

# Revealing the SIDA culture in Manggarai on an accrual-based accounting perspective

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## ABSTRACT

From the point of view of accounting science, the culture of giving donations that causes a form of payment and occurs in community groups can refer to the recognition of transactions called the basis of accounting. The culture of paying between families in community groups has affected the structure of society itself. This study aims to examine the "SIDA" tradition that occurs in Manggarai from an accounting point of view. Manggarai is one of the districts in East Nusa Tenggara, which also has a culture of payment obligations called Sida. This study uses qualitative methods through observation and in-depth interviews with community groups in Manggarai. The culture of sida in this study is sidalaki (donations for wedding events), sidamata (gifts for death events), and sidapenti (donations for thanksgiving events). The results show that the culture of sida, Sidalaki (wedding ceremony donations), sidamata (death event donations), and sidapenti (thanksgiving event donations) in Manggarai, implies accrual-based accounting or accrual basis in the process, namely recognition of obligations, income from the sida.

## ABSTRAK

Dari sudut pandang ilmu akuntansi –budaya menyumbang yang menimbulkan suatu bentuk pembayaran dan terjadi dalam kelompok masyarakat – mengacu pada pengakuan transaksi yang dinamakan sebagai dasar akuntansi. Budaya membayar antarkeluarga, dalam kelompok masyarakat, telah memengaruhi struktur masyarakat itu sendiri. Penelitian ini bertujuan untuk mengkaji tradisi sida yang terjadi di Manggarai dari segi akuntansi. Manggarai merupakan salah satu kabupaten di Nusa Tenggara Timur yang juga memiliki budaya membayar kewajiban yang disebut Sida. Penelitian ini menggunakan metode kualitatif melalui observasi dan wawancara mendalam dengan kelompok masyarakat di Manggarai. Budaya sida – dalam penelitian ini – dalah sidalaki (sumbangan untuk acara pernikahan), sidamata (hadiah untuk acara kematian), dan sidapenti (sumbangan untuk acara syukuran). Hasil penelitian menunjukkan bahwa budaya sida, sidalaki (sumbangan upacara pernikahan), sidamata (sumbangan acara kematian), dan sidapenti (sumbangan acara syukuran) di Manggarai, menyiratkan akuntansi berbasis akrual atau basis akrual dalam prosesnya, yaitu pengakuan kewajiban, penghasilan dari sida.

## 1. INTRODUCTION

Giving donations between families at weddings, deaths, and other essential events have become Indonesia's culture. The provision of gifts between families is influenced by local culture. It can affect the level of family welfare, distribution of wealth in the community groups involved, and high social status. Giving these

donations has been considered a tradition in culture and is closely related to the allocation of material and non-material resources to lead to the payment process. The giving became known as relational accounting.

Relational accounting that arises from a tradition provides a different meaning to the accounting system. The meaning of giving and

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receiving money will change when a tradition is carried out in an area. Zelizer in Wherry (2016) shows that a person can earn money in a relational way other than when they engage in relational work in order to allocate their household budget and to evaluate financial decisions.

Wherry (2016), defines relational accounting as cultural and social methods that individuals and households use to regulate, assess, justify and track financial activities. While Thaler (1999, p. 184) defines mental accounting as a set of cognitive operations used by individuals and households to organize, assess and track financial activities. The two definitions above explain the relationship between budgeting and expenditure categories that occur in a family so that many individuals and families find who manage the use of finances in such a way as to meet various needs, including the need for family events that are directly related to cultures, such as wedding ceremonies – death ceremonies, thanksgiving ceremonies, and other ceremonies that require for traditional meanings and rituals.

Culture is the result of activity and the creation of human emotions (reason and mind), such as beliefs, arts, customs, etc. Besides that, culture is a product born by humans after a struggle in the realm of thoughts and ideas that humans will use to fulfill their life needs (Sidik, 2012). Thus, culture is the human emotion that is created and finally it become of the human beings products for their lives.

Hofstede & Bond (1987), continued their research and obtained confirmation that accounting is the result of the world of society (social world) and is not merely a technical system. According to his view, accounting is an area where rules occur because of conventions in society (not natural laws like exact science). This becomes a basis if the accounting system (accounting base) will vary in each region because each region has a different culture.

