

Accounting In The Cultural Perspective of *Mbaba Belo Selambar*: Semiotics of The Meaning of Cost and Settling Dowry Cost

Albert Nicodemus Sinukaban, Felicia Novi Simanjaya,

Rafles Ginting, Khristina Yunita

Universitas Tanjungpura,
Jl. Prof. Dr. H. Hadari Nawari, Kota Pontianak, 78124, Indonesia

ABSTRACT

Accounting is always associated with techniques and calculations. However, in practice, accounting is influenced by many social factors, one of which is the local culture. In Karo traditional marriage, there is a uang tukur set by the families of both parties. Hence, an element of cost is interesting to discuss from an accounting perspective. This research uses qualitative methods with an ethnomethodology approach. Data was collected by interviewing four informants about determining uang tukur in Mbaba Belo Selambar. Based on the research that has been done, it is found that the accounting practice in the Uang tukur tradition is through recording the little money received and will be issued when it is distributed.

Keywords: Bataknese Karo; Cultural Accounting; Ethnography; Mbaba Belo Selambar

Introduction

Accounting is generally defined as the recording technique used to record financial transactions. It is often seen as a helpful technique in managing cash in the business world related to the input, process, and output of business activities. According to (Hantono and Rahmi, 2018), accounting is the art of recording, summarising, and reporting the monetary units on financial transactions and other events linked with the company's finances and deciphering those financial recordings. It is further explained that accounting is a recording and calculation technique associated with financial transactions. In short, accounting is commonly regarded for its technique and calculation in the process (American Institute of Accountants, 1940; Committee to Prepare a Statement of Basic Accounting Theory American, 1966).

However, looking closely at the accounting practice, accounting sometimes revolves around business and economics. In its development, accounting is affected by social factors, one of them being the local culture. In reality, every region has its version of accounting, which reflects its identity and is influenced by local culture. Local culture can affect how the accounting system is

formed in one region or a country, and its society uses the information from that system (Violet, 1983).

According to data from Sinta Riset Dikti, in 2020, accounting accounted for about 3,692 of the exhaustive research, and only 17 were about accounting based on local culture (Thalib, 2022). Furthermore, the adoption and implementation of accounting studies in Indonesia are based on something other than our local culture and wisdom but on the western countries (Musdalifa & Mulawarman, 2019). Thus, this suppresses local cultural accounting from becoming the norm and results in the accountant losing the ability to solve local problems (Kamayanti and Ahmar, 2019).

Previous research results have presented the accounting based on the local cultural perspective, especially in traditional weddings. The researcher (Thalib, 2022) conducted a study on the accounting practices in the *Tolobalango* ceremony, which is the traditional wedding ceremony of Gorontalo. His study discovered three ways of accounting practice in Gorontalo people: first, receiving wages; second, receiving cash for the dowry, wedding, and catering cost; and lastly, recording the transaction in mind.

Another research was conducted (Sari, 2020), in her research about the *Tompangan* tradition, which is a wedding tradition from *Madura* people to give a donation that could be in the form of money, rice, eggs, sugar, or other comestibles, from the accounting perspective of giving and accepting the donation. The research showed that the recipient of the donation views *Tompangan* as a liability as they are responsible for returning that donation. At the same time, the donation giver views the *Tompangan* tradition as receivable and is entitled to demand back the donation they gave to the recipient.

Previous research was conducted (Kamayanti and Ahmar, 2019) on *Slametan* in Javanese culture. *Slametan* desires to achieve a “slamet” condition in a chaotic world. *Slametan* is a state in which everything proceeds according to plan without any unfortunate things happening to anyone. The *Slametan* is a communal rite. Still practiced in the neighborhood, the *Slametan* is a house-based ceremony. As a result, long-standing patterns of invitation and labor exchange tended to reproduce groups of relationships that lasted for a while. *Slametan* may have survived thanks to this dynamic organization. The research results show that when one is experiencing *slametan*, the others will pitch in with labor, supplies, and money. This sense of community develops into the value that underpins accounting’s continued existence in *Slametan*. All recordings now share the value of obligation as their core idea. According to *Ranggawarsita*, every good deed will be repaid appropriately, so obligations must be paid off eventually because obligation would continue until it was resolved; most of the Javanese *slametan* records we have found in this research lack specific dates.

