; the contents are cigarettes and *pinginang*. Cigarettes in *sedak lanjaran* are traditional equipment that must be present. The cigarettes used are made of tobacco coated with corn leaves, but now it is not required to use this type of cigarette. (following the development of the existing times), while *Pinginang* is a place where *kapur sirih*, *pinang*, and *gambir* are located. The purpose of the *sedak lanjaran* for the Sasak community is a means of fostering community group solidarity that has existed since ancient times. At the event, many friends, acquaintances, and others come to visit and will be entertained with *pinginang*, attitudes, and patterns of behavior that are formed by the view of the system in society based on brotherhood and togetherness.

The process of Sorong Serah Aji Krame

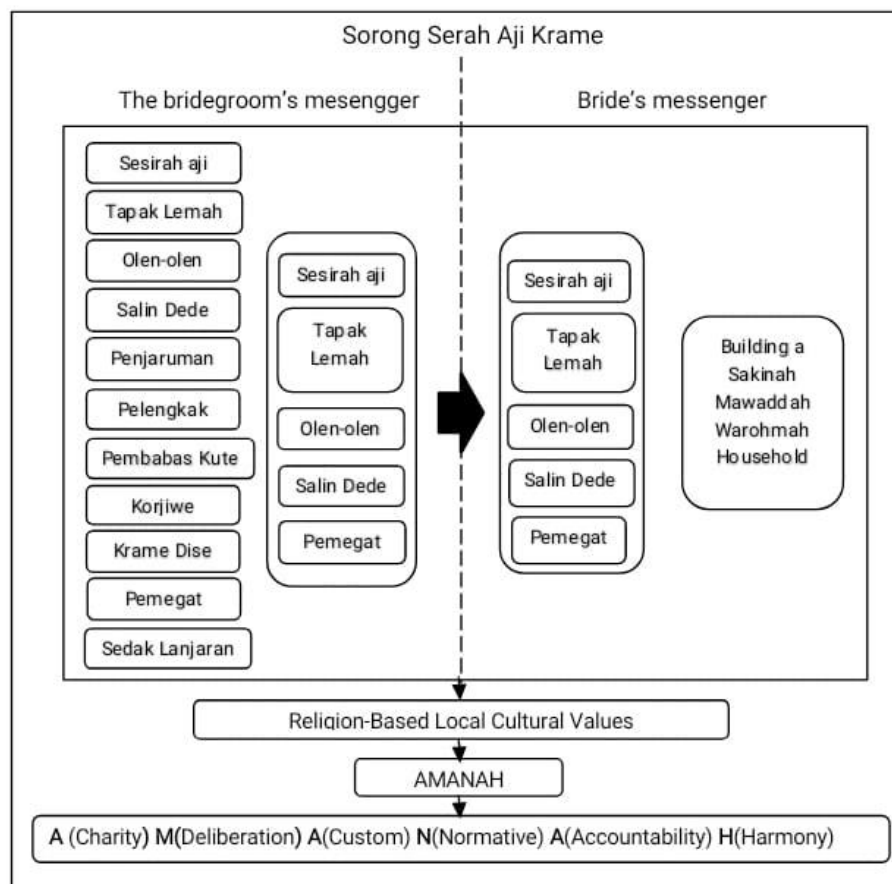
The form of *sorong serah aji krame* activities is generally the same as other traditional activities, which have a sequence from start to finish, but each sequence carried out is qualified with the meaning and philosophy of life, so it must be carried out in accordance with applicable customary rules. The process for *sorong serah aji krame* is as follows:

1. preparation of the *gegawan* treasure to be brought to the bride's place, all the equipment, and the amount to be brought according to the level of *aji* owned by the bride.
2. Preparations are also made by the bride's family, namely welcoming the *pembayun penampi*, after which the *pembayun penampi* and the entourage arrange their respective positions.
3. A messenger, or *Pisolo*, totaling 4 people, asked about the readiness of *pembayun penampi* to receive *aji krame*. If declared ready, the *pembayun* from the male side and their entourage can enter the area where the *sorong serah aji krame* procession is held.
4. After *pisolo* receives confirmation of the readiness of the event, the *pisolo* group goes to the main group of the *pembayun pengadep* group that is behind it. With all the preparations made, the *Pembayun Penampi* group

will directly welcome him with chants. With the echo of the chant, the *sorong serah aji krame* will soon take place.