From the point of view of accounting science, the culture of giving donations that causes a form of payment and occurs in community groups can refer to the recognition of transactions called the basis of accounting. The relationship between accounting and culture in scientific research is not something new. Previous research related to marriage donations was conducted by Anderson (2007), The Economics of Dowry and Brideprices, and the study conducted by Zainal (2019) regarding the determination of the burden or cost of

traditional marriage sundrang in the Mandar and Bugis tribes. Furthermore, Bukit and Lubis (2021) examined the relationship between the Karo Ethnic Death Ceremony tradition and the payment culture that incurs debt at the time of death.

Referring to previous research, the researcher then wants to introduce and examine the “SIDA” tradition in Manggarai from an accounting point of view. Manggarai is one of the 21 regencies in East Nusa Tenggara, which also has a culture of payment obligations called Sida. Sida is a mandatory contribution from the *anak wina* (family of the recipient’s family/ origin of the husband) to the *anak rona* (family of the head of the wife) in matters of marriage, death, and thanksgiving events. Sida is also an expression of concern, love, and compassion from the family of *anakwina* to the *anak rona*. *Anak wina* are relatives of the recipient’s wife/ family of husband’s relatives, while *anak rona* children are relatives of the wife/family of relatives of the wife’s origin. The culture of Sida in Manggarai consists of three, namely “*sida laki*” or donations of funds for weddings, “*sida mata*” or gifts of funds for funerals, and “*sida penti*” or grants of funds for thanksgiving events. The sida culture for the Manggarai community is a form of empathy and the rope that binds brotherhood, eventually leading to mandatory debt. These circumstances and situations arise along with the increase and high belis or dowry in the marriage process and the obligation for mourning and thanksgiving events in Manggarai.

This “sida” culture creates transactions that need to be studied form an accounting perspective, as these transactions lead to a shift in meaning. Is it appropriate when the donation given are recognized as debts, even when the recipients of donations recognize then as rights or income received in advance, are classified as accrual-based accounting systems?. This shifting in meaning also need to be classified in terms of the size of the contribution and the periodization of ,transaction recognition (*sida’s* contribution) in accounting.

The basis of accounting is an accounting principle or essence to confirm the timing of the recognition and reporting of an economic transaction in the financial statements of an entity. The accrual basis of transactions is recorded when income or expenditure occurs even though an entity has not received or issued cash. Accrual-based accounting is an accounting basis that follows the effects of

transactions and other events when they occur, regardless of when cash or cash equivalents is received or paid, or issued (PSAP No. 1 Paragraph 8). This accounting system's focus or meaning lies in measuring economic resources and changes in power in an entity or company (Riyanto & Agus, 2015). Referring to the definition of accrual-based accounting above and the *sida* model in the Manggarai culture, the researcher wants to conduct this study to confirm the recognition of *sida* transactions in the Manggarai cultural realm. This study aims to see the meaning of the accrual basis of accounting from the perspective of *Sida Culture* in the Manggarai Regency.

## 2. THEORITICAL FRAMEWORK AND HYPOTHESIS

### Culture

Culture often also refers to as culture derived from the Sanskrit language, namely *buddhayah*. Sanskrit interprets culture as a general form of *buddhi* (mind or reason), which is interpreted as matters relating to the mind, and human motivation. When viewed from English, culture can be construed or called *culture*, which comes from the Latin Word *Colore*, interpreted as process or work. In addition, it can also be interpreted as cultivating the land or farming. The word *culture* is also sometimes interpreted as "culture" in Indonesia. Culture is "the collective programming of the mind which distinguishes the members of one group from another, (Hofstede, 1980) in Manulang (2008). " It is an integrated system of learned behavior patterns that are characteristic of the members of a society and are not the result of biological inheritance. culture is therefore acquired behavior. Culture is as much a part of the natural universe as the stars in the heavens, for it is a natural product of man's activities, and man is part or nature" (Violet, 1983).

