

Accounting of Bugis Tribe Marriages in Labuhan Lombok Village: Ethnographic Study

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ABSTRACT

This research aims to understand the Bugis tribe's marriage accounting for migrants in Labuhan Lombok. This research uses an interpretive and ethnographic paradigm as research methodology. Data collection techniques were carried out by observation and interviews. Interviews were conducted with four informants consisting of the bride and groom, the woman's family and the local community. The results of this research show that the series of Bugis wedding processions consisting of Memanu-manu, Massuro, MappatuAda, Mangolli, Cemme, Mappanre Temme, Mappacci, Mappabotting, Reception, and Mapparola contain the values of affection, steadfastness, honesty and family values. . The implications of this research can develop cultural accounting practices that are relevant for Bugis tribal migrants in the context of marriage.

INTRODUCTION

There have been many chain migration movements throughout world history, including the Indonesian people. Among the many regions of Indonesia, the region most visibly linked to migration is the Bugis tribe in the South Sulawesi region. Bugis migration has been practiced at home and abroad, since the 17th century (Gustina & Parwira, 2020). This is shown by the fact that Bugis tribal villages exist in various regions. Migration is carried out both forced and voluntary. Conflict, the desire to have a decent life, and build a new life are some of the many reasons why Bugis people migrate (Heriyanti, 2020). Forced migrants occurred during the conflict during the Gurilla War era, namely the rebellion carried out by Kahar Muzzakar in Sulawesi between the 1950s and 1960s which caused many Bugis people to flee or flee while migrants who did so voluntarily were called *merantau*, which which has the aim of realizing a better fate (Salim, 2023). This is in line with Gustina & Parwira, (2020) who emphasize that the spirit to migrate (*massompe*) is a factor causing the migration movement of the Bugis population to other regions in Indonesia and abroad. Bugis people will continue to look for the best places to live, work, socialize and other things. One of the islands inhabited by the Bugis tribe is Lombok Island, specifically Labuhan Lombok Village, East Lombok Regency, West Nusa Tenggara Province since the 1960s until now.

In most cases, they will define themselves as local residents and bring with them the culture or practices they uphold from their own region (Salim, 2023). One of the unique Bugis cultures is the marriage culture. Nuruddin & Nahar, (2022) say that Bugis weddings are carried out through several complex stages and are steeped in culture, but unlike those carried out abroad such as those carried out in the village of Labuhan Lombok, they do not carry out many stages in the wedding procession and tend to be simpler due to Along with changing times and social changes, there is integration between Bugis culture and local culture, namely Sasak culture. In Bugis tribal wedding practices there is a series of ceremonies where each procession contains its own traditional values. One of the things that always attracts people's attention and has a collective appeal from the cultural heritage of the Bugis tribe which is still maintained today is the *panai* money culture.

In every wedding event there will be elements of costs. At Bugis tribal weddings there are several costs that must be paid, including dowry costs, administration costs (KUA), and *Panai'* costs. Dowry costs and administration costs are costs that must be incurred based on religion and law, while *panai* money is costs incurred to fulfill customs (Bantin & Bugis, 2019). All these costs are borne by the man as a form of his seriousness towards the woman he wants to propose to. *Panai* money or shopping money is money given by the male candidate to the female candidate to cover all the costs of the wedding event (L.Rajamuddin, 2021). Therefore, in the context of marriage there are costs incurred by the man so that there is a relationship between culture and accounting.

Public understanding of the relationship between culture and accounting is still considered taboo. They think that accounting is only related to transactions in the business world (Economy, 2020). Meanwhile, there have been several previous studies that discussed accounting and culture. In this

case, one of them is a wedding culture that focuses on Uang Panai' which is found in the Bugis tribe wedding culture. (Nahdhiyah et al., 2022) discusses determining the price of Uang Panai' based on cultural values regarding the accounting practices of the Mandar Majene wedding tradition in West Sulawesi, (Firda et al., 2023) discusses accounting concepts and practices in determining the amount of Uang Panai' in the Bugis tribe community in Waetuo Village, North Luwu, (Sudarman et al., 2023) discusses the role of panai money in Bugis marriages in the integration of economic and social dimensions, (Nai et al., 2015) discusses the relationship between accounting and culture in the context of panai culture' to gain an understanding of the practices and values contained therein.

Although several previous studies have explained the determination of panai money on the accounting practices of Bugis tribal wedding traditions. However, no one has focused on presenting and disclosing accounting practices and values in the Bugis tribe wedding procession in Labuhan Village, Lombok, West Nusa Tenggara using ethnographic methods. Therefore, this research focuses on the presentation and disclosure of accounting practices and values in the Bugis tribe wedding procession in Labuhan Village, Lombok, West Nusa Tenggara. Because there is a relationship between the marriage culture of the Bugis tribe and the application of management accounting principles. Costs and pricing play a very important role in management accounting. This is part of cash flow, which is based on income and expenditure costs in the Bugis wedding procession.

