



THE MEANING OF BELIS VALUES IN THE CULTURE OF MARRIAGE IN SIKKA REGENCY, EAST NUSA TENGGARA: AN ETHNOGRAPHIC STUDY

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Abstract

This study aims to analyze the phenomenon of belis which is a marriage culture in Maumere, Sikka Regency, East Nusa Tenggara and describe it in the context of accounting, especially related to determining the amount of belis value. This study is a qualitative study using an ethnographic approach. Data collection techniques used are observation, direct interviews and documentation. The results of this study found that the price determination process contained in belis is very different from the price determination process in conventional accounting, because there are various values that form belis that are different from the price formation process in accounting. This study also found four meanings of the amount of belis value contained in the process of determining the price of belis, first as an award and gratitude, second as a form of affection, third as a form of bond, fourth the amount of belis can cause debt. The price itself is not only determined based on material, but the price has a different meaning when viewed from the perspective of the Maumere Community.

Keywords: *Belis, Ethnography, Meaning of price, Pricing.*

Introduction

Accounting is an information system that aims at regulatory, social, economic and environmental and is useful in a series of financial management processes in the business world, namely input activities, processes and outputs. Goody & Tambian (1997) said that "bride pricing" is a value that is proportional to women's productivity, so "bride pricing" represents the assessment of value to women from the perspective of the first is the things that women have before marriage, such as social status, education, achievement or work, the second is the ability of women to manage the household such as doing housework, taking care of her husband and child.

One of the cultures that is still maintained is the traditional culture of marriage that dominates in a marriage process, one of which is the giving of belis. Belis is a form of dowry given by the male family to the woman's family as one of the requirements in the marriage process, but belis is not only a dowry or dowry but belis as a form of gratitude by the male to the woman. There are several studies that also research related to accounting related to



belis, including Wardani & Yunuartisa (2023) who say that identification in belisis has an important meaning because economic transactions can be used as a source of measurement and communication in the accounting industry such as financial records and journals used in purchases when delivering belis. Rahman, Naholo and Santoso (2019) have researched the concept of sharia accounting in dowry culture, the results of which say that dowry in sharia accounting is interpreted as property, liabilities, equity, income and expenses. The determination of the amount of the value of belis has a different meaning when viewed from the customs of the Maumere community of Sikka Regency, including the amount of belis as an award, the bond of male and female families and as a form of gratitude.

The focus of this study is to understand the meaning of the values contained in the giving of belis in the marriage culture in Sikka Regency, East Nusa Tenggara with an ethnographic approach.

Literature Review/Literature Review

2.1 Previous research

Wardani and Yunuartista (2023) researched belis accounting in the marriage customs of the Maumere community, Sikka regency, NTT. The purpose of this study is to describe belis accounting related to the identification, measurement, communication, presentation and disclosure of accounting and explain the meaning contained in the marriage process of the Maumere community. The second research reference, Tukan (2020) researched the process of determining the price of bells in Rote Ndao. This research aims to explain the process of pricing belis, and the meaning contained in belis. The results obtained in this study are that the accounting pricing process is different from the pricing of belis because the determination of belis prices has a meaning contained in it related to respect for parents and women's self-esteem

Another article that became a reference in this study was Yamin et al., (2021) with the title of research on the conceptualization of human capital based on kajo thinking. The purpose of this study is to interpret human capital in the tradition of *mappadendang* (harvest party) which is based on the thought of kajao laliddong. The method used in this study is an ethnographic approach related to the findings obtained in this study, namely human capital containing the dimensions of ade' (intellectual and integrity), assikanengeng (affiliation and reso (creativity and performance).

2.2 Theoretical foundations

2.2.1 Cultural Accounting

Cultural accounting is an accounting concept built by the community related to customary events related to art, way of life, beliefs, and habits



owned and inherited by a group of people. Cultural accounting is a form of paradigm change from conventional accounting. Conventional accounting is only centered on the economic indicators achieved by a company, while cultural accounting is more accountable so that it is not a formal object related to the recognition, measurement, and presentation of information in accounting.

