

## Revealing accounting practices in determining the value of dowry (boka) in buton custom weddings in baubau city

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### ABSTRACT

This study aims to reveal cultural accounting practices in the process of determining the dowry value (boka) in traditional marriages of the Buton people in Baubau City. This research is a qualitative research with an interpretive paradigm with an ethnographic approach. Data collection was carried out in a natural setting through participatory observation, in-depth interviews, and referring to literature and previous research results. The data analysis technique uses a modified and simplified Spradley model without reducing or changing the results of data analysis. The results showed that the accounting practice in determining the nominal value of the dowry (boka) was carried out in three stages, namely lukuti, pesoloi/pesolopi, and losa. The value of the dowry (boka) can be influenced by the level of the bride's traditional social status. There is no bargaining process in the process of determining the dowry (tauraka). The process of determining the dowry (tauraka) is different from the process of setting accounting prices. Culture constructs reverse accounting with conventional accounting. Cultural values are higher in value than money. Custom is above the transaction. Love underlies marriage so that the noble values of the Buton-Baubau Tribe are used in the entire process of determining the dowry (tauraka). 5 cultural values as well as money and gold as a means of paying the dowry (tauraka) of the Buton-Baubau Indigenous Tribe. The researcher found 5 meanings of the dowry value (boka) contained in the traditional wedding culture of the Buton-Baubau tribe, namely: respect, respect, readiness and responsibility, requests for permission and blessings. Prices are not always seen based on materials and numbers. Price has a different meaning from the point of view of the Buton-Baubau people.

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**Keywords:** Accounting Practice, Dowry (Tauraka), Pricing, Meaning of Price, Ethnography.

## INTRODUCTION

Pricing is the most basic and important thing in carrying out business or business activities, whether in the form of buying and selling goods, services or others. Hansen & Mowen (2001: 633) views the selling price as the monetary amount charged by a business unit to buyers or customers for goods or services sold or delivered. Therefore, producers need to set prices (price setting) so that there is a match between the price offered by the producer and the ability of the customer.

Pricing does not only occur in the business or organizational environment, but also in people's lives. Pricing appears in the cultural activities and traditions of the people in Indonesia. As is the case in traditional weddings, where the price setting in the implementation of the wedding is based on elements of local culture as stated in the writings of Rahayu & Yudi (2015).

Pricing in traditional wedding culture is known as "bride pricing". bride pricing is a replacement price for women's productivity. In the Big Indonesian Dictionary, productivity means the ability to produce something. Meanwhile, from an accounting point of view, productivity is related to how efficiently inputs are used to produce optimal output (Hadianti, 2012).

Bride pricing in the science of accounting is a social or cultural product based on the concepts of human thought because accounting as part of social science can influence the human condition in a group of people so that the values in the culture of that society have a contribution to the formation of the character of accounting science (Manan, 2014).

In this study, the researchers focused on the term tauraka (dowry) as a metaphor for "bride pricing" for the Butonese who come from the Southeast Sulawesi Province. Tauraka in a broader sense is a form of dowry or dowry given by the male family to the female family as a condition in a marriage process.

The practice of giving tauraka in the wedding customs of the Buton people tends to seem burdensome to prospective grooms, especially for prospective grooms who do not have the maximum material preparation regarding tauraka . The main purpose of giving dowry is to respect the woman to be married. However, what develops in the Buton community is

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considered a financial guarantee or a "price" that has been set and must be paid by the prospective groom.

The culture of tauraka (dowry) in relation to the term bride pricing is an accounting process that occurs as a result of the relationship of everyone in society. This tauraka (dowry) culture is highly transactional between the families of the bride and groom, just as in conventional accounting, price is a social interaction between sellers and consumers (Ebere, 2016; Hardesty et al., 2012; Malinowski, 2016; & Zuryani, 2016).

Based on the above, the title of this study is "Revealing Accounting Practices in Determining Dowry Value (Boka) in Traditional Marriages of the Butonese Community in Baubau City".

### RESEARCH METHODS

This research is qualitative in nature by using an ethnographic approach to understand the phenomenon comprehensively and in depth. Ethnography can be interpreted as a method of studying cultural life by using the auxiliary words what, why and how. By emphasizing subjectivity and disclosing the core of the informant's experience. Data collection techniques were carried out using interview techniques and direct observation of informants who would take care of permits.