Based on the context above, describe the content of the problem by presenting Bugis cultural accounting practices based on ethnographic assessments and approaches to the values that influence the accounting of marriage culture in the nomadic Bugis community in Labuhan Lombok Village, East Lombok Regency, West Nusa Tenggara Province. Therefore, based on these considerations, the author is interested in conducting research entitled "Accounting for Bugis Tribe Marriages in Labuhan Village, Lombok: An Ethnographic Study."

LITERATURE REVIEW

Accounting and Culture

A country's accounting system and the way individuals use it are strongly influenced by culture (Budianto et al., 2023). The American Institute of Certified Public Accountants (AICPA) says, Decision making involves a mechanism for recording, classifying, summarizing, processing and presenting information about transactions and financial matters called accounting. The Indonesian Accountants Association (IAI) established Financial Accounting Standards (SAK) which regulate how financial reporting must be carried out. Accounting is seen as a financial management tool that can be very closely related to input, process and output activities so that the relationship between accounting and culture in a marriage is rarely debated. They think that accounting is only related to transactions in the business world (Hilnicputro, 2022). Basically, accounting and culture are not taboo things to debate because accounting is a system that continues to change.

As any social science, accounting is shaped by complex social interactions. The values held by certain cultural groups can also influence the nature of accounting (Firda et al., 2023). Consequently, accounting research has attempted to integrate cultural values into it. This was done for two reasons: first, this field can be used to meet the economic needs of Indonesian society, and second, so that everyone who works in accounting has morals based on cultural principles and norms (Widianti et al., 2023).

Bugis Wedding Traditions

Basically, Bugis weddings are the same as weddings in other cultures, but the difference is the Panai money culture, where Panai money is used to fulfill all wedding processions. The Bugis wedding process is bound by customs and is considered a complicated wedding because of the strict requirements and long procession. This marriage system is related to the culture of shame that prevails in the Bugis tribe, known as the siri culture (Marini, 2018). The long wedding procession referred to is that the wedding procession in the Bugis tribe is divided into three stages, first: the pre-wedding stage, second: the marriage stage, and third: the post-wedding stage which in the Bugis tribe's wedding practices contains its own customary values (Usman, S and Tenriwaru, 2022).

Panai' Money

Panai money is a symbol of wedding customs and has a very important role in smoothing the Bugis tribe's wedding procession (Bantin & Bugis, 2019). It can be said that a Bugis wedding cannot be carried out without Panai' money and will be canceled if the Panai' money does not comply with the agreement. The majority of the wedding expenses are borne by the man. Because of its high value, panai money's function is to change wealth. This happens because women have a high social status and are respected. So Panai money itself is a gift from men to women to pay for the Bugis tribe's wedding procession (Ilmi, 2020).

The meaning of panai money is, firstly, in terms of the position of panai money, namely as a pillar of marriage for the Bugis community, secondly in terms of its function, namely financing a series of wedding processions which are then considered as a gift for the bride, and thirdly seen in terms of its purpose, namely as a gift. prestige (honor) to the woman's family when the panai' money given is in accordance with the agreement and capabilities of the man's family so that they can celebrate the desired wedding party (Alimuddin, 2021).

Pricing Concept

Determining the final price of Uang Panai', assuming quality prices, analyzing reference prices, estimating costs, and determining pricing objectives are all part of setting Uang Panai' prices (Nahdhiyah et al., 2022). The social status of the prospective bride and groom, such as employment status, level of education, and family power or authority, can influence the nominal value of the panai' money. Men will spend more panai' money if the woman's social status is higher. In accounting, the Uang Panai' price setting process uses

conventional accounting theory, the idea of price setter and price taker, and bargaining like a perfectly competitive market (Nahdhiyah et al., 2022).

In line with research by Ilmi, (2020) which states that the amount of Uang Panai' is influenced by social status, namely education level, social strata, wealth and popularity. So a higher social status will increase the demand for panai money'. In some cases, many applications were even canceled because they did not fulfill the request for money. This even happens when panai' money is the main requirement in negotiations at the proposal event.

Accounting in Wedding Processions

One culture is the wedding tradition, where in a wedding there is "bride pricing" or price fixing (Nahdhiyah, 2022). Then this pricing is related to accounting. On the other hand, many people believe that pricing does not consist solely of profit-focused price components, as is often found in conventional accounting. Non-material values, such as culture, determine and influence pricing. Price has different meanings from different points of view. Accounting itself consists of developing traditions and culture, so the view of accounting is only related to numbers and numbers are irrelevant (Budianto et al., 2023).

METHODOLOGY

This research uses a qualitative research method with an ethnographic approach to Bugis tribal migrants in the village of Labuhan Lombok, West Nusa Tenggara. The reason this method is used is so that this research focuses on understanding the correct interpretation of the process of determining money panai' as well as the presentation and disclosure of accounting seen from accounting practices in Bugis marriages. Meanwhile, this ethnographic approach examines the activities carried out by the community and uncovers the ideas in them. This research was conducted in Labuhan Lombok Village, East Lombok, West Nusa Tenggara. Researchers chose Labuhan Lombok Village as the research location because the village contains a nomadic Bugis community that meets the requirements for obtaining data and information. The data used is primary data using observation techniques and face-to-face interviews with several respondents who understand the marriage culture of the Bugis tribe in Labuhan Village, Lombok. Among the respondents were the bride and groom, the couple's parents or relatives, and the local community. Ultimately, once the data is collected it will be handled by the person who uses it - in this example, the researcher. and secondary data collected from literature, and related studies.

