Practices of determining dowry and pisuke prices in Lombok

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A B S T R A C T

The objective of this study is to comprehend and define the notion of accounting methods in establishing dowry and pisuke pricing among the residents of Kateng Village, located in the West Praya District of Central Lombok Regency. This study employs ethnogenesis, a research approach that utilizes analytical techniques such as indexicality, reflexivity, contextual action, and the presentation of common-sense knowledge regarding social systems. The research employs an interpretive paradigm as its underlying framework. This study employs original data acquired through interviews and observations. This study suggests that accounting processes for estimating dowry and pisuke prices are conducted using four methods: referencing prices, considering social strata, assessing social position, and evaluating personal qualities. These approaches hold significance as symbols of honor and commitment, self-worth, a representation of family values, and the unification of two families. The determination of dowry and pisuke pricing is associated with traditional accounting theory, the distinction between price setter and price taker, and the presence of bargaining, as observed in a market. The results of this study should be tailored to accommodate the talents of individuals. Put simply, women should thoroughly examine the background and socioeconomic status of their possible spouses.

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Introduction

Price is an exchange rate that can be equated with money or other goods for the benefits obtained from a good or service for a person or group at a certain time and in a certain place (Sudaryono, 2016). In other words, price is the value charged for a particular product which is expressed in a currency as a medium of exchange (Sunyoto, 2014). Therefore, producers need to determine prices or price settings so that there is a match between the costs offered by producers and customer capabilities. In the world of accounting, price setting is interpreted as the process of determining the value received by producers in exchange for services and goods.

According to Dharmesta & Irawan (2005), prices can be influenced by costs, economic conditions, supply and demand, and competition. In general, the concept of pricing is needed in the process of achieving material benefits alone (Amaliah et al., 2018). These material benefits are considered the main objective in the pricing process. This is in line with the conventional pricing concept which states that pricing has the aim of making a profit as the main goal (Auerer et al., 2018).

However, many people also think that price setting is not only oriented towards material benefits as has been found in conventional accounting research, but is also oriented towards non-material values, one of which is cultural elements (Amaliah et al., 2018).

In an economic context, the concept of transactions involves relationships between humans which include political, economic and social aspects. Transactions in the economy can include various activities, such as buying and selling, trading, and muamalah activities (Kholis & Mu’allim, 2018). Furthermore, the concept of transaction in Islam is defined as an activity involving at least two parties, the buyer and the seller, who exchange things with each other.
Andani (2017) argued that accounting tends to be associated with objective matters where objectivity is based on evidence of transactions and conformity with applicable accounting standards so that accounting research can only be said to be valid if the research is linked to the business world. Even though there are many interesting things that can be revealed and studied using the accounting discipline, Mulawarman (2013) revealed that accounting is not always associated with a tool in the company's activity process where all events are recorded with monetary values. For example, in everyday life, the presence of accounting can be found and applied in shopping, household and entertainment activities (Jeacle, 2009).

According to Assael (1987), culture refers to the norms, beliefs, values, language, and customs learned from society, resulting in generally acceptable behavior. Schneider (1989) also defines culture as a system of shared meaning that regulates collective perception, thought and action. These views state that culture influences the attainment of a set of shared and common values and dictates acceptable behavior by members of that culture (Hofstede, 2001).

Jeacle (2009) said that the existence of accounting can be found in everyday life and can be applied in activities such as shopping, household and culture. Marriage culture, for example, in some accounting research is called bride pricing. In Lombok, for example, the wedding procession is a series of interrelated traditions, starting with the running away of a girl (the prospective bride), which in popular Lombok terms is called merarik, up to the nyongkolan tradition as the final procession of a traditional Lombok wedding.

According to Lukman (2006), one of the traditions in the Lombok people's wedding procession is the agreement to give pisuke after the dowry is given. Pisuke is a sum of money or goods given by a man to a woman outside of the dowry after the marriage contract in Sasa custom. Giving pisuke money is the essence of the traditional wedding of the Sasak tribe of Lombok.

In general, in the Lombok society in Kateng Village, the level of dowry and pisuke is based on education level, for example for a girl with a high school education, the dowry amount starts from 10-25 grams of gold or 5-10 acres of rice fields, and pisuke starts from IDR 5,000,000- IDR 15,000,000 if a scholar then the dowry amount is 25-50 grams of gold or 10-25 acres of rice fields, and pisuke starts between IDR 15,000,000- IDR 50,000,000, if a master or civil servant the dowry amount is 50-100 grams of gold or 25-25 acres of rice fields. 50 acres, and the pisuke is between IDR 25,000,000- IDR 75,000,000, but not all of the dowry and pisuke can be realized, it really depends on the level of ability of the man (Lalu majas, traditional leader).