2.2.2 The Concept of Belis Prices in the Maumere Culture of Sikka Regency Concept and Meaning of Maumere Culture of Sikka Regency

In the 17th century the kingdom was led by Dua'a Ratu Dona Maria da Silva who stipulated the imposition of bells as a requirement for proposing to women. This is motivated by the many complaints of the Sikka community, especially Sikka women, who are not treated well by men. The determination of this belis is carried out to protect the dignity of women. Belis as a form of appreciation for women that everything that women have is valuable (Pareira, 2010:2). The tradition of belisk is often negotiated between the male family and the female family, in interpreting the amount of belis. These negotiations were carried out to reach an agreement.

Belis Price Amount

The determination of the amount of belis for the Maumere people of Sikka Regency itself usually follows the standards of the social level of the community, for example the noble class, the middle noble class (*du'a-mo'ang ria-bewa*), ordinary people (*riwung-sar*), slaves (*ata-maha*, *ata-ho'o*), but the amount of belis for each group is different (Pareira, 2010:5). If the middle nobility or ordinary people will marry the nobility, then the deliberation will be agreed according to the ability of the male party.

Belis Pricing Process

First, women's education and employment. Datuk et al., (2020) said that the higher the level of education of a woman, the higher the woman's self-esteem so that the more towering her belly, and vice versa. The statement is related to cultural shifts, initially the amount of value of a woman's bel was seen based on the king's descent, social status but now it has changed, after more and more women have an educational background.

Second, social strata, another tendency that focuses on economic goals is the determination of the belly that is often without compromising on the real situation of the male family (Hanning, 2010). Before making the determination of the belly, there was a negotiation between the two families.

Third, the social environment, which is said to be very expensive and unrealistic. In various cases, the nominal amount of the said bell often surprises people. Hanning (2010) said that it is very difficult to understand when the nominal amount of the requested beans reaches tens to hundreds of millions of rupiah or dozens of livestock in the midst of the condition of the community that is still underdeveloped with many people who complain about the fate of being manual laborers in other countries.

Research Methods



This study uses a qualitative approach with the method of Ethnography Spradley, 1979. The reason why the researcher uses this method is due to the focus of the researcher who discusses a culture, where the Spradley ethnographic method is most suitable in discussing research with the theme of culture in this research for. The Spradley method consists of twelve steps, including Assigning Informants, Interviewing Informants, Making Ethnographic Records, Asking Descriptive Questions, Analyzing Ethnographic Interviews, Analyzing Domains, Asking Structural Questions, Making Taxonomic Analyses, Contrast Questions, Component Analysis, Finding Cultural Themes and Relationships with Theories, and Ethnographic Reports. The researcher uses six steps, this is done with the aim of saving time because of the twelve steps there are several steps that can be done simultaneously (Tukan, 2020)

Results and Discussion

4.1 Overview of Research Sites

4.1.1 Data Acquisition Process

The researcher conducts an analysis related to belis using the ethnographic method is a long process where this method requires the researcher to follow all customary processes related to belis from beginning to end, so that it must be done in totality both from time and energy. It should be noted that the researcher and the informant do not have a family relationship, but one of the informants and the researcher is from the same alma mater

4.1.2 Informan Profile

Table 4.1. Informant Profiles

Yes	Name of the Informant	Status
1	Oskar Mandalangi	An Indigenous Elder, a cultural expert, a traditional leader, and is the son of Mr. Mandalangi Pareira, the author of the book Adat Sikka Krowe, he in his youth was a spokesperson or delegate who helped the community a lot in solving problems related to belis.
2	Mr. Fernandez	As the parents (father) of the bride, he is a graduate of Undana Kupang University of Law and is a lecturer at Nusa Nipa Maumere University.
3	Mrs. Vivi	She is the parent (mother) of the bride and she is a graduate of the University of Surabaya with a bachelor's degree in management and is an ASN.
4	Mr. Pit Lodan	He is the father of the groom and he is a graduate of Undana Kupang University and works as an entrepreneur.
5	Mrs. Bernadetha	She is the parent (mother) of the groom and she is a graduate of Udayana University Bali and is a housewife.



