

An Examination of Price Determination in the Pisuke Tradition of the Sasak Tribe in Mataram City

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ABSTRACT

This study aims to analyze price determination in the Pisuke tradition of the Sasak tribe in Mataram City and its relationship with accounting, especially those related to education costs. The method used is a qualitative approach with ethnographic studies through interviews, observation, and documentation. The results showed that the amount of Pisuke is influenced by educational and economic factors, with the level of education of the bride being the main indicator in determining the value. The findings reveal that the concept of Pisuke resembles accounting practices in terms of calculating costs and asset values, and has implications for social recording. This research provides new insights into how cultural traditions can be analyzed through accounting and economic perspectives.

INTRODUCTION

Indonesia consists of various islands from Sabang to Merauke which have various tribes, races, religions with various customs and different socio-cultural backgrounds. Indonesia is known as a country rich in ethnic, linguistic, and cultural diversity, which is reflected in the thousands of islands spread throughout its territory. This ethnic diversity gives birth to various cultures, so that the traditions, beliefs, and cultures embraced by a person can often be recognized through their ethnic origin.

One of the areas in Indonesia that has a variety of cultures is Lombok Island. Lombok Island is located in the Province of West Nusa Tenggara and is one of the islands in Indonesia that is divided into several districts/cities, namely West Lombok Regency, East Lombok Regency, Central Lombok Regency, North Lombok Regency and Mataram City. One of the areas on Lombok Island that is rich in culture and is still preserved until now is Mataram City. One of the traditions that is still preserved in Mataram City is the practice of traditional marriage.

Marriage is a bond that legitimizes the relationship between a man and a woman, creating obligations and rights for both. Marriage also aims to perfect worship, continue the lineage, and prevent reprehensible acts. Marriage among Indonesian people has its own characteristics and uniqueness, starting from the implementation process to the marriage contract or blessing. One important element in marriage is the provision of a dowry. In Mataram City, the marriage practice that is still preserved today is the provision of Pisuke as a condition for the marriage contract procession (Vandita, 2022). Pisuke itself is an amount of money or goods given by the man's family to the woman's family as "pengganti lempot" or replacement money for the tiredness of parents who have raised their daughters, although the amount of Pisuke cannot actually replace the large costs incurred, both from pregnancy, childbirth, and raising and educating daughters. According to Akbar et al (2020), Pisuke is a request from the woman which is intended in the form of money to help the woman when the wedding ceremony is held.

The provision of Pisuke itself is the core of the implementation of the Sasak Tribe wedding in Lombok because Pisuke also determines when the wedding will be held. Generally in the Sasak Tribe, Pisuke has levels based on education level. For example, if the prospective bride has a high school education, the amount of Pisuke ranges from 5 to 15 million. If she has become a bachelor, the amount of Pisuke ranges from 15 to 50 million. And if she has become a master or ASN, the amount of Pisuke ranges from 25 to 75 million (Sahibudin, 2022). However, the amount of Pisuke cannot always be realized because it depends on the ability of the groom.

In determining Pisuke, one of the accounting practices is reflected, namely pricing. Pricing is not only focused on achieving material benefits but also focuses on non-material values such as cultural elements (Amaliah & Sugianto, 2018; Ellström & Larsson, 2017; Hilnicputro, 2022; Raissi & Tulin, 2017). Price itself is the exchange value with money or goods in order to obtain benefits from a good or service for a person or group of people. In accounting, pricing is the

process of determining the value that will be received by producers when exchanging goods or services. There are many interesting things that can be revealed from accounting because accounting is also part of a social science that is influenced by the existence of community groups so that the cultural values of these community groups have a role in forming the character of accounting itself. Social accounting itself is closely related to internal and external measurement and reporting (Jerry, 2015).

The existence of accounting can be seen in daily activities such as shopping, in households, and even in marriage culture or known as "bride pricing" (Nahdhiyah, 2022). Furthermore, Zulfikar (in Nahdhiyah, 2022) argues that accounting practices in society are deliberately constructed and developed to achieve certain social goals, therefore accounting science is needed to investigate what happens in people's lives. The underlying theory states that change can be experienced. Changes in problems can be influenced by social, economic, political, cultural developments, and even the knowledge possessed by community groups. The need for research on culture is useful for continuing to preserve the nation's civilization (Indraswari et al., 2016).