The philosophy or meaning of dowry in marriage is to show the seriousness of the groom's intention to marry the bride and place her in a noble position and give the bride the right to own property and provide social, economic security and a symbol of the groom's commitment and responsibility towards his wife.

Then in the culture of Lombok society, the philosophy or meaning of pisuke functions as a substitute for lempot (money as a substitute for tiredness for parents who have raised their children), even though pisuke money is clearly not commensurate with the parents' sacrifices in giving birth, nurturing, nurturing, raising and educating their daughters. However, in practice, pisuke money is generally used for begawee (wedding parties) at women's homes, because in Lombok tradition, wedding parties are held in two places, namely at the man's residence and the woman's residence. Therefore, the higher the level of education of a person. For women, the higher the pisuke requested (Lukman, 2006).

Problems that often arise, mostly in the marriage process, namely the dowry and pisuke, is that there is often a tug-of-war between the two parties, so that determining the dowry and pisuke becomes an obstacle to the marriage process because the woman's family determines the amount of the dowry and pisuke which is considered too high beyond the parties' predictions and capabilities, men and has the impact of hampering the marriage contract process. There is a kind of provision that if there is a dowry and money (pisuke) then there is a guardian, meaning that the dowry and pisuke are prerequisites for the implementation of the marriage contract. With the marriage contract taking place, it means that the problem of dowry and pisuke has been resolved (Lalu gine, traditional figure).

Cultural issues such as dowry and pisuke are issues that are always interesting to be "fried" among society, even in the scope of scientific development, including accounting. This also proves that the scope of accounting studies has expanded and does not only focus on the issue of debit-credit journal entries in financial reports. Part of the social sciences formed by humans, accounting has a connection and influence on the existence of humans in a social group (Sylvia, 2014).

The discussion about determining the price of dowry and pisuke attracts the attention of researchers to explore it further because the abundance of accounting studies in traditions in Lombok based on socio-cultural or with certain research approaches will broaden the perspective of society and academics about the meaning of dowry and pisuke that occurs behind this social phenomenon. Having a broad meaning regarding dowry and pisuke, both socioculturally and from an accounting perspective, will ultimately reduce problems that arise pre-wedding and even post-wedding in traditional marriages in Kateng Village, West Praya District, Central Lombok Regency due to determining the price of dowry and pisuke. Based on the explanation above regarding the lack of academic interest in writing about accounting and culture, especially dowry and pisuke, researchers are interested in understanding the practice of determining dowry and pisuke prices in Lombok.

Research and Methodology

This research is a type of qualitative research. Qualitative research aims to understand the meaning of social and humanitarian problems for both individuals and groups of people. Temporary Creswell (2009), argues that qualitative research is an approach to
presenting knowledge questions based on a constructive perspective, such as the meaning that comes from a person, social and historical values which aims to build a particular theory or pattern of knowledge.

This research uses an ethnomethodological approach. Ethnomethodology views the world as a solution to various problems that exist in the reality of life and take place on an ongoing basis. Ethnomethodology focuses on concepts of practice. Research that uses ethnomethodology as a method of studying practical activities, practical environments and practical sociological reasoning as well as how or with what methods, someone can understand the world and all the realities that occur in everyday life (Coulon, 2008).

The paradigm used in this research is an interpretive paradigm. The interpretive paradigm views that truth, reality or real life does not have one side, but can have many sides, so that it can be studied from various points of view. The paradigm used in this research is an interpretive paradigm. The interpretive paradigm views that truth, reality or real life does not have one side, but can have many sides, so that it can be studied from various points of view. (Ludigdo, 2007).

Burrell & Morgan (1979), explains that the interpretive paradigm is a paradigm that has a broad range of characteristic philosophical ideas for understanding and explaining the social world, inseparable from the perspective of the personal directly involved in a social process.

This research was conducted in Kateng Village, West Praya District, Central Lombok Regency, West Nusa Tenggara Province. Lombok Island is the hometown of the Sasak tribe, located to the east of Bali Island, separated by the Lombok Strait. To the west, this island is bordered by the Upper Strait which separates this island from Sumbawa Island. The area of the island which is included in West Nusa Tenggara Province is approximately 5435 km².

