

# Transformation from Livestock Barter to Cash Payments in Manggarai Paca Bridewealth Traditions

*Barter Versus Cash in  
Paca Payments at  
Manggarai*

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## **ABSTRACT**

*Paca, the bridewealth practice in the Manggarai community, has shifted from barter-based payments such as livestock, land, and jewelry to predominantly cash transactions. This transformation, known as Kaba Agu Jarang Satu Cikang, reflects wider socio-economic changes and raises questions about its cultural and symbolic implications within the marriage market. This study analyzes paca as a transactional mechanism, explores its transition to cash payments and the resulting shifts in symbolic meaning, and interprets paca as a form of social accounting amid modernization. Using transcendental phenomenology, data were collected through focus group discussions, interviews, and documentation to capture lived experiences from multiple perspectives. The findings show that paca increasingly resembles business transactions and corresponds with accounting concepts reflected in PSAK 55, PSAK 23, and PSAK 58, indicating a movement from sacred ritual toward a more commercialized process. Despite this shift, paca continues to function as social accounting by mediating relationships and maintaining cultural cohesion. This study contributes to understanding how customary practices adapt to economic change and offers practical insight for community stakeholders to balance modernization with the preservation of cultural and symbolic values.*

**Keywords:** *Bridewealth, Cash Payments, Cultural Cohesion, Marriage Market, Paca, Social Accounting.*

## **ABSTRAK**

*Paca, sebagai praktik mahar dalam komunitas Manggarai, telah mengalami pergeseran dari sistem pembayaran berbasis barter seperti ternak, tanah, dan perhiasan menjadi transaksi yang didominasi uang tunai. Transformasi ini, yang dikenal sebagai Kaba Agu Jarang Satu Cikang, mencerminkan perubahan sosial-ekonomi yang lebih luas dan memunculkan pertanyaan mengenai implikasi budaya serta simbolisnya dalam pasar perkawinan. Penelitian ini menganalisis paca sebagai mekanisme transaksional, mengeksplorasi peralihannya ke pembayaran tunai serta perubahan makna simbolis yang ditimbulkan, dan menafsirkan paca sebagai bentuk akuntansi sosial di tengah arus modernisasi. Dengan menggunakan pendekatan fenomenologi transendental, data dikumpulkan melalui diskusi kelompok terfokus, wawancara, dan dokumentasi untuk menangkap pengalaman hidup dari berbagai perspektif. Temuan penelitian menunjukkan bahwa paca semakin menyerupai transaksi bisnis dan selaras dengan konsep akuntansi sebagaimana tercermin dalam PSAK 55, PSAK 23, dan PSAK 58, yang mengindikasikan pergeseran dari ritual*

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sakral menuju proses yang lebih terkomersialisasi. Meskipun demikian, *paca* tetap berfungsi sebagai akuntansi sosial dengan memediasi hubungan dan menjaga koheisi budaya. Studi ini memberikan kontribusi terhadap pemahaman mengenai bagaimana praktik adat beradaptasi terhadap perubahan ekonomi serta menawarkan wawasan praktis bagi pemangku kepentingan komunitas dalam menyeimbangkan modernisasi dengan pelestarian nilai budaya dan simbolis.

**Kata kunci:** Mahar Perkawinan, Pembayaran Tunai, Kohesi Budaya, Pasar Perkawinan, *Paca*, Akuntansi Sosial.

## INTRODUCTION

Marriage extends beyond the union of two individuals, encompassing economic and social dimensions within the marriage market. Becker (1991) conceptualizes marriage as a cooperative arrangement enhancing efficiency in household or market contexts, where partners are selected to maximize mutual benefits. This framework treats marriage as a rational economic decision, involving transactions and shared responsibilities, including implicit “fees” for exchanged tasks such as emotional labor, child-rearing, or domestic duties.

In traditional societies, marriage often involves brideprice payments as symbols of respect and integration into the groom’s family. Anderson (2007) notes that in Europe and Africa, such practices, termed brideprice or bridewealth, legitimize unions and strengthen kinship alliances. In Indonesia, variations include *mahar* or brideprice, commonly called *belis*, representing appreciation for the bride’s parents and family (Rahayu & Yudi, 2015; Rodliyah et al., 2017; Manehat et al., 2019; Hermawan & Nomleni, 2024). In regions like Sumba, Alor, Flores, and Rote, *belis* is among Indonesia’s most expensive traditions, reaching up to IDR 244.5 million (Kaleka, 2019; Mahasiswa, 2020; Asian, 2022).

Anthropologically, brideprice transcends financial transactions, embedding socio-cultural structures. Goody (1973) views bridewealth as a legitimizing tool for alliances and child rights, while Tambiah (1989) emphasizes reciprocal obligations affecting post-marital relations, inheritance, and status. In Manggarai, East Nusa Tenggara, *paca* involves economic assets such as cash and livestock, with family contributions via *sida* in ceremonies like *bekang* or *laki*. High *paca* signifies pride and value, though interpretations vary, with some seeing commodification and others cultural honor (Ambung et al., 2025). Valued at IDR 75–500 million, Manggarai *paca* historically used animals as symbols of status but has shifted to cash amid modernization (Oki et al., 2024).

