

Ethnographic Study on the Meaning of Cost in the Sasak's Tradition Wedding

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ARTICLE INFO

Keywords: Cost, Traditional wedding, Sasak, Ethnography

Received : 22, November

Revised : 23, December

Accepted: 25, January

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ABSTRACT

The purpose of this study is to reveal the meaning of cost in the traditional Sasak wedding tradition in Lombok, West Nusa Tenggara. This research uses an interpretive paradigm with ethnographic methodology. The results showed that cost in the traditional Sasak wedding tradition has a complex and multidimensional meaning. This study provides important insights in the development of accounting science, where costs in traditional marriage traditions, which have communal characteristics, contain a more humanist meaning than the meaning of costs in the modern view which is attached to the individualist character.

INTRODUCTION

In terms of philosophy, the more people know, the more questions arise. Man is curious about origin and destination, about himself, about his fate, about his freedom and other possibilities. This attitude generates a very broad knowledge, which is methodically and systematically divided into many types of science. Accounting science itself is a derivative of knowledge based on the divine spirit. The science of accounting starts from the process of entity creation. The creation of an entity has both owner and manager consequences. Owners and managers, then bring up the Debit and Credit side, asset owners and asset managers. The owner of debt and equity is the owner of the entity, assigning the task to the manager (management) to manage assets by expecting contributions to the operationalization of assets to increase their equity. Accounting is a science that is believed to be a branch of (Subakti, 2013,) (Fikri et al., 2016) socially constructed. This means that the construction of accounting science is strongly influenced by social developments. The more advanced the social level of a society, the more advanced accounting develops in society and vice versa (Rahman et al., 2019).

Society has complex and different environmental characteristics so that the community has a different perspective on the concept of accounting. Different perspectives (e.g. business, social or cultural) will give birth to different meanings to an object. This is like the concept of matching, the perspective of non-profit organizations, has no place as well as the business perspective, because the focus of reporting of non-profit organizations is more emphasized on how resources are managed by management and sustainability management in providing services to the community. Cost is the opposite or deduction of revenue. Cost is also a sacrifice measured in monetary terms, a decrease in assets or a decrease in economic benefits that results in a decrease in equity at a certain period. High costs, assuming no increase in revenue will lead to a decrease in profits or losses. Until now, profit is still a focus for company management and stakeholders. Management contracts and debt contracts are also affected by (Nurjamia & Aspiaty, 2017), net income. The way accountants and companies view the importance of profit is also reflected in changes in people's lives today. Almost all aspects of life are always measured using monetary measures that are finally taken into account in the form of material output. Modern accounting always strives to maximize material profit, (Rahayu et al., 2016).

The topic of research on the juxtaposition between revenue and costs (the concept of matching) has been done a lot in the perspective of business organizations, but not much done in a cultural perspective. Research in the perspective of business organizations, for example, is carried out by those who mention (Leng, 2002) that the general price level accounting method in addition to being easier to apply, also produces information that better meets the concept of matching when compared to using conventional historical-cost accounting methods. The results of the study also concluded that there are accounting methods that meet the concept of matching (Baso et al., 2023) but there are also accounting methods that do not meet the concept of matching. As

part of social science, accounting has a strong interaction (mutual influence) with the social environment of society so that it has a role in shaping reality in society. Research conducted by those who mention the relationship between income and expenses in the principle of matching is closely related to the accrual basis accounting method, (Chrissilia & Susanti, 2016) accrual-based accounting / time-based accounting) or what is often referred to as where income can be recognized without having to be accompanied by cash receipts. In addition, another advantage of the accrual basis method is that it can be called a good method in predicting the company's performance in the future. Therefore, the accrual basis method is more accepted and used as an accounting policy for entities in general, especially large-scale companies because the concept better reflects the company's actual economic resource statements (financial statements).

The background of the Sasak indigenous people gives birth to its own perspective in interpreting the costs that must be sacrificed to carry out the marriage tradition, when compared to the perspective of business organizations. There is a certain meaning for the Sasak indigenous people at the expense of such a large cost in a sustainable manner. This meaning is important to be revealed by searching the right informants, what the cost sacrifice in the wedding tradition (merariq) means to them, so that for the Sasak community, there are greater and more valuable things obtained from the celebration, when compared to the cost sacrifices made.