Culture can be understood as a way or process of life that develops and becomes jointly owned by a group of people and then passed down from one generation to another (Asih et al., 2019). The culture within a unit comprises many complex elements, including religious and political systems, customs, languages, tools, clothing, buildings, and works of art. Culture is complex, abstract, and broad. Many things or aspects of culture also determine communicative behavior (Asih et al., 2018). These socio-cultural elements can be spread and include many social activities of every human being.

The meaning of local culture can be described as a form of local values that are realized from the thoughts and behavior of the community itself, which is formed naturally along over time. Overall, culture can be in the form of art, tradition, customary law, or mindset. Because the area of Indonesia is so vast and has a genuinely varied and plural form of society, there are various local cultures.

From the understanding or definition described above, a conclusion can be drawn that culture has the following characteristics: collective; products results of social activities that arise naturally; can be in the form of actions, thoughts, language, or historical background, and can be used as a characteristic of one group compared to other groups. Likewise, the *sida* culture in Manggarai is a tradition that has been passed down from one generation to another and is a characteristic that distinguishes the Manggarai community from other regional communities.

### Accounting Base

Riyanto and Agus (2015:3) describe the basis of accounting are accounting principles that determine or describe when the effect of transactions or events must be recognized for financial reporting purposes. In general, there are two recognized accounting bases, including the cash basis and the accrual basis.

The cash and accrual basis describe the process/ method of recording an economic transaction and other events. Based on business sector accounting, according to recording on a cash basis, income and be interpreted as all receipts in cash or cash recorded in a company's bank book. Reporting the amount of revenue is the same as the total money received by the company in a certain period. On the other hand, expenses can be interpreted as all expenses paid by the company. This shows that the amount of expenses disclosed in a period is the total expenditure recorded in the bank book of an organization or company. That way, it can be concluded that the profit or loss that describes the difference between income and costs, if the use of a cash basis is used, it can be known quickly by calculating how many balances or cash amounts exist at the end period in question.

In contrast to the cash basis, the recording made by the accrual basis is based on the income and expenses of the organization or company for a certain period. This shows that an organization or company's income will

be recorded based on all revenues that have become the organization's or company's rights, whether these rights have been realized the form of cash receipts or not; the same thing will also happen with expense accounts. Based on Government Accounting Standard Statement No. 1 Paragraph 8, Accrual-based accounting is an accounting basis that recognizes the effects of transactions and other events when they occur, regardless of when cash or cash equivalents are received or paid. According to Erlina, Rambe, and Rasdianto (2015:11), this accounting system is the most modest.

Based on the understanding of accrual-based accounting above, the researcher then wants to see the transaction process that occurs in the culture of the Manggarai community to find out when there is income and when there is debt.

### Accounting and Payment Culture

The accounting and payment culture that exists in society has been widely studied before. A study conducted by Anderson (2007) entitled "The Economics Of Dowry and Brideprice, how a group of people is known from the payment system at the time of marriage: "Most societies, some point in their history, have been characterized by payments at the time of marriage". Accounting is also reflected in the culture of payment at the time of death. Based on the research of Ginting & Lubis (2021), it is said that every society, even in a straight forward form, will be able to meet a condition of the economic and political system, social status, and others.

The culture of paying between families in community groups has affected the structure of society itself. According to Bhat and Halli (1999) in their research entitled demography of bride price and dowry, "causes and consequences if the Indian marriage squeeze" said that: Although this transaction may seem only symbolic, it probably has some economic and social as well as demographic functions or meaning." Research conducted by Hofstede & Bond (1987) confirmed and found that accounting is the result of the world of society (social world), not just a technical system. Hofstede revealed that accounting is an area where rules occur because of conventions in society (not natural laws like exact science). This indicates that it is not unusual if the accounting system will vary from country because each country has a different culture. These results

make this study reference other researchers to explore the influence between culture and accounting diversity. Based on these findings, other researchers found the following results (Manulang 2008):

- a. AG Hopwood (1983) reveals that accounting will be easier to understand if studied through the social system context in which accounting is implemented.
- b. WJ Violet (1984) clearly states that accounting must represent assumptions about local culture as a social institution.
- c. G. Hofstede (1987) also emphasized that accounting is a product of the social world, not merely a technical/physical issue.

