

A study of accounting mechanism from an ethnic lens; a case of *Belis* marriage in East Sumba, Indonesia

Belis marriage
in East Sumba

Marko S. Hermawan

Management Department, Binus Business School, Binus University,
West Jakarta, Indonesia, and

Andriani Grace Irene Nomleni

Master Program, School of Accounting, Binus University, West Jakarta, Indonesia

57

Received 20 August 2022
Revised 6 January 2023
6 May 2023
2 October 2023
Accepted 7 December 2023

Abstract

Purpose – This study describes the accounting mechanism for an ethnic marriage in East Sumba, Indonesia. Blended with a rich culture of Indonesia's familial piety (*Kekeluargaan*), the accounting perspective is argued as a root of Indonesia's norm and plays an important role in defining accounting mechanisms in the Indonesian context.

Design/methodology/approach – The study observes the *Belis* traditional marriage in East Sumba, East Nusa Tenggara, in a qualitative approach. About 12 in-depth interviews from indigenous East Sumba sources, a direct field observation and a historical content analysis were used.

Findings – Traditional objects, local caste and spiritual karma are key factors in determining the *Belis* marital mechanism, which is intertwined with the *Kekeluargaan* norm. Marriage involves the unification of assets and liabilities bound to the newlyweds and their extended family and neighbors. The *Kekeluargaan* underpins the cooperation of both sides of the families with the manifestation of the parties concerned and is connected in mutual understanding based on harmony and respect.

Practical implications – This study suggests that accountants in Indonesia should factor in the organizational cultural context. They can do this by fostering relationships, integrating cultural norms into accounting practices and adopting a broader perspective that considers the impact on multiple stakeholders for more effective accounting.

Originality/value – The value of this study challenges the perspective from a non-western point of view that accounting and *Kekeluargaan* relate to one another and align the role of culture as a context in accounting.

Keywords Accounting mechanism, *Kekeluargaan*, *Belis*, East Sumba

Paper type Research paper

1. Introduction

Accounting has been a prolonged debate as to whether its origin is an offspring of western capitalism and imperialism (Mulawarman and Kamayanti, 2018; Gallhoffer and Chew, 2000), religious-based evolution (Cordery, 2015), gender issues (Efferin and Hartanto, 2016), a sociocultural and historical lens (Efferin and Hopper, 2007; Carnegie, 2014) or ethnic and racial perceptions (Baskerville *et al.*, 2014). Most importantly, Scholars argue that accounting is seen as a homogenous “tool” in describing “westernized culture” to be fitted onto others

© Marko S. Hermawan and Andriani Grace Irene Nomleni. Published in *Asian Journal of Accounting Research*. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licenses/by/4.0/legalcode>

This research was funded by the 2022 National Competitive Master Thesis Research grant – from the Ministry of Education, Culture, Research and Technology, the Republic of Indonesia. The authors are grateful for the support from the grant. The paper also provided an excerpt from the author's thesis.

Note: Supplementary materials that are included in the article are available online.



Asian Journal of Accounting
Research
Vol. 9 No. 1, 2024
pp. 57-66
Emerald Publishing Limited
e-ISSN: 2443-4175
p-ISSN: 2459-9700
DOI 10.1108/AJAR-08-2022-0252

(Baskerville *et al.*, 2014; Efferin and Hopper, 2007). There has been a call to identify other lenses in defining accounting in its milieu (Gallhoffer and Chew, 2000). As such, it is often seen as having a homogeneous culture centered on these values. In some ways, accounting can be seen as a culture in and of itself, with its own set of values, norms and practices. The challenge, in this term, is the extent to which indigenous culture can be identified as a new lens of accounting perspective.

The extent to which *Kekeluargaan* and ethnicity as impetus drive an epistemology of a new context other than western accounting principles was also analyzed (Mulawarman and Kamayanti, 2018). The paper expects to contribute to the world of accounting education based on local wisdom to appreciate Indonesian cultural values and document the *Belis* ceremony in the context of accounting principles and mechanisms and family property harmony and consensus.