Table 1. List of informants

Nama	Peranan
Mantang	Local Community
Rahmatia	Local Community
Hanira	The woman's family

According to Spradley, research using ethnography is carried out based on the following 12 steps: Determining Research Participants, Conducting Interviews with Participants, Taking Notes on Interview Results, Presenting Descriptive Questions, Analyzing Interview Results, Making Domain Analysis, Presenting Focused Questions, Making Taxonomic Analysis, Asking Questions Contrast, Making Componential Analysis, Determining Cultural Themes and Writing Ethnography (Kamayanti, 2021). Meanwhile, researchers only use a few steps but still do not reduce or change the results of data analysis, such as determining research participants, conducting interviews with participants, making notes on interview results, presenting descriptive questions, analyzing interview results, making domain analysis, presenting focused questions, making Taxonomic Analysis, Making Componential Analysis and Writing Ethnography. This is because the researcher has determined the cultural themes that will be researched, namely the Bugis tribe wedding traditions in Labuhan Lombok village.

To test the validity of data in qualitative research, a credibility test is carried out. The credibility test used by researchers is triangulation to obtain valid research results and increase the credibility of the data. The researchers used source triangulation by collecting data from several informants through interviews who then tested or evaluated them from various perspectives, namely observations made by researchers (Susanto et al., 2023).

RESEARCH RESULT

Throughout world history, there have been many migration movements, both forced and voluntary. The Bugis tribe is one of the many Indonesian people who have migrated domestically and abroad since the 17th century (Gustina & Parwira, 2020). Migration occurred during the conflict during the Gurilla War era, namely the rebellion carried out by Kahar Muzzakar in Sulawesi between the 1950s and 1960s which caused many Bugis people to flee or flee and some migrated to fulfill their desire for a better life. (Salim, 2023). This is the reason why the Bugis tribe migrated to Labuhan Village, Lombok, West Nusa Tenggara.

The Bugis tribal community has very strong and diverse traditions, regardless of where they are, whether in their own region, namely Sulawesi or in overseas lands within the country or abroad, they tend to continue to maintain and practice the traditions they believe in (Salim, 2023). According to Nuruddin & Nahar, (2022) this happens because the Bugis tribe community upholds the "Siri" culture, which according to the Bugis tribe community, Siri is dignity and self-respect so that wherever the Bugis tribe nomads are they will continue to maintain the traditions of their ancestors, apart from of cultural heritage, this is also an integral part of their identity in overseas lands. Practicing their traditions can maintain culture among minorities and strengthen social relations and maintain solidarity among Bugis tribesmen overseas.

One of the traditions that is very essential in the Bugis tribal community is the wedding tradition. Because in Bugis tribal weddings there is a panai' tradition. Panai' is the money given by the groom excluding the dowry (L. Rajamuddin, 2021). Panai' has always been debated because its value is considered fantastic, while the meaning of panai' has high value so that it can see the man's seriousness and gives an implicit message to the man that getting the woman he wants to marriage requires great sacrifice so as not to play with a marriage. in the future (Helmalia Darwis, 2022). This is also because in the Bugis marriage process there are many stages that have meaning and values contained in them. This was also expressed by Hanira's mother:

"Panai' money is meant as proof of the man's great desire to make the woman his wife."

It was the former nobles who started the panai money tradition. Where royal era nobles, or previous people, really appreciated and loved their daughters (Ilmi, 2020). The "Siri" culture is very closely related to the Bugis tribe, because "Siri" is complex with sensitive matters within the Bugis tribe community. "Siri" means self-esteem, prestige and honor (Nahdhiyah, 2022). However, as time goes by, the panai' tradition is also widely used by ordinary people, apart from those from noble families. The marriage will not take place if there is no common thread during the panai money negotiations so that agreement and approval is not obtained from both parties. The previous Bugis tribe people would feel embarrassed if the value of panai' money was low. This has resulted in debate among groups outside the Bugis tribe who think that Bugis women are expensive (Ilmi, 2020). From an accounting perspective, panai money is the receipt of funds to manage all financing for a wedding event.

Uang panai' or dui' menre' is a tradition or system of giving money from the family of a male candidate to the family of a female candidate, after bargaining between both parties at the time of application. Panai' money is intended to meet needs during the wedding process. Giving panai' is not just a traditional demand but reflects the seriousness of the male candidate's family (Alimuddin, 2021). This is similar to the characteristics of accounting in a perfectly competitive market, there is a bargaining process to find a decision on price or money. This is similar to Astuti's explanation, namely:

"When proposing, the man and the woman will negotiate how much panai' money should be given, then negotiations will occur until they reach a mutual agreement."