If it is related to previous research related to the meaning of cost in culture that has been done by the results of research that the meaning of cost in the tradition of "rambo solo" as a means of family gathering, cost as a social identity and family debt. Research conducted by the results of the study found four meanings of price. First, price as a form of appreciation. Second, price is a form of bonding. Third, price is a form of thanks. Fourth, price is a form of selling price for women. Prices are not always viewed based on material and numbers. Prices have different meanings from the point of view of the people of Rote Ndao. Research conducted by the results of the study shows that the sacrifice of costs in the alms of the earth of Karangking Village is interpreted as a manifestation of love. Manifestation as a form of manifestation of love from the village community for God and ancestral culture. (Abdurahim, 2015) (Viktor et al, 2020) (Shafitri, 2022).

Similarly, if this matching concept is associated with Sasak traditional wedding culture where Sasak people sacrifice such large costs for the celebration of traditional wedding traditions, using an ethnographic approach, this study seeks to uncover the hidden meaning of costs in the wedding tradition (merariq) of Sasak people.

Based on the formulation of the problem that has been stated above, this research is expected to be able to provide new knowledge about the meaning of costs based on culture, specifically in the tradition of marriage, as well as additional knowledge for researchers, readers, and other parties who read this paper. Therefore, this study aims to present the concept of cost from the

perspective of the Sasak tribe community in interpreting cost sacrifices in traditional marriage traditions.

LITERATURE REVIEW

Research on the meaning of costs, especially on traditions, tribes, and cultures is quite widely conducted. Research conducted by Annisa (2021) entitled "The Meaning of Cost in Tondano Javanese Weddings in Gorontalo in the Perspective of Symbolic Interactionism" produces meanings about wedding costs, interpreted as in the company. The cost has the meaning of accounting, namely: as a form of transaction, as planning and budgeting, and as decision-making. Further research on the meaning of costs in wedding ceremonies has been conducted by Tumirin (2015) in "The Meaning of Costs in Solo Rambu Ceremonies" based on the results of the study show that by using the matching concept frame, it was revealed that cost sacrifices in the Solo sign ceremony have no relation to efforts to obtain income as the meaning of the matching concept (cost) used in modern accounting Toraja society has own perspective in giving meaning to the sacrifice of costs for the Rambu Solo ceremony, namely; First, to collect the family. This can be interpreted as an effort to work together to bear costs and increase family ties so that the property owned by the family will not go anywhere. Another research conducted by Solang (2018) with the title "The Meaning of Cost in the Cultural Perspective of Bintauna Traditional Wedding" resulted in the meaning of cost, that cost based on Bintauna custom in the Bintauna community is interpreted as follows: (1) the cost of affection which is evidence of the affection of male parents to girls, (2) costs as an honor to appreciate the self-esteem of the woman to be married, (3) cost as social status that proves the success of the bride's education and family background.

METHODOLOGY

This study used Spradley's ethnographic method which was explained in more depth by . The qualitative research stages of Spradley's model consist of 12 stages, starting with assigning a key informant, (Kamayanti, 2021), key informant who is an authoritative informant and is believed to be able to "open the door" to the researcher to enter the object of research. Next, the researcher's attention to the object of research, and start asking descriptive questions, followed by an analysis of the interview. Based on the results of the analysis of subsequent interviews, researchers conducted domain analysis. In the next step, the researcher has determined the focus, and conducted a taxonomic analysis, then the researcher asks contrast questions, followed by componential analysis. As a result of the componential analysis, the researchers then found cultural themes. Next, the researcher wrote an ethnographic research report. The research process starts from broad thinking, then focuses and expands again (Wijaya, 2018).

Of the 12 stages of ethnographic research of the Spradey model, in this study researchers only arrived at the stage of domain analysis and taxonomy because researchers had obtained cultural themes in the traditional Sasak wedding tradition. The location of this research was conducted in Mendana

Raya Village, Keruak District, East Lombok Regency. The key informants were indigenous Sasak people who had been involved in the implementation of traditional Sasak marriage traditions. The list of informants can be seen in Table 1.

Researchers test the credibility of research through triangulation. Triangulation is important in qualitative research, to provide confidence in the validity and credibility of the data. Triangulation conducted in this study is by comparing the results of interviews and observations. The triangulation used in this study is source triangulation. Therefore, researchers make comparisons between the results of interview data and observations. (R&D & Semarang, 2015).

