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**Accountability In Uang Panai Tradition:
Household Accounting Perspective**

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Abstract. This study aims at analyzing the concept of accountability in *Uang Panai* tradition. This is a case study using an interpretive paradigm. The object of this research is *Uang Panai* tradition in Begis tribe. The analysis of data is conducted based on household accounting perspective. The result of this study shows that accountability in *Uang Panai* (*UP*) tradition includes 1) form of material sacrifice, 2) ethics and cultural law, and 3) socio-psychological relations. *Uang Panai* is considered as a form of responsibility of the groom to the bride by sacrificing the money and giving it to the bride's family. The bigger the *Uang Panai*, the greater the responsibility of the groom for the marriage. Bidding on normal *Uang Panai* was also carried out until an agreement was obtained from both parties. This was done to avoid eloping which would be bad for the family name and would violate religion.

Keyword: accountability; *uang panai*; household accounting; sustainable

1 Introduction

Accountability is a principle that aims as a form of responsibility. Accountability should be applied to almost all sectors, whether public or private civil society. In previous studies, accountability studies were more widely applied in the government and business sector, although there are those who study it in civil society, especially organizations that develop in traditional, tribal, ethnic and indigenous peoples.

In fact, accountability in accounting is always defined by money. This means that accountability is identified with something that is material in nature, why is that? This can be explained that current accounting focuses on profit as an achievement so that it becomes natural for accounting to only recognize and calculate material things. Other things beyond that become something that is neglected. Likewise with accountability. The materiality approach to accounting in a cellular and capitalistic system has colored the business community so that it forgets that the purpose of business transactions that incur costs are not only measured in money but also involve social, ethical, cultural values and so on. Accounting has a great sensitivity to social, economic, political

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1 Introduction

Accountability is a principle that aims as a form of responsibility. Accountability should be applied to almost all sectors, whether public or private civil society. In previous studies, accountability studies were more widely applied in the government and business sector, although there are those who study it in civil society, especially organizations that develop in traditional, tribal, ethnic and indigenous peoples.

In fact, accountability in accounting is always defined by money. This means that accountability is identified with something that is material in nature. why is that? This can be explained that current accounting focuses on profit as an achievement so that it becomes natural for accounting to only recognize and calculate material things. Other things beyond that become something that is neglected. Likewise with accountability. The materiality approach to accounting in a cellular and capitalistic system has colored the business community so that it forgets that the purpose of business transactions that incur costs are not only measured in money but also involve social, ethical, cultural values and so on. Accounting has a great sensitivity to social, economic, political

and cultural values [18]. In this "sensitivity" position, it is understandable that accounting is basically not just a "numb" monetary reporting instrument [1].

Accounting can interact actively with its environment. [7] made the statement that accounting does not only reflect reality, but also forms a reality [7]. In line with this opinion, [18] also said that accounting is like a double-edged sword. It can be formed by its environment (socially constructed) it can also shape its environment (socially constructed). -free), but on the contrary accounting is a form of knowledge and practice that is loaded with values [18]. In accounting contained the cultural values of society where the development and implementation, are not free from the values of society [18]. Furthermore, accounting discourse and culture must be understood as a manifestation of hereditary habits in which accounting grows [15].

This research focuses on the form of accountability in one of the traditions in the Bugis tribe, namely the *Uang Panai* (UP) tradition. In this tradition, UP is a cost incurred in the form of money that must be paid by the groom to the bride's family as a condition for marrying the prospective bride. Like a business transaction, a woman may be married if the groom is able to pay the specified amount of money the bride's family. The amount of UP is based on social class, education level of the bride, position, and wealth of the bride's parents. There is a transaction that determines a transparent amount of money that must be paid by the groom to the woman's family in accordance with a specified amount of money that has been determined by the woman. Accountability to the material is very clear in this tradition because there are costs as a form of accountability.

In accounting, the definition of cost is interpreted in various ways. Some say that cost is the monetary value or the amount of money spent by a company to produce a product or service (ref); cost is the value sacrificed in a production process of a product expressed in the form of units or market pricing (ref); cost is the sacrifice of economic resources, measured in monetary units, issued or likely to be incurred for a particular target/goal ([14] et al., 2015): Cost is a financial measure of the resources used in achieving a goal, such as producing a product or provide a service or service [10].