Before finding an agreement on the amount of panai' money, there are several factors that influence it, namely the social status of the man and the woman, the woman's strata, noble descent, education, and her job (Helmalia Darwis, 2022). The higher the degree of a female candidate, the higher the demand for panai' money. According to humanist Nurhayati Rahman, expensive panai' money will trigger men's thoughts not to easily divorce their wives. Because of the sacrifices made to get his previous wife. However, as time goes by, the amount of panai' is no longer influenced by the status of the female candidate. As expressed by Mantang's mother:

"For the Bugis tribe in Labuhan Lombok, the reason panai' money is expensive is not influenced by education, work, etc. like in Sulawesi because there have been changes in times where many teenagers today are in relationships such as dating so they already have a choice. each of them without being influenced by education or anything else. Therefore, the panai money decision is based on the ability of the male candidate but still uses a price benchmark that is likely to be able to finance the needs of the entire wedding event."

So as long as the male candidate and the female candidate find a bright spot in the results of joint negotiations in accordance with the economic and social conditions of the male candidate, the application will still be accepted. Nevertheless, the traditional values of panai' are still maintained. The Bugis tribe's wedding traditions play an important role in determining the budget, because there are dowry costs, administration costs and panai money costs that must be spent to hold a wedding (Brides & Bugis, 2019). Panai' money is used as expenses to finance the entire series of wedding processions, the sequence of traditional Bugis wedding ceremonies requires individual costs for each process because there are traditional activities before and after the wedding, food banquets and parties as well as transportation are part of the additional budget for the entire wedding event. The desire to celebrate a luxurious wedding event, supported by expensive staple food ingredients, will currently influence budget decisions, so financial planning is needed to minimize the risk of loss. This is similar to what Rahmatia said:

"For example, 100 million na menre doi' panai' dillau the makkunrai matu na Tawar family earned 50 million. "How come that's 50 million at the end of aju tu sir Elona andre manengi api, jaji engka mecueri doi' ro di were', gola or other dillau mencaji petambana doi' menre ee"

"For example, the 100 million panai money that the woman's family asks for will later be negotiated by the man's family to 50 million. "If it's 50 million, that means the end of the wood is because it will all be consumed by the fire, meaning it will all be used for shopping, so someone has to follow the money, such as rice, sugar or something else that is asked to add to the panai' money."

So, according to Mrs Rahmatia, the 50 million panai' money is still not enough to meet all the needs of a traditional wedding procession which is quite complex, so she was asked to add the basic ingredients that will be used to carry out the wedding event.

The Bugis tribal community in Sulawesi has a series of complex and traditional wedding processions. Each series of processions has meaning and symbolism in it (Nuruddin & Nahar, 2022). According to (Usman, S. and Tenriwaru, 2022) the series of Bugis wedding processions consists of several stages, namely 1). The pre-wedding stages, namely Madduta Massuro, consist of a). Mammanu-manu", b). Madduta, c). Mappettu Ada, d). Mappaisseng; Mattampa / Mappalettu Selleng; Mappatettong Sarapo/Baruga; Cemme Passih; and Mappacci/Tudampenni. 2). The Marriage Stages consist of Mappenre Botting/Mappenre Temme; Madduppa Botting; and Marriage

Contract. 3). The Post-Wedding Stage consists of Mapparola; Marola Wekka Dua; and Grave Pilgrimage. However, unlike the Bugis tribe in Labuhan Village, Lombok, they use simpler stages as a result of changing times and adaptation to local cultural diversity. Syuhada & Rahman, (2019) revealed in their research that the implications of developments over time, modern technology, namely changes to the Bugis tribe's wedding traditions, but this still does not eliminate the cultural values of these traditions. This was also explained by Mrs. Rahmatia:

"While here the stages of our wedding activities are simpler, in Sulawesi it is more complicated because there is no influence from other cultures and many of the oldest figures are respected, tana Sasak in ondroi de'nia tana ugi means the Sasak land that is occupied, not Bugis land."

The meaning of the informant's statement is that the wedding procession in the Bugis tribe in Tanah Rantau, namely the Sasak tribe area, has experienced some reduction due to the mixing of the two cultures or even more from other cultures. Therefore, the context of a series of wedding processions for the Bugis tribe in overseas land, namely in Labuhan Village, Lombok, has three stages but is not as complex as the wedding customs in Sulawesi. The stages are 1). The pre-wedding stages are Mammanu-manu; Massuro; Mappettu Ada; and D). Mangolli. 2). The stages of marriage consist of Cemme; Mappacci; Mappenre Temme; Mappabotting/Wedding Contract and Reception. 3). The Post-Wedding Stage consists of Mapparola. The series of Bugis tribal wedding processions in Labuhan Village, Lombok as follows are:

Pre-Wedding Traditions

This procession begins with manu-manu which is usually done long before marriage, but at this stage it is very rarely done due to the influence of developments in the times where there are many teenagers who already have partners or boyfriends. This stage occurs when there is interest from the man's family in matching his child.