Table 1. List of Informant Initials

Initial Name	Position
Amaq R	Indigenous Figures
Inaq S	The groom's parents
Tuaq A	Groom
Saiq M	Groom's Family Party

RESEARCH RESULT AND DISCUSSION

Merariq (kidnapping marriage) tradition of Sasak Tribe People

Tardisi merariq (kidnapping marriage) of the Sasak tribe community is a form of action that is classified as a social action. The action can be said to be a social action if the action can affect or be influenced by others. Social action itself is a human action that can affect other individuals in society as well as the tradition of merariq (abduction marriage). Social actions are distinguished in four types of actions namely; instrumental rationality, value rationality, affective action, and traditional action. In the culture of the Sasak tribe, the process of marriage by kidnapping is considered part of a cultural tradition that can be accepted by all levels of Sasak tribe society in Lombok. The existence or existence (kidnapping marriage) in the Sasak Tribe community is maintained, due to the humiliation of the woman's parents when the child is proposed, and the local community's view that girls are not goods that are traded. They prefer if their children are rushed because they are in line with customs. For the Sasak people, the term merariq (kidnapping marriage) means to maintain self-esteem and describes the virility of a Sasak man because he has succeeded in taking (repenting) a girl he loves. This is in line with what Tuaq A expressed: (Hamsun & Aminulloh, 2017)

"... lamun te merarik ndek maling ntan jak teparan te nine sik batur-batur..."

"... If you don't marry by marrying, kidnapping, there will be an assumption from friends as a person who has no guts..."

Tuaq A, who works daily as an honorary teacher, explained that in the traditional Sasak marriage tradition, if married not by merariq (kidnapping marriage) then there will be an assumption from his friends that he will be labeled as a man who has no guts, he also feels his manhood is higher after bringing his future wife to marry with the Sasak marriage custom (merariq).

Some of the reasons behind the Sasak tribe community marrying by elopement (merariq). argues that merariq for Sasak society means maintaining self-esteem and describes the virility of a Sasak man, because he managed to take (run) a girl he loved. This was also conveyed by Amaq R: (Eka Mayasari, 2016)

"... marrying by kidnapping has become an ancestral tradition of the indigenous Sasak people, in addition to being a symbol of courage as well as an effort to honor the traditions left by our ancestors..."

The Sasak community continues to strive to maintain the legacy of their ancestors, maintaining traditions that have been inherited for a long time. The statement also shows the meaning that the Sasak people believe that marrying by kidnapping is a symbol of courage and dexterity that has become a legacy tradition so that it must be accepted and maintained as an ancestral culture.

According to (Hamsun & Aminulloh, 2017) Kidnapping marriage is called in the Sasak language (merariq) on the island of Lombok, this Sasak tribal tradition is a form of local wisdom in which a belief of the Sasak tribe community is involved to live it as a symbol of a man's courage to his future wife. In the Sasak marriage tradition, each phase of the cultural chain represents specific symbols that are sometimes not understood by simple logic. Traditions that are carried out have hidden meanings (*hidden values*). This applies to women's families, men's families, and Sasak society in general.

Marriage Stage Sasak Customs, Beliefs and Culture

Marriage is something sacred between two human beings a man and woman who like each other and want to live together and are valid in state law and religious law. The Sasak people of Lombok have a unique marriage procedure from other regions, namely merariq (kidnapping marriage). But this has become a tradition and cultural heritage that cannot be left behind. In marriage, the Lombok Sasak tribe has several stages, including: midang, merariq or memaling, mesejati, selabar menylabar, sorong serah aji kerama, and nyongkolan. Some of these stages, if missed or not implemented, will have sanctions from local traditional leaders because it has become a rule, although it is not in writing, but has a strong and fundamental history. This is in accordance with what was expressed by Amaq R:

"... Anuk Lueq tahapan pernikahan secare adat sasak, sak paling umum teketaok sik dengan arak aran Merariq, Merangkat, Sejati, Selabar, Bait Jani, Sorong Serah Aji Krama Kance Nyongkolan..."

"... There are many stages in the traditional Sasak wedding tradition, the most common of which is known by the community there is the name Merariq, Merangkat, Sejati, Selabar, Bait Janji, Sorong Serah Aji Krama sama Nyongkolan..."

From this statement, each term has a meaning and purpose that is still believed and lived by the Sasak tribe community to this day. Merariq that is to take the girl away from her house. After that, the procession will enter the second stage called selabar and majetik. In this process, the man's family will report to the bride's home hamlet about the occurrence of merariq. At this time, there will be an agreement to determine the next customary process, namely ijab kabul, sorong serah, and nyongkolan. The next stage is called mbait wali, which is the process of picking up a guardian to marry a woman when the agreed time for ijab kabul arrives. Then in the fifth stage or sorong serah, there will be a handover of the bride and groom in marriage. The stages of merariq are closed with a sixth stage called nyongkolan, which is the procession of the bridegroom's family to the woman's family (Eka Mayasari, 2016).