Kekeluargaan (or kinship) and accounting are arguably in different worlds regarding definition, designation, character and function. However, we argue that *Kekeluargaan*, in the accounting context differs from the accounting household, in which the latter focuses on family spending and investing decisions (Zhang and Sussman, 2017). We also argue that accounting originates from social science, closely related to human relations (Annissette and Richardson, 2011) and even the history of the development of human life (Baskerville, 2003; Hermawan and Loo, 2019; Mulawarman and Kamayanti, 2018). We argue that *Kekeluargaan* is an extended value and norms developed by Javanese culture and have been perceived as a common Indonesian culture. Meanwhile, accounting is a science that has been developed since humans entered buying and selling transactions (Nobes and Parker, 2018). The development is certainly inseparable from the culture and norms that develop in certain contexts. The standard accounting perspective is frequently connected with balancing numbers. There is a notion that accounting may not arguably be derived from the economic mechanism. This can be seen through the cultural discourse, in which accounting has developed as a form of “culture” (Steven and Yunanto, 2019; Rahayu and Yudi, 2015).

We chose *Belis* marriage as a locus of accounting mechanism due to its richness in tradition and offer extensive economic transactions within the ritual. The *Belis* provides an understanding of determining a “price” amongst marriage traditions, and it is payable and receivable between the two families. The *Belis* is given by the male family to that of the female as a condition in the marriage process. Several people think that *Belis* is a dowry and a form of appreciation for parents (Rodliyah *et al.*, 2017). *Belis* Sumba is one of the “most expensive” *Belis* in the East Nusa Tenggara area, beside the islands of Alor, Flores and Rote (Mahasiswa Legend, 2020). An estimate of at least 244.5m rupiahs (Kaleka, 2019) for *Belis* preparation has made one out of six unique and expensive traditions in Indonesia (Asian Parent, 2022). This study uses a qualitative method of traditional marriage instruments in the form of *Belis* and its mechanism. The research questions are: What is the cultural mechanism of the *Belis* traditional marriage? What constructs the price balance within the *Belis* proposition? The study underpins the in-depth accounting mechanism balance by analyzing and describing the view of the East Sumba ethnic group in East Nusa Tenggara.

2. Literature review

2.1 *Kekeluargaan* as Indonesia’s norm

The typology of *Kekeluargaan* is based on the study conducted by Hermawan and Loo (2019), which highlights that despite Indonesia’s diverse cultures, religions and ethnic groups, the homogeneity of commonalities and collectivity is a characteristic of Southeast Asian communities. *Kekeluargaan* is predominantly derived from two Javanese values, hormat (respect) and rukun (harmony) (Geertz, 1961; Magnis-Suseno, 1997; Sunaryo, 2010). Respect refers to the belief that social relationships are hierarchically ordered, and it is a moral

imperative to maintain and express this mode of social order appropriately, while harmony represents collective conformity, mutual agreement and honoring consensus in a group while avoiding conflict and obstacles. The two values are intertwined, and they underpin familial piety within everyday life. *Kekeluargaan* is an acculturation of several interpretations in various ethnic groups, which has become a common norm among Indonesians. The root metaphor replicates the core family, adopting inter-relationship and interaction, involving subtle communication and understanding of networking that underpins the management practice within intra- and inter-organizations.

2.2 Constructing accounting mechanism from a Belis perspective

The various *Belis* of the Alor tribe use *Moko* and Maumere uses elephant tusk. In contrast, Sumba *Belis* uses jewelry as a symbol of female reproduction and describes a woman's fertility. Animals and goods for war and hunting are often used as *Belis*. Furthermore, *Belis* is marked as a gift (*seserahan*) in the form of marital property given by the male family. It is an obligation a man needs to fulfill to propose to a Sumba woman (Steven and Yunanto, 2019). Therefore, the buying process in a traditional Sumba marriage is considered an essential element in a wedding ceremony. Without the fulfillment of *Belis*, marriage is not considered valid in Sumba customary law (Muthmainnah and Trisakti, 2010). Transactions are conducted by both women's and men's families. In addition, the appreciation for someone through *Belis* in this traditional marriage is in gold, silver and masculine animals such as horses or buffalo. The amount submitted depends on the negotiation process, which is assisted by a spokesperson, social status or the marriage process of the girl's mother. Therefore, respect for someone, especially a woman in this traditional marriage, cannot be converted into material values. Some objects and animals are considered to have a very high value from the perspective of customary law.