Lombok Island administratively consists of five regencies and cities, namely West Lombok Regency, North Lombok Regency, East Lombok Regency, Central Lombok Regency and Mataram City. There are approximately 3 million people living on the island of Lombok, 80% of whom are the Sasak tribe.

The Sasak tribe has inhabited Lombok Island for centuries. They have inhabited the region since 4,000 BC. There is an opinion that says that the Sasak people came from a mixture of native Lombok residents and immigrants from Java. There are also those who claim that the ancestors of the Sasak people were Javanese. According to (Ersina et al., 2014), etymologically, Sasak comes from the words "sah" which means "to go" and "shaka" which means "ancestor". In this way, Goris concluded that sasak means "going to the ancestral land". From this understanding it is assumed that the ancestors of the Sasak people were Javanese.

Kateng Village is one of the villages in West Praya District, Central Lombok Regency, West Nusa Tenggara province. If we look at the beginning of history, Kateng village is a village that is quite old. Kateng Village is thought to have been founded in 1818. The distance required from Kateng village to the sub-district capital is 9 km, and the distance to the Regency Capital is 18 km, and the distance to the Provincial Capital is 38 km.

Kateng Village is an Agrarian Village where most of the area is rice fields and fields for agriculture with an area of 2336 Ha. Meanwhile, the residential area is 300.9 Ha. Kateng village is located at an altitude of approximately 450 meters above sea level. The average climate in Kateng Village is 31 degrees Celsius.

Figure 1: Kateng Village Area Map; Source: Data processed 2023
The instrument of this research is the researcher himself. The researcher's role as a research instrument functions to determine the research focus, select informants as data sources, and carry out data collection. This research collects primary data. According to Sugiyono (2018) primary data is a data source that directly provides data to data collectors. The data was collected by the researcher himself directly from the first source, namely the bride, as a starting point for discussion regarding the determination of dowry and pisuke prices in the place where the research object was conducted. Researchers used the results of interviews obtained from informants regarding the research topic as primary data.

During the interview process, researchers prioritize an ethical attitude towards informants by being respectful, not endangering the informant and being fair. Then the researcher also prioritizes ethics in conducting research by applying honesty and open integrity, so that every topic or question asked by the researcher can be answered by the informant without any coercion or pressure.

Data collection techniques in this research according to Creswell (2003), divided into four basic types, namely (1) observation, (2) interviews, (3) documentation, (4) audio and visual material. The methods used by researchers in this research are interviews, observation and documentation.

Data analysis stage according to Garfinkel (1968), using an ethnomethodological approach has four stages. The first stage is the search for indexicality, the second is reflexivity which underlies practical action, and the third is the achievement of contextual action and the presentation of common-sense knowledge of social structure which can be analyzed to produce a conclusion.

The determination of respondents or informants in this research was carried out on the basis of various variations required by the researcher. This is supported by Subandi (2006), that research activities deliberately hunt down informants to obtain as much information as possible on the diversity of existing informants.

Where the informant is a person who is considered to have a deep understanding of the research object's social site and is able to provide the required information, and the respondents obtained in this research were 1 expert informant, namely the bride as an opening in conducting research, and 7 main informants, the groom, the bride's parents, the groom's family, the village head, traditional leaders and traditional/community leaders who know the procedures for determining the dowry and pisuke. The following is a list of informants in this research:

### Table 2: List of Research Informants

<table>
<thead>
<tr>
<th>No</th>
<th>Name</th>
<th>Age</th>
<th>Informant Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Baiq Ayu Ida Kholida</td>
<td>28 years</td>
<td>Bride</td>
</tr>
<tr>
<td>2</td>
<td>Then Jati Suhardiman</td>
<td>29 years</td>
<td>Groom</td>
</tr>
<tr>
<td>3</td>
<td>H. Lalu Muksin</td>
<td>64 Years</td>
<td>Father of the Bride</td>
</tr>
<tr>
<td>4</td>
<td>H. Lalu Puguh</td>
<td>67 Years</td>
<td>Uncle Bride</td>
</tr>
<tr>
<td>5</td>
<td>H. Lalu Mas'ud</td>
<td>59 Years</td>
<td>Father of the Groom</td>
</tr>
<tr>
<td>6</td>
<td>Then Yasir Arapat</td>
<td>38 Years</td>
<td>Village chief</td>
</tr>
<tr>
<td>7</td>
<td>H. Then Figure of speech</td>
<td>61 Years</td>
<td>Traditional Leader</td>
</tr>
<tr>
<td>8</td>
<td>HL Gine</td>
<td>68 Years</td>
<td>Traditional/Community Leaders</td>
</tr>
</tbody>
</table>

**Source:** Data processed 2023

The selection of informants was based on making it easier to access the data needed by researchers. The first informant, namely the bride (Baiq Ayu), was the opener or key when determining the price of the dowry and pisuke. This informant was chosen based on the researcher's observations, that the bride was the key in determining the price of the dowry and pisuke.