From the various definitions above, it can be concluded that what is an indicator of cost is 1) having a monetary/monetary value, 2), the value of sacrifice 3) that has occurred or is likely to occur; 4) has a purpose/benefit from incurring these costs. From the indicators above it is clear that costs are measured in money and when spending these costs there is a value of sacrifice, it has been incurred (occurred) and there is a purpose. The question is whether the accountability that identified by cost must also provide economic benefits? what about non-profit organizations where the costs incurred are not for producing products that can benefit the company but the costs are aimed at optimizing existing resources so that service to the community continues [5]. or the simplest thing is when we spend money that is used for alms. Is the money we spend intended for economic benefits? The answers can vary. There are those who give alms for the purpose of obeying their religious teachings, or there are those who give alms for certain social purposes, for example wanting to be praised by the community, recognition from the community, social status and so on.

This phenomenon opens up our paradigm that these costs have different meanings in each of the goals/targets aimed at when viewed from the paradigm of the issuing person/organization/company. Furthermore, for a company, for example, the company issues CSR as their accountability to profit, people, and planet in the form of money which is taken

from a percentage of the company's profits, is it purely a form of accountability? the answer is not necessarily. Many studies have proven that CSR should be purely as a form of corporate responsibility are aimed at maximizing company profits with a take and give system. It means accountability in accounting always be interpreted with the material as the final goal.

This research attempts to interpret form of accountability in UP tradition. This becomes interesting to raise because accounting grows in this tradition. This research associated with the accountability of this tradition which is a mandatory requirement for the groom to the bride before carrying out the wedding. The researcher is interested in looking at it from a more specific accounting perspective, namely household accounting. There is still little research that develop household accounting. This research uses an interpretive paradigm with a qualitative approach. It is hoped that this research will contribute to accounting theory, especially in the concept of accountability which is interpreted more broadly by looking at it from a household accounting perspective.

2 Literature Review

Accountability and Cost Concepts in Accounting

Accountability in accounting is a principle that aims as a form of accountability. Accountability should be applied to almost all sectors, whether public or private civil society. In previous studies, accountability studies were more widely applied in the government and business sector, although there are those who study it in civil society, especially organizations that develop in traditional, tribal, ethnic and indigenous peoples.

Cost is also defined as the resources and time needed and conventionally the measurement uses monetary units. The word expense will appear when the charge has been used up. In addition, [8] argues that the broad definition of cost is the sacrifice of financial resources, which can be calculated financially from what has happened, or is likely to just happen, certain targets/goals. And costs are the sacrifice or release of resources to achieve certain targets/goals [4]. The main elements contained in the cost can be classified as follows: 1) Recognized as a sacrifice of economic resources, 2) Can be measured in units of money, 3) Costs can be something that has already occurred or is likely to be incurred, 4) Considered as a sacrifice made in order to achieve certain targets/goals.

Uang Panai Tradition in the Bugis Tribe

Uang Panai, also familiarly written as *panai* or *panaik*, is money that must be given by a man to the family of the woman he wants to marry. UP is the amount of money given by the groom to the bride for shopping for weddings. It will be a problem if the groom is unable to meet the nominal that has been requested by the bride's family. The money used to marry Bugis-Makassarese women is known to be large in number. In this case, education level and social strata level can be used as the basis for determining the nominal UP. So, if the prospective bride is of blue blood descent (the royal families of Gorontalo, Gowa or Bone), then the nominal amount will be up to tens of millions. In addition, the education level of the prospective bride also applies the same thing. Then the family also has a big impact on determining the nominal UP which is set by the bride's family. Therefore, many marriages are ultimately not carried out,

because the two parties do not find a UP agreement. Ironically, eloping as a shortcut to staying together.

Household Accounting

Accounting is a science that has value. one of them is that even in the household there is accounting in it such as managing household finances and other values that can strengthen the household. Accounting in the household is the practice of managing finances in the household by applying accounting aspects. Household accounting is implemented on the basis of self-will and is flexible because there are no rules or regulations governing it. This is different from accounting which is applied by government or business organizational units which have standards and guidelines for recording and reporting. Household accounting contains values that require each family member to be able to maintain their life

3 Research Method

This research focuses on analysis accountability in *Uang Panai* (UP) tradition based on household accounting perspective. This study uses an interpretive paradigm with a case study research design. The object of this research is *UP* tradition in Bugis tribe. The reason for choosing the tradition is because the tradition is considered unique where there is an obligation to pay an amount of money that has been determined by the bride's family as a requirement when going to get married. This is a unique thing to raise considering the costs incurred in accounting are sacrifices that are economical and can be measured in money which are intended to provide economic benefits in the future. This study tries to interpret UP from a household accounting perspective where this research focuses on the accountability of UP which of course has an implied meaning but there could be other purposes for spending expenses that are not just of economic value. Another value behind the accountability of UP is what will be interpreted more deeply by using a qualitative approach where data is obtained by conducting observations, interviews and documentation.