Accounting scholars have recognized the role of culture in shaping behavior in social systems (Baskerville *et al.*, 2014; Yanovsky, 2017; Efferin and Hartono, 2015). *Belis*, as a traditional ritual, serves as a cultural mechanism that interprets the process of "bride pricing" as an accounting mechanism. Various studies have explored the bride pricing process in different regions, including Makassar and Palu, with the goal of shedding light on the exchange of "values" from the bride's family to the groom (Syarifuddin and Damayanti, 2015; Rahayu and Yudi, 2015; Wuryandini *et al.*, 2018). The *Belis* tradition emphasizes the importance of harmonious and consensus-based principles in determining the value of assets and debts, including the obligation of the bride to "pay off" the requested *Belis* values, which can have a spiritual impact on their future. The notion of price-fixing in *Belis* is not only solely based on monetary values but also includes non-material values. In the Sumbanese tradition, pricing is determined by various factors, including self-esteem and the man's capability to pay. The buying process is viewed as a debt that should be paid off, and the concept of debts and receivables emphasizes the obligation to repay and its impact on one's self-esteem (Rahayu and Yudi, 2015).

3. Methodology

A qualitative method was conducted with an interpretivism paradigm. Using qualitative studies, the sources of interviews can be described with key informants (key information), participant observations (participant observation) and field notes during remarks. Therefore, qualitative data can be from events, behaviors or artifacts to provide a description that contains information about an insider perspective (Kahija, 2017). In addition, Burrell and Morgan (2017) described the paradigm of interpretivism, where science lies in the ontology of voluntaristic human nature and subjectivity plays an important role compared to objectivity.

Accounting research using this paradigm aims to understand accounting phenomena/practices from the perspective of actors in a culture. Culture is related to human behavior, and it is carried out exploratory. Therefore, exploratory research is based on the question “what”. According to [Arikunto \(2011\)](#), it aims to broadly explore the causes or things that influence the occurrence of events. This method also seeks to map an object relatively deeply. With exploratory research, information will continue to be explored to determine the root of the emergence of an existing problem. This makes the findings more extensive, but the quality of the research is determined by the type of sample taken. Several studies that have used ethnography are [Tukan and Sawarjuwono \(2020\)](#) and qualitative study on *Belis* pricing process in Rote Ndao by [Syarifuddin and Damayanti \(2015\)](#). What is “price” contained in the *Belis* culture? Therefore, the qualitative method was used because it is very in line with the culture in Indonesia.

This research was conducted in East Sumba, East Nusa Tenggara Province. The location of the data collection is planned in several places in the city of Waingapu, East Sumba, with informant data as shown on Table 1 (available online at: https://drive.google.com/drive/folders/1XsMlevCn_VQP4P3iVjJpZ9dbE1534hA-).

The research methodology adopted for this study involved semi-structured interviews and participatory observations conducted in several areas in Waingapu, East Nusa Tenggara. Direct observations of traditional weddings and *Belis* processions were carried out for ten days, and data were analyzed thematically to identify key concepts and patterns that emerged from the data. The researchers transcribed and coded the data, identified and grouped codes into broader themes, and analyzed and refined these themes to develop a comprehensive understanding of the accounting mechanisms of the *Belis* Traditional Marriage. This thematic approach, used in conjunction with the interpretivist paradigm, allowed for a culturally sensitive understanding of the complex interplay between cultural norms, social relationships and economic activity in the region.

4. Result and discussion

4.1 *The Belis procession*

Belis, known as “bride pricing,” involves setting a price balance based on material and non-material values. In Sumbanese culture, *Belis* is not interpreted as buying a woman and therefore has no economic value. Instead, it is represented by certain objects that hold magical value, such as jewelry, weapons, clothing and specific animals. *Belis* is believed to have mystical properties that maintain the cosmic and social balance in the traditional way of life. This is reflected in the practice of *Haringu and Tama rumbak*, where *Belis* can quell the anger and resentment of the family and tribe in the selection of future spouses. Girls must compensate for the *Belis* received from the man by providing clothing and certain types of animals to maintain the cosmic and social balance, as emphasized by Respondent 3 regarding the need for balance:

Therefore, when you are a man in installments during custom, it is your time to go out and fetch a small amount of money to become the subject of “this is not nice conversation.” There should be something strange later in the household; there is one of them, whether the child is disabled or something like that. That is the myth. (Respondent 3)

Beliefs that missing installment payments may have negative consequences in one’s personal life can influence individuals to prioritize these payments, even in the face of financial difficulties or other challenges. This belief shows how economic practices can be intertwined with other aspects of social and cultural life. The price-fixing process of *Belis* involves thorough decision-making based on internal and external influences, including family economy, supplies, costs and ultimate goals, and does not rely on currency values but rather

on traditional symbolic and magical values such as jewelry, clothing and living objects in the form of animals (Syarifuddin and Damayanti, 2015).