The second informant is the groom (Lalu Jati) who is the prospective bride and groom who is also involved in determining the price of the dowry and pisuke. He was involved in the initial process of determining the bride's desired dowry.

The third informant is the bride's father (Lalu Muksin), whose position is to determine the dowry and pisuke prices. He is directly involved in carrying out bargaining activities in the process of determining the dowry and pisuke prices and he has full rights when the dowry and pisuke are determined.

The fourth informant is the bride's uncle (Lalu Puguh), whose position is to give advice or input to the bride's father when the dowry and pisuke are determined. He is directly involved in carrying out bargaining activities in the process of determining the dowry and pisuke prices.

The fifth informant is the father of the groom (Lalu Mas'ud), whose position is as recipient of the price set by the bride's family. He is directly involved in carrying out bargaining activities in the process of determining the dowry and pisuke prices.

The sixth informant was the bride's village head (Lalu Yasir Arafat), whose position was to give approval, supervise the process, and act as a witness that the marriage was legal and recognized by the community.
The eighth informant is the traditional leader (Lalu Majas), whose position is as a mediator or giver of advice: The traditional leader can also provide advice to both sides of the family regarding marriage preparations and ensuring that there is no conflict during the bargaining process.

The seventh informant is a traditional leader (Lalu Gine), whose position is to assist the traditional leader and also act as a mediator or provide input regarding bargaining. "The selection of informants was carried out by researchers using in-depth interviews so that they could answer the research questions.

Findings and Discussion

Indexicality: How to Determine Dowry Prices and Pisuke

Determining the Dowry and Pisuke by Paying Attention to the Reference Price

Dowry and pisuke have always been a hot topic of conversation among all groups. It was so phenomenal that it went viral on social media and was discussed in various regions in Lombok. It was this sky-high amount of dowry and pisuke that amazed people from areas outside Kateng Village. Where in determining the dowry and pisuke there is an exclusive process. Exclusive because the determination of the dowry and pisuke should be determined based on the cost of the wedding, but in reality, assumptions about qualities such as education, employment, family background and also the reference prices for the dowry and pisuke in circulation result in the dowry and pisuke soaring.

Based on field observations conducted by researchers, this reference price is the key used as a benchmark in determining the dowry and pisuke. The benchmark used in the Kateng Village community is usually that of the closest family whose wedding ceremony is not far apart. Even if the distance is many years, usually the amount of the dowry and pisuke is not less than the benchmark price. As Baiq Ayu said below:"

"One year ago my sister got married with a dowry of three plots of land and Rp. 25,000,000 pisuke, so my dowry and pisuke cannot be less than that.”

The following is an interview excerpt from the Lalu Gine traditional leader:

"First of all, I was sent by the groom's family to ask how much dowry the bride's family would ask me to convey to Lalu Jati's parents, then the father of Baiq Ayu immediately said that his son's dowry must be the same as the dowry. I first gave it to her mother, namely 50 acres of rice fields, because in the past it was said that the ancestors of Baiq Ayu’s dowry was 1 hectare of rice fields. She said that the amount they proposed had also been discussed with the closest family, especially Uncle from Baiq Ayu.

On a separate day, Lalu Majas as the traditional leader also said that:

"So, the guardian is related to the parent or guardian, so the dowry “kanggo milu” means parents can intervene in determining the dowry. So, basically, or the benchmark, it depends on the family, for example in the past, if the family had a dowry of land, the child would follow, or if the dowry was gold, the child would also follow, so it depends on the habits and preferences of the parents.”

Here is Lalu Muksin (father of the bride) when the researcher asks about the bargaining process regarding the dowry.

"This dowry or dowry already has a benchmark from the term great-grandparents or grandparents, for example in the past the dowry was 1 hectare of land, then the children and grandchildren will also follow in the footsteps of their parents.”

The following is an interview excerpt from Lalu Puguh as Uncle of the bride:

"Yes, that’s right, this dowry is determined by their ancestors, so when our children and grandchildren get married, everyone will follow the dowry from their previous ancestors, because if the bride is still a girl when she gets married, the ones who have the right to determine the dowry or marriage are her parents, but the bride and groom are already married. If you are a widow, your parents have no right to interfere when determining the dowry.