Research conducted by Hilnicputro et al. (2022) shows that price determination in marriage is not only based on economic factors, but also influenced by culture. However, there have not been many studies that connect this cultural aspect with the concept of social accounting in determining the value of Pisuke. In addition, the results of research conducted by Wuryandini et al. (2018) found that a high bride price can be a financial and social burden. Although considered a form of respect, there has been no research that specifically examines how the negotiation of Pisuke value is influenced by educational and economic factors from an accounting perspective. In research on marriage money in other cultures, such as Nai' money, dowry, and sompa conducted by Rahayu and Yudi (2015) showed that the value is often seen as the price of women. However, in the Pisuke tradition, the value is more interpreted as a tribute to the woman's parents. There has been no research that specifically analyzes Pisuke as a form of family investment in a social accounting perspective.

The discussion on the meaning of Pisuke and its accounting practices in this tradition has attracted researchers' interest in finding out more in order to increase researchers' knowledge and straighten out the perspectives of both the community and academics because there is no price standard as a reference for determining the amount of Pisuke.

Research Questions

How is the meaning of the Pisuke tradition and the role of accounting in determining Pisuke in the marriage tradition according to the Sasak tribe on Lombok Island?

Research purposes

This study aims to determine the meaning of the Pisuke tradition according to the Sasak people on Lombok Island and to identify and analyze the role of accounting in determining Pisuke in the wedding traditions of the Sasak people in Mataram City.

Benefits of research

In theory, researchers hope to create novelty in accounting science with an ethnographic approach related to the Pisuke tradition of the Sasak tribe. Researchers also hope that this research can be a reference for further researchers in the future. Practically, it is hoped that this research can be an additional reference for young Sasak people and their families who will step into marriage. This research is expected to be a consideration for determining the nominal Pisuke when negotiations occur between men and women.

LITERATURE REVIEW

Ethnography in the Context of Pisuke Prices

Ethnography is a writing that discusses a particular ethnicity, usually written by an anthropologist. In the discipline of anthropology, the ethnographic writing style is so distinctive that it eventually developed into a research method. Various well-known ethnographic works include Malinowski's (1916) research on the Trobriand people, Evans-Pritchard (1940) on the Nuer people, to the contemporary approach by Spradley. In a society, culture contains values, understandings, assumptions, and shared goals that are inherited from previous generations and passed on to the next (Hasyim et al., 2023). Meanwhile, tradition according to Satimin et al. (2021) is a belief or habit that is carried out continuously by humans from generation to generation which is a legacy from ancestors and must be preserved both in material and non-material forms such as dialects, traditional ceremonies and norms.

As a method, ethnography has undergone gradual development. Initially, ethnographic reports were often made by missionaries and colonialists, but around 1915, Radcliffe-Brown and Malinowski introduced a new approach. At this time, the societies studied – mostly tribes in Asia and Africa – were no longer considered "backward." Instead, they were understood as groups living in the same world as modern societies. This understanding of the world of these societies became an important element in the development of ethnography at that time.

According to Spradley (1980), anthropology should serve as a tool for understanding developing societies and multicultural communities around the world. Spradley's ethnographic approach is more moderate, with almost all anthropologists agreeing that ethnography is the foundation of cultural anthropology (Geertz, 1973). One of the main techniques in ethnographic research is participant observation. Spradley explains that ethnography is the work of describing culture, with the main goal of understanding the way of life of the community from their own perspective. Reading culture through direct learning from the community is the core of ethnography.

However, participant observation is not the only method. This strategy often combines document analysis, in-depth interviews, and various other techniques (Denzin et al., 1994). In ethnographic research, the first step is to select a project that is appropriate to the planned investigation. Data collection techniques, especially through participant observation, must be carefully designed. During the data collection process, the researcher records all events, interviews, and elements related to the ethnographic question. Data collected

either through tape recorders, field notes, or other tools are then analyzed. The results of the initial observations are described in general terms, then focused on specific problems, and finally narrowed down to more micro aspects.