5. Then each *pembayun* sings a song that serves to entertain the community and as an introduction to the family background of each bride and groom.
6. The handover and acceptance of *aji krame* and *gegawan* between *pembayun penyoorng* and *pembayun penampi* (the handover is only symbolic); using the *kawi* language, the handover is done openly and witnessed by all witnesses present, and *aji krame* is counted simultaneously.
7. *Pemegat tali jinnah*, and at that time also the coins that were used as pemegat were thrown to the witnesses and children who were there who were present and continued with *sedekah lanjutan*, and the *sorong serah* event had been carried out and continued with the handover in the form of other fines.

Figure 1
Construction of sorong serah aji krame practice in Sasak tribal



The picture above shows a picture of the *sorong serah aji krame* process of handing over various types of traditional tools or traditional equipment from the delegation of the male party to the delegation of the female party. As a means of transferring responsibility from both parties, the parents of the female

party handed over their child to the groom's family to be used as a wife and son-in-law, and vice versa. All kinds of responsibilities must be able to be given by the bridegroom, namely physical and mental sustenance, so that he can obtain a *Sakinah mawaddah warohmah* (SAMAWA) household life, which is based on faith and piety to God with local values based on religion, so that he can carry out the mandate that has been given. The trust that is carried out is not only a trust between humans but also a trust from Allah SWT; marriage is carried out with his sentence in the name of Allah SWT, so it must be maintained by remembering the greatness of Allah SWT and following religious rules. Amanah also shows the value that includes (A = Charity, M = Deliberation, A=Custom, N=Normative, A=Accountability, and H=Harmony).

Fairness is an action taken out of social concern and in the public interest. There are many aspects of fair values, such as honesty and responsibility. In Sorong Serah Aji Krame, the meaning of fairness indicates that men and women should be treated equally in the household but not put aside their duties and responsibilities.

Deliberation is the process of reaching an agreement through discussion and mutual consideration. This is seen in every *sorong serah aji krame* ritual and intends for both parties to talk about the survival of the family in a way that helps them reach a mutual decision.

Adat is the set of customs and traditions adopted by a community, serving as the basis for regulating people's behavior and understanding of life in accordance with the will of God and man. The customs of *sorong serah aji krame*, which have existed for a long time and were passed down by the ancestors, must be accepted and implemented in accordance with the rules that apply in each region. This is one of the customs of the Sasak tribe.

Cultural norms are rules or beliefs that come from a particular ethnic group and govern the way they behave, speak, and interact. One important rule in Sasak wedding culture is the *sorong serah aji krame* procession, which is believed that if someone does not do it, their offspring will not be recognized by custom, which means they cannot get inheritance from their parents, so it must be carried out in order to get offspring and a good life in the household.

Responsibility is a behavior or habit that shows that a person is aware of doing something seriously and is ready to bear all the risks and actions he takes. Responsibility is very important in *sorong serah aji krame* because it is a transfer of responsibility between the two parties.

Harmony, or cultural harmony, encompasses many things, including harmony between individuals, communities, and the environment. In many ways, culture also emphasizes how important it is to interact with others. Both men and women are expected to have harmony with other family members, as well as maintain harmony with the surrounding community, help each other, and establish a relationship.

Budget for the Aji Krame Handover

The difference in the amount of equipment between the three levels of *aji* can be seen in the table below:

Figure 2
Aji Krame Handover Budget

Aji Krame Handover Budget			
Equipment Name	Number / Tier		
	Menak aji 100	Purwangse aji 66	Jajar Karang aji 33
Sesirah Aji			
- Basin	1	1	1
- White hooks	1	1	1
- Black fabric	1	1	1
- Knitted yarn	1	1	1
Tapak Lemah			
- Precious metals	40	20	7
Olen-olen			
- benang	60	46	25
Salin dede			
- ceraken	1	1	1
- periuq	1	1	1
- stagen/sabuk nganak	1	1	1
- batik belo/long cloth	1	1	1
- sesapah/rice container	1	1	1
Penjaruman	1	1	1
Pelengkak	1	1	1
Pembabas kute	1	1	1
Kor jiwe	1	1	1
Krame desa	1	1	1
Pemegat	10000	5000	700
Sedak lanjaran	1	1	1

The table above shows the budget for *sorong serah aji krame* used by the bridegroom based on the level of *aji* they have. Only a few different pieces of equipment make the difference, such as the nominally weak look, *olen-olen*, and *pemegat*. There is also non-obligatory equipment that is only used in certain situations, such as dwellings and fragrances. This equipment is only given when the bride steps over her brother in marriage and when marrying outside the village to someone who is not a member of her family. The amount of equipment is usually different in each region depending on the village rules, the situation and conditions, and the level of the *ajinya*.