Yes, balance and Traditional values are symbolic. As I said earlier, the man gave the *Belis*, and the women are also provided with the same things needed to be given. Therefore, the balance is maintained even though it cannot be converted into rupiah, it cannot be balanced in that way, but according to custom it can be carried out. (Respondent 10)

The respondent emphasizes the importance of maintaining balance between the gifts provided by the man and the woman in the context of *Belis*. Although this balance cannot be easily measured in monetary terms, the respondent believes it is necessary to uphold the tradition to ensure fairness. The price is determined by both the bride's family and the groom's family, with both parties agreeing to the terms. [Tukan and Sawarjuwono \(2020\)](#) argue that real *Belis* does not involve bargaining and that women should consider their ability to ask for *Belis*, as it can be used as a means to seek material gain.

4.2 A horse and mother values

This section elaborates on the importance of understanding traditional values in the context. [Rahayu and Yudi \(2015\)](#) examined how accounting for the determination of the *nai'* or the price of a marriage is based on local cultural values. In a broader perspective, good practice within an entity should be imbued with high cultural values. Meanwhile, values will automatically reflect ethical practices that put forward the principles of truth, honesty, justice and accountability in an entity ([Tahe, 2020](#)). In determining the value of *Belis*, Respondent 3 describes the importance of valuing non-monetary material.

Horses are regarded as a valued animal for a Marapu (God); hence, this Marapu rides a horse on his way to Sumba. When he died, the horse was also slaughtered and became his ride in heaven. (Respondent 3)

Belis in East Sumba is considered as a form of gratitude expression for parents who have taken care of, nurtured, and raised their children. It symbolizes the repayment of mother's milk and appreciation for women. Horses are considered valuable assets as they breed on Sumba island. *Belis* represents a culture that has been passed down from generations and is used as a substitute for the girl ([Lawang and Purwaningsih, 2010](#)).

As a mother, your father's family values me, that is what I want you to respect, even though it does not have to be the same value first, the most important thing is to be respected. Therefore, many economic and social impacts are involved in this *Belis*. (Respondent 4).

The mother's role is also very important in *adat*. As said by this respondent, a mother is considered to have the highest position in determining customary decisions.

4.3 The definition of *Belis* debt

Belis expenditures are considered costs in traditional celebration activities and not connected with income generation. The custom's uniqueness is related to binding debts, which have no specific repayment period and are considered as receivables ([Tahe, 2020](#)). The payment process of *Belis* can be considered as a process of receivables with a repayment time of more than one period.

I later understood that it could not be completed, and forty tails were not accepted. Therefore, the rhythm of the conversation was adjusted in such a way that there is still a debt for the male side. (Respondent 1)

Debt in the *Belis* tradition can be said to be a circle that will not end. However, from the people's perspective of East Sumba, there is another view that it is not just repaying a debt of

gratitude. The cooperation should be owned to prevent an individualistic life, as said by Respondent 1.

... it is not a form of economic calculation, but for me, it is a living bond. Hence, there is no Sumbanese who could live alone. (Respondent 1)

Women are not expected to respond proportionally even when men offer *Belis* below the desired nominal. It is important for women to be able to pay and repay the agreed-upon *Belis*. Borrowing livestock and other assets from extended family is also common, and both parties are expected to pay off the debt to the family in the future (Tukan and Sawarjuwono, 2020).

As long as the customary process is recorded, subject A brings rice, B donates water, C donates horses and D donates all. When they have an event later, it is obligatory to repay with the same favor. (Respondent 4)

Belis tradition is often criticized for being too burdensome, especially for the children of the family who have to bear the cost. The large amount of *Belis* that is often demanded puts a heavy financial burden on the family, which must be returned and replaced. The responsibility of fulfilling this custom is seen as a debt that the husband and wife must repay to their extended family. However, there is no set timeframe for repayment, even after the couple has raised their own children. One way to ease the burden of paying off *Belis* is to do so in installments.