The final step is to write the results of the research in the form of an ethnographic report. According to Spradley, it is important to create ethnographic records that include various elements, such as field notes, audio recordings, pictures, artifacts, and other objects that help describe the cultural atmosphere of the community being studied.

In the Sasak marriage culture in Lombok, the term Pisuke refers to an amount of money or goods given by the groom to the bride's parents as a form of appreciation for their efforts to raise their daughter. Pisuke is a customary payment that is linguistically derived from the word "pi" which means good and "suke" which means will. In terms, Pisuke means good will and is a voluntary gift by the man in the form of material given to the woman as a form of sincerity (Makky et al., 2022).

The determination of Pisuke's value has a rich cultural dimension and can be analyzed through an accounting perspective, especially in the context of determining the cost and value of assets. In theory, the concept of acquisition price begins with an agreement between two parties who acknowledge the existence of a transaction. This recognition reflects a mutual interest that is voluntarily agreed upon, where both parties realize that each has different interests, but can be united through the transaction process (Fikri et al., 2017).

Ethnography as a cultural research method is a relevant approach to understand how the Sasak people determine the value of Pisuke. Through participant observation and cultural analysis, it can be found that one of the main components in determining the price of Pisuke is the level of education of the bride and groom. The costs that each family has incurred to educate their children are an important factor in this process.

New Accounting History states that accounting is not only related to financial records, but also includes broader aspects, such as love, honesty, strength, and forms of social concern for others and the environment (Kurniawan & Mulyati, 2018). From an accounting perspective, the education costs incurred by the bride's and groom's families can be likened to an initial investment in human resources. The difference in costs between the two parties is then used to determine the Pisuke value, which reflects the appreciation of the family's investment in raising and educating their children. If the bride's education level is higher than the groom's, then the woman can expect a higher Pisuke value. This reflects the appreciation given by the groom's family to the efforts of the woman's family in educating their children to achieve that level of education. Conversely, if the groom's education level is higher, then the Pisuke value expected by the woman tends to be lower, reflecting recognition of the greater educational contribution or value of the man's family in the relationship.

This approach shows how local cultural values can be translated into accounting terms, creating a bridge between tradition and modern science. Through ethnographic analysis, the value of Pisuke is not only a nominal number, but also reflects social relations, respect, and appreciation of family

investment. In the Sasak tradition, determining the value of Pisuke simultaneously reveals how society interprets education as an asset, and shows the dynamics of negotiations involving material and immaterial values in marriage culture.

Thus, ethnographic research on the pricing of Pisuke in the Sasak culture provides a new and profound perspective. It not only reveals the cultural dimensions of marriage traditions, but also shows how accounting can be a tool for analyzing complex cultural practices.

METHODOLOGY

Types of Research

This study uses a qualitative research method because the purpose of this study is to understand more deeply how the Sasak people in Mataram City interpret Pisuke and how their accounting practices are in the pricing process in Pisuke which is used as one of the requirements for marriage on Lombok Island. Qualitative research usually involves the results of interviews, observations, and documentation which are analyzed by researchers as research instruments (Kamayanti, 2021).

This study uses a qualitative approach through ethnographic studies (Devi & Suryono Sombu, 2022; Hasyim et al., 2023; Jagu et al., 2024; Ningrum et al., 2023; Nurhalimah et al., 2023; Sriwinarti & Sokarina, 2023; Thalib, 2023). This qualitative approach through ethnographic studies was chosen to find out more deeply the meaning of the Sasak people in Mataram City regarding the Pisuke tradition and its accounting practices in determining hidden prices.

According to Wardatun (2018), Pisuke is a customary payment as a legal requirement for marriage on Lombok Island. Therefore, the researcher chose the ethnographic method in this study because the Pisuke tradition is a tradition that is carried out from generation to generation in the Lombok community, especially the Sasak tribe in their marriage customs. Ethnographic research is a research method that focuses on cultural research that is carried out from generation to generation in society, so this method is very suitable for use in this study.