Costing practices in Sorong Serah Aji Krame

The implementation of the event in general, of course, cannot be separated from the name of the cost. The implementation of traditional events is no exception, which also requires money. The cost used during the *sorong serah aji krame* is usually seen in the completeness and level of *aji* owned by the bride. The equipment to be used usually uses personal possessions, but if it is not available, it can be borrowed from family. But now that everything is

commercialized, all the necessary needs can be rented, such as traditional equipment, *pembayun*, and people who will accompany them to carry out the event. The institution that provides these rental services is the customary institution; all equipment has been provided; just bring it because it will be returned later.

However, in ancient times, all the traditional equipment of *sorong serah aji krame* was used as personal property, and the rest, if not available, could be borrowed from family and others. Generally, the completeness of the three levels of *aji* is the same, but the difference is in the number of weak treads, *olen-olen*, and holders. For *aji 100*, the weak tread is 40, the *olen-olen* is 60, making it 100, and the holders are 10,000; for *aji 66*, the weak tread is 20, the *olen-olen* is 46, making it 66, and the holders are 5000; and for *aji 33*, the weak tread is 7, the *olen-olen* is 25, making it 33, and the holders are 700. This is the equipment that is required, and the amount should correspond to the level of *aji* possessed. The cost of renting a traditional tool is around Rp1,000,000 for a few days because it will be used for a few days but returned later.

Before the implementation of *sorong serah aji krame*, there are several processes of cost incurred, which will be explained below:

1. The process of deliberation for administrative purposes according to the interview results, such as *penjaruman* 100,000, *pelengkak* 1,000,000, *pembabas kute* 100,000, *korjiwe* 100,000, and *krame dise* 100,000, but when there is no older sibling to step over, the money for *pelengkak* does not come out, and the *penjaruman* money does not exist when marrying someone who is still related.
2. The cost of renting the *sorong serah aji krame* traditional equipment is around 1,000,000 for all the equipment; there is a rental for the payer of 300,000 and the rental of people who accompany 500,000; the cost of *sedak lanjutan* for the purchase of cigarettes is 300,000.

In the implementation of the *sorong serah aji krame* tradition, the bride's family incurs a cost, where this cost is an asset or asset owned by the groom. The summary of costs generally incurred in the implementation of *sorong serah aji krama*.

Table 1
Summary of cost in the research results

Custom fees			
Cost penjaruman	IDR 100.000 × 1	IDR	100.000
Cost krame dise	IDR 100.000 × 1	IDR	100.000
Cost pembabas kute	IDR 100.000 × 1	IDR	100.000
Cost korjiwe	IDR 100.000 × 1	IDR	100.000
Cost pelengkak	IDR 1.000.000 × 1	IDR	1.000.000
Total Biaya		IDR	1.400.000

Table 2
Range of costs incurred by families for traditional needs

Operating costs		
Customary equipment rental fee	IDR 1.000.000 × 1	IDR 1.000.000
Hiring fee pembayun	IDR 300.000 × 1	IDR 300.000
Member rental fee	IDR 50.000 × 10	IDR 500.000
Consumption cost / sedak lanjutan	IDR30.000 × 10	IDR 300.000
Total Cost		IDR 2.100.000

Each expense is calculated per unit, and each *sorong serah aji krame* tradition requires a complete set of traditional tools. In addition to traditional tools, other needs must also be met so that the event runs smoothly. Operational costs are calculated from the number of needs that are incurred. The operational costs above are an example of when some utilities are rented, but if they are not rented, in this case they already exist and can be used without requiring any more costs, which means that the expenses incurred are much less.