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5	Aris Lodan	The groom. Works as an Employee of Bank NTT and is a graduate of Management of Udayana University Bali
6	Yane	The bride. Works as a Lecturer at Nusa Nipa Maumere University and is a graduate of Udayana Bali

4.2 Research Results

4.2.1 Consultation of the woman's family before the proposal event

Friday, April 28, 2025 at 10.00 a.m., Mr. Fernandez as the bride's parents invited *the mother*, Mr. Fernandez, his wife, and his wife, Vivi, and the spokesperson, Mr. Rinto Fernandez. The extended family in question is the nuclear family of Mr. Fernandez and Mrs. Vivi who will be involved and participate in this belisom process. The purpose and purpose of this meeting is to discuss the preparation of the proposal, which will be discussed on Sunday 01 May 2025.

"Brothers and sisters, gumang ei au invite miu mogang sawe dena tutur totor related to me ita Yane ata ga'i lamar and traditional speech Belis on Sunday 01 May 2025. As a father of nimu nora dua au, ami agree regarding elis nimu ami poi beta belis affection poi nora milk mother. Why do I say that I love nora belis milk for my mother about the total hapa ha hau gai babong mora miu., as I said that in the past belis two au Vivi di ganuia, nora au hele gai dena difficult me haung, even though I haung hei school gete until S2 work in epang baa. According to miu ganu pae? The problem is that we have to say that we are going to have to wait until we get to the next level. I'm going to have to get my hands dirty. (Fernandez)

"My brothers and sisters, tonight I invite all of you to talk about our son Yane who will be proposed for on Sunday, May 01, 2025. I, as Yane's father and my wife Vivi, we both agreed that we didn't ask for anything strange, just a belis of affection, didn't want to charge our child about how much I wanted to talk to you about the best solution. because as we all know that my wife Vivi's beliefs used to be strange and I want my son to be like that too, even though my son Yane is educated until S2, already working in a good place according to all my brothers and sisters, how is it?

Furthermore, it was responded by the spokesperson Mr. Rinto

"I think it's epang baa ganu ia but ita why you have to say naruk belis, about the lai party buying according to ko heong hele norang the question because miu hele forced, but in the custom itang belis why say poi, after all, it's long ha belis hei ita di balas from the lai party not ita himo poi, ita appreciate also the other party" (Rinto)



"I think it's a good decision from both parents regarding Belis affection, the question of whether the male side gives according or not according is not a problem, because the two of you as parents do not force, but in the traditional table Belis must still be conveyed because Yane and all of you as a family have self-respect, after all in this Belis case we also repay the male side as a form of appreciation also to his family, We don't just accept it"

4.2.2 Consultation of the groom's family before the proposal event

Saturday, April 29, 2025 at 15.00 Mr. Pit Lodan invited his brothers-in-law or also known as *Me-Pu* regarding the preparation of the traditional engagement event which will be held on April 30, 2025.

"au di gai said Nora Miu Mogat Sawe, especially Moang Moang, the delegation Hei ganu pae Ita as the male side responded to the request of the female side because the female side Hei worked nimu epang, nimu school gete samapai S2, nimu family bebet seeds weight nimu epang family nimu epang from the descendants of Moat gete Don Thomas Dhasilva fam nimu Dhasilva, baba nimu Fernandez descended from King Don Thomas Dhasilva nimu parents nimu epang golo mora ami. So now we have to respect both sides" (Pit Lodan)

"I also want to talk together with the delegates or spokespersons how we as the male side respond to the request of the bride because this bride is very good to us, her parents are also very good, the weight of the baby is also good from fam Da Silva, and the father of the bride comes from the descendants of King Don Thomas Da Silva, So there must be many eyes that pay attention to the luggage that we bring, and the bride also works in a good place and receives education until S2, so we must also respect the bride's family by bringing luggage that is commensurate"

Hearing the speech from Mr. Pit Lodan, the spokesman named Mr. Yos responded by saying:

"Regarding the request of Belis want to gete ko kesik ita diri and himo poi, after all, it is a form of ita respecting the mother and the woman's side, after all, Belis ia hele to pay sawe at once" (Yos)

"Regarding Belis requests, whether big or small, we hear and accept them because Belis is also a form of our appreciation to the parents of the women, and Belis is also not paid at once"

4.2.3 Tase and Application Process

On Sunday, April 30, 2025 at 11.00 a.m., the groom's family, Mr. Yos as the spokesman for the groom's party, Mr. Yanto Sadipun and several people came to the bride's house with 2 bottles of tuak and 2 chickens.