Observation is done by direct observation to the object of research. in this case the researcher is a participant observation where the researcher is descended from the Bugis tribe and has known and participate in the object of research since childhood. Meanwhile, interviews were conducted to Bugis cultural figures, tribal heads, and married people using Bugis tribal customs. The guidelines of interview were designed to know of the meaning *UP* such as the factors that determine the range of *UP* in society, the reasons for paying *UP* even though the amount is large, the purpose of implementing *UP* until now and other socially related matters.

The analysis of data is conducted with several steps, namely first grouping all the results of the interviews. then secondly, giving each group a small team theme. third, interpreting the themes and doing data reduction. Then the fourth to triangulate the data to ensure the validity of the data. The fifth next step is displaying data and drawing conclusions. The last analyzing accountability of *UP* based on household accounting perspective. To make it easier to carry out the analyzing, a framework is created which is the essence of household accounting which is used as an indicator of an analytical tool. The indicators in this theory are as follows:

1. Cost are resources or sacrifices in the past (Indicator 1)
2. Cost must have goal in the future both economically and non-economically (Indicator 2)
3. Achievement of goal is an accountability of the costs incurred (Indicator 3)
4. The Qur'an requires the husband to pay expenses (dowry, dowry, etc.) to his wife for the first time, no matter how small the nominal, with full willingness (indicator 4)
- 5 The costs incurred are a symbol of the husband's responsibility to his wife (indicator 5)
6. Accountability in sustainable marriage include material and non- material accountability (indicator 6)

4 Result And Discussion

Empirically it was found that accountability in *Uang Panai (UP)* tradition includes 1) accountability as a form of material sacrifice, 2) accountability as ethics and cultural law, and 3) accountability as socio-psychological relations.

Interpret Accountability as a Form of Material Sacrifice

Sacrifice in terms of accounting is something that can be measured in monetary units, which has occurred or is likely to occur, to achieve certain targets/goals. *UP* is a material sacrifice that has occurred or is likely to occur, with the aim of being able to marry the bride.

"So Uang Panai is considered a form of sacrifice by the Bugis. The sacrifice is the nominal money. Money is a symbol of respect and a form of seriousness on the part of men to women. Each one is different in determining the nominal for example Uang Panai for Bugis tribes who migrate and are outside the area, it ranges from 20-30 million for ordinary people and it is still around 30-50 million for the nobility level. But in South Sulawesi where the Bugis tribe come from, Uang Panai for ordinary people without strata can reach 100 million"

Uang Panai is considered as a form of responsibility of the groom to the bride by sacrificing the money owned and giving the *UP* to the bride's family. The bigger the *UP*, the greater the responsibility of the groom for the marriage that will be undertaken in the future. This *UP* also shows a form of respect and seriousness from the groom's side to the bride. The nominal amount of *UP* will be determined by the bride, in which the calculation takes into account the social and educational strata of the bride. The groom must agree and be willing to sacrifice an amount of money that has been determined by the woman if he really wants to marry the woman.

"The amount of Uang Panai ranges from 35-60 million for society in general and up to 100 million for the nobility. When the bridegroom could pay the Uang Panai, he will definitely work hard to be able to fulfill it. That hard work is seen as responsibility for the marriage and a form of love for the bride to be married"

"Yes, this Uang Panai is recognized as a sacrifice because the man gave some money to the woman. So, this money can prove that the man is really responsible for working hard and sacrifice any amount of money for the sake of his marriage. For ordinary people, it's at most 50 million. For nobles around 100 million".

Based on this information, it can be concluded that *UP* is interpreted as a financial sacrifice when viewed in nominal terms. But not only from a financial perspective, *UP* is also a form of accountability to work hard to meet the nominal amount of *UP* determined by the woman. The higher the *UP* is set, of course the groom will work harder to fulfill the *UP* so that the bride's family believes that the household of the two bride and groom will have good future in their marriage. This *UP* can also be used as proof of the love of men for women, which can be seen in terms of financial sacrifice as his accountability in their marriage.