Manu-manu, the man will send someone, where the person has a relationship with both the man's family and the woman's family to research more deeply about the woman he is proposing to. This is done secretly or only known by the two families because it is to avoid people's assumptions if the application is not accepted. Mantang's mother also explained this:

"One of the people will be asked to come to the female candidate's house to tell him the news/request that the male candidate will come to propose and also ask whether the female candidate has a boyfriend or not, whether he has proposed or not."

In line with Ibu Rahmatia's explanation above, Marini, (2018) also explains that the person sent will find out that the woman who will be proposed to is not in a relationship or tied to someone else's proposal, ensuring that the proposal from the man who sends it is likely to be accepted. , and

explains the purpose and purpose of the visit, namely the man asks to come and propose.

From this statement, the guiding stage becomes a bridge to the second stage, namely *Massuro*, asking a maximum of ten people to come to the women's side to voice the proposal from the men's side. This was expressed by Mrs. Rahmatia:

"Massuro means applying, done by several people, around ten people discussing whether their application will be accepted? how much dowry is requested? and how much panai' money is asked for?"

This was also explained by Hanira's mother:

"Several people came to propose to discuss the dowry and panai' money, then there was bargaining until there was a temporary decision after the male family came home. The female candidate and the male candidate would continue to communicate about the amount of panai' money that the male family could afford until there was agreement from both families"

From his statement, this process discusses the dowry that will be given and how much panai' money the woman will ask for, so that bargaining occurs until a temporary decision is made between the two families. From an accounting perspective, negotiations are carried out to find agreement in determining the budget. This was also expressed by Nai et al., (2015) who discussed that at this stage the family will voice their wishes regarding panai' money, delivery equipment and dowry. Up to determining a temporary agreement even though at the next stage the agreement could change.

Next, the *Mappetu* comes, the men and extended family come to give the dowry and determine the final decision on the panai' money that can be given and discuss the date of the marriage agreement that will be implemented. The men also bring offerings or gifts. This stage is accompanied by decorations and a banquet from the women. Astuti also explained this:

"Come again with family and several relatives bringing the panai money that was agreed upon previously and bringing gifts for the female candidates"

In the statement above, it was also explained by (Marini, 2018) that the *Mappetu* procession was essentially only to strengthen the agreement between the two families during the previous *Massuro* procession. The dowry and panai money are part of the funds received by the woman, which are then managed to finance a series of wedding events, this is included in the accounting perspective. The woman receives panai money to finance a series of wedding events, so proper management of funds is needed to avoid losses, accounting-wise.

Mangolli, Once the decision has been made, both families will inform all relatives about the upcoming marriage. A week before the wedding, several people were asked to notify close relatives of this matter by sending an

invitation verbally and to other relatives using a written invitation letter. Mantang's mother also expressed this:

"A week before the wedding we call relatives and neighbors to come help four or three days before the event to make traditional Bugis cakes and food for the wedding day, usually relatives or neighbors will come to help with donations such as sugar, flour or oil then we Write down the person who gave it so that later when the cake is ready, we will give it to you again to take home."

Then close relatives will visit the woman's house to hand over their labor and several materials or items needed during the upcoming wedding process. This practice has the meaning of helping each other to make the wedding event a success (Thalib & Monantun, 2022). Tawil & Rahman, (2023) also explained the purpose of this procession to connect families who are far away and meet at weddings to maintain family relationships. In this tradition, recording is carried out regarding who contributed energy and several food ingredients in order to give back to the donor various types of food and traditional cakes that have been managed at the wedding event. This is included in accounts receivable in accounting practices.

Wedding Traditions

This tradition starts in the afternoon until evening around 22.00 WIT or 23.00 WITA. These stages of wedding traditions cannot be reduced or eliminated in Bugis weddings because they have values contained in each procession. Starting from Cemme, which means bathing, in this case the purpose of cemme is to ward off harm or danger during the marriage process and the end of the household. This tradition uses flowers and is carried out the day before the wedding. The prospective bride and groom are also given traditional treatment in the form of a body scrub made from sticky rice, tamarind and lime (Marini, 2018). This is different from what was conveyed by Mantang's mother:

"Here, you just take a flower bath and don't use traditional treatments because now there is a lot of skincare. Cemme aims to ensure that the marriage of the prospective bride and groom is far from disaster and lasts until death does them part and is carried out in the afternoon."

So based on the information above, Bugis tribal weddings in the village of Labuhan Lombok carry out the cemme tradition or bathing with various types of flowers in the afternoon before getting married with the aim of rejecting reinforcements at the wedding ceremony and while living the household without carrying out traditional care.