Research Site

This research was conducted in Mataram City, located on Lombok Island, West Nusa Tenggara.

Research Informants

The informants in this study were 56 indigenous Sasak people in Mataram City, Lombok Island, West Nusa Tenggara as informants who were considered to have the capacity to answer research questions using interview techniques. The criteria for the 3 main informants were indigenous Sasak people who had carried out the process of determining Pisuke, both the parents of the bride and groom and the intermediary for the male or female bride. The three main informants represented the community in Mataram City, Lombok Island. Where the criteria for the other 53 informants were indigenous Sasak people who lived

in Mataram City and had completed Elementary School, Middle School, High School or College education.

Table 1. Research Informants

Informant Identity	Information
Mrs. X	Parents, have 3 daughters.
Mr. Y	Parents, have 3 daughters.
Mr. Z	The bride's broker, has 4 daughters.
Mrs. A	Parents, have 4 daughters
Mrs. B	Married women
Mrs. C	A woman who is going to get married

Source: Processed Primary Data

Data Types

The type of data in this study is primary data, namely data obtained directly through interview and observation techniques from informants, including information on the meaning of Pisuke and data that includes information on education costs, operational costs, entertainment costs and other costs incurred by informants as well as other supporting documents from literature such as previous research and books on Sasak tribal marriage culture.

Data Sources and Data Collection Techniques

The data from this study came from interviews using two interview methods, namely structured and unstructured interviews. Structured interviews were conducted by asking several structured questions so that the process was directed to what was being studied. And unstructured interviews were conducted with free interviews with the aim of allowing researchers to obtain additional data.

Other data sources through previous research documents and literature discussing Sasak traditional marriages and the results of cost reports that have been issued by informants obtained through interviews, namely in the form of records of expenses for education costs, operational costs, entertainment costs and other costs during Elementary School, Middle School, High School and College levels who are native Sasak people domiciled in Mataram City. This process involves collecting information from various sources to ensure a comprehensive understanding of the existing cost data.

Ethnography for Analyzing Data

This study uses data analysis proposed by Spradley (1980), namely domain analysis where researchers analyze data that has been collected through interviews, previous literature, observations of informants to select semantic relationships which are then identified through taxonomic analysis carried out by making a list of all selected subdomains and connecting them under the term Pisuke tradition.

A description is carried out as is of the phenomena that occur in the field, summarizing and sorting out education costs, operational costs, entertainment costs and other costs based on the required data which will be calculated on

average by dividing the total costs based on the level of education by the total informants, which will be displayed in the form of a narrative or description so that conclusions can be drawn later by verifying according to the existing data.

RESEARCH RESULT AND DISCUSSION

The Meaning of Pisuke in Traditional Marriage Traditions

In each region there are several special ways to hold a wedding ceremony, such as on Lombok Island, marriage is a sacred thing and contains many elements of customs. In the Sasak tribe's wedding ceremony, to carry out the marriage, a series of customs will go through, such as Pisuke, where the man's family must pay an amount of money that has been determined by the woman's family and has been agreed upon together as a condition for carrying out the marriage contract (Vandita, 2022). As stated by Mrs. X who said:

"Wajib, dia wajib karna kalok tidak ada pisuke tidak akan berjalan acaranya."

Translation: Mandatory, because if there is no Pisuke then the event cannot be held.

According to the interview results, Pisuke is a deliberation activity between the groom and the bride in order to complete the marriage ceremony of the two brides, where the results of the deliberation also discuss where the wedding ceremony will be held. Usually Pisuke is the handover of funds for begawe for the prospective bride. Begawe is a term in the Sasak language which in this case has the meaning of an activity or event or procession that will be held at the bride's residence which is different from the marriage contract or wedding reception. This is as expressed by Mrs. X that:

"Pisuke itu kegiatan antara pihak pengantin laki-laki dan pihak pengantin perempuan mengadakan musyawarah untuk menyelesaikan acara perkawinan dari kedua mempelai, hasilnya acaranya bisa diadakan di pihak wanita bisa juga acaranya di pihak laki-laki. Biasanya Pisuke itu penyerahan dana untuk begawe. Pisuke itu di dalamnya membicarakan masalah dana, dana itu dipergunakan untuk acara begawe beaq-nya."