The research was conducted by (Rahman et al., 2019) about the dowry Sharia Accounting perspective. This study found that dowry in Islamic accounting is interpreted as assets, liabilities, equity, income, and expenses, which is rooted in the traditions prevailing in the community in the

application of elements of Islamic accounting in dowry culture. The influence of meaning, sharia (fiqh), or culture has an impact on differences in terms of definition, type, purpose, and ownership status. definitions, types, purposes, and ownership status. The cultural meaning of dowry in Islamic accounting reflects the role of accounting based on religious values.

From the various accounting results based on local cultural perspectives, especially in traditional weddings, the local culture could explain various accounting practices from different perspectives. It proves that local culture influences how accounting practices differ from each region and how the local community practices accounting in their tradition. This unique phenomenon of accounting practices based on local culture has attracted the authors to study accounting practices in traditional wedding ceremonies. This study will specifically explore the accounting practice at the Bataknese Karo tribe's traditional wedding, which is commonly referred to as *Kerja adat*.

In the traditional wedding ceremony of the Karo tribe, several stages must be passed before finally carrying out the *Kerja Adat*, which is the apex of the event or the wedding party, and one of them is Mbaba Belo Selambar which is an essential step and inseparable step of Karo wedding tradition. Mbaba Belo Selambar is an engagement ceremony with the purpose to ask permission from the bride's parents, *kalimbubu*, *sembuyak*, *anak beru*, *singalo*, *bere-bere*, and *kalimbubu singalo perkempuan* (Prinst, 2016). The engagement process cannot be separated from dowry, which is common in the form of cash or what is commonly referred to as *uang tukur* in the Karo community. At the Mbaba Belo Selambar, in addition to the wedding proposal, it will be followed by a discussion about the time and how the wedding party will be carried out, and the determination of the dowry or *uang tukur* that the groom's family must submit to the bride's family.

Mbaba Belo Selambar will then be followed by *penindih pundun*, a token given by the groom's family that binds the bride's family and can be sanctioned if violated. The bond will be considered lost if violated by the groom's party. However, if violated by the bride's party, the bride's party must pay twice the *uang tukur* (Malaka, 2019). The amount of money to be paid does not have a cost benchmark or written rules, but the rules for determining the amount to be paid have been passed down from generation to generation in the Karo tribe.

In this study, the authors want to find out how the cost of dowry is determined, or what is commonly called *uang tukur* in the Mbaba Belo Selambar ceremony, and whether the process is by existing accounting concepts. This research uses qualitative research with an ethnographic approach focusing on social phenomena. The objective of this study is to find the accounting practice in the process of determining cost in Mbaba Belo Selambar.

Method, Data, and Analysis

This research uses an ethnographic approach. According to Creswell (2007) (Hamzah, 2020), ethnography is qualitative research in which a researcher describes, interprets shared patterns, and learns various groups' values, behaviors, beliefs, and languages. In other words, ethnography is an approach used to study social phenomena.

The data in the research source is based on the type of qualitative data where the data obtained are presented in the form of spoken words and not numbers. In this study, the data used is primary data. Emzir (2012) states that primary data is a result that can be obtained directly from the first hand. The primary data used in this study are the results of researcher observations obtained through informants who have a relationship with determining the cost of dowry in Mbaba Belo Selambar.

The data collection method was carried out by in-depth interview, an interview technique conducted with several people directly related to the process, and then continued with document studies which are the results obtained directly from research in the form of interview notes (Bungin, 2005 in Ginting & Tunga Dewi, 2022). The reliability of the obtained data is tested by comparing the data with the observation results obtained from the four informants interviewed, namely Ida as the bride, Andreas as the groom, and Bimas and Sungguh as the Karo community figures.