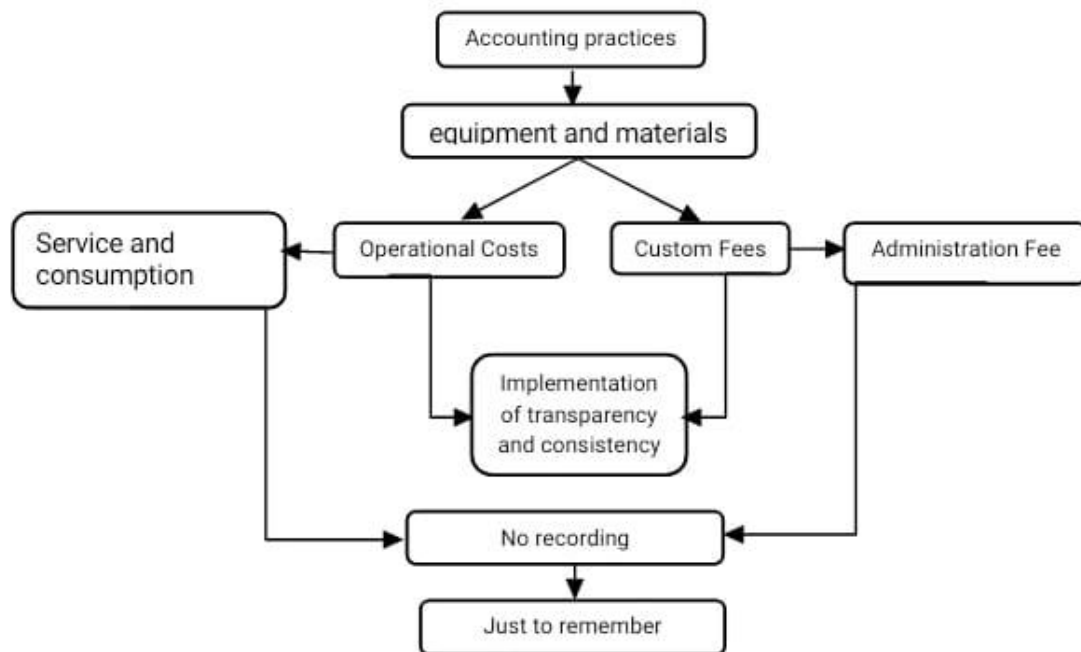
Table 3
Cost classification of sorong serah aji krame

Form of Change	Standard Price	Cost type
Administration fee	IDR1.400.000	Custom fees
Equipment costs	IDR1.000.000	Operational Costs
Service fee	IDR 800.000	Operational Costs
Consumption cost	IDR 300.000	Operational Costs

The table above shows the total cost required for the *sorong serah aji krame*, a Sasak tradition. The data presented by the researcher uses the standard maximum cost commonly used in this tradition. The estimated costs in the table above are for *aji* tier 66 and may be even smaller for fewer *aji* tiers. So that each implementation process will require completeness and the costs that will be incurred will be adjusted to the needs, the range of costs that exist will often differ due to the differences and levels of *aji* owned by the bride and groom.

In accordance with the results of research on the *sorong serah aji krame* budget based on observation, interviews, and documentation, there will certainly be accounting practices. In the process of implementation, it will be clear that this tradition is inseparable from costs. The family of the bride-to-be has to spend money to do so. Many fields of science have influenced the dynamic nature of accounting practices, one of which is socio-cultural. Therefore, accounting practices are closely tied to local culture and local wisdom. And all the symbols that exist are unique (Ayu et al., 2023).

Figure 3
Form of Aji Krame Handover Accounting Practice



in the implementation of *sorong serah aji krame*. If in the company there is a detailed recording process, it is different from recording in the cultural customary process, which only remembers what has become their tradition. For the community, the costs that occur can be predicted, considering that this tradition is often carried out every time they hold a wedding party. In this tradition, the application of transparency and consistency in a financial report exists in this procession, namely the importance of transparency in a budget so that both sides of the family know their capacity, on to incur costs and nothing is covered up by one another. The principle of consistency also exists in this traditional procession so that it continues to be carried out and with procedures in accordance with existing regulations, because basically the principle of accounting consistency is a basic principle that says that financial reporting is used consistently every time financial reports are made. In this case, consistency means that the methods and procedures used to make financial statements must remain the same.

Accounting is not only connected to matters concerning financial reports and digital financial systems but also penetrates into the dimension of cultural values in society. Generally, the dimension of values in a culture varies from place to place, but specifically for the *sorong serah aji krame* culture, there may be little difference in each region. As the opinion (Viktor Maria Akbar Soratomo Tukan, 2020) The relationship between culture and accounting is not new and will always be important because accounting is the formation of a culture that is always evolving. The emergence of accounting practiced in a place or region is always constructed and developed deliberately to achieve certain social goals (Ayu et al., 2023).