Translation: Pisuke is a deliberation activity between the groom and the bride to complete their wedding event, the result of the deliberation is a decision on where the wedding will be held. In Pisuke discusses financial matters, including the handover of funds for the wedding party.

The Pisuke process is carried out by the groom visiting the prospective bride's house, bringing a dedeng filled with ceraken, woven cloth, and tying it as a sign of intention. The goal is to ask for the number of Pisuke according to the woman's request as a condition for carrying out the marriage process. This step is repeated until an agreement is reached between the two parties regarding the number of Pisuke that the man will give to the woman. After reaching an agreement, the process will continue to the next stage of the wedding tradition (Astari et al., 2023).

In the meeting, in addition to discussing the funds that will be used for the begawe beaq event on the women's side, Pisuke is also a term for paying for

breast milk. However, the term is not expressed directly, only Pisuke is used as a form of appreciation. In line with what Mrs. A said:

"...sebagai istilah membayar air susu ibu tapi tidak diungkap di sana."

Translation: As a term for paying for breast milk but not expressed directly but implied.

Meanwhile, according to the results of the interview with the second informant, namely Mr. Y, Pisuke in the Sasak tradition is the handover of money as a symbol of compensation for the fatigue of the prospective bride during her life with her parents, which is handed over and addressed directly to the parents of the prospective bride. Mr. Y said that:

"Pisuke itu dalam adat sasak itu penyerahan uang pengganti untuk calon pengantin perempuan semasa hidupnya bersama orangtuanya, diganti lah pakai uang Pisuke namanya, diserahkan ke orang tua pengantin perempuan."

Translation: Pisuke in Sasak tradition is the giving of replacement money to the parents of the prospective bride during the life of the bride with her parents.

In ancient times, Pisuke was given in the form of objects. Some gave livestock such as cows, some gave garden produce such as rice, coconuts, wood which were usually used to meet the needs of the begawe event on the woman's side. This was regardless of the wedding event. This was said directly by the first informant, namely Mrs. X that:

"...kalau jaman dulu sapi, terus masing-masing penduduk ada yang bawa hasil kebunnya, seperti kelapa, beras, kayu, intinya jaman dulu itu selalu terpenuhi kebutuhan untuk acaranya."

Translation: In the past, Pisuke consisted of cows, garden produce such as coconuts, rice, wood, where in the past all the needs for the event were always met.

However, with the advancement of the increasingly modern era, many people have abandoned the tradition of giving Pisuke in the form of goods such as livestock and plantation products because they are considered too expensive and too complicated so that they are difficult to fulfill, this causes many people to prefer to give Pisuke only in the form of money. As Mr. Y said:

"...kalau sekarang dengan uang, kalau dulu dengan benda-benda seperti sapi, beras, tapi sekarang repot jadi orang-orang ganti pakai uang."

Translation: In the present day, people use money (Pisuke), in the past they used things like cows and rice, but this began to be abandoned because people began to feel the hardship, so they replaced it with money.

The Meaning of Children in Accounting

Children are an inseparable part of the family that plays an important role. They contribute to preserving culture and continuing family economic activities, and are considered important assets that can provide support for parents in old age (Kwiecien & Jedrzychowska, 2020). Internal assets refer to the characteristics, skills, and competencies of individuals, while external assets include individuals,

such as family, school, community, and even welfare services (Khambati et al., 2018; Li et al., 2021; Syvertsen et al., 2021).

The value and benefits produced by a child are not only intended for parents, but also for others. If a child provides value or benefits to others, then indirectly there is a separate value for both parents that is not only measured by money but also a sense of pride. Therefore, children must be protected properly so that in the future children can provide good benefits too. According to research conducted by Heryawan & Septyan (2023), children are assets that cannot be measured directly with money.