Then Mapenre temme (khatam Al-Quran), Because most of the Bugis tribe are Muslims, one part of their traditional wedding ritual involves the ritual of khatam Al-Quran and asking for blessings from Allah SWT for the success of the marriage. Mappanre Temme is the name of the ritual used to perform prayers. Usually, this process is carried out in the evening at the same

time as the Mappaci and Mappabotting/wedding ceremony, and at home a tahlilan is held led by a kyai, after which food in the form of chicken and sticky rice will be served to invited guests. Yunus et al., (2022) shows that Mappenre Temme has an interpretive meaning, namely offering a path to happiness for couples throughout their lives; functional meaning: sennusenungeng, or goodness that brings blessings in the future, and salamekeng, security in the household; aesthetics: from the Koran; to decorate the moral life of the bride and groom and their families, protect them from evil and disasters and make the household prosperous. This was expressed by Mantang's mother:

"Mapenre temme means a form of gratitude and parents will let go of their responsibility towards their daughters. This process is carried out by reading prayers together from invited guests who then receive food served in the form of chicken, sticky rice, bananas and one egg arranged in a tray/nare. "For prospective brides and grooms who have recited the Koran but have not given a blessing to their Koran teacher, they will prepare 12 chickens to be slaughtered. If they have already given a blessing, then only slaughter 3 chickens."

It can be interpreted as Mrs. Mantang's intention, the Mapenre Temme ritual is intended as a form of gratitude for completing the reading of the Al-Qur'an. Where the prospective bride and groom who have not yet carried out the ceremony of offering food in the form of chicken and sticky rice after khatam Al-Qur'an will slaughter 12 chickens, whereas if they have, they will be asked to only slaughter 3 during the mappanre temme ritual to be prayed for and served to invited guests.

Mappaci, the process called Mapacci is placing pancar leaves into the palm of the prospective bride's hand as a symbol of prayer and giving blessings, accompanied by reciting prayers to the prophet Muhammad SAW. Mapacci's equipment consists of a seven-layered sarong, pancar leaves, coconut leaves, banana leaves, pillows and candles. The Mappacci tradition itself has the form of symbols, namely symbols of purity, symbols of kinship, and symbols of honesty (Nuruddin & Nahar, 2022). This is in line with Mrs. Rahmatia's opinion:

"Mappaci is done by the bride using a sarong, pancar leaves, coconut leaves, banana leaves, pillows and candles. Respected relatives or figures will sprinkle pancar leaves into the palms of their hands as a form of giving their blessing and the bride will be equipped with traditional Bugis clothes and decorations as well as a banquet of traditional Bugis cakes for the invited guests."

Mappabotting (Marriage Contract), a wedding ceremony as in general, namely carrying out the marriage contract and reading the prospective groom's consent and giving a dowry. In this procession there is a Mappasikarawa tradition, which means to unite. After the marriage contract process, the groom will be reunited with the bride to go to her room to carry out the Mappasikarawa activity, namely touching parts of the bride's body such as the crown, top of the chest and kissing her hands so that in the future there will be

a prosperous and peaceful family. The next procession is marellau dampeng or apologizing to the bride's parents and family (Marini, 2018).

Next is the Reception, the wedding celebration activities are carried out after the marriage ceremony, namely the next day by providing a banquet to the invited guests and aims to share moments of happiness for both partners (Tawil & Rahman, 2023). This was also conveyed by Astuti:

"Wedding celebration activities are as usual, there are costs for decoration, make-up, documentation, souvenirs and food banquets for invited guests and also receiving envelopes and wedding gifts from invited guests, this reception aims to create beautiful memories and share moments of happiness with relatives"

Astuti is of the opinion that at reception celebrations to create beautiful memories and share moments of happiness with relatives there are costs that must be incurred and reception from guests. If the wedding celebration is held in a luxurious manner, the volume of expenditure and receipts will also be higher.

Post-Wedding Traditions

Mapparolla, this process is the final stage of the wedding ceremony for the nomadic Bugis tribe. The family and relatives take the bride to the groom's family's house. This is done after the wedding, or the next day, wearing traditional Bugis clothing. To show gratitude, male family members will give gifts to the bride (mappaota) (Ilmi, 2020). This was conveyed by Mantang's mother:

"The woman's family will take the bride and groom to the man's family's house by renting several vehicles. At the man's house, he will provide a banquet for guests from the woman's family and give gifts in the form of jewelry and household necessities to his son-in-law."

The meaning of the informant's statement was that the Mapparola procession was a form of visit by the woman's family to visit the man's family home.

Panai' Money Fund Accountability Process

Accountability is an important and main component in financial management in all aspects of life. In a pluralistic society, accountability in certain financial management is often linked to cultural aspects (Sukirman, 2021).

As explained by researchers, Uang Panai' is spending money given by the man to the woman in a Bugis tribe wedding, the money will be used to meet the costs associated with the wedding party. In the Bugis tribe's wedding tradition, all the wedding procession activities are managed by the woman's family (Thalib, 2022). In addition, panai money has a socially controlled value, which can influence the amount of money given. This was also expressed by Astuti:

"The woman's family will arrange the use of panai' money, which of course is managed properly and in accordance with all traditional wedding processions, so that the wedding event runs smoothly, but it is not uncommon for the woman's family to add fees to cover the shortfall in costs for the entire event."

Therefore, from Mrs. Hanira's explanation, accounting records are needed to determine price decisions. There are records that indicate accountable management of panai' money.