For Sasak communities, each of these stages may not be undertaken with exceptions if one of the family parties is materially incapacitated through mutual agreement. However, because the traditional Sasak wedding procession has its own value which is a symbol and form of friendship between communities and families, forming an unethical sense if it is not lived. Saiq M explains:

"... ndekn jari masalah sebenern lamun ndek mampu gawek setiep tahap secara adat, cume lebih ke rasa lile keluarga lek masyarakat, sengk iye jari ajang silaturahmi kance masyarakat..."

"... It is not a problem if you are not able to carry out the event in a traditional manner, only more to feel bad for the family and community, because it is a symbol of friendship between family and community."

Hamsun (2017) Argues society has cultural norms and values, beliefs in traditions that are a reference in action. The need for the symbolic is a basic need for human beings. The function of forming this symbol is one of the basic human activities, such as eating, seeing, and moving. It is a fundamental process of the mind, and takes place every time. This is in accordance with the explanation from the informants, that the beliefs and culture of the Sasak tribe people are still used as a reference to live life. According to (Nurul Khaeria et al., 2023) The merariq tradition is part of the culture. The culture and social life of the Sasak people cannot be separated from the cultural dichotomy of the archipelago, namely Javanese cultural traditions influenced by Hindu-

Buddhist philosophy and Islamic cultural traditions. Both cultural streams are clearly visible in the culture of the Sasak tribe community (Mabrur Haslan et al., 2021).

Easy difficult Sasak Traditional Wedding, Requires Expensive Costs?

The wedding customs of the Sasak tribe are quite unique, the amount of dowry is determined based on the distance of the house from the bridegroom to the woman's house, in addition to distance, caste factors and hereditary status also determine the amount of costs incurred for dowry. Therefore, if the married couple is from a different caste, then the costs incurred must be higher. Based on this fact, traditional Sasak weddings are included in the category of the eight most expensive weddings in Indonesia (Ratih Ika Wijayanti, 2022). According to (Makky & Rodafi, 2022) That is, the tradition has been commonplace since the time of the ancestors. The tradition of traditional payment of pisuke (dowry) is a tradition that must be carried out by the Sasak community to make it easier for both parties who will perform tasyakuran or commonly called begawe (party).

When a person marries, he is encouraged to work hard for the success of his marriage. In the traditional Sasak wedding tradition, the bridegroom's family is required to be able to give a dowry (pisuke) which is quite fantastic to the bride's family. So for those Sasak men who want to maintain their love must fulfill the dowry (pisuke) requested. This was revealed by Inaq S:

"...wik wah ne lalo selabar pak kadus, telakokang due pulu jute pisuke eee peneng angkak ni mbe yak laik boyakan ne utang..."

"... Yesterday, Mr. Kadus has gone to negotiate, we are asked for twenty million for the dowry, I also have a headache where to find debts..."

From the statement, Inaq S explained that when representatives of her family went to negotiate the amount of dowry (pisuke), the woman's side asked for twenty million. He felt dizzy where else to find a source of loan to meet the demand from the woman's family. The same thing was also conveyed by Saiq M:

"... The cost of a Sasak wedding is indeed expensive, eee can be imagined from every stage, on average, it costs nothing to need, especially those married by noble descendants, it is even greater the cost from the beginning to the end, especially when begawe, you have to calculate all the ones that are lacking, afraid that later when you want to get married, you have to prepare a lot of money..."

The characteristics of traditional Sasak wedding tardisi in each stage require a lot of money. The existence of social strata in sasak society is also a burdensome thing in terms of costs for the middle and lower class people, especially in the payment of pisuke (dowry).

Haslan (2022) reveals the occurrence of elopement (merariq) continuous to the bargaining process "Pisuke", this term is interpreted as a negotiation process that is thick with business, generally the reason that always arises from

the female side is a strong indication that a father has raised his child with a handful of large funds so that there is an attitude of female parents to ask for compensation in the process of raising their child to his future son-in-law (male). The higher the educational and social level of children and parents, the greater the economic value offered.