### 3. RESEARCH METHOD

This research is qualitative. According to Creswell (2009), "qualitative research is a means for exploring and understanding the meaning of individuals or groups ascribe to a social or human problem." This can be interpreted that the type of qualitative research being natural. Moleong (2010:6) reveals that qualitative research is meant to understand what the research subject experiences. These phenomena can be in the form of personality, impressions, motivations, actions, and so on, holistically and thorough descriptions in the form of words and language in a particular natural context and by utilizing various natural methods so that a researcher can read interpret data. The data was obtained (Creswell, 2009:22). Creswell (2007:20-21) in Manehat (2019) reinforces that qualitative research is an ontological, epistemological, axiological, and methodological paradigm. Ontologically, qualitative research views reality as complex, so qualitative research investigates something that makes up that reality. Epistemologically, the search for truth is obtained if the researcher can understand the individuals in the object as people directly in the research so that subjectivity is built based on the informant's perception (Manehat, 2019).

This research was conducted based on a transcendental phenomenological approach, which is an action to understand the meaning of various events and human correlations in their particular circumstances (Sriwinarti and Triuwono, 2010). Phenomenology focuses on phenomena about awareness and direct experience of the parties involved (Colaizzi, 2021). Phenomenology can be categorized as a purely qualitative research type; its imple-

mentation is based on studying and describing the intrinsic characteristics of phenomena as they occur (Creswell, 2009).

In this study, researchers want to understand that SIDA in the cultural life of the Manggarai community is an everyday phenomenon that describes the social life of the people. The method or steps taken to conduct this research are through observation and in-depth interviews of the existing conditions in an environment to be studied, namely observing the Sida process in community groups in Manggarai. They generally carry out this SIDA culture. Based on the definition of phenomenology above, the researcher must be found on the subject (human) and his consciousness and try to return to "pure consciousness" by freeing himself from the experiences and descriptions of everyday life in carrying out and starting research. This must be done with the aim that the analysis to be carried out remains and is guided by the objective Sida of the researcher and is not based on the subjective Sida of the researcher. In this study, researchers only focused on the SIDA phenomenon that occurred in Manggarai, in general, to find out the meaning of accrual basis accounting implied in the SIDA culture of the Manggarai community.

The informants in this study were *tongka* (customary spokesperson) and traditional leaders who understood the SIDA process. Based on the results of observations and in-depth interviews conducted by researchers, the researcher will conduct an analysis using the stages of Husserl's phenomenological data analysis that has been developed by Kuswarno (2009), namely *epoche*, *noesis* intentionality, phenomenological reduction, imagination variation, and meaning synthesis.

#### 4. DATA ANALYSIS AND DISCUSSION

Sida is one of the obligations imposed on the *anakwina* (family of the recipient's wife/ big family from the husband's origin) by paying a certain amount of money that has been determined by the *anakrona* (family of the wife's family origin). The family of relatives in question is a family relationship based on family ties that are flesh and blood, including the nuclear family and relatives who come from the same lineage. Sida is an obligatory contribution from a sister to her brother, especially in daily and marital affairs. *Sida* is also seen as a form of expression of concern, love, and compassion from the family of

*anakwina* to *anakrona*. The wife's children are the wife's relatives who gave the wife or the family of the wife's origin. *Anakwina* are the relatives of the wife's relatives who received the wife or the relatives of the husband's origin.

The Manggarai community adheres to a patrilineal system where marital relations ultimately follow the father's lineage. The relationship between *anakwina* and the *anakrona* cannot be eliminated, both in terms of blood relations and in terms of customs that exist in Manggarai. By the son, the daughter who has married is called the *anakwina*; the purpose of the *anakwina* is not to refer to the personal self of the married daughter but to represent her husband's extended family. Meanwhile, *Anakrona* is his sister's respect because he is "salangwae" (an eternal relationship). This "salangwae" relationship is then expressed in the form of "sida".