Table 2 Accountable management of panai' money.

No	Type	Expenditure	Total
1	Letter of invitation	1.200.000	
2	100 Nail Cuts	300.000	
3	100 Combs	250.000	
4	Make Up and Decoration	8.000.000	
5	Mapenre Temme	8.000.000	
6	Mappaci	5.000.000	
7	Mapparolla	2.600.000	
8	Cooking Ingredients	10.000.000	
9	Cake Ingredients	4.500.000	
10	Reception	10.000.000	47.850.000

Expenditure and Receipt Accounting Process

According to Financial Accounting Standards, gross cash inflows of economic benefits arising from the normal activities of an entity during an accounting period are defined as income, provided that such cash inflows increase equity and do not originate from capital contributions. Conversely, expenses can be considered as financial sacrifices made to generate income from economic activities (Hadian Wijoyo, 2018).

In accounting, recognition of income and expenses is influenced by the informant's statement. Where income is defined as an inflow from increasing assets, while expenditure is defined as a decrease in assets or an increase in debt (Miranda & Sokarina, 2024).

In the context of a wedding, fixed costs are costs that do not depend on changes in the volume of the wedding and will always be incurred during the wedding process. On the other hand, variable costs are costs that change depending on the volume of weddings or events held (Andani, 2017).

Fixed costs included in the wedding ceremony process, consist of tradition, Cemme, Mappanre Temme, Mappacci, Massuro. KUA costs have characteristics that are fixed or do not change, are not influenced by how much price or panai' is given by the prospective groom, and must still be paid even if the amount given is low, or does not depend on how luxurious the wedding event is, the cost of the dowry is also fixed because it must be spent to consummate the marriage according to religion. Costs from the Cemme,

Mappanre Temme, Mappacci and Massuro traditions cannot be changed, or the traditional stages are not carried out in the Bugis traditional wedding procession. Because the costs incurred in organizing this series of traditions are not much different and if they are not carried out it will eliminate the values contained in the wedding ceremony tradition. Meanwhile, the concept of variable costs is reflected in consumption costs, event decorations, souvenirs for invited guests, bridal dresses and make-up, wedding invitations, and other necessities. This varies depending on the volume of events being held. Thus, the bigger the wedding event, the bigger the costs (Andani, 2017).

The practice of accounting for receipts at Bugis tribal weddings is found in Mahar, Panai Money, Mangolli traditions, money envelopes and gifts from invited guests as well as gifts from the man's family. In an accounting context, determining when income will be classified as revenue and when costs will be classified as expenses is the main purpose of recognition. A reasonable profit and loss calculation depends on accurate recognition of income and expenses (Hadian Wijoyo, 2018). Meanwhile, in the wedding context, expenses (costs) related to traditional celebrations have nothing to do with generating income. This is due to the fact that these costs, which are often referred to as expenses, do not have a real impact on income receipts but have relevance as a tool for the development of community values (Baso et al., 2023).

Bugis Traditional Wedding Culture as a Media for the Value of Affection

Parents, in particular, are role models for their children in understanding religious, social values, status, character and identity. Therefore, they hope to hold a luxurious wedding party as a form of gratitude for taking care of their daughter to the point of marriage and being able to marry her child, as a sign of respect for the parents' sacrifices which resulted in a high income for their daughter (Almaida, 2023). This was also explained by Mrs. Astuti:

"Because it is based on love, like it or not, men will continue to carry out existing customs, namely having to spend panai money, even though the panai money is set high to get the woman they want, this is a form of sacrifice by the man for the woman he loves. so he dared to spend so much money."

This informant's expression aims to explain a man's desire to have and make his woman happy and when linked to social values, this shows an attitude of affection, he is willing to make sacrifices in order to make the woman he loves his life partner. This opinion is also supported by Firda et al., (2023) who explain that panai money is also intended to honor the deep love, selflessness and courage that a man shows when he makes sacrifices to fulfill the request of a woman's family, being responsible for children. and his future partner. This is also a reminder not to violate the ethical values of Bugis tribal culture, and this is one of the things that keeps a marriage intact.

Bugis Traditional Wedding Culture as a Media for the Value of Firmness

Effective financial planning is necessary for financial management. Achieving financial goals to prepare for future needs and aspirations is known as financial planning (Hakim et al., 2021). In determining panai money, financial planning is needed. This financial planning is expected to be able to

cover all costs for the Bugis tribe's wedding procession. The woman's family's desire to celebrate a luxurious wedding event requires large costs. However, this also depends on the ability of the man's family to provide the panai' money, so negotiation or bargaining is needed between the two families until a mutual agreement is found. As expressed by the informant, namely Mrs. Hanira:

"For example, we will give him a certain amount of money if he wants to carry it out. If he doesn't want to, it's okay to back off. The important thing is that we have set that amount to cover all the costs of the wedding event. If he wants to bargain, we can negotiate how much he can afford. For example, at least he offers half the price, but even if he can't afford a quarter, he can still offer, but usually we also ask for things like basic ingredients."