The Meaning Of Merariq Cultural Costs From The Perspective Of The Sasak Tribe People

Graceful (2013), explaining that cost is a sacrifice of economic resources measured in units of money, to obtain goods or services that are expected to provide benefits or benefits in the present or future. Cost is the opposite or deduction of revenue. Costs are also tradeoffs measured in monetary terms, a decrease in assets or a decrease in economic benefits resulting in a decrease in equity in a given period. High costs assuming no increase in revenue will lead to a decrease in profits or losses. Until now, profit is still a focus for company management and stakeholders (Ukamah & Tumirin, 2020).

Concept *matching* or pairing is a concept in accounting that supports the reporting of income and expenses. In accounting, the concept of *matching* Or juxtaposition in business activities will always measure that the costs or expenses incurred always demand income that is commensurate with the costs that have been incurred. In non-profit organizations, the concept of *matching* Not as a basis in determining the costs or expenses incurred must be in accordance with the income he will receive back, but the rationale is that the costs incurred are very meaningful in terms of meeting needs and smoothing the operation or economic activity that occurs in it. (Baso et al., 2023)

For the Sasak people, the sacrifice of costs incurred in the *Merariq* tradition (kidnapping marriage) has no connection with efforts to obtain income from their activities as the concept of *matching* used in modern accounting, although the costs incurred are not small (expensive). In the perspective of social accounting, the Sasak people have a different perspective in interpreting the costs sacrificed in the *Merariq* (kidnap marriage) tradition. Based on the results of interviews and observations of researchers with informants, four meanings of cost sacrifice were obtained in the traditional Sasak wedding tradition.

Sacrifice Of Cost as Social Status

Lambajang, (2013) mentioned that cost accounting has three main objectives, namely determining the cost of products, controlling costs and making special decisions. To meet the purpose of determining the cost of goods of products, cost accounting records, classifies and summarizes the costs of manufacturing products or delivering services. Cost of goods produced is a collection of costs incurred to obtain and process raw materials into finished

goods. In the collection of production costs are largely determined by the way of production, namely production on the basis of orders and mass production.

Cost in the traditional Sasak wedding tradition in addition to the success of the event (wedding activity) as in the purpose of costs in accounting, also as a symbol of recognition of social status, social stratification in Sasak society is very visible during traditional marriages. The high cost expenditure in dowry payments (pisuke) is believed to be a benchmark for stratification of Sasak people who undergo marriage processions. This was conveyed by Saiq M:

"... If in general sacrificing the cost or amount of pisuke is due to pressure from the extended family or parents, usually the massive budget is used only to fight prestige for the recognition of social status and to hold people's talk, if the wedding ceremony is held on a large scale the community will certainly be happy because some can take advantage of the benefits to have fun..."

Saiq M argues that the sacrifice of costs in the form of pisuke (dowry) is an encouragement on the part of the family, recognition of social status in the community is the main goal in the traditional procession indirectly. When the wedding takes place luxuriously, it gives a feeling of pleasure to the community and family.

Social stratification in Sasak society is known as bangse or caste. There are three levels of social strata that are generally known in Lombok Sasak society, namely: 1. Nobility (menak) 2. Pruangse group, this group is below the noble group (menak) and is above the group *Jajarkarang* 3. Group *Jajarkarang* (Bulu Ketujur) are a group of ordinary people, because they do not have a caste name as their first name (Lamhatul et al., 2021). This was conveyed by Tuaq A:

"... There used to be a family of mine who married a descendant of Sasak nobles, the number of pisuke requested was up to fifty million..."

Mayasari, (2016) Argued that social strata in Sasak society influence the marriage process, women who occupy high social classes will obtain *Pisuke* (dowry) is high from the man who married her. For example women from aristocratic families, from wealthy families or highly educated women would obtain *Pisuke* (dowry) which is higher compared to ordinary women. However, often with the existence of social strata in Sasak society tends to burden only one party of the bride and groom, the implementation of traditional Sasak marriages with long traditional stages often incurs debts and material losses at the end of the event. This was conveyed by Amaq R:

"... In the future, so that the community is more open and sees from various sides, of course, about this social status, the most important thing from the religious side must go hand in hand with the customs that have been carried out, for example in Islamic religious teachings, it is recommended to synchronize marriage and not burden both parties, especially couples who have the intention to get married, things like this are still contrary to Sasak customs because the sacrifice of costs in customs is often burdensome for both either party or one party alone so that the indirect impact can make family relationships crack

slowly, considering that from an economic point of view it is often also harmed, the sacrifice of wedding costs using Sasak customs often leaves debts at the end of the event, so that it makes one or both sides of the family disadvantaged and bear debts in the long term..."