Results and Discussion

Mbaba Belo Selambar is one part of the traditional sequence in the marriage process of the Karo indigenous people themselves. According to (Prinst, 2016). Mbaba Belo Selambar is a form of ceremony to propose to the bride, which in Karo custom aims to ask the bride's willingness, parents, *kalimbubu*, *sembuyak*, *anak beru*, *singalo bere-bere*, and *kalimbubu singalo perkempuan* for the proposal. In Mbaba Belo Selambar itself, a tradition has long been embedded in the Karo community itself, namely the provision of dowry to the bride's family, which in Karo society itself is known as *uang tukur*.

Uang tukur is a critical factor in running the Mbaba Belo Selambar culture. If there is no agreement in determining this *uang tukur* itself, the Mbaba Belo Selambar process will likely fail. In addition to acting as a critical factor, *uang tukur* in Karo society is also a form of approval from the bride's family, allowing their child to be betrothed and live with their partner.

Elements of the *Uang Tukur* Tradition in Mbaba Belo Selambar Culture

1. *Tutur Siwaluh*

Etymologically, *Tutur Siwaluh* is a combination of two Karo words, *Tutur*, which means to speak, and *Waluh*, which means eight. It can be interpreted that *Tutur Siwaluh* is eight nicknames used by Karo people in communication, which are used as pronouns that in Indonesian generally use the title "auntie or uncle." Karo people call the process of finding out which nickname to use *Erututur*. *Erututur* itself must be done, especially in the communication process, to prevent "impolite" speech. *Erututur* is done in close family circles and all Karo communities wherever they live. Karo people divide this *Tutur Siwaluh* into eight; *Sembuyak*, *Senina*, *Senina Sipemerren*, *Senina Siparibanen*, *Anak Beru*, *Anak Beru Menteri*, *Kalimbubu*, and *Puang Kalimbubu*.

2. *Perkaden-kaden Sepuluh Dua Tambah Sada*

Perkaden-kaden Sepuluh Dua Tambah Sada is derived from the word *perkade-kaden*, which means fraternal relations in the social structure. *Sepuluh Dua Tambah Sada* means that there are twelve types of fraternal relationships in the social structure of Karo society. The *Perkaden-kaden Sepuluh Dua Tambah Sada* are; *Bulang* (the grandfather), *Nini* (the grandmother), *Bapa* (the father), *Nande* (the mother), *Bengkila* (the husband of the father's sister), *Bibi* (the father's sister), *Mama* (the mother's brother), *Mami* (the wife of mother's brother), *Impal* (the children of *Mama*), *Silih* (the sister's husband), and *Bere-bere* (the sister's children).

3. *Rakut Sitelu*

Rakut Sitelu is a kinship system in Karo society that regulates the position in customs Karo society which is divided into three: *Kalimbubu*, *Sukut*, and *Anak Beru*. *Rakut Sitelu* combines several words into one, namely *Rakut*, which means a bond, *Si* is a connecting word, and *Telu* is three in Karo (Prinst, 2006). So *Rakut Sitelu* is three ties that form a social system in Karo society. The existence of this kinship system also makes the Karo people have close kinship relations and respect each other. However, in practice, *Rakut Sitelu* is not a caste system because each element will exchange at any time.

A. *Kalimbubu*

In Karo society, *Kalimbubu* holds the highest position in the kinship system. In Karo society, *Kalimbubu* is known as *Dibata ni idah* (visible God), so *Kalimbubu* is a figure that must be respected and appreciated in the beliefs of the Karo people.

B. *Sukut*

According to Karo's custom, *Sukut* acts as the host in the marriage process. In Karo society, *Sukut* is the party getting married and the parents of the person getting married.

C. *Anak Beru*

acts as a "servant" or a party who does the work needed to support the marriage process in Karo society. In Karo society, *Anak Beru* plays an essential role in marriage. Karo's term is "*adi la lit Anak Beru la surung kerja kena e,*" meaning the wedding party may not run smoothly without *Anak Beru*.