Meanwhile, in this study, researchers used ethnographic methods as a basis for research. Ethnography comes from the word ethos, namely nation or tribe and graphein, namely writing or description. Ethnography can be interpreted as a method of studying the life and culture of a nation, society or ethnicity. Atkinson & Wolcott in Manan (2014) gives the meaning that ethnography is an explanation of culture to study and understand individual life.

### Informant Selection

This study uses the Snowball technique in selecting informants. The Snowball technique means that the determination of informants starts with a small number (one person). Then on the recommendation of that person, the number of informants increased to a certain number.

Informants in this study were informants who had experience in accordance with the phenomenon of dowry (boka) in traditional marriages of the Butonese people because experience and knowledge of the phenomena that occurred became a source of knowledge and data objects. Informants are individuals who are involved in the accounting practice of determining dowry (boka), namely:

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<b>Information</b>	<b>Reason</b>
Traditional Figures	This informant is useful in facilitating researchers in knowing the purpose of boka in social life.
Married couple	Husband and wife were chosen because they are the ones who are affected by this boka tradition.
Women's Family	the family of the woman who will determine the boka, and various matters regarding the process of determining the boka
Male Family	the male's family affected by the process of determining boka and involved in the bargaining process

### **Data Type**

Primary data in the form of words and actions as conveyed by Moleong (2016: 157) is used as data in this study. Data will be found if researchers make direct observations in the field and interview informants. The data in question is data related to the basis for determining the dowry value (boka).

### **Method of collecting data**

Data collection in this study was carried out in two ways, namely direct observation and interviews. Direct observations were made of the Buton Tribe in Baubau City, Southeast Sulawesi Province. Direct observations were made by researchers regarding the traditional marriage process to understand directly the process of determining the dowry value (boka) in the Buton Tribe, Baubau City.

### **Data Analysis Techniques**

Data analysis techniques are carried out by simplifying and transforming data to select data related to the researcher's efforts to uncover a phenomenon. The data obtained is then selected so that the final data is obtained in accordance with the character of qualitative research, which is very subjective. Syarifuddin (2009) reveals that the data collected makes

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researchers express broadly in forming an interpretation even though this requires extraordinary wisdom.

The data analysis technique in this study used the Spradley model analysis technique. However, due to time constraints, the researcher tried to modify the 12 steps (Spradley, 1979) into 6 main ethnographic steps, without reducing and replacing the results of data analysis.

### **RESULTS AND DISCUSSION**

#### **Boka: Money and Gold as Means of Dowry Payment**

In the traditional marriage of the Buton-Baubau people, payment of the dowry is an important prerequisite in a traditional marriage. The Buton-Baubau people use money and gold as a means of paying dowry. As said by his father Zul (a nickname) as a Traditional Leader of the Butonese Community. When interviewed regarding the form of dowry payment, Zul's father revealed that:

“Money and gold”

This proves that the tools used to pay the dowry are adjusted to the money circulating in the community, in this case money and gold are used as transaction tools that are easily accessible to the public. Buton-Baubau people mention the unit of dowry value as boka. The value of 1 boka when converted into the value of the rupiah is Rp. 60,000.

#### **Traditional Social Status of Women: Determinants of the Value of Dowry (Boka) for Traditional Marriages of the Buton-Baubau Community**

The value of the marriage dowry (boka) for the Buton people is not the same for each level of social stratification. In determining the dowry value (boka) of marriage, the people of Butonese are seen from the level of the girl's inheritance. This is in accordance with what was discussed by the Butonese traditional leader, Mr. Faizu, who said that:

"From hereditary only. Yes, he waode or not. That's just that each of its derivatives has its own value, it's not the same, if Waode there are levels. Yes, that's waode there are 3 then even though that's the case. So, it depends where the woman is."

In Baubau City, the amount of dowry is divided into several groups, namely the dowry of the kaomu (nobility) , walaka (descendants of mia patamiana , which means four migrants from Malay who once founded the Kingdom of Buton then have the authority to elect, appoint

and dismiss a king or sultan) and papara ( according to the perception of the Buton-Baubau people who are called by this people are Katobengke / Lipu people ).

The Buton-Baubau people tend to try to maintain their culture in the process of determining the dowry value (boka) which has become the identity of the Buton-Baubau people for generations without changing the values set by their ancestors. The dowry value (boka) set by the people of Buton-Baubau is relatively low which contrasts with the values of simplicity and convenience in Islam considering that the majority of people in Baubau City are Muslims.

Therefore, the existing traditional leaders and the community in general do not "dare" to reduce and increase the value of the dowry (boka) that has been set, but are waiting for the decision of the deliberations of the traditional leaders in the former Buton sultanate in Baubau City.