CONCLUSIONS AND RECOMMENDATIONS

Based on the research conducted, it was found that there are accounting practices in the *sorong serah aji krame* tradition of Sasak tribal marriage. According to the tradition of determining the budget based on the situation and conditions, based on the level of *aji krame* owned by the bride, namely *Aji 33*, *Aji 66*, and *Aji 100*, and based on the availability of the equipment needed, whether owned or rented, there are costs incurred, including customary fees and operational costs. Customary costs consist of administrative costs, and operational costs consist of service and consumption costs. The accounting of the implementation of *sorong serah aji krame* is represented by AMANAH accounting, which shows the values of fair, deliberate, customary, normative, and harmonious. All of these values are used as the basis for running a Sakinah mawaddah warohmah household life with the blessings of Allah SWT. The practice of accounting in this study can also be seen in the sacrifice of the groom in fulfilling the bride's request and some obligations that must be prepared and spent before they become his full responsibility. This form of accountability in traditional costing practices lies in the absence of accounting reports but only serves as a reminder.

In terms of estimating the budget required when carrying out the traditional procession of *sorong serah aji krame*, This includes the entire tradition, from start to finish, both in the city and in the countryside, taking into account the cultural practices that are still used to show the differences between the two, so that this research is expected to provide information to people who are going to marry someone in the area and also information about the budget needs that will be used.

A special approach is needed to prevent the Sasak community from seeing traditional marriage as a mere ceremonial event. For this reason, the next recommendation is to maintain the tradition of *sorong serah* in Lombok. The local government, through traditional leaders in each region, can provide more facilities or assistance to maintain it, such as training and socialization programs for children and youth. This method especially allows them to learn more about their own culture, see the positive values of marriage customs, and explore customs as a legacy of their ancestors. In this way, they do not feel alienated from their own cultural environment, but instead, they feel included in its preservation

ADVANCED RESEARCH

This study examines the budget disclosure of the *sorong serah aji krame* tradition of Sasak tribal marriage. However, the research did not involve the bride and groom's family as the perpetrators of *sorong serah*, only traditional leaders and cultural experts (*Pembayun*). In addition, the budget and costs described in this study are for *aji level 66*, or *golong Perwangse*. Therefore, future research could look at the *sorong serah aji krame* budget from the perspective of both families involved in it, then examine the budget for each *aji level*. In addition, the data collected can be expanded through the researcher's

direct involvement or documentation of the culture. This will result in a deeper understanding of and reference to the *sorong serah aji krame* tradition.

ACKNOWLEDGMENT

Thank you to all those who have been willing to help provide my data and information in completing the writing of this scientific work. Thank you to my supervisor, Mr. Lalu Takdir Jumaidi, and all the accounting lecturers at the Faculty of Economics and Business, University of Mataram. Thank you to my parents, who always support me and provide support when writing this scientific work. Thank you to some of my friends who have helped and provided support. Thank you to Formosa for publishing this scientific work.

REFERENCES

- Agusman, A., Suyitno, I., & Pratiwi, Y. (2018). Local Wisdom and Value of Character in Level of Aji Krama At Sasak Wedding Tradition. *ISLLAC: Journal of Intensive Studies on Language, Literature, Art, and Culture*, 2(1), 45–53. <https://doi.org/10.17977/um006v2i12018p045>
- Ahyar, A., & Abdullah, S. (2019). Sorong Serah Aji Krama Tradition of Lombok Sasak Marriage To Revive Islamic Culture. *El Harakah (Terakreditasi)*, 21(2), 255. <https://doi.org/10.18860/el.v21i2.6961>
- Andani, N. (2017). Akuntansi Pernikahan Muslim Bali. *Angewandte Chemie International Edition*, 6(11), 951–952., 5–24.
- Ayu, D., Amaliah, T. H., & ... (2023). Praktik Akuntansi Dalam Tradisi Penebusan Kembar Mayang Pada Pernikahan Adat Jawa Yang Masih Bertahan Di Desa Sidoarjo Kec. Tulangohula Kab. Gorontalo. ... *Journal of Management & ...*, 6(2), 269–278. <https://journal.stieamkop.ac.id/index.php/seiko/article/view/5882%0A>
<https://journal.stieamkop.ac.id/index.php/seiko/article/download/5882/3920>
- H.SUDIRMAN, B. (2014). *STUDI SEJARAH DAN BUDAYA LOMBOK* (TotokPrarijanto (ed.); CETAKAN PE). PUSAT STUDI DAN KAJIAN BUDAYA PROV. NTB (PUSAKANDA).