Karo Community Culture in Determining the Cost of *Uang Tukur* in Mbaba Belo Selambar

Behind a traditional ceremony, the sacredness and wisdom of the implementation process are certainly an obligation. In this case, the engagement ceremony in Karo society is the main topic. Mbaba Belo Selambar itself is an integral part of the process of marriage. The formation of this custom cannot be separated from the meaning contained in it. What exactly is the meaning of Mbaba Belo Selambar? The following is an explanation from informant A:

"Adi bas kita kalak Karo e, Mbaba Belo Selambar sacral kel ia peran na bas adat. Adi makna na bege ia, mindo izin kam man orang tua calon ndu ras kerina kade-kadena. Lit sembuyak, lit anak beru, sungalo bere-bere, ras kalimbubu."

“Mbaba Belo Selambar has a very sacred meaning in the Karo community itself. The meaning is more or less like this. We, the groom’s family and myself as the groom, go to the bride’s family and her bride, to ask if they are willing to marry. The families are Sembuyak, Anak Beru, Singalo Bere-Bere, and Kalimbubu.”

Based on informant A’s statement, researchers understand that the meaning of Mbaba Belo Selambar itself is the same as that of engagement in general. However, informant A also added that several traditional attributes must be present at the time of implementation:

“lit ia kari Kampil Persentabin gelarna, e arah pihak laki-laki nari kari mberekensa ku pihak diberu. Enem kampil ia totalna”

“During the process, there will be something called Kampil Persentabin, which the groom will give to the bride. There are six kampil”

Informant A previously explained that in implementing the engagement process itself, several things must be prepared before its implementation. This is generally known as *Seserahan*. The Karo people call the handover *Kampil Persentabin*. As explained by informant A. This is unique in the Karo engagement process known as *Mbaba Belo Selambar*.

In Indonesian engagement culture, the dowry is an ever-present part of the engagement. However, the term itself varies from region to region. What is a dowry called in the Karo community? The following is the explanation of informant C:

“Uang Tukur ia gelarna na nakku adi bahasa Karo na, kadang Uang Penukur nina”

Previously informant C explained that a dowry in Karonese is called *Uang Tukur*, but somehow a few people call it *Uang Penukur*; however, it still needs to change the meaning of it. The Karo community firmly upholds the kinship principle, which is also reflected in the Mbaba Belo Selambar culture. Determining *uang tukur* needs deliberation between the groom’s and bride’s families, as claimed by Informant A

“Uai nakku, arih-arih lebe kade-kade sangana Mbaba Belo Selambar. Asekai nominalna si harus bereken man kalak e”

“its name is Uang Tukur in Karo, sometimes some call it Uang Penukur.”

Informant A agreed that in determining the cost itself, there must be deliberation between the families that aims to achieve the principle of kinship, which is highly upheld by the Karo community. This deliberation also minimizes conflict due to objections from one of the parties to the predetermined nominal.

However, informant B expressed another opinion, who said that the nominal amount was fixed and divided based on the groom’s economic capacity. As stated by informant B

“In the past, I was included in Sintengah. Thus, there are three levels in the granting of *Uang Tukur*. *Sintua* is for those who are economically well-off, around 900 thousand rupiahs. Then there is *Sintengah*, around 600 thousand rupiahs. The last one is *Singuda*, around 300 thousand rupiahs.”

However, on the other hand, informant B stated that the nominal is fixed. However, the amount has been adjusted to the economic capacity of the groom. The existence of this nominal classification itself helps to alleviate the need for money to be spent on the implementation of the marriage process.

The agreed-upon nominal has a standard upper and lower limit in its determination. The location of the village in practice also affects the amount that must be paid. As stated by informant C.

“La seri nominal na tiap tiap daerah Bert, banci kari asa e bas Tanah Karo asa e ka bas Tigalingga. La seri ia, tergantung ja kuta na”

“The nominal amount is different in each village, the nominal in Tanah Karo area is certainly different from the Tigalingga area. It depends on the location of the village.”

The bride’s region of origin influences the amount paid in *Uang Tukur*, claimed by Informant C, who stated that the nominal in each region is different, and the nominal in the Tanah Karo area differs from that in other regions.

After the amount to be paid is agreed upon, the money is handed over to several people entrusted with distributing the money. A recording is made of how much money is received and how many people must be given the money. The dowry will then be handed and taken care of by *singalo bere*. As stated by informant B

“After agreeing on how much the nominal is handed over to *Singalo bere*, they will take care of everything there. We who want to get married accept it”

After all that has to be paid has been given to the *singalo bere*. The financial affairs will be organized and distributed to the bride’s family. This is in line with what has been conveyed by informant B.