Lumingkewas, (2013) Disclosing expenses is a factor that affects the fairness of financial statements. Where expenses are also recognized in the income statement relate to economic benefits with a decrease in assets or an increase in liabilities has occurred and can be measured reliably. Then the company's expenses must be recorded precisely because they determine the company's profits, expenses include both losses and expenses arising from the company's activities to obtain revenue. The accuracy of recording expenses depends on the accuracy of classifying expenses applied by the company. The preparation of financial statements is inseparable from the selection of methods, techniques and accounting policies. The choice of methods and techniques in accounting can affect the recognition of income and expenses. In financial reporting the center of attention in the income statement is total revenue, expenses and profits, this greatly affects the accuracy in revenue recognition. Thus the financial statements must be presented appropriately the financial position of the company.

Accounting, the statements of these informants have the consequence of recognizing income and expenses. In accounting, income is interpreted as inflows derived from an increase in assets, while expenses are interpreted as a decrease in assets or an increase in debt. The sacrifice of expenses in the traditional Sasak marriage tradition generates income (in the form of recognition of social status). It can be analyzed that the existence of the determination of pisuke (dowry) based on social status is a burden that they must bear because it often burdens only one party.

Makky, (2022) It is argued that the payment of this pisuke custom is a tradition that has been commonplace since the ancestors. The tradition of traditional payment of pisuke is a tradition that must be carried out by the community in carrying out marriage tardisi.

Cost as Prestige

Merariq (elopement) culture for the Sasak people is understood and believed to be a form of respect for the dignity and dignity of women's families. On the basis of this belief, a woman who is rushed is not at all considered a default (unilateral violation) by the man's family over the woman's family, but instead considered as an achievement of the woman's family, a girl who is rushed feels considered to have a certain advantage or privilege, thus attracting the heart of the Sasak man. There is an assumption that is deeply rooted in the memory and mental structure of the Sasak tribe of Lombok that being rushed means that their daughters have a fairly high economic bargaining value. In contrast to being asked which is considered to describe low economic bargaining value, as well as worthless goods. A further consequence is that a woman's family feels humiliated or harassed if the marriage of her daughter is

done not by elopement (merariq) a woman has high prestige if she marries by merariq or elopement. He does not want to be asked like an item that does not have a high value (Eka Mayasari, 2016)

This opinion is in accordance with the results of interviews with informants, the Sasak tribal community still believes that the implementation of the tradition of merariq (abduction marriage) is a symbol of respect for the female family (prestige), especially in giving *pisuke* (the amount of dowry requested by the woman's family). This was conveyed by Inaq S:

"... Actually, the amount of pisuke is negotiable, but because in the custom that we believe in pisuke, it is a sign that we respect the woman's family, we don't want to..."

Term *Pisuke* (dowry) means consensual or mutual agreement, in payment *Pisuke* (dowry) there is no element of coercion, *Pisuke* (dowry) in the form of a sum of money that must be met by the man's family, the amount of determination *Pisuke* It can also be negotiated depending on the agreement between families. The same thing was also conveyed by Tuaq A:

"... Pisuke is an obligation that we have to pay in customs that have existed since the time of the ancestors, so we take it as something ordinary and give honor to the female family..."

It can be interpreted that the purpose of Tuaq A's statement, giving *pisuke* in the traditional Sasak marriage tradition is an obligation and responsibility of the man's family, giving *pisuke* is interpreted as a natural thing and is a respect for the woman's family. Inaq S also expressed the same thing:

"...pisuke nu bentuk penghormatan, kan karing semendak endah yak jari keluarga jarine jak lamun wah kelurge ndekn te perhitungan lalok sak penting bahagie wah selapuk keluarga..."

"... Pisuke is a form of respect for the female family, because soon it will also be part of the family, so the cost is not too calculated..."

In accounting theory, liabilities are present-day corporate debts arising from past events, the settlement is expected to result in outflows of company resources containing economic benefits, liabilities are divided into current liabilities and non-current liabilities. In addition, it explained that this (Makky & Rodafi, 2022) *pisuke* is a payment process that will be used for *begawe* events that have been deliberated before the nominal to be paid is determined or agreed. This *pisuke* custom is a bill given voluntarily from the male side to the female side after a mutual agreement, as evidence of the seriousness of the man towards the woman he marries.

The statement expressly explains that spending in the form of *pisuke* (dowry) is an obligation and a symbol of respect (prestige). The determination of *pisuke* (dowry) depends on the agreement between families, usually the

determination of the number of pisuke is motivated by the social strata of the bride and groom, pisuke given to the woman is a symbol of respect in the implementation of traditional Sasak marriage traditions. Associated with the concept of accounting, the provision of pisuke is a debt from the village arising from the event of merariq (marriage).