5. Discussion

The tradition of *Belis* is inherited in the social exchange, which is a reciprocal process, and is visible through the role of a *Wunang* or spokesperson for each family. The success of a customary marriage depends on the role of a knowledgeable *Wunang*, who interacts distinctively with each family through the language of poetry. Communication determines the success or failure of the agreement. The agreement process is a social interaction that aims to reach an agreement that does not harm either party. However, economic exchange may also emerge, as retaliation for animals or economically valued goods between the two parties. There is also a risk of money laundering, ignoring group interests for personal gain. Rationally, everyone wants to maximize benefits and minimize costs, which may not always include material income in return but may include feelings of satisfaction and happiness (Myers, 1999; Gilovich, 2006; Blau, 1964; Murdvee, 2019; Shidarta, 2019).

Respondents 3, 4, 8 and 10 highlight the importance of balance in the *Belis* traditional marriage process in East Sumba. While men are expected to provide the *Belis*, women are also expected to provide a counterbalance by purchasing furniture, electronic equipment, beds, sofas, cars, motorbikes and other household necessities of equivalent value. This principle of balance ensures that what is received is the same as what is given, as stated by Respondent 8. The study emphasizes the importance of balance to avoid detrimental consequences, despite the high cost of the *Belis* for women. The accounting mechanism in the *Belis* tradition involves a balance between obtaining and issuing, according to Respondents 3 and 10. This balance is recorded at every traditional wedding ceremony, and since there is no legal agreement, it results in a circle of debt that can be paid from generation to generation. *Belis* is a symbol of family conversation and appreciation between two large families, but it can also be measured economically (Rahayu and Yudi, 2015). The East Sumba custom adheres to the philosophy of balance and should not be one-sided, according to Respondents 1, 2 and 7. Respondent 1 describes balance as anything equal, level and fair, while Respondent 2 provides an example of balance in terms of the number of horses and the amount of cloth. Respondent 7 shares a story of balance between a buffalo and a pig, where the wife responded with a pig that was the same age and had the same tusk length as the buffalo's horn. The custom of exchanging

traditional symbols in a balanced way ensures a fair and equal exchange (Rahayu and Yudi, 2015).

Debt is seen as a natural part of the customary marriage process and is not viewed negatively, according to most of the respondents. Respondent 5 explained that debt, also known as “puha,” occurs when one party borrows or receives assistance with valuable objects, such as animals. It is considered a reasonable obligation between the two families and does not necessarily need to be repaid during the customary process. However, the *Belis* debt can be repaid throughout the lifetime of the couple. Respondent 8 stated that although the male family agreed to the repayment, it could take decades. Proper records are kept by each party who gives and receives the *Belis* debt. According to Respondent 10, the debt does not have the power of state law, and it cannot be sued or repaid for the rest of their lives. Nevertheless, the most crucial aspect of the *Belis* assistance is the value of mutual help and *Kekeluargaan* (family unity) between families, as stated by Hermawan and Loo (2019). The *Belis* marital tradition emphasizes the importance of rational harmony in its accounting mechanism. Each party in a traditional *Belis* marriage has a rational thought process when determining the animals or other valuable objects to be exchanged. The balance achieved through the transaction results in an increase or decrease in one or more elements, without any significant loss for either party. This balance is achieved through a process of collecting and combining assets from the family and relatives to achieve common goals and interests, reflecting harmonious and consensus accounting principles. These principles generate understanding in fulfilling the *Belis* requirement, which cannot be accomplished using personal capital owned by each party.