Interpret Accountability as Ethics and Cultural law

In the Bugis tradition, all people recognize *UP* as money that must be given by the groom to the bride, where it is used to pay for weddings. *UP* is different from dowry money. This *UP* tradition has been going on for 60-100 years. Bugis traditional marriages agree in the payment of *UP* as requested by the bride as a condition for carrying out a marriage. The Bugis do not dare to break this tradition. But even so, bidding on nominal *UP* was also carried out until an agreement was obtained from both parties. This was done to avoid eloping which would be bad for the family name and would violate religion. That is the ethics and cultural law that the families of the bride and groom must be maintained as a form of accountability.

"Yes, at least it's been around 60-100 years. Mandatory according to custom/tradition, obviously it cannot be violated. About 100 couples maybe if I see from family or relatives. The marriage can be cancelled if it doesn't happen. The nominal value for the nobility is around 100 million at the most. For ordinary people, it's at most 50 million. Perhaps the range of 70 million is close to that of the aristocratic strata of society such as a bride with a university degree."

*"Starting from 1990, there has been a shift by making a bargaining agreement about the amount of *Uang Panai* based on mutual respect and self-respect. Usually, both parties agree that, for example, the *Uang Panai* announced to the public is 30 million, even though what the groom gave to the woman was only 20 million, but that had been agreed beforehand. Otherwise, eloping will occur and this will actually lower the family's self-esteem in the eyes of the community. Besides that, eloping is also prohibited by religion."*

From this statement, it was stated that there was tolerance for the amount of *Uang Panai* based on the agreement of both parties through a bidding process. However, if there is no agreement, the marriage will be canceled by both parties. The agreement will be made in advance with mutual respect and upholding dignity. This is one way to prevent eloping.

*"This could be to find a deal. With a very large *Uang Panai*, it can also be used to avoid divorce because agreeing with *Uang Panai* shows the seriousness of the groom. But if there is no agreement then the marriage will be cancelled. Usually if that's the case, there are cases where the bride and groom eloped."*

From this statement it can be concluded that the families of both parties think about the sustainable marriage of the bride and groom so that both of them are happy and there is no divorce or even elopement. Therefore, it is still possible to bargain regarding the amount of *UP* in order to reach a mutual agreement in the traditional marriage of the Bugis community. However, if there is still no agreement, the marriage cannot take place except both of them agree

to keep doing it even with a nominal UP that does not match the nominal expected of the bride's family.

"Yes, if there is a Madurese person who marries a Bugis tribe in his area, it is clear that person must still make Uang Panai an obligation that must be followed. The person must prioritize the traditions of the prospective bride rather than the traditions of his own tribe, if they are not followed, it will be clear that this will be null and void. But if the person is capable of carrying out the two traditions of the Madurese and Bugis tribes, that's fine too."

From this information it can be concluded that *Uang Panai* is legally obligatory based on the traditions and customs of the Bugis tribe. Even if the prospective bride lives in another area, the Bugis tribe still adheres to its traditions. And on that basis, the prospective groom, even if he is not a native Bugis, must still follow the existing traditions. However, if indeed the prospective groom is able to carry out two traditions at once, then there is no prohibition in this case as long as the UP tradition can still be fulfilled.

Interpret Accountability as Socio-Psychological Relation

Culture is interpreted by the community as a hereditary habit from ancestors that has developed in society. Its nature is so broad, encompassing all structures of life. The UP tradition itself is a social contract, rules and agreements that exist in the Bugis community who adhere to tradition. They call it *pang'ade'reng* (Bugis customs). When a custom becomes part of people's lives and enters the social context of society, what happens is that the community has the responsibility to comply with all of these customs. There is a kind of social contract and agreement in society that cannot be broken because if it is violated there will be punishment both socially and psychologically in social relations.

"The custom of Uang Panai has been going on for more than 100 years, which is obligatory according to custom or tradition, and almost all Bugis people in Masalembu do this custom properly. The community does not dare to violate the custom of Uang Panai, because they take care of each other. If you don't use the UP custom in your wedding, the bride will feel worthless in the eyes of society. conversely, the higher the Uang Panai given by the groom to the bride's family, the bride will be flattered and feel she has high self-esteem. Meanwhile, for the bridegroom who does not bring Uang Panai, he is considered to have no self-respect and no responsibility."