### **Tauraka: Dowry that is Without Bargaining**

There is no haggling in the process of determining the value of the dowry (boka) paid by the groom to the bride. Zul's mother as the bride's (aunt) family once said that:

“For example, papara and raw men like walaka. The dowry must be accompanied by this walaka, otherwise we will also fall for this [demotion]. So, we have to take that up. So, you don't have to pay the dowry walaka. Kupami eyes [rewards] so da buy like that.

This statement explains that the process of determining the dowry value (boka) as a whole is very different from conventional accounting pricing, because the process of determining the dowry value (boka) and the purpose of the determined dowry value is to maintain the social status of Butonese women (self-esteem). within the community.

### **The Lukuti-Losa Process: The Practice of Determining Dowry (Tauraka)**

The researcher found a pattern of determining the dowry in the Buton-Baubau tribe. The general pattern is that dowries start when the male family represented by a tolewa (traditional spokesperson for the groom's side) comes to the house of the prospective bride expressing the man's desire to propose a hand to the woman. As conveyed by Zul's mother as the bride's (aunt) family:

" Suppose you're already dating, come first name. Soloi (come), if you want to be serious. Soloi means he asks whether this child (the bride) already has it or not. If not yet. He said mi a boy to mean da mo seriously. So that parents know. Usually, for 4 days, women will ask questions about their family first. Then 4 days later I asked again. There isn't any yet. Came to propose

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it and brought the binding ring with the money katindana oda, that means the first thing, bro." The katindana oda is worth 3 boka opea saope (how much)? [while making sure].... [then continued] You already know these levels.

A man finds a girl to propose to in the sense that young men have already developed a relationship with a girl. This stage is commonly called by the Butonese as Lukuti (introduction). In the past, when parents were going to marry off their sons who were considered mature and ready to marry, their parents would find a girl to propose to. If the male party agrees, both parties can determine when the mayidi-yidi tauraka (small dowry) will be, and the tauraka maoge (great dowry) was handed over which was framed in the losa (proposal) event.

As previously explained that there is no bargaining regarding the dowry brought by the male party, this event is the stage where the amount of the dowry value (boka) that has been determined in the soloist/solopi process is announced and witnessed to the families of both parties involved. present at this event it is disclosed;

"When I came, I didn't talk about dowry anymore (what I meant was an application came). He's finished. It was time for the marriage ceremony to come. Was it the man who came to sit late at night or early in the morning when he got married. If you come in the morning, the traditional clothes are leingkalawa. Apart from that, the dowry was brought outside the time before. It was brought at that time. Ah, that's the process. If it's elsewhere, it's discussed once. Not here. when he comes, he doesn't bring Adam, after all, it's just the marriage ceremony."

The accounting practice of determining the value of the dowry (boka) for the marriage of the Buton-Baubau people is full of ethical values that have become entrenched in people's lives. Culture builds accounting that is full of noble cultural values and avoids materialistic aspects. Adat is above transactions in the accounting for determining the value of the dowry (boka). The dowry payment made by the groom to the bride is a symbol of appreciation and does not mean "sell or buy" as in a business transaction (Manehat YB, 2019).

### **Types of Fees Underlying the Determination of Dowry (Tauraka) for Buton-Baubau Traditional Marriages**

The basis for determining the dowry value (boka) according to traditional leaders has been decided by traditional parents since ancient times. Interview excerpt from Mr. Faizu:

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" It was agreed that the ancestors came from the bokakan so that some were distributed and then some were handed over. If the tauraka is handed over directly to the parents, then that decision already exists. It was decided by the ancestors, now this is what we run"

"Because right now what's normal is for example there are 5 items consisting of popolo, kalamboko, kapapobiangi, bakenakau and katolosi, that's at the moment uh, kaomu with kaomu or walaka with walaka it's normal to use that method but now if For example, cross-breeding, uh, between walaka and kaomu, they no longer recognize popolo, kalamboko, kapapobiangi, bakenakau and katolosi but only know kupa eyes. So what is meant by mata kupa, if for example the one who comes is a walaka who marries a noble then that is 400 boka, if it's 400 boka, if the exchange rate is 1 boka it's 60 thousand. So if, for example, e is a walaka (groom-to-be) who marries the daughter of a waode noble, then that is 24 million in exchange value"

Mahar (tauraka) is not something that has just been made by the Buton-Baubau Indigenous people. The accounting practice of determining the dowry value (boka) has been carried out since ancient times based on the cultural values of the Buton-Baubau Indigenous Tribe. Although, the size of the allocation of each dowry value (boka) depends on the agreement of the woman's family. It is different from the determination of the dowry value (boka) for marriage for the same level of social stratification where the dowry value (boka) has been determined and the nominal value of the dowry (boka) cannot be changed.