Belis is a complex and deeply rooted tradition in the East Sumba community, involving various cultural and social values. The *Belis* agreement is based on the principle of balance, and each party should provide something by the agreement. Debts incurred during the *Belis* process are not negative and are not required to be repaid during the customary process. *Belis* debts can be repaid for a lifetime, and the most important value of the *Belis* assistance is the value of *Kekeluargaan* and mutual help between families. The greater the number of family members, the easier it will be to acquire animals and expensive goods to fulfill the *Belis*. The cooperation carried out in the *Belis* marriage custom is the most important value in the traditional process, and it involves the distribution of assets and liabilities based on predetermined posts. The uncle of the mother’s family plays a strong role in determining the number of *Belis* and is considered to have authority over the niece in determining the price and distribution of the *Belis*. The link between the new entity and the assets or goods given by the bride, groom’s family and closest relatives is an important aspect of the *Belis* tradition. The harmonious and consensus approach in collecting and distributing assets reflects the *Kekeluargaan* value in the community (Hermawan and Loo, 2019). However, there are also consequences such as the distribution of assets and the presence of an authoritarian attitude with higher rights. Cultural differences can be reduced through interaction, communication and cultural learning, which can support the flourishing of *Kekeluargaan* (Tarigan et al., 2016).

Figure 1 (available online at: https://drive.google.com/drive/folders/1XsMlevCn_VQP4P3iVjPz9dbE1534hA) depicts *Belis* tradition agreement, in which a family, relatives and neighbors combine each of their assets to be given to the bride, the property will become one to conduct the *Belis* process. For example, parties C, D and E give property to A by recording every property A receives. Furthermore, when A and B become husband and wife, they will be responsible for their debts to C, D and E as well as X, Y and Z. Parties A and B are obligated to assist by repaying their obligations to the party who owes them when party C or X is in financial hardship and needs assistance. However, the amount of debt between parties C, D, E and X, Y and Z is not the same or nominally balanced because the assets received are different.

Belis represents family conversation and appreciation between two large families in a transactional and communal nature (Rahayu and Yudi, 2015). The custom and *Kekeluargaan* emphasize the principle of balance and harmony, which should not be one-sided. The classic Sumbanese expression “sitting the same low, standing the same height” or “papatang” refers to the concept of balance. The process of “change lapa” denotes level and balance. Respondent 2 provides an example of a balanced calculation when men are asked to bring 50–60 horses and the women prepare the cloth estimate. The sale price of horses is based on the value of gold converted into rupiah. Fundamentally, *Kekeluargaan* represents mutual respect and harmony in the *Belis*, which has proven to be a process affected by the agreement between the two parties as seen in Figure 1. This confirms the research of Hermawan and Loo (2019) that *Kekeluargaan* is not formed by management and organizational culture. However, it begins with the manifestation of the parties concerned and relates to the same understanding based on connectivity with harmony and respect.

6. Conclusion

Accounting and ethnic studies have a close relationship when viewed from the perspectives of sociology and anthropology. Accounting is influenced by social values and interactions between individuals or communities. The *Belis* tradition, as an acculturation study of culture and norms, is an example of how accounting is applied in a different interpretation from Western principles. The balance of credit and debits is symbolized by livestock and traditional objects of high value. The reciprocal relationship in *Belis* should be balanced, and good communication is necessary to reach an agreement that does not harm either party. This study contributes theoretical and practical knowledge, adding value to the perspective of behavioral accounting and the relationship between accounting and culture. It can also benefit the community by promoting understanding of balance and equality in the implementation of the *Belis* tradition. Limitations include a lack of literature on cultural accounting and the need for a broader scope. Nonetheless, this research can contribute to the development of new literature in the field of cultural and *Kekeluargaan* accounting and provide input for the standardization of *Belis* calculations.

In summary, the study highlights the important role of culture and *Kekeluargaan* in the accounting practices of the *Belis* Traditional Marriage in East Sumba. The implications of this research suggest that management accountants working in Indonesia should consider the cultural context of the organization to develop more effective accounting practices. This includes building relationships and promoting cooperation between different stakeholders within the organization, incorporating cultural norms and values into accounting practices and taking a broader view of accounting practices to consider the impact on multiple stakeholders.

References

- Annisette, M. and Richardson, A.J. (2011), “Justification and accounting: applying sociology of worth to accounting research”, *Accounting, Auditing and Accountability Journal*, Vol. 24 No. 2, pp. 229-249, doi: [10.1108/09513571111100690](https://doi.org/10.1108/09513571111100690).
- Arikunto, S. (2011), *Prosedur Penelitian: Suatu Pendekatan Praktik. Edisi Revisi VII*, Rineka Cipta, Jakarta, PT.
- Asian Parent (2022), *6 Tradisi Mahar Unik dan Termahal di Indonesia*, Sampai Ratusan Juta!, available at: <https://id.theasianparent.com/mahar-termahal>
- Baskerville, R.F. (2003), “Hofstede never studied culture”, *Accounting, Organizations and Society*, Vol. 28 No. 1, pp. 1-14, doi: [10.1016/s0361-3682\(01\)00048-4](https://doi.org/10.1016/s0361-3682(01)00048-4).