From the statements of the informants above, researchers found a broader meaning of pisuke (dowry) fees in the perspective of Sasak tribal communities, namely in addition to being a form of respect for women's families, also as an obligation that must be paid, as well as the function of liabilities (obligations) in accounting which has a function to support smooth operations in this case the smooth running of the traditional Sasak wedding procession, *Pisuke* in traditional marriages must be given because it is a measure of social status in Sasak society. In addition, the researcher also asked Amaq R about the purpose of giving *pisuke* in traditional Sasak weddings, he revealed:

"... So pisuke can also be said as a begawe fee from the woman's family, because the woman's family also makes events at home, actually it is a symbol of us honoring the parents of women who have raised, sent their children to school and as a symbol of nobility if there is a noble title like then, Baiq, Raden..."

The purpose of the informant's statement is that pisuke is an asset given by the man's family to the woman with the aim of being a symbol of respect. (Firda et al., 2023) argues that in the paradigm of materialism and individualism, the purpose of human life is only to meet his needs. This paradigm governs and encourages unlimited human greed. In accounting, this paradigm is interpreted as profitability, that is, the main goal of the company is to maximize profitability. Monopoly practices within the company and various other violations. Due to the existence of this paradigm, people's needs are not only material needs, but also spiritual needs. Spiritual needs are answered in the form of values contained in religion and culture in marriage.

According to Marx, the two theoretical frameworks of materialism and cultural idealism developed can help us to critically read cultural phenomena, while the two theories used are the theory of practical thought and the theory of pure thought. The theory of practical thought emphasizes that people live in the world a real created in the past, a real world that has the status of factual "truth" attached. Man lives in a submissive world. This theory belongs to the category of materialism. Although the theory of thought is purely based on the centrality of man as a form of consciousness in the sense of focusing on discussing the individual's ability to demonstrate his existence to the world, it is contained in the theory of idealism (Firda et al., 2023)

However, the determination of pisuke, which is interpreted as respect for the dignity and dignity of women, does not guarantee the fulfillment of women's rights. If the number of pisuke is used as an indicator of respect for a woman's worth, the question is no longer how high, but especially how to guarantee a woman's life in the future. Respect for women's dignity can only be

achieved if it is based on the guarantee of women's right to life and future, which is often forgotten in the implementation or determination of pisuke. Therefore, the existence of pisuke must provide benefits to life.

Merarik (married) Culture as a Medium of Friendship and Mutual Assistance

Heri et al.,(2021) argues that the local wisdom of the Sasak tribe community contains social values that can strengthen relationships between fellow humans in the community, such as begawe (parties) events in weddings contain social values such as reviving hospitality, awakening the spirit of mutual cooperation, increasing friendship, creating togetherness, fostering a sense of sharing, strengthening ukhuwah ties. This is in accordance with what Inaq S expressed:

"... This begawe event also costs a lot of money, but the purpose is to complete the traditional procession as well as an event to gather families and communities, even for preparation, it can be said that all people from the old and young come to help..."

Inaq S explained that the traditional Sasak wedding tradition does require high costs, but it is interpreted as a medium of friendship between families and communities. When preparing for a begawe (party) event, people flock to the house of the party owner (epen gawe) with the necessary tools, such as knives, machetes, plates and others. This is a form of brotherhood that is thick in the Sasak tribe. The same thing was also conveyed by Amaq R:

"... The begawe procession has always existed, as a medium of friendship between families, the begawe event was lively, many animals were cut as side dishes for invited guests, various local snacks were also served, it looks very familiar if there are people who begawe..."

Amaq R revealed that in the tradition of begawe (party) weddings the familiarity between communities is very visible. This is in line with research conducted by (Saprudin, 2019) That the tradition of begawe (party) is basically the main thing to be preserved, because the tradition produces positive values, one of the facts is that the gathering of all families from different regions to enliven and help the course of the event, as a result the friendship between the family and the surrounding community is always well maintained. This is in line with what Saiq M said:

"...begawe nu simbol keakraban, arak makne besiru, saling bales, lemak lamun arak masyarakat bedoe acare pasti teundang kance tesambut marak ntan ite gawek nie..."

"... The begawe party is a symbol of familiarity, in Sasak terms it is known as Besiru, or mutual reciprocity..."