In Financial Accounting Standards (2015), fixed assets are tangible assets acquired in ready-to-use form or pre-built which are used in company operations not intended for sale in the context of normal company activities and have a useful life of more than one year. So in this case, children can be interpreted as tangible fixed assets that are formed in advance by both parents and obtained in the form of finished goods by their spouses to then carry out operational activities (marriage) which are not intended for sale but through an exchange of assets (marriage contract) as in company consolidation because the two individuals (bride and groom) combine to form a new unit (family) while ending their legal status as separate individuals.

Self Costing

In accounting, the concept of pricing is the conformity between costs in the cost of production, such as raw material costs, labor costs, and factory overhead costs (Wuryandini et al., 2018). Research on pricing is an interesting topic to study, because prices are very closely related to human life and are difficult to separate from its aspects. Prices are always related to activities in company business practices, activities in the public sector and human life.

The results of the average calculation of the total costs including education costs, operational costs, entertainment costs and other costs determined according to the level of education taken by 50 informants are shown in Table 2.

Table 2. Calculation of Average Self-Esteem Based on Education Level

Level of education	Average Self-Esteem
Elementary School	69,294,800
Junior High School	71,986,395
Senior High School	92,522,635
College	106,050,110

Source: Processed Primary Data

From the data above, it can be seen that there is an increase in the average self-esteem from Elementary School, Middle School, High School and College levels. This indicates that the higher a person's education level, the higher the value or self-esteem of that person.

In accounting, price setting can be interpreted as the steps in determining the price received by producers when exchanging goods and services. Prices are influenced by various factors such as production costs, economic conditions,

supply and demand dynamics, and the level of competition in the market (Nahdhiyah, 2022). The main objective of the conventional pricing concept is to gain material benefits. This is in line with research conducted by Auer et al., (2017) which states that the concept of pricing aims to seek profit. Many argue that pricing does not only focus on material benefits, as is often found in conventional accounting research. On the contrary, there is a view that pricing must also consider non-material values, including cultural aspects (Amaliah & Sugianto, 2018; Ellström & Larsson, 2017; Raissi & Tulin, 2017).

The Pisuke tradition in relation to the term “bride pricing” is related to the pricing process which is an accounting aspect. All of this includes the accounting process that arises from interactions between individuals in the structure of society (Rahayu & Yudi, 2015; Wuryandini et al., 2018). This discussion often includes contemporary social theory that aims to analyze the structures produced by society, while providing the perspective of individuals as producers of social reality (Lowe & Nunn, 2018). Indirectly, this topic discusses the Pisuke pricing process in the context of marriage on Lombok Island, especially in Mataram City.

The pricing process in the Pisuke tradition itself can be started from determining the costs that have been incurred by both parents of the prospective bride and groom. These costs are in the form of education costs, operational costs, entertainment costs and other costs at the elementary school, junior high school, senior high school, and college levels which are the conformity between the costs in the cost of production as in determining prices in conventional accounting. Education costs include all costs that have been incurred to support education while in school. Operational costs include all costs for clothing, food, shelter and other operational costs. Entertainment costs and other costs or also called costs that are categorized as factory overhead costs because they are not directly related to the production process of goods (education, clothing, food, shelter) and generally come from departments supporting the production of goods (prospective bride and groom) or for additional facilities in the production process.

Education is one of the determining factors for the amount of Pisuke that will be requested. This can be seen from the bargaining or negotiation of the amount of Pisuke seen from the perspective of the high or low education of the prospective bride. The higher the education, the higher the probability of the Pisuke requested will also be. Because high education reflects the amount of costs that have been spent by the bride's parents for their daughter. This is in accordance with Mrs. X's statement that:

“...sekarang kan sudah modern kan, ya tergantung sekarang misalnya dia tinggi sekolahnya ya bisa jadi tinggi juga pisukanya.”

Translation: Nowadays, it is modern, so depending on whether the prospective bride is highly educated, the Pisuke will also be higher.