As in the process of supporting Baiq Ayu's family, her uncle (Lalu Puguh) suddenly interrupts and provides input.

"My suggestion is to add 20 grams of gold to the dowry because so far our family has always included gold as a dowry.”

When a wedding occurs, the amount of dowry given becomes the talk of the town, as quoted by the mothers who were gathered in front of my house, they discussed the bride's dowry when the fixes were discussed:

"Hey, 30 acres of dowry is what Baiq Ayu’s family is asking for, it's normal because in the past, Baiq Ayu's mother's dowry was only 50 acres and she also has a master's degree and is a teacher, so it's natural for me for her to ask for that much, after all from her ancestors, her dowry used to be 1 hectare.

From this incident, an understanding was gained that the previous dowry and pisuke from the immediate family could be a reference or benchmark in determining the amount of dowry and pisuke that would be asked of the man. It's not that they don't appreciate the results of discussions with other families, but rather the feeling of shame because they humble themselves too much by not
considering the amount of dowry and pisuke available will generally come back to tarnish their faces and of course other family members too.

**Determination of Dowry and Pisuke Looking at Social Strata**

It could be said that dowry and pisuke, value and utility are interconnected things in the Kateng Village community. This is what sometimes inflates the price of the dowry and pisuke requested by the girl's family from the man's family. They view that social strata such as education, occupation, family background, social strata and the bride's physicality are something that must be respected and appreciated.

This respect and appreciation is manifested in the amount of dowry and pisuke that the man brings to the woman and is willing to do everything, including the dowry and pisuke requirements, which are not considered a burden because the man is willing to try hard to fulfill the requirements of the woman's family, which is so important to him, loving.

As said by the bride's parents (Lalu Muksin) during the interview.

"The second factor is education and employment. Moreover, with our Master's level of education and already working, and our social status which is quite prominent in this village, we think 50 acres is suitable for the dowry."

Then As one of the women's family (Lalu Puguh) said:

"It is true that the second factor to consider in determining the dowry is education, employment, social environment, family self-esteem and finally caste or clan, the term in Lombok, whether a woman is male or not, will also be a consideration in determining the price of the dowry."

Researchers' observations on families whose cases are slightly different. The following is an excerpt from the informant's conversation (Baiq Rensing).

"It's natural for Baiq Ayu to ask for 30 acres, because if you compare it with Baiq Siti, my daughter, who only graduated from high school, only has a dowry of 25 grams of gold and Baiq Ayu also has a master's degree and is already a teacher."

The informant's statement provides an understanding that the girl's job and family background will have a better impact on family life between the man and woman in the future so that the dowry and pisuke requested will be high.

**Determination of Dowry and Pisuke Based on Social Status**

The following is an interview excerpt from Lalu Muksin as the bride's parents:

"They asked to reduce it. We talked again, reduced it to 40 acres, they also couldn't afford it, the family persisted in wanting to reduce it again. "Moreover, with our Master's level of education and already working, and our social status which is quite respected in this village, we think 40 acres is suitable for the dowry and pisuke."

Furthermore, in the researcher's interview with the female family informant (Lalu Puguh) she continued the conversation.

"And also, because we are of noble or menak descent and have local nobility titles, the social status of A's parents can be said to be respected in society. "Mr A is the principal of MTS and Mrs A is the teacher where he is currently teaching."

"His parents are also the principal at an MTS in Kateng Village and his mother is also a teacher. Of course, there will be many who want to be invited. So, consumption costs are definitely high."

In his statement, it is implied that there are not only several factors such as family background, education and employment, but as mentioned above, a person's nobility status. A girl's nobility status seems to form a social recognition of society which ultimately increases the price of the dowry and pisuke from beyond the reasonable amount used to fulfill the requirements.

**Determining Dowry and Pisuke Based on Personal Quality**

Dowry and pisuke are the main topics of discussion at every wedding that will be held. This is the driving factor for the dowry and pisuke to transform from its initial goal of financing the entire wedding procession to become a field for self-existence for the family and the prospective bride and groom so that there is no clear cost structure in determining the price of the dowry and pisuke.

One of the interesting things that the researchers discovered when conducting this research was the condition that caused the dowry and pisuke to be multiplied by zero when getting married. This was heard by the researchers when the neighbors gathered at their house:

"This condition is when the woman becomes pregnant out of wedlock. Even if the dowry and pisuke have to be announced before the wedding, then that is considered a mere symbol of the series of wedding processions, without any negotiation stages because like it or not the wedding must still take place."