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"Epang gawang, Me Pu au eti welit rang ata ina sama longuk ling weling ba lik etia ina ama neni belis affection nora milk ibu poi. ganu teing hoang million ngasu ha (Rp 100,000,000) rarely ragan dozens of wot hutu (14), gold temang rua (2), nora bala (3). (Madesi)

"Thank you to the groom's family. I, as a liaison from my parents, said that the bride's family only asked for belis of affection and breast milk in the amount of belis (Rp 100,000,000), fourteen horses (14), two (2) gold bars, and four ivory sticks (3).

Hearing the submission regarding the amount of belis requested by the man, the spokesmen for the male side said they asked for time to negotiate outside the house. After a while, they returned to the traditional table and conveyed the results of the negotiations:

"Moang Ina ama, ami neni gete gawang kamang ngarong beli ami longu bala hutu (4) ia amai norang pe rua bala (2), newang ko eong ami neni lohor bala so three poi (3) pero bala ha ia ami selung nora rarely ha (1)"

"Ami di gani neno mora nora hoang ia newang lohor 75,000,000 poi ko moat" (Yos)

"Ladies and gentlemen, in terms of ivory we only have 2 ivories, we will try the rest but we beg if we can ask for 3 tusks. But we exchanged 1 ivory for 1 horse"

"I'm sorry, father, mom, can we also relate to money to go down to 75,000,000?"

"What wi me pu neni neing neing longak bala blo ha so that nora rarely ragang ha ia, moang ina ama ngarong ko rarely love na rarely package. ko miu neni lohor ivory ha iya dadi rua (2) di ina sama agree baa hele hapa iwa kamang miu megu mora me dua, related to hoang Rp 75,000,000 ia ina ama di agree poi" (Madesi)

"What the male family asked for was ivory which was replaced with 1 horse, the woman's parents had agreed with the note that the horse was ready to be used, meaning that the horse must be large and ready to carry the load. Gading, whose family of the man asked to be 2, also the female side has agreed, in addition to the request for money with a nominal value of Rp 75,000,000 also the parents have approved"

4.2.4 Meeting of the male party before the Delivery of the Great Belis (Wua Taa Gete)

May 28, 2025 the parents of the groom, Mr. Pit Lodan, invited the nuclear family from Mr. Pit Lodan and his wife, mama Bernadetha and the nuclear relatives who were present, each bringing the necessary materials

Father Melkian proposes that:



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"If it's a good thing, it's better to have ita lopa teti leu sawe, loning ita needs to score laen and belis hei masi continue, including later at the time of the event tung lako ata ina ama odi neni a laen good tia. So I propose that tomorrow we bring a 15 rare species, so 14 species are rare and the request for a rare species is not a request for a species, nor is the requirement of 1(1) changed to a rare species. The bullet remains whether neti rua (2) nora requirements nimu ha 1(1) replaced nora rarely ia nora gold rua (2) kalar nora kaling, nora, hoang ita bring a poi of Rp 50,000,000, ganu pae according to miu mogat sawe" (Melkianus)

"So we should not bring it all at the request of the woman, because we still need many dependents for the next stages, including later at the bride picking ceremony after marriage we will bring again, so I should propose that tomorrow we bring 15 horses, 14 horses requested by Belis and 1 horse in place of 1 ivory that the woman requested. As for 2 pieces of ivory, we still have to bring because the woman's family has eased our side, then we also bring money of Rp 50,000,000, what do you think?

Hearing the above submissions all parties present agreed.

4.2.5 Delivery of belis

On Sunday, June 1, 2025 at 11.00 WITA in accordance with the agreement that occurred during the process of proposing and pinning the ring, that the male party would bring *Wua taa Gete* or large belis to the female party led by Mr. Yos as the spokesperson.

"Moan Ina Ama, ena ei ganu apa wi ami jaji nain that we hate to come and buy Ina Ama back in June Nora oras ami Me Pu beta masik going poi toger pigur poi liman di ami why mai regang mora ina ama. We are going to take the owner of the return wi we emit in ei, namely hoang RP 50,000,000 bahar rua (2), rarely ask for a lingerie he (14) a tail nora bala ha we agree that the selng nora rarely (1) so rarely we bring (15) two (2) bales, nora two (2) gold (Yos)

(Ladies and gentlemen today is like what we promised, that in June we will come with belis. At that time we said we would go looking until we could. However, if there is no result, then even though we don't bring anything, we are obliged to come to meet you and your mother, we have received a dowry in the form of Rp 50,000,000, 15 horses, 14 horses requested by belis and 1 horse in lieu of 1 ivory that the woman requested, as well as 2 ivories, and 2 gold.