- Baskerville, R.F., Wynn-Williams, K., Evans, E. and Gillett, S. (2014), "Researching ethnicity in the Pacific region", *Pacific Accounting Review*, Vol. 26 No. 3, pp. 302-323, doi: [10.1108/par-05-2012-0018](https://doi.org/10.1108/par-05-2012-0018).
- Blau, P.M. (1964), "Justice in social exchange", *Sociological Inquiry*, Vol. 34 No. 2, pp. 193-206.
- Burrell, G. and Morgan, G. (2017), *Sociological Paradigms and Organisational Analysis: Elements of the Sociology of Corporate Life*, Routledge, London.
- Carnegie, G.D. (2014), "The present and future of accounting history", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 8, pp. 1241-1249, doi: [10.1108/aaaj-05-2014-1715](https://doi.org/10.1108/aaaj-05-2014-1715).
- Cordery, C. (2015), "Accounting history and religion: a review of studies and a research agenda", *Accounting History*, Vol. 20 No. 4, pp. 430-463, doi: [10.1177/1032373215610590](https://doi.org/10.1177/1032373215610590).
- Efferin, S. and Hartono, M.S. (2015), "Management control and leadership styles in family business: an Indonesian case study", *Journal of Accounting and Organizational Change*, Vol. 11 No. 1, pp. 130-159, doi: [10.1108/jaoc-08-2012-0074](https://doi.org/10.1108/jaoc-08-2012-0074).
- Efferin, S. and Hopper, T. (2007), "Management control, culture and ethnicity in a Chinese Indonesian company", *Accounting, Organizations and Society*, Vol. 32 No. 3, pp. 223-262, doi: [10.1016/j.aos.2006.03.009](https://doi.org/10.1016/j.aos.2006.03.009).
- Gallhofer, S. and Chew, A. (2000), "Introduction: accounting and indigenous peoples", *Accounting Auditing and Accountability Journal*, Vol. 13 No. 3, pp. 256-267, doi: [10.1108/09513570010334081](https://doi.org/10.1108/09513570010334081).
- Geertz, H. (1961), *The Javanese Family: A Study of Kinship and Socialization*, Waveland Press, Peruvallur.
- Gilovich, T., Keltner, D. and Nisbett, R.E. (2006), *Social Psychology*, W. W. Norton, New York.
- Hermawan, M.S. and Loo, M.K. (2019), "The construction of *Kekeluargaan* as an Indonesia's organizational culture", *Jurnal Humaniora*, Vol. 31 No. 1, pp. 1-19, doi: [10.22146/jh.42851](https://doi.org/10.22146/jh.42851).
- Kaleka, R.D. (2019), "Benarkah *Belis* Perempuan Sumba Mahal?", *Kompasiana*, available at: <https://www.kompasiana.com/rofinusdkaleka/5cb35e42cc528307c41e8362/benarkah-Belis-perempuan-sumba-mahal?page=all#section1>
- Lawang, D. and Purwaningsih, I. (2010), "Makna *belis* dalam suku Mardang di Kabupaten Alor, Nusa Tenggara Timur: Tinjauan Psikososialkultural", *Jurnal Indigenous*, Vol. 1, pp. 1-14.
- Magnis-Suseno, F. (1997), "Javanese ethics and world-view", in *The Javanese Idea of the Good Life*, PT, Gramedia Pustaka Utama.
- Mahasiswa Legend (2020), "5 Daerah Dengan *Belis* Paling Mahal di NTT", available at: https://www.youtube.com/watch?v=cjAc-W8lAKY&ab_channel=MahasiswaLegend. diakses pada tanggal September 2021
- Mulawarman, A.D. and Kamayanti, A. (2018), "Towards Islamic Accounting Anthropology: how secular anthropology reshaped accounting in Indonesia", *Journal of Islamic Accounting and Business Research*, Vol. 9 No. 4, pp. 629-647, doi: [10.1108/jiabr-02-2015-0004](https://doi.org/10.1108/jiabr-02-2015-0004).
- Murdvee, M. (2019), *Social Exchange*, available at: https://old.taltech.ee/public/m/mart-murdvee/EconPsy/5/6_EconPsy_-_Social_exchange.pdf
- Muthmainnah, L. and Trisakti (2010), "Ruang Privat Individu dalam Sistem Kawin Mawin Masyarakat Sumba Timur", *Jurnal Filsafat*, Vol. 20 No. 3, pp. 239-259.
- Myers, D.G. (1999), *Social Psychology*, 6th ed., McGraw-Hill Companies, Australia.
- Nobes, C. and Parker, R.H. (2018), *Comparative International Accounting*, Pearson Education, London.
- Rahayu, S. and Yudi (2015), "Uang nai': antara Cinta dan Gengsi", *Jurnal Akuntansi Multiparadigma*, Vol. 6 No. 2, pp. 224-236, doi: [10.18202/jamal.2015.08.6018](https://doi.org/10.18202/jamal.2015.08.6018).
- Rodliyah, S., Purwasito, S., Abdullah and Abdullah, W. (2017), "Between economic burden and cultural dignity: *belis* in the marital custom of the NTT society", *Komunitas: International Journal of Indonesia Society and Culture*, Vol. 9 No. 1, pp. 92-103, doi: [10.15294/komunitas.v9i1.8672](https://doi.org/10.15294/komunitas.v9i1.8672).