Another interesting thing discovered by researchers during the research is that requests for dowry and pisuke of a certain nominal value can have an impact on the economic situation of the man's family. If the savings or money deliberately set aside for the dowry
and pisuke by the men do not reach the requested price of the dowry and pisuke, then it is not uncommon for them to have to make
greater sacrifices in order to fulfill the women's requests while maintaining the desires and feelings they have. For men's families,
the ability to meet the Mahar and Pisuke price demands is also a symbol of self-esteem.

As S's mother said:

"I sold the land because it cost too much. Not yet the dowry and pisuke, not the costs spent at our house for the event. The S and K
are already interesting. Even if we bargain, we won't be embarrassed if someone's child has been taken and not married off."

Not only Mrs. S, mother I also received recognition regarding greater sacrifices.

"Also, we ended up selling our jewelry and pawning the land we owned because we were worried that other costs would not be
covered if we spent a lot of money on begawe."

These two statements were confirmed by local traditional leaders who said that the ability to meet the price of dowry and pisuke has
now become a matter of social prestige and self-esteem for both parties, especially the male family, so they will use various methods
to collect money, the rupiah, including by selling what they have.

Reflexivity: The Meaning of Accounting Practices in Determining Dowry and Pisuke Prices

Dowry as a Symbol of Honor and Bond

Dowry is showing the honor and position of the contract, glorifying and respecting women, showing evidence of building a noble
married life, perfecting (maintaining) good values for the purpose of interfering (dukhul) with the wife well and perpetuating the life
of husband and wife. The dowry itself provides the possibility for the wife to be ready to marry based on something that she is obliged
to receive in the form of a living and this dowry becomes a guide for the wife that their marriage is bound by a strong marriage, so
that the husband does not easily divorce his wife.

As an interview quote from Lalu Muksin (Father of the bride):

"So the dowry we are asking for will be used as joint property between the bride and groom, parents have no right to interfere in
ownership. But parents have the right to ask for the amount or nominal amount of the dowry so that later this man does not dare to
do anything wrong or carelessly ask for a divorce, because surely this man will think twice because if he divorces his wife
automatically the dowry which was originally joint property will be completely belongs to his wife."

Then the interview quote from Lalu puguh (Om of the bride) also says that:

"Whatever amount of dowry and pisuke is proposed by the bride's family, the groom's family will definitely try for it because
according to them the woman chosen by their son is the best and the groom's family will do whatever it takes to make the marriage
happen."

So dowry is meant as a symbol of honor and a bond between men and women. The higher the dowry a man gives, the stronger the
bond. Because with a high dowry, men will not dare to do things to women, for example cheating, etc.

Dowry and Pisuke as Symbols of Self-Esteem

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Dowry and Pisuke as a Reflection of Family Value

In this case, the dowry and pisuke prices are made similar to the prices in conventional accounting, namely the buying and selling prices. In other words, the buying and selling price can produce a nominal value that is the same or close to the existing price in a market. Likewise, the current price of dowry and pisuke tends to use the price of dowry and pisuke, namely the closest family, as a reference.

Reflecting the family’s value if it is obtained from the intervention of other family members, the nominal dowry and pisuke can soar high. As Baiq Ayu (A) says below:

“One year ago my sister got married with a dowry of three plots of land and Rp. 25,000,000 pisuke, so my dowry and pisuke cannot be less than that.”

Then an interview quote from Lalu Muksin (Father of the bride):

“This dowry or dowry already has a benchmark from the term great-grandparents or grandparents, for example in the past the dowry was 1 hectare of land and then the children and grandchildren would also follow in their parents’ footsteps.

Next is an interview quote from Lalu Puguh as Uncle of the bride:

“Yes, that’s right, this dowry is determined by the ancestors, so when our children and grandchildren get married, everyone will follow the dowry from their previous ancestors.

Next is a quote from the community:

“Hey, 30 acres of dowry is what Baiq Ayu’s family is asking for, it’s normal because in the past, Baiq Ayu's mother's dowry was only 50 acres and she also has a master's degree and is a teacher, so it's natural for me for her to ask for that much, after all from her ancestors, her dowry used to be 1 hectare.

From this incident, an understanding emerged that the dowry and pisuke from the closest family had previously been a reflection of family prices or a benchmark in determining the amount of dowry and pisuke that would be asked of the man. It's not that they don't appreciate the results of discussions with other families, but rather the feeling of shame because they humble themselves too much by not considering the amount of dowry and pisuke available will generally come back to tarnish their faces and of course other family members too.