There are three forms of sida carried out by the Manggarai community, namely:

##### **Sidalaki Or Donation Of Funds For Wedding Events**

In the case of traditional Manggarai marriages, it usually costs a lot and is expensive. For these matters, it is obligatory to hold a sida to the *anakwina* (sister) from the *anakrona* (brother); this is done because the unity and togetherness of fellow *asekae* (family based on the father's lineage) are not enough, so from there, *Anakrona* will give sida to *anakwina*. A *sidalaki* or donation of funds for this marriage event requires *anakwina* (sister) to fulfill the demands of *anakrona* (brother) where the amount of money and animals given by *anakwina* must match or meet the provisions and provisions of *anakrona*, this is true for the child. *Anakwina* nuclear family (siblings), while for the family of *anakwina* outside the nuclear family or cousins, the amount of money charged does not have to match the amount demanded from *anakrona*. Several processes will be carried out in the *sidalaki*, which is as follows:

- a. *KumpulAseKae* (father's descendant family) to determine the date and the number of numbers to be conveyed to the children of *anakwina*.
- b. *Anakrona* (brother) will go to *anakwina* (sister) with a cigarette (*rongko*), rice and meat (*deaagunuru*).
- c. In response to the arrival of the *anakrona* (brother), the family of the *anakwina* (sister) will gather together to respond to the *sida*'s request.

- d. *Anakrona* will start talking with teingtuakagurongko (giving *tuak* and cigarettes), to say the purpose of visits, which brought the news that the son/brother will hold a wedding ceremony.
- e. This visit is also intended to ask for help from *anakwina* to help the wedding procees that will be carried out jointly. The assistance is, of course, in the form of money and animals collected at the time of the *bekang*. *Bekang* means an event to collect money from *anakwina*.
- f. At the same time, after informing the purpose or arrival, *anakrona* will notify *anakwina* about the number of funds to be paid.
- g. At the event for collecting sida money, commonly known as “*bekang*” (*anakwina* come with sida money), *anakwina* will carry their obligations according to the provisions. At the time of *bekang*, *anakrona* will kill a pig to be eaten together with *anakwina*.
- b. *Anakrona* will face *anakwina*, bringing with them a souvenir such as *tuak*(wine), *dea* (rice), and *rongko* (cigarettes) to deliver a return on the number of numbers sida.
- c. *Anakrona* will start talking and express the purpose of coming by first doing teingtuakaguromgko (giving *tuak* and cigarettes) as a form of respect for the children of *wina*.
- d. Responding to the hue’s child’s arrival, the *anakwina*’s family then gathered to discuss the sida’s request.
- e. On peak days, the *anakrona* will kill a pig to receive the *anakwina*/woe child and eat together.

The sida in the event of death is not coercive like the *sida* or the *sida* of marriage. In the currency sida, the amount of money brought by the *anakwina* depends on the ability of the *anakwina* and is based on the results of a mutual agreement. The thing that is an obligation for the biological child (sister) when bringing the sida money is to get a goat.

#### **Sidamata or Donation of Funds for Death Events**

Death is a phenomenon about the separation of body and soul. Grief events that occur in human life when viewed only from the human point of view are a mere loss, but if they are associated with culture, they will imply rituals in which there is a standard order and the accompanying symbols. In the Manggarai community, some traditions have been attached and passed down from generation to generation from their ancestors. Just like at a wedding ceremony, at a death ceremony, *anakrona* will ask for a sida or donation to the *anakwina*. Sida is usually carried out/discussed after the return from the grave and will be delivered back after the show eat together at *saungta’a* (event night party or a night fifth). This *sidamata* is an expression of concern from the *anakwina* to the *anakrona*. *Sidamata* or donations for this death event do not force the ability of the *anakwina*, the amount or money given depends on the power of the *anakwina*, and there needs to be an agreement between the two families, what becomes obligatory for the *anakwina* biologically is to prepare a goat. Several processes are carried out in the eye sida, namely:

- a. *Asekae* (father’s descendant family) and *anakwina* will gather when they return from the funeral to determine the date and amount of numbers that will be donated

#### **Sidapenti or Donation of Funds for Thanksgiving Events**

The *penti* event (traditional party), which is usually held by the Manggarai community, is an event that has a nuance of thanksgiving and is filled with an atmosphere of joy. In the case of the *anakrona* or the brother’s families not walking alone, they also invite their sisters to get involved and join in the ceremony. Usually, in the *penti* tradition, they ask for a *sida* to their son or sister who is already married. For the children of *anakwina* in Manggarai culture, the *sida* given to the *anakrona* at the time of the *penti* event has a deep meaning; namely, the sida provided by the *anakwina* declares involvement in the thanksgiving event and is a moment to make a request to the ancestors so that their lives are always blessed and bestowed with fortune.