Fatmahandayani et al., (2019) stated that this besiru is done to facilitate the work of others, for example in an activity such as opening rice fields, building houses, building to large jobs such as opening roads, every community that has good resources in the form of whatever is needed in that activity such

as hoes, buffaloes, building tools and so on, then the tools are brought to help other communities even though they only have energy, they still help others with the modest ability he possesses.



Figure 1. Begawe Procession
Source: Research Documentation

Sacrifice of costs as a form of affection.

According to (Lestari, 2014) Profit is the difference in revenue and profit after deducting expenses and losses or profit is also one of the measurements of operating activity and is calculated on the basis of accrual accounting. The success or failure of the company can be seen from the company's profits or profits. If the desired company profit is appropriate, then the company has succeeded in achieving the goal, and vice versa if the profit received is not as desired or even a loss then it can be said that the company has failed in achieving the goal of obtaining profit.

For the Sasak community, the sacrifice of costs in the marriage tradition has no purpose to obtain material profit, just as non-profit organizations are established not to make a profit. Non-profit organizations are founded to bring about change in individuals or communities, whereas business organizations aim to seek profit. Non-profit organizations make human resources the most valuable asset, because all activities of non-profit organizations are basically from, by and for people. This is in line with what Tuaq A said: (Marlinah, 2018)

"... There is nothing at all to do with finding that benefit, yes, at most the income is more to feel satisfied and happy when my wedding is smooth, so we spend money..."

Tuaq A argues that he has no desire whatsoever to earn income from the costs sacrificed. Income from Tuaq A glasses is immaterial income, namely income in the form of inner satisfaction and happiness, the sense of satisfaction and happiness he will feel if the wedding is held festively. Another opinion was also conveyed by Inaq S:

"... The reason I spend the money is as a form of our love for children, responsibilities, and the form of nafkan we give, I also feel very happy, which parent does not want to see their children happy..."

Inaq S said that she incurred the cost as a form of love and responsibility towards her son. Inaq S was so happy that she had paid for her son to get married, saying which parent wouldn't want to see her child happy. The same thing was also conveyed by Saiq M:

"... On average, if everyone is asked, the answer must be because we love the family, so we don't really take into account the problem of the costs we give to nephews, but usually regarding the cost of eee all families gather first to talk about what is needed if the cost is obviously very easy to buy anything..."

Saiq M explained that the reason for the sacrifice was affection for the family and was never taken into account. (Abdurahim, 2015) argues that expenditure in a cultural perspective carried out in traditional celebration activities has no relation to the acquisition of income as a follow-up, even though expenditure for the celebration requires a very large expenditure. It can be seen that the Sasak Society has its own perspective in giving meaning to the wedding tradition of Sasak culture.

CONCLUSIONS AND RECOMMENDATIONS

This research has uncovered the meaning of cost in traditional Sasak wedding traditions. The results showed that cost sacrifice in the traditional Sasak wedding tradition has no relation to efforts to obtain material income as the meaning of the matching concept used in modern accounting, the Sasak community has its own perspective in giving meaning to the sacrifice of costs for the wedding tradition, namely; First, to show the social status of the family in society. This social status is evidenced by the implementation of large and festive traditional weddings, large events certainly require large costs as well. Second, prestige is a cost as a form of respect for the woman's family. Third, the media of friendship and mutual assistance, with the taking place of traditional weddings on a large scale resulting in families and communities gathering and helping each other. Fourth, sacrifice of costs as a symbol of affection towards family and children. Therefore, the cost in the traditional Sasak wedding tradition has a unique and different meaning from the business organization, for the Sasak people, the results obtained in the sacrifice of costs in the wedding tradition are not in material form but in a different form, namely a sense of inner satisfaction and happiness.

ADVANCED RESEARCH

Thus, this study has several limitations, including informants taken from the middle economic class who do not experience economic difficulties, so it is very reasonable to carry out traditional Sasak weddings in a large way. It suggested future research could use informants with lower-middle economic circles, in an effort to find different perspectives on the costs sacrificed.

ACKNOWLEDGMENT

I feel grateful and express my deepest gratitude to God Almighty, to the University of Mataram, to the Faculty of Economics and Business, especially the Accounting department, to my parents who never stop giving me prayers and support, I dedicate this writing to my supervisor, to my comrades in arms, to the big family of the Islamic Student Association of the Feb Unram Commissariat and to the people I love and care about, thank you for being part of the completion of this writing, my diction is too simple to describe you who are very amazing, thank you, best wishes.

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