HERY IRAWAN. (2018). IMPLEMENTATION OF “AJI KRAMA” IN TRADISIONAL OF SASAK MARRIAGE (STUDIES IN THE VILLAGE SETANGGOR KECAMATAN PRAYA BARAT CENTRAL LOMBOK DISTRICT). *Gender and Development*, 120(1), 0–22. http://www.uib.no/sites/w3.uib.no/files/attachments/1._ahmed-affective_economies_0.pdf<http://www.laviedesidees.fr/Vers-une-anthropologie-critique.html>http://www.cairn.info.lama.univ-amu.fr/resume.php?ID_ARTICLE=CEA_202_0563%5Cn<http://www.cairn.info>.

Hotimah, H., & Widodo, A. (2021). Budaya Merariq Pada Suku Sasak Dalam Perspektif Syariat Islam the Merariq Culture of the Sasak in the Perspective of Islamic Sharia. *SocioEdu: Sociological Education*, 2(1), 15–21. <https://e-journal.unmuhkupang.ac.id/index.php/se>

Ihsani, B. Y. (2018). *ISTILAH-ISTILAH YANG DIGUNAKAN DALAM RITUAL SORONG SERAH AJI KRAMA MASYARAKAT SUKU SASAK : SEBUAH KAJIAN ETNOLINGUISTIK*. 3(2), 84–96.

Joseflim Marcel. (2023). *Apa Itu Akuntansi, Jurusan Akuntansi Dan Prospek Kerjanya*. Stekom.Ac.Id. [https://stekom.ac.id/artikel/apa-itu-akuntansi-jurusan-akuntansi-dan-prospek-kerja-nya#:~:text=Akuntansi adalah proses pencatatan%2C pengukuran,%2C pembayaran%2C dan arus kas](https://stekom.ac.id/artikel/apa-itu-akuntansi-jurusan-akuntansi-dan-prospek-kerja-nya#:~:text=Akuntansi%20adalah%20proses%20pencatatan%20pengukuran,%20pembayaran%20dan%20 arus%20kas).

Mucharom, R. S., Yuspin, W., & Absori, A. (2022). Comparison of Law Between Merariq Traditional Marriage Law and Marriage Law Number 16 of 2019. *International Journal of Social Science Research and Review*, 5(10), 321–327. <https://doi.org/10.47814/ijssrr.v5i10.594>

Panggabean, F. Y., Siregar, O. K., & ... (2020). Analisis Efisiensi dan Efektivitas

- Pemanfaatan Dana Belanja Daerah di UPT Balai Latihan Kerja Deli Serdang. ... *Akuntansi Bisnis Dan ...*, 11(1), 1-12.
<https://journal.pancabudi.ac.id/index.php/akuntansibisnisdanpublik/article/view/957>
- Rahmasari, B. W. dan R. H. (2017). Fungsi dan Upaya Pelestarian Tradisi Sorong Serah Aji Krama di Desa Penujak Kabupaten Lombok Tengah. *Journal of Urban Society's Arts*, 4(1), 103-109.
- Ratnasari¹, DwiNorma Yuni Kartika², E. N. (2021). *INDIKATOR YANG MEMPENGARUHI PERNIKAHAN DINI DI PROVINSI KALIMANTAN SELATAN*. 2(1), 35-42.
- Safitri, B. V., Maulida, N., & Waru, T. (2021). *Sorong Serah Aji Krama Sebagai Media Komunikasi Tradisional Suku Asli Sasak*. *Iccs*, 59-66.
- Sholeh, M. G. I. (2023). Tradisi Sorong Serah dalam Prosesi Perkawinan Masyarakat Adat Sasak : Sebuah Tinjauan ' Urf. *Al-Qisthu: Jurnal Kajian Ilmu-Ilmu Hukum*, 21(1), 32-41.
<https://doi.org/http://dx.doi.org/10.32694/qst.v21i1.2198>
- Siregar, I. S. dan M. N. (2019). *Reinterpretasi hadis mayat diazab atas tangisan keluarganya dengan hermeneutika paul ricoeur*. *Ulul Albab*(July).
<https://doi.org/10.18860/ua.v19i1.4837>
- Viktor Maria Akbar Soratomo Tukan, T. S. (2020). *Study Etnografi pada Proses Penetapan Harga Belis di Rote Ndao*. Vol. 30 No, 2186-2199.
<https://doi.org/10.24843/EJA.2020.v30.i09.p02>