After the nominal is agreed upon and handed over to the person in charge, there will be a calculation process that the person in charge will carry out. *Rakut Sitelu* influences this division process in process. In line with what was conveyed by informant D.

“Uai lah Kalimbubu pasti datna tergalangeen asangkan si ndeban, nce bagi bagi ka kari ku Anak Beru na si ndeban. Bege lah ia kira-kira”

“Of course, Kalimbubu gets a much larger amount of money than the others, after Kalimbubu receives the money, it is then divided to Anak Beru. That’s how the process goes.”

In the distribution of *Uang Tukur*, the *Rakut Sitelu* family system is very influential in the amount distributed. Kalimbubu, with the highest position in this system, gets more nominal money. Then *Rukut* and followed by *Anak Beru*, as stated by Informant D.

As in Karo custom, the money given must have its meaning in it. In line with what Informant A said, this *uang tukur* means a binder and formalizes that the bride is already valid to be proposed to by her beloved.

"bagi pengeiket ras pemberitahuan e nakku, ras nggo siangkaan kade-kade si diberu bahwa nggo banci empo I ndu anak gadisna"

"The meaning is like a binder and as a notification, and the bride has been informed and gives consent that her daughter is ready to be married."

In the Karo community, giving *Uang Tukur* has meaning in the Karo traditional wedding culture. *Uang Tukur* plays a role as a binder that the bride is allowed to be married and the bride's relatives have agreed to the marriage plan. Without *uang tukur*, the beauty of this traditional process will undoubtedly be reduced in meaning. This was agreed by informant A.

The money handed over will become the property of each family that has attended the wedding party and is only distributed to the bride's family as a form of dowry or *Uang Tukur*. As stated by informant D.

"E I bagiken man kade-kade si diberu asaja. Misalna adekmu kari sereh ia pagi. E dilakina pagi mbere uang tukur ndai. Tapi adi engko empo pagi la ko dat Uang Tukur ndai"

"The money will only be distributed to the bride's family. For example, when your sister gets married, the groom will give her *Tukur* money and you and your family will receive it. However, it's a different story when you get married, you will give the *Tukur* Money."

In distributing *Uang tukur*, the groom needs to get the money. The money will only be distributed to the bride's family based on the *Rakut Sitelu* family system. After the money is distributed, of course, it becomes a question. Where will the money be used? Will it become private property? This problem about how the money is used and what it would become makes researchers even more eager to find out. The following is an explanation from Informant D:

"adi nggo dung kerina bagiken ku pihak keluarga si diberu, e nggo hak milikna pribadi. La mbue ia datna adi nggo bagiken. Paling ter dua ribu ah sada kalak, bege-bege lah ia. Saja e lah ia Adat Karo ndai, unik ras merupa ia"

"Once it is distributed to the woman's family, it becomes their property. Indeed, the amount received is not much. However, that is the unique Karo custom and its beauty."

Based on informant D's explanation, it can be inferred that the money will belong to the party concerned; however, after being distributed, the nominal is not much. Nevertheless, the meaning implied in it is very sacred.

The Meaning of the Nominal of *Uang Tukur* in the Mbaba Belo Selambar

Accounting continues to change over time. Initially, accounting was only used as a record required for banking and tax calculations. Then it continues to develop into a double-entry system to meet the need for accounting information, in line with these developments in management accounting which is cost behavior analysis. The meaning of the nominal itself is interesting to study more deeply because it is closely related to the culture of marriage in Indonesia. Talking about *Uang Tukur* from an accounting perspective is the forming factor. Accounting here is the basis for recording the process of determining *Uang Tukur*. The nominal amount set in this tradition does not burden only one party because it has been through deliberations between the two parties. So that the appreciation of the meaning of marriage itself can still be enjoyed and not only fixated on the amount of dowry that must be paid.