In line with Mrs. B's statement, who said:

“iya kalok di Mataram sudah jarang sekarang yang pakek aji krame 33, 66, 99 itu, banyakan di KLU itu, Lombok Timur, yang masih kentel adatnya,

itu kayak aji-nya, harganya, sekarang kebanyakan orang liat dari latar belakang perempuannya, pendidikannya begitu dah"

Translation: In the city of Mataram, the use of aji krame 33, 66, 99 has begun to be abandoned, the areas that still enforce this custom are in North Lombok Regency or East Lombok Regency, the aji means price. However, nowadays people are starting to look at the background of women, such as education and others.

In the context of marriage, when someone with a lower level of education marries an individual with a higher level of education, the individual with the lower level of education will value their partner's strengths as a form of appreciation for that achievement. On the other hand, the individual with the higher level of education will notice the educational differences as part of their assessment in their relationship.

In terms of Pisuke, the education level of women is assumed as the basis for calculating the value that represents the contribution of the woman's family, while the education level of men is assumed as a value that reflects an equal position in the negotiation. So if the education of the prospective bride is higher than that of the prospective groom, then the bride's family will expect a high Pisuke as well. Conversely, if the education of the prospective bride is lower than that of the prospective groom, then the groom's family will expect a lower Pisuke as well. The calculation of the difference in education costs of women and men owned by prospective brides with different levels of education as the price of Pisuke offered can be seen in Table 3.

Table 3. *Pisuke* Offered Based on Different Levels of Education

Women's Education	Men Education	Price of Pisuke Offered
Elementary School	Elementary School	0
Elementary School	Junior High School	0
Elementary School	Senior High School	0
Elementary School	College	0
Junior High School	Junior High School	0
Junior High School	Senior High School	0
Junior High School	College	0
Senior High School	Senior High School	0
Senior High School	College	0
College	College	0
Junior High School	Elementary School	10,058,995
Senior High School	Elementary School	30,595,235
College	Elementary School	44,122,710
Senior High School	Junior High School	20,536,240
College	Junior High School	34,063,715
College	Senior High School	13,527,475

Source: *Processed Primary Data*

The price of Pisuke that can be offered in the data above is obtained from the calculation of the average difference in self-esteem at each level of education based on the calculation of costs that have been incurred during the previous education period. This shows that differences in education levels can affect the value offered in a marriage. A marriage carried out by two brides and grooms with the same educational background will result in a difference in self-esteem of 0 (zero). This means that in the marriage there is equality between the groom and the bride. Thus, a marriage with this equality can determine the price of Pisuke offered based on the prevailing price at that time without coercion for the amount. Similar to the exchange of similar assets in accounting that occurs when two parties exchange assets that have similar characteristics. According to PSAK 16 concerning Fixed Assets, in this exchange, there is no recognition of profit or loss recognized, and new assets are recorded at the book value of the exchanged assets.

Likewise, the difference in education level between the prospective bride and the prospective groom will result in a value of 0 (zero). This can be interpreted that the value of 0 does not reflect equality, but rather symbolizes the voluntary attitude of the groom in giving Pisuke without any coercion from the prospective bride's family, because he considers that his daughter has been well received by the prospective groom even though with a different level of education. In the context of Pisuke, if the education or status of the woman is considered lower, the value of the award (Pisuke) is also low because there is no "added value" that is considered large enough even though she may have other immeasurable contributions, such as the ability to manage a household or maintain family traditions.

In this condition, the man does not consider the difference in education as a factor that reduces value, but rather emphasizes respect for customs and good intentions in marriage. Therefore, the Pisuke offered is also not binding or based on the ability of the man and through a negotiation process, because the woman gets added value from her partner. As the results of an interview with Mr. Z who said:

"... tergantung kita, kita kalok liat keadaan orang kita minta sepuluh kadang-kadang kalok ndak mampu, kalok harga kita sendiri kan ndak bisa, harga seratus itu nanti susah kan."

Translation: Depending on the bride's parents, sometimes we look at the condition of the prospective groom whether he is capable or not. Because if we decide based on our self-esteem in the future it is feared that it will be burdensome for the prospective groom.

In line with Mrs. C's statement, who said:

"...tergantung calon, karna dia sudah mapan, jadi meski pisukunya ndak sesuai harapan tapi hidup bisa terjamin kalok sama dia."