Dowry and Pisuke as Symbols of Harmonization of Two Families

In some cases, during the process of explaining or announcing the wedding date, there may be families who do not agree with the previous discussions. They will usually provide input. As in the process of supporting Baiq Ayu's family, her uncle (Lalu Puguh) suddenly interrupts and provides input.

“My suggestion is to add 20 grams of gold to the dowry because so far our family has always included gold as a dowry.”

Once again, in cases like this, men and women will look for a middle way so that both parties can freely accept their respective situations. As a continuation of the family case above, the father of the Lalu Jati family as the male party said:

“Actually, 20 grams of gold could be used as a dowry, but that means our family has to ask for time to postpone the wedding even longer because it is not easy to buy 20 grams of gold if you calculate the current gold price.”

They discussed again and the results were seen in the statement by Baiq Ayu's family, namely her father (Lalu Muksin) as the woman's family.

“Just like this, it’s better to hasten the wedding rather than waiting to collect the funds to buy 20 grams of gold. “After all, whether or not there is 20 grams of gold does not make the marriage invalid.”

From this incident, once again, in determining the dowry, harmonization between women and men plays an important role in achieving an agreement that leads to openness in the families of both men and women. Spaciousness, acceptance and harmony will open the first step for the happiness of their children or nieces towards their dream wedding.

Contextual Action: Metamorphosis of Dowry and Pisuke Price Determination

Preparations for Dowry and Wedding Costs

The dowry and wedding costs are usually topics discussed at weddings. To determine the dowry price, the main factors taken into consideration in determining the price that Lalu Jati must pay to Baiq Ayu's family are firstly the previous family, secondly social strata, social status and finally personal quality.

Then the amount of pisuke is based on the cost of the wedding to be held. The wedding costs are detailed by the woman and then given to the man's family. Wedding fees are used to cover all the needs for the wedding event. The amount given is based on an
agreement between both sides of the family. This amount is an estimate of the total number of the woman's family, depending on how big the event will be celebrated.

As explained by one of the woman's parents (Mr. A) in the interview session.
"When the head of the district and Lalu Jati's family came, I immediately contacted my oldest brother. That was Baiq Ayu's uncle where I asked how many pisuke we would ask for."

From this explanation, it can be seen that there are indeed details made by the woman to find out the amount that must be handed over by the man's family to the woman's family. So pisuke is not immediately determined without considerations from the woman's family. This consideration uses a cost approach that will be paid for the celebration of their children's wedding event. The details of the costs will be very closely related to the wedding culture in Kateng Village.

**Dowry and Pisuke in Pricing Practices**

Even though in the Sasak tribe's wedding tradition, Kateng Village does not recognize the terms trade, accounting, or profit, the practice of dowry and pisuke has consequences for setting prices that are different from price setting procedures and the basis for setting prices in general found in the world of trade and business. The dowry is joint property and the pisuke is spending money to finance the wedding event and the woman's family does not use it for other purposes. In other words, there is no material benefit obtained by the woman's family (Rahayu, 2015) because the dowry is the joint property of husband and wife and the pisuke is used to finance all event needs.

As said by the informant's parent (Lalu Muksin) who is also an informant when he was discussing with his son the nominal dowry and pisuke that would be asked of the man.

"S2 school, teacher's finger, not endah, elegant, descendants of th laek bae maharn a hectare, not endah aji, Nani ken taek's stuff only."

In simple terms, the informant said that the nominal dowry and pisuke must go through a good calculation because there are many considerations to look at, such as in determining the dowry based on heredity, social strata, social status and personal quality. Then, in determining the pisuke, there is a lot that has to be paid for, decoration, tent rental, consumption, buying cows, ingredients for cooking and much more.

**Presentation of Common-Sense Knowledge About Social Structure: The Actors Behind Dowry Prices and Pisuke**

**Composition of the Process for Determining the Dowry and Pisuke**

**Meraric** (female pickup)

The initial stage of the process of determining the dowry and pisuke is to kidnap a girl who is dating him and then plan the robbery. Marriage must be carried out in meraric, otherwise the woman's parents will feel offended if their daughter is not taken away.

**True** (Announcement)

*True* is a notification to the traditional leader of the place (origin) of the prospective bride. The implementation of pesejati is the beginning of a traditional journey, it can be done once or more depending on the implementation process of both parties (men and women). If this pesejati has been accepted by the traditional leader (the woman), then the implementation of the selabar continues.