In this *sidapenti*, the *anakwina* will donate some money based on his ability and bring a chicken. The stages for delivering *sidapenti* are the same as *sidamata*, where *anakrona* will visit *anakwina* by getting gifts in the form of palm *tuak*, *deaagurongko* (wine, rice and cigarettes). *Anakwina* will receive *anakrona* and discuss *sidpenti*, which is the core from the arrival of the *anakrona*. Furthermore, at the peak of the

event, the children of *anakwina* will come with a *sida* and are well received by *anakrona*.

The delivery of *sidalaki* from *anakrona* to *anakwina*, *sidalaki*, and also *sidapenti*, is usually done a month or two month before the main event is held. The amount of *sida* money demanded by the *anakrona* sometimes exceeds the ability of the *anakwina*, so that it will lead to debt.

#### Accrual Basis of Accounting in Sida

Accrual-based accounting is an accounting basis that recognizes the effects of transactions and other events when they occur, regardless of when cash or cash equivalents are received or paid. Based on the understanding and nature of the accrual-based accounting, the researcher will then show the accrual basis of accounting in the *sida* that occurred in Manggarai.

#### Accrual Basis In *Sidalaki* or Marriage Sida

On the *sidalaki*, the obligations and stipulations that arise as a result of the upcoming marriage ceremony have been recognized as debt by the *anakwina* even though the *bekang* or collection time has not been carried out. This is in line with the meaning of accrual basis accounting, namely recognizing the effect of a transaction and other events at the time the transactions and events occur, regardless of when cash or cash equivalents are received or paid (PSAP No. 1). The amount of money and animals are given to the child of *anakwina* is a must according to the provisions of the *anakrona*. This shows that there is a high possibility that the children of *anakwina* will spend many resources to fulfill their obligations. Supporting debt recognition based on PSAP No. 9, namely; "A liability is recognized when it is probable that an outflow of economic resources will be required to settle an existing obligation at the time of reporting, and changes to the obligation have a settlement value that can be measured reliably." So the conclusion is that the accrual basis of accounting in *sida* in Manggarai occurs when *anakrona* visit *sanakwina* to determine the number of *sida* that must be prepared by *anakwina*. At the time, there was already an obligation in the form of a debt to pay the *sida* for the *anakwina*, and from the side of the *anakrona* had recognized it as the income of the *sida*. *Anakrona* can immediately recognize the revenue of the *sida* as much as the amount they charge to *anakwina* because in the *sidalaki* in Manggarai, the amount of *sida* paid by *anakwina* must be under the provisions requested by *anakrona*. This is in line with

PSAP 12 paragraph 19, which explains that "LO-Revenue is recognized when: the right to income arises; realized revenue, namely the flow of economic resources to the entity. The emergence of the right to revenue can be interpreted that the entity already having the right to an income. Still, the obligation to pay has not been paid (accrued), or it can also mean that the entity has received payment but has not yet had the right to recognize the revenue so that the recognition is deferred.

In the case above, when it is related to cash flows, the "arising of rights to income" can be used to recognize income that has not received cash flows or to recognize revenue that has received cash flows but has not yet become the entity's right, which is done by adjusting the income. In the case of the *sida* that occurred in Manggarai, it can be seen that the *anakrona* already has the right to the child of Wilna even though the child of Wilna has not made the deposit or payment of the *sida* to the *anakrona*, this situation illustrates the recognition of income in accrual basis accounting.

#### *Sida Mata* or Death Sida

At the death *sida* there was also an acknowledgment of the debt in which the *anakwina* had an obligation to donate some money to hold a feast later. This illustrates that the *anakwina* will spend many resources under the agreed amount as an obligation. This emphasizes the meaning of obligations; obligations are recognized when the obligation to expend future economic resources arises (PSAP No. 9). From the subsidiary side, the *anakrona* of the stipulation has also been recognized as income even though the money that has become the stipulation has not been received. The amount of money and animals are given to the *anakwina* is a mandatory provision so that the *anakrona* is sure to accept what is agreed upon by the *anakwina*. Implicitly *anakrona* will receive a stream of resources in the form of money or animals based on an agreement with the *sida*. This meaning is confirmed by the statement of PSAK No. 23, namely; an entity can recognize revenue if it meets the criteria that the amount of income can be measured reliably.