Hearing the delivery, Mr. Amadesi as the spokesperson for the women's side said:

"I'm going to tell you what I'm going to do, and I'm going to tell you what I'm going to do, and I'm going to tell you what I'm going to do."



"Thank you ladies and gentlemen, we have listened but we have to convey this news to the bride's parents".

Furthermore, the luggage was received by the spokesperson and brought into the house. After that, the spokesperson for the male party conveyed the intention and other objectives where he wanted to make sure related to the date of registering his name in the church, the wedding preparations and the costs that must be borne by the two by saying"

The next event was that the bride-to-be gave *Utan* (a traditional Sikka ikat woven sarong) for each of the women from the male side and *Lipa* (a traditional woven sarong of the Sikka community for men). Furthermore, it was continued with a reciprocal event of goods from the women's family with the women's family consisting of animals in the form of pigs that are large in size three heads, 350 kilos of rice, *pumpkin lipa* on top of 4 pairs of rice, *moke* (Mauwere liquor) 40 liters, finished food, traditional cakes, parcels, kitchen spices as a thank you to the man who has brought belis

4.3 The meaning of the value of the belis contained in the culture of the belis based on the accounting context

4.3.1. Belis "Principal Price"

Cost of goods according to Accounting is any form of measurable cost where the cost is used to produce products or services. The costs used such as raw material costs, labor costs, overhead costs, in addition to being used to determine the selling price of a product or service, can calculate profit and loss in one accounting period and control the realization of costs incurred in accordance with budgeted costs, as well as determine the cost of product inventory presented in the form of balance sheets. Meanwhile, the cost of living in belis is the determining values in the amount of belis which consists of social strata value, educational value, social environment value, self-esteem value and maternal value of belis value.

4.3.2 Transactions in Belis

Transactions in accounting that occur in the belis process, namely related to the bargaining process between the male family and the female family, can be seen from the series of the belis process, namely during the *Prage Ara Mata* process.

This reply is a symbol of acceptance from the women's side and affection from the woman's family to the groom and his family, besides that as a thank you to the man who has brought belis. Belis is a form of bond between the groom and the bride and the bond of the two extended families, the bond caused by Belis is not only at the time before the wedding, Belis is also a bond for married couples so that divorce does not occur in the future (Djawa, 2022).

3.4 Debt in the Belis Tradition



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Debt in this case is related to the tradition of belis which has undergone changes due to the economy where in this tradition of belis can be paid in debt or installments (Hilniciputro, 2022). Debt in accounting is long-term debt, short-term debt while in belis debt is paid for life where belis is also the main role of the next customary process so that in belis it reads *da'a ribang napok, koli tokar* which means belis is the basis for the sustainability of traditional ordinances from generation to generation from the time of marriage, birth, death and so on will continue to take care of giving and receiving until the next generation So that this Belis process involves many extended families whose origin of this large family was created due to marriage and the Belis process which continues to be preserved to this day (Pareira, 2010). The mutual cooperation was created because of the belis process which is inseparable from one generation but the next generation, so according to Belis Maumere, it is not a problem to pay off the belis in debt.

Conclusion

Research proves that price is not only related to material so that it makes a profit, but price has the most important element that is different from accounting theories in general, namely the cultural element (Belisk culture). The price in the sense of the amount of the value of the belis has a different meaning when viewed from the perspective of the Maumere community, including the amount of the value of the belis as a form of 1) appreciation and gratitude from the man's family to the woman's family for educating and raising her children well, in addition to appreciation for the woman herself who will later live with the groom and will continue the descendants and clans of the family the male side. 2) The form of affection between the woman's family to the male family as well as the male family to the woman's family. 3) as a form of bond between the groom-to-be and the bride-to-be and the extended family. The amount of belis can also cause belis debt caused by economic conditions where in this belis tradition it can be paid in debt or installments.

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