-
- Shidarta (2019), available at: <https://business-law.binus.ac.id/2019/10/22/teori-pertukaran-sosial-strategi-minimaks/>
- Steven, C.D. and Yunanto, T.A.R. (2019), "Pengaruh *Belis* dalam masyarakat Sumba. Insight", *Jurnal Pemikiran Dan Penelitian Psikologi*, Vol. 15 No. 2, 204, doi: [10.32528/ins.v15i2.1838](https://doi.org/10.32528/ins.v15i2.1838).
- Sunaryo, L. (2010), "The role of culture in prescribing beliefs and practices for achieving success Chinese versus Javanese managers in Indonesia", *International Research Journal of Business Studies*, Vol. 3 No. 2.
- Syarifuddin, S. and Damayanti, R.A. (2015), "Story of bride price: sebuah Kritik atas Fenomena Uang Panaik Suku Makassar", *Jurnal Akuntansi Multiparadigma*, Vol. 6 No. 1, pp. 79-98, doi: [10.18202/jamal.2015.04.6007](https://doi.org/10.18202/jamal.2015.04.6007).
- Tahe, S.O. (2020), "Konsep *Belis* Dan Paca Pada Adat Ntt Dilihat Dari Pandang Akuntansi", Pulau Adonara, Vol. 1.
- Tarigan, J., Yenewan, S. and Natalia, G. (2016), "Merger dan Akuisisi dari Prespektif Strategis dan Kondisi Indonesia (Pendekatan Konsep dan Studi Kasus)", *Jurnal Merger Dan Akuisiss*, Vol. 1 No. 6, pp. 39-59.
- Tukan, V.M.A.S. and Sawarjuwono, T. (2020), "Study Etnografi pada Proses Penetapan Harga *Belis* di Rote Ndao", *E-jurnal Akuntansi*, Vol. 30 No. 9, 2186, doi: [10.24843/eja.2020.v30.i09.p02](https://doi.org/10.24843/eja.2020.v30.i09.p02).
- Wuryandini, A.R., Husain, S.P. and Pakaya, L. (2018), "The real cost of bride price: cintaku Tak Bertepuk Sebelah Tangan", *Jurnal Wawasan Dan Riset Akuntansi*, Vol. 6 No. 1, pp. 18-35.
- Yanovsky, M. (2017), *Social Accounting Systems*, Routledge, London.
- Kahija, Y.F.L. (2017), *Penelitian Fenomenologis Jalan Memahami Pengalaman Hidup*, Kanisius, Jogjakarta, PT.
- Zhang, C.Y. and Sussman, A.B. (2017), "The role of mental accounting in household spending and investing decisions", Client Psychology Chicago Booth Research Paper, Wiley, New York, pp. 19-07.

Corresponding author

Marko S. Hermawan can be contacted at: marko@binus.edu