The economic benefits associated with the transaction will probably flow to the entity. So the conclusion is that *anakwina* recognizes the *sida* as a debt when *anakrona* declares the *sida*. When *anakwina* agrees on the number of *sidalaki* based on his ability, at that time,

*anakrona* recognizes it as income because there is already a right to be received. By *anakrona*, even though no transaction had taken place at that time.

#### **Sidapenti or Thanksgiving**

Similar to *sidalaki* and *sidalaki*, *sidapenti* also implies an accrual basis in the process, where when *anakrona* comes to visit *anakwina* to ask for *Sidapenti*, there is already a debt incurred for *anakwina* because it is an obligation that must be paid. When *anakwina* agrees and declares the ability to pay *sidapenti* under his power, then at that time *anakrona* recognizes *sidapenti* as income because there will be rights received by *anakrona* in the future, in this case at the time of *bekang* (payment of sida money by the *anakwina*).

Meaning of culture sida as one of the ways to build family relationships not only questioned the material that is given from the *anakwina* (sister) to the families of *anakrona* (brother) but also interpreted as an expression of concern, compassion and love of *anakwina* to the *anakrona*, and as a sign of unity and kinship between the child of *anakwina* and the child of coloring. Behind the meaning of fostering family relationships, another definition is implied, namely placing an economic transaction in the process of Sida as a culture. Accounting as a branch of economics has also grown in cultural significance, especially Sida. Research has been carried out by Hofstede & Bond (1987) and obtained results that confirm that accounting can be interpreted as a result of the world of society (social world), not just a technical system. Hofstede argues accounting is an area where rules occur because of conventions in society (not natural laws like exact science).

In this *sida* culture, the rights and obligations that arise cannot be determined with nominal certainty that will be recognized before there is an agreement with the child, even though the rights and obligations have arisen. This problem arises if researchers want to relate the accounting period and the timing of the recognition of rights and obligations. The accounting basis implies how much and when the influence of transactions or events must be recognized to report certainty (Riyanto & Agus, 2015)

Therefore, it can be concluded that the culture of *sidalaki* in Manggarai Regency adheres to accrual-based accounting in the process which recognizes income and costs

at the time of notification of the request for *sidalaki* from the *anakrona* to the *anakwina* regardless of whether at that time cash receipts or disbursements also occurred (money and animals).

The description above illustrates that when the *anakwina* gives a *sidato anakrona*, *anakrona* recognize it as income even though it is only in the form of an agreement (not accompanied by transaction). This is in line with the application of the accrual basis (PSAP No.1 concerning The Presentation Of Financial Statement). On the other hand, *anakwina* who gives *sida* to *anakrona* will recognize the contribution as debt (PSAP No. 1 and No. 9 concerning Presentation of Financial Statements and Recognition of Debt).

#### **5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION**

Based on the arguments and description discussed above, it can be concluded that the culture of *sida laki* (wedding ceremony donations), *sida mata* (death event donations), and *sida penti* (thanksgiving event donations) in Manggarai implies accrual-based accounting or Accrual Basis in the process in which the *anakwina* (family of the recipient of the wife/family from the husband) acknowledges the *Sida* as a debt when the *anakrona* (family of the relative who gives the wife/family from the wife) comes to visit the child of *Anakwina* to state the request for the sida because at the time of the visit it was already there is an obligation that must be paid by the *anakwina* to the *anakrona*. At the same time, the *anakrona* will recognize the sida as the income of the Sida because there will be rights received from the *anakwina*, even though at the time of the visit, no transaction has occurred.

This research can be developed in the direction of formulating the basis for determining the value of both the *sida laki* (wedding ceremony donation), *sida mata* (death event donation), and *Sida penti* (thanksgiving event donation) and compare them according to the recognition of social strata in the Manggarai Indigenous Tribe.

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