**Nyelabar/Selabar**

Nyelabar/Selabar is the notification stage carried out by the male family's delegation to the female's family to discuss the amount of dowry that will be given by the male family and will discuss the pisuke that will be given.

**Dowry and Pisuke Theory as a Reflection of Socially Based Pricing**

The method of determining prices through estimates has been transformed according to the results of research related to dowry and pisuke traditions into a social-based pricing method because estimates are made based on factors on the part of the prospective bride. The factors referred to in this research are reference price, social strata, social status, and the personal qualities of the prospective bride and groom themselves.

The first is to determine the price of the dowry and pisuke by looking at reference prices. A prospective bride will consider the nominal dowry and pisuke of her closest family that is requested and agreed upon. This family group considers that a certain nominal dowry and pisuke is an appropriate price for their family environment based on past calculations about the actual costs used for wedding expenses and increasingly increases with the social prestige of the family.

The second factor that influences the determination of dowry and pisuke prices in the Sasak tribe, Kateng Village is the woman's social strata. In this research it was found that a woman can ask for a high dowry and pisuke if she is already working and has a high degree. The better the woman's job and title, the more opportunities she has to request a high dowry and pisuke. This is because the
prospective bride and groom who already have a permanent job are considered to be able to have a good impact on the future of the family after marriage so that the family does not need to worry about their economic condition in the future.

The third is the social status of the bride and her family, so the social status factor also has an influence in determining the price of the dowry and pisuke, because the woman's family considers their social status in the environment where they live and their good social environment.

The fourth is self-quality, a factor that is no less important as the reason for the high and low prices of dowry and pisuke in this research is self-quality. The self-quality factors referred to in this research also include whether or not there were problems with women before the marriage took place. Regarding this, problems can arise from various reasons, including whether the woman has been involved in legal issues or whether the woman experienced an incident of pregnancy outside or before marriage. If this woman is considered and in fact does not have any problems, then she can put her quality as one of the reasons for determining the desired dowry price and pisuke. Thus, the author groups social strata, social status and self-quality factors as one of the variables in determining dowry and pisuke prices in Kateng Village, namely social prices.

**Conclusion**

Based on the results of this research, the Sasak Tribe in Kateng Village determines the dowry and pisuke so that they can move towards the official marriage stage and then use it to finance the wedding procession. The process of determining the dowry and pisuke is related to conventional accounting theory, the concept of price setter and price taker, and there is bargaining as occurs in a market. In the dowry and pisuke tradition, the majority of women (mainly fathers and uncles) act as price makers while the men receiving the price are their parents because the decision to accept or negotiate the dowry and pisuke is asked to consider the family's capabilities.

A phenomenon that often occurs as part of the application of dowry and pisuke, namely the predetermined dowry and pisuke, can make the male family make more sacrifices in order to fulfill the woman's demand for dowry and pisuke, namely selling some of the assets owned such as land and gold. Regarding price determination, dowry and pisuke determination is carried out using a social-based pricing method consisting of reference prices and social prices. The first factor is the reference price of the closest family and the social standard price factor which includes education level, occupation, then the third factor is the social status price which includes the social environment and social status of the bride and her family, and the last is the personal quality of the family and the bride and groom. Woman. In other words, prices can be determined without considering the cost structure and actual costs (real costs).

Reference prices and social prices related to dowry and pisuke at different levels of society and cannot be standardized between one family group and another. Therefore, there is no standard cost structure regarding accounting records in determining dowry and pisuke prices at Sasak tribal weddings in Kateng Village. In other words, accounting has not accommodated the existence of social structure costs in dowry and pisuke.

The results of this research can contribute to the development of the discipline of Accounting, especially Cultural Accounting, which is currently being pursued by many researchers in the field of non-positivist Accounting. Apart from that, this research can also be used as a reference for practical studies in higher education regarding the relationship between accounting science and the local wisdom of the Sasak tribe community in Kateng Village, West Praya District, Central Lombok Regency, NTB.

For the people of Kateng Village who want to hold a wedding, they can gain an understanding that the dowry and pisuke are no longer based on real costs which refer to financing wedding needs such as the initial purpose of their presence so that people who are getting married and their families who use the Sasak tribe customs in Kateng Village need to pay attention the woman's family after marriage so that the family does not need to worry about their economic condition in the future.

The research was carried out during the rice planting period because some of the informants worked as farmers, which prevented researchers from meeting directly with several informants. Informants often change their interview schedule with researchers according to their conditions so that the time spent in this research is slightly stretched. For future researchers, it is necessary to conduct research on accounting records related to the cost structure that forms dowry and pisuke prices.

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