### **Dowry Recording Accounting Form (Tauraka)**

Accounting records carried out by men. The man will receive the name of the fee and the amount of the dowry (boka) he will pay from his tolewa . As told by the groom informant "A" about his experience when he sent a tolewa (traditional spokesperson) and his parents to his wife's house to express his wish to propose to his wife:

"Yes, he told me, out of 115 it includes any costs, he was told that. It's just paper, how many popolo are inside, how much is the bakena, how much is the kalamboko, how much is the kapapobiang. Later you will be told by the parents who brought the custom. From their case, they disputed the custom. [then continued by the bride "S"] He wrote like a scratch"

The form of recording the dowry accounting in the traditional Buton wedding tradition is simple. Unlike recording using the general accounting cycle which uses debit and credit



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columns in general journals or special journals, ledgers to financial reports, the recording carried out in determining the marriage dowry (tauraka) only writes down the sequence of costs that have been determined.

### **Mahar: Obligations, Customary Traditions, Respect, Respect**

Dowry in marriage is a sign of buying a holy love. This dowry is also accompanied by a sincere and sincere feeling and really with the intention to respect and glorify the woman (Andani N, 2017) . Therefore, dowry is an obligation that must be fulfilled and cannot be underestimated or abandoned, therefore dowry must be paid. The husband is obliged to provide / dowry at the time of the perfect marriage contract. The man who is able to pay the dowry in the marriage tradition is interpreted as proof of a man's self-esteem for his ability to become the head of the family and his ability to carry out traditional traditions. The reality built by the Buton people in this tradition shows that adat is higher than transactions. The customary dowry tradition is an obligation that is carried out as a form of responsibility for the customary traditions that have long lived in society.

### **Conclusions and Recommendations**

The results showed that the determination of the nominal dowry (tauraka) of the Buton-Baubau tribe was influenced by the traditional social status of the bride-to-be. These traditional social statuses include: descendants of kaomu, walaka, papara. The better the traditional social status of the prospective bride, the higher the dowry (tauraka) that must be paid by the man. The accounting practice of determining the value of the marriage dowry (boka) in the Buton-Baubau Customary Tribe occurs at the solo or solopi stage and the payment occurs at the time of the losa (proposal) event. The basis for determining the value of the dowry (boka) is based on 5 types of cultural values that have been defined in the Buton-Baubau Customary Tribe, namely: Cost of popolo (virginity), kalamboko (readiness of the groom), kapapobiangi (mother's love money), bakenakau (thanks to women's families who were present at the application ceremony), katolosi (services of traditional leaders). The form of dowry (tauraka) is money and or gold. In contrast to price fixing from a conventional accounting point of view which is full of capitalism values, the accounting practice in determining the dowry (tauraka) of the Adat Butonese is closely related to cultural ethical values, namely, respect for a woman's virginity, the value of readiness and responsibility of the groom. , appreciation and respect for

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the services of the mother, the value of blessing, requests for permission and respect for the bride's family to traditional leaders.

### Research Implications

This research can provide implications related to the accounting discipline, especially in non-positivism research, which can be used as a reference or enrichment material in multiparadigm accounting learning. In addition, this research can also be used as a reference for practical studies in tertiary institutions related to the relationship between accounting knowledge and local wisdom of the people of the Buton-Baubau tribe, Southeast Sulawesi Province. Furthermore, for the people of the Buton-Baubau tribe who wish to carry out a marriage, they can gain an understanding that the nominal value of the dowry (boka) contains cultural values which are loaded with cultural ethical values.

### Research Limitations and Suggestions

This research was not carried out in depth regarding the determination of the nominal value of the dowry (boka) at marriages of different traditional social strata levels. As discussed above, the value of the dowry (boka) at a marriage with the same level of social strata can be identified by the nominal amount that can make up the components of the dowry (tauraka). Meanwhile, the nominal value of the dowry (boka) in marriages of different traditional social strata levels or marriages for Buton-Baubau Tribe women who are married to men from ethnic groups other than Buton-Baubau cannot be obtained with certainty. the dowry. So that further research is needed regarding the determination of the nominal value of the dowry (boka) at marriages of different levels of traditional social strata and for women who are married to men from ethnic groups other than Buton-Baubau in order to obtain the full meaning of dowry (tauraka).

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