As in Muslim marriages in general, which requires a dowry as one that must be fulfilled by the groom who is going to marry a woman, UP is the same way but the difference between the two is that the dowry is an obligation in Islamic law where the dowry is held by the wife which is an absolute right for herself, meanwhile UP is an obligation according to local customs, especially the Bugis community where UP will be held and managed by people the bride's parents who will be used to finance all the needs at the wedding reception. UP is not counted as a wedding dowry, but is positioned as customary money which is obligatory in an amount agreed upon by the families of both parties to continue the wedding plans to the next stage. It can be said that UP is the first step towards marriage.

From the information above, it can be concluded that UP is a form of social-psychological responsibility where UP is a tradition that has developed in society that must be obeyed because

it will have an impact on social relations in the community which associates the amount of *UP* with respect, self-esteem, pride from the family and the bride in society's eyes. The feeling of pride when they get high *UP* shows that the class of the bride and family is respected in the eyes of the community, both at the level of education, social strata, and their descendants. a psychological sense as a result of tradition that forms a rule-social contract that results in traditional *UP* as a tradition that does not just sacrifice material things but has a meaning behind it all, namely a sense of self-esteem, respect and the belief that the groom will give happiness to the bride by work hard That perception is formed when *UP* is given, the more *UP* given shows the higher the psychological sense they feel.

***Uang Panai* in Perspective Household Accounting: Sustainable in Marriage Life**

Cost are resources or sacrifices in the past. *Uang Panai* is the ancestral heritage of a tribe for hundreds of years (**indicator 1**). Of course, those who pay *Uang Panai* expect the cost can have goals in the future (sustainable in marriage life) both economic and non-economic goals (**indicator 2**). Cost are economic resources, such as the sacrifice giving high costs in *Uang Panai* adjusted to the caste, education and status of the bride. They do it as one of their respects to their ancestors. Even more than that, *Uang Panai* tradition are also interpreted as non-economic goals that contain the symbols of accountability such as work hard, trust, a sense of self-esteem, respect and the belief that the groom will give happiness to the bride by work hard.

These values are believed in the sustainability of married life for their sons and daughters who will carry out the household. The bigger the *Uang Panai* that is set and the groom can fulfill the *Uang Panai*, the more they believe that the groom can provide a sustainable married life. Sustainability in household life is a goal achievement that must be accounted for by the bride and groom when they intend to get married. Accountability has begun when they pay *Uang Panai* (**indicator 3**). This responsibility can be said as an obligation that must be carried out by a groom who wants to marry a bride. The Qur'an says that giving a dowry is obligatory for the first time for a prospective husband to his future wife to give a dowry (in this case *Uang Panai*) willingly, regardless of the agreed nominal (**indicator 4**). The greater the cost, the more it is believed that the responsibility of the husband to his wife is greater. It creates pride for the family and believe that he is a husband who can work hard to meet the needs of his wife and children in married life (**indicator 5**). The non-economic value is the meaning of the financial value that exists in the tradition of *Uang Panai*. The economic value is a symbol of guarantee, trust, self-esteem, pride which the groom will be responsible for his family in the future towards the sustainability of married life (**indicator 5**). Then, it can be concluded that accountability in *Uang panai* based on household accounting perspective is economic and (non) economic accountability include are sacrifice of material, taking into account ethics and cultural laws and socio-psychological relation, and could be measured in units of financial and non-financial values for sustainable in marriage life.

5 Conclusion

The accountability in *Uang Panai* based on household accounting perspective were *first*, accountability is interpreted as a form of material sacrifice. *Uang Panai* is considered as a form of responsibility of the groom to the bride by sacrificing the money owned and giving the *Uang Panai* to the bride's family. The bigger the *Uang Panai*, the greater the responsibility of the groom for the marriage that will be undertaken in the future. *Second*, accountability is interpreted

as ethics and cultural law. The Bugis do not dare to break this tradition. But even so, bidding on nominal *Uang Panai* was also carried out until an agreement was obtained from both parties. This was done to avoid eloping which would be bad for the family name and would violate religion. That is the ethics and cultural law that the families of the bride and groom must be maintained as a form of accountability. The last is accountability is interpreted as socio-psychological relation. *Uang Panai* is a tradition that has developed in society that must be obeyed because it will have an impact on social relations in the community which relates the amount of *Uang Panai* to the self-esteem of the family and the bride in the eyes of society. The study made contributions to accounting theory especially in broader context in accountability regarding to cost which not only material aspect but non material aspect. Household accounting can be used as a new research area in the field of accounting by incorporating cultural values that have different meanings that can be used as lessons to achieve sustainability in household life.

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