Conclusion and Suggestions

There are several stages in Karo society before heading to the sacred marriage itself. One of these stages is Mbaba Belo Selambar. Mbaba Belo Selambar is a form of ceremony to propose to the bride, which in Karo custom aims to ask the bride's willingness, parents, *kalimbubu*, *sembuyak*, *anak beru*, *singalo bere-bere*, and *kalimbubu singalo perkempuan* for the proposal. In Mbaba Belo Selambar itself, a tradition has long been embedded in the Karo community itself, namely the provision of dowry to the bride's family, which in Karo society itself is known as *uang tukur*. *Uang tukur* is a critical factor in running the Mbaba Belo Selambar culture. If there is no agreement in determining this *uang tukur* itself, the Mbaba Belo Selambar process will likely fail. In addition to acting as a critical factor, *uang tukur* in Karo society is also a form of approval from the bride's family, allowing their child to be betrothed and live with their partner.

Research related to Accounting in the Perspective of Mbaba Belo Selambar Culture: The Semiotics of Cost Meaning and Dowry Pricing illustrates that the tradition of giving dowry to the Karo community or commonly referred to as *uang tukur*, involves accounting practices. Based on the research that has been done, it is found that the accounting practices in the *Uang Tukur* tradition are through recording the little money received and will be issued at the time of distribution. Accounting also serves as the foundation for documenting the method of figuring out *Uang Tukur*. Because it was decided upon through discussion between the two parties, the nominal amount established by this tradition does not burden just one party. So that attention is not solely focused on the amount of dowry that must be paid but also on the appreciation of the meaning of marriage itself.

This research is not free from limitations and shortcomings in it, so further development is needed to complete this research. The presence of future researchers is expected to use other methods of approach to be able to see differences with research that has been done before. Future research is expected to bring new insights and enrich the research literature.

REFERENCES

- American Institute of Accountants, (1940). Reports of Committee on Terminology, Committee on Accounting Procedure.
- Committee to Prepare a Statement of Basic Accounting Theory American, (1966). A Statement of Basic Accounting Theory.
- Ginting, R. (2021). Mengungkap Budaya Fraud Dibalik Rekeyasa Permainan Di Atas Kertas. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)*, 5(3), 2446-2464.
- Ginting, R., et.al. (2023). *Kajian Isu Riset Akuntansi Terkini*. Penerbit Lakeisha
- Hamzah, A., (2020). *Metode Penelitian Etnografi: Kajian Filosofis Teoretis dan Aplikatif Dilengkapi Contoh, Proses, dan Hasil Penelitian Bidang Pendidikan, Sosial & Humaniora*. Batu: Literasi Nusantara.
- Hantono, Rahmi, N.U., 2018. *Pengantar Akuntansi*. Deepublish.
- Kamayanti, A., Ahmar, N., (2019). Tracing Accounting in Javanese Tradition. *International Journal of Religious and Cultural Studies* 1, 15–24.
- Malaka, B., (2019). Akibat Hukum Mbaba Belo Selambar Yang Dibatalkan Oleh Calon Suami Atau Istri Dalam Hukum Adat Karo (Studi di Lembaga Adat dan Budaya Karo).
- Musdalifa, E., Mulawarman, A.D., (2019). Budaya Sibaliparriq Dalam Praktik Household Accounting. *Jurnal Akuntansi Multiparadigma* 10, 413–432.
- Prinst, D., (2016). *Adat Karo*. Bina Media Perintis, Medan.
- Rahman, Y., Noholo, S., Santoso, I.R., (2019). Konsep Akuntansi Syariah Dalam Budaya Mahar. *Jurnal Akuntansi Multiparadigma* 10.
- Sari, D.A., (2020). Tradisi Tompangan Dalam Perspektif Akuntansi. *Ristansi: Riset Akuntansi* 1, 54–64.
- Thalib, M.A., (2022). Motoliango Sebagai Wujud Akuntansi Di Upacara Tolobalango Gorontalo Mohamad Anwar Thalib. *Jurnal Bisnis dan Akuntansi* 24, 27–48.
- Violet, W.J., (1983). The Development of International Accounting Standards: An Anthropological Perspective. *International Journal Accounting* 18, 1–12.