Translation: it depends on the well-being of the prospective groom, so even if the dowry is not what the bride's family expects, her life can be guaranteed by marrying a well-established man.

In the research of Makky et al. (2022) also stated that in terms of terminology, Pisuke means good will and is a voluntary gift by the man in the form of material given to the woman as a form of sincerity.

On the other hand, if the prospective bride has a higher level of education than the prospective groom, then the woman can expect a higher Pisuke value. This reflects the appreciation of the educational contribution that has been given by the woman's family, which is considered as an added value in the relationship. The difference in the average cost of education that is greater for the woman than for the man is calculated as the basis for determining the higher Pisuke price offered. In this case, the Pisuke value that is not equal to zero reflects appreciation for the woman's higher educational achievement. This increase is considered as an appreciation for the added value brought by the woman.

This approach illustrates how cultural values in the Pisuke tradition can reflect social values, including volunteerism, respect, and appreciation. In an accounting analogy, this is similar to recognizing the value of assets in an exchange of dissimilar goods, where the contributions of each party influence the final valuation without eliminating the element of voluntary will. Thus, the Pisuke tradition does not only involve material values, but also reflects deeper social relations and appreciation in Sasak culture.

This difference in education costs can later be used as a reference in determining the price of Pisuke offered. In relation to the higher level of education of women, higher education of women can improve the reputation of their families in society. This reputation can increase appreciation (Pisuke) because the groom's family feels that they have a partner who is not only competent, but also brings a good name. Higher education of women is considered an "investment" that will provide benefits in the future, for example in educating children, supporting the household economy, or bringing family stability (Nahdhiyah, 2022).

This potential is considered a significant added value, so that the woman's family feels it is appropriate to ask for a higher Pisuke. In this context, the price of Pisuke reflects the difference in the basic self-esteem value resulting from a marriage between two individuals with different educational backgrounds. However, the final result of the Pisuke that must be paid is a mutual agreement from both parties according to the results of deliberation and consensus (Astari et al., 2023).

CONCLUSIONS AND RECOMMENDATIONS

This study reveals that the Pisuke tradition in the Sasak marriage culture in Mataram City is not just a symbol of respect, but also has a relationship with accounting concepts, especially in determining prices and recognizing asset values. The results show that the amount of Pisuke is determined by various factors, especially the level of education of the prospective bride, which is considered a form of family investment. The higher the woman's education, the greater the value of Pisuke requested, reflecting the costs that have been incurred to raise and educate her.

The Pisuke value is determined based on the bride-to-be's level of education, where a higher education reflects the woman's greater family contribution and results in a higher Pisuke value. Conversely, if the woman's education is lower, the Pisuke value still reflects the voluntariness of the male

party, without any reduction in the meaning of respect. The determination of Pisuke resembles an accounting concept, where education and operational costs are the basis for calculating the value agreed through a negotiation process, where the economic ability of the male party plays a role in determining the final value. This concept resembles accounting practices in calculating acquisition costs and recognizing assets in exchange. In addition, Pisuke serves as a tool to maintain social status and ensure economic balance in marriage.

This research provides insight that cultural practices can be explained through accounting and economic perspectives. Thus, Pisuke is not just a tradition, but also a form of social system that reflects the dynamics of economic, accounting, and cultural values in Sasak society.

ADVANCED RESEARCH

This study has several limitations, namely, this study only includes informants from the Sasak tribe who live in Mataram City, so the results may not represent the entire Sasak community in other areas. The limited number of informants of 56 people is also an obstacle in describing the diversity of expenditure patterns in general. In addition, the expenditure data collected relies on personal records of informants, which may not be entirely accurate or complete.

Further researchers are advised to expand the scope of the study by comparing the Pisuke tradition of the Sasak tribe with similar traditions in other regions in Indonesia in order to enrich cultural insights. The use of a mixed-method approach is also recommended to produce a more in-depth analysis through the combination of qualitative and quantitative data. Involving more informants from diverse backgrounds and locations will provide a more comprehensive perspective.

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