This was also explained by Mrs. Rahmatang:

"As long as there is no accident or pregnancy out of wedlock, if the man's family still does not comply with the request for panai money which was determined after bargaining, the proposal can be cancelled."

This expression explains the process of the value of the panai money until negotiations occur between the two families until an agreement is reached on the value of the panai money. If in the final decision the man's family is still unable to provide the panai' amount of money, then the marriage plans may not continue. When linked to social values, this shows the firmness and tenacity of the woman's family to maintain the value of the panai' money that has been determined through careful financial planning and does not want to bear the risk of covering the deficit for the upcoming wedding celebration. Nai et al., (2015) also argue, Due to the persistence of women's parents or guardians with certain values, many marriage proposals for certain women have had to be cancelled.

Bugis Traditional Wedding Culture as a Media for Honesty Values

Panai money is given to the family of the woman she will marry (Almaida, 2023). Although the groom's family covers all costs associated with the wedding, the bride is responsible for planning the bridal party. This was also expressed by the informant Mrs. Astuti:

"When the man gives panai money, the money is the right of the woman's family, even if the excess or shortage of money is the responsibility of the woman's family. However, it is very likely that people will tend to celebrate extravagant wedding parties, so in many cases the woman's family will add to the shortfall of the panai' money that has been received even though the panai' money has been managed well."

If this expression is linked to social values, it shows an attitude of honesty because it shows the actions of the bride's family who behave well and correctly in managing the panai' money to finance all the wedding events after receiving the panai' money so that there are no misunderstandings from both

parties. party. Even though the panai' money has been managed well, it is not uncommon for the woman's family to make up the shortfall in these funds.

Bugis Traditional Wedding Culture as a Media for Family Values

(Sabri & Dirman, 2020) explained that after the time for the wedding was determined, two days before the wedding, the "accado-cado" ritual was held. In other words, all the families expressed their joy because one of them was getting married; As a result, they work together and help each other in preparing for the celebration of the big day. This also happens in the traditional mangolli process, calling relatives to help and gather to facilitate the wedding celebration process and if it is linked to social values, this shows family values. This is also what the informant Mrs. Hanira said:

"During the wedding procession, the bride's family will call relatives and family to help prepare the event, this also brings distant families closer together, one family with another and becomes a place for friendship."

This expression aims to establish friendship and strengthen ties of brotherhood. Which means loving each other and helping each other to foster an atmosphere of family and mutual cooperation that does not look at socio-economic status; This culture shows how the idea of mutual cooperation is part of the state process.

CONCLUSIONS AND RECOMMENDATIONS

Based on the description above, it can be concluded that the marriage process for Bugis ethnic migrants in Labuhan Village, Lombok, is carried out through several stages of the process. In contrast to weddings in Sulawesi, the wedding stages of Bugis ethnic migrants in Labuhan Village, Lombok is simpler. The stages of wedding activities consist of three stages, including: 1). Pre-marital stages 2). Stages of marriage 3). Stages after marriage. The details of these stages are Memanu-Manu, Massuro, MappatuAda, Mangolli, Cemme, Mappanre Temme, Mappacci, Mappabotting, Reception and Mapparola. Then at these stages the researchers found that accounting was classified as accounting for receipts and expenditures which resulted in the value of the panai' money that would be spent increasing compared to marriages outside other Bugis tribes. This is also the reason why the price of Uang Panai' for wedding costs in Bugis tribal wedding traditions is quite high.

Determining the right price for wedding costs and managing wedding finances requires the role of accounting. Simple accounting records include identifying the number of receipts and expenses that occur at the wedding event, as well as the meaning and role of accounting in the Bugis tribe wedding tradition, namely financial planning, receiving funds, managing funds, accounts payable, negotiations and agreements. The result is that there is a relationship between accounting and marriage culture. Furthermore, there are fixed costs and variable costs in expenditure accounting so that accounting can be used as a reference in determining prices and accurate financial management in the Bugis tribe's migrant marriage culture in the village.

The social values contained in the series of stages of the Bugis migrant marriage process in Labuhan Village, Lombok include: the value of affection, the value of steadfastness, the value of honesty and the value of family. These four social values are part of the process carried out by Bugis tribe migrants in Labuhan Village, Lombok, in the wedding tradition, which is completely outlined in the stages of the wedding process so that it has a deep meaning for the social life of Bugis tribe migrants in Labuhan Lombok Village.

The researcher admits that this research has limitations because it involves many things that occur in community culture. The limitations of this research include the researcher's inability to fully understand the historical changes that influenced the marriage practices of Bugis migrant immigrants in Labuhan Village, Lombok. This research suggests that future research can explain in detail the historical changes that influenced the marriage practices of Bugis migrant tribes, present and reveal the receipts and expenditures on Bugis tribe wedding culture in other overseas lands apart from Labuhan Village, Lombok, using research in the field of ethnography in an effort to discover the costs received and incurred from the perspective of different research locations, and gain an understanding of the meaning and social values of the traditions practiced by the community.

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