The core issue is the transition from traditional barter forms to cash, simplifying transactions but potentially diluting symbolic and sacred meanings, a phenomenon termed “*Kaba Agu Jarang Satu Cikang*” (buffalo and horse in one pocket). Cash introduces efficiency but risks commodifying marriage and eroding spiritual depth. This raises questions about balancing adaptation with cultural preservation. Factors driving this shift include modernization, scarcity of traditional items, social changes like education affecting *paca* value, reciprocal systems like *sida*, and external economic influences aligning with national monetary integration and accounting standards (Roberts, 1991; Hopwood, 2009).

Manehat et al. (2019) examine beliefs and meanings in the *Uma Duakun Belu* tribe, emphasizing reciprocity and spirituality. Budianto et al. (2023) explore cultural accounting at the family, societal, and business levels. Hilnicputro (2022) and Kurnia et al. (2022) study *paca*’s symbolic meaning in Manggarai. However, these works overlook the shift from barter to cash, its impact on sacred values, and *paca* as a social accounting practice integrating economic contracts, informal recordkeeping, and communal contributions. No research frames *paca* within marriage market theory, cultural accounting, and anthropology under modernization pressures.

Despite extensive studies on brideprice and its cultural meanings, questions remain regarding the role of *paca* in the marriage market, particularly how it operates as a transactional mechanism, how the transition from traditional barter to cash payments influences its symbolic and sacred values, and how it can be conceptualized as a form of social accounting that harmonizes cultural traditions with contemporary economic practices. This study aims to analyze *paca* as a transactional mechanism in the marriage market, explore the shift from traditional to cash payments and its impact on symbolic and sacred meanings, and examine *paca* as a form of social accounting bridging cultural values with market dynamics. By integrating economic, anthropological, and accounting perspectives, it contributes to cultural accounting research, demonstrating how customary values adapt to economic efficiency.

## **LITERATURE REVIEW**

### **Transaction Mechanism in The Marriage Market**

According to Becker (1991), marriage can be understood as a cooperative arrangement that increases efficiency in production, whether within the household, the market, or both. Within this economic logic, the marriage market operates as a space where individuals evaluate potential partners based on expected gains from cooperation, turning marriage into a strategic transaction that optimizes resource allocation and labor division. Through this lens, marital union is not merely a social or cultural ritual but a negotiated exchange shaped by incentives and the comparative advantages each partner brings.

The cooperative perspective on marriage extends to broader socio-economic networks, particularly through transaction mechanisms such as bridewealth and dowry systems (Schneider, 1984). These practices reveal how marriages function as structured exchanges involving families, where resources, obligations, and symbolic capital circulate to formalize alliances. Such mechanisms highlight the negotiated value of contributions within the marriage market, ensuring reciprocity and balancing expectations between parties. As a result, marriage becomes a social contract embedded in transactional relationships that harmonize economic incentives with cultural norms, reinforcing social cohesion through regulated exchanges.

Furthermore, viewing marriage as an economic institution underscores the interplay between traditional transaction systems and emerging market-oriented behaviors. While customary practices preserve symbolic meaning and cultural legitimacy, the economic rationale emphasizes efficiency, bargaining power, and resource optimization within the marriage market. Understanding marriage through this dual lens enables a deeper analysis of how transaction mechanisms adapt to shifting socio-economic conditions, reflecting both continuity and transformation in patterns of exchange and social relations.

### **Shift in Marriage Payment Mechanisms**

The practice of giving bridewealth or dowry is widespread across many societies around the world. In the context of economic anthropology, such practices are not merely ritualistic components of marriage, but function as mechanisms of exchange that reflect economic value, social status, and power relations between families. Among the Maasai people in Africa, for example, bridewealth in the form of livestock is used to build social alliances, strengthen inter-clan ties, and symbolize a man's economic capacity (Anderson, 2007). In contrast, in the dowry system common in India, the woman or her family transfers wealth to the man's family as a precondition for marriage, though this practice is frequently criticized for imposing financial burdens and perpetuating gender inequality (Menski, 2001). The distinction between bridewealth and dowry is not only about the direction of wealth transfer but also about different cultural ideologies regarding gender relations, economic contributions within the household, and systems of social security. These variations also reveal how marriage payments evolve in response to broader socio-economic changes, including shifts from status-based valuation to contributions grounded in education, resources, or labor.

Recent developments show that traditional goods used payment methods are increasingly being replaced by cash, following transaction patterns similar to those in business, where value is negotiated, payment methods are agreed upon, and the timing of delivery is determined. A comparable process is observed among the Makassar community, where dowry negotiations resemble the establishment of transactional terms mutually decided by both families. In various communities of East Nusa Tenggara, such as Manggarai, Ngada, and East Sumba, the practice of *belis* demonstrates the integration of economic, social, and cultural dimensions within marriage transactions. *Belis* may include livestock, money, or other valuable assets and functions as an accounting mechanism to formalize family obligations, safeguard women's social status, and maintain inter-family alliances (Wardani & Yanuarista, 2023; Hermawan & Nomleni, 2024; Ambung et al., 2025). Beyond its economic role, *belis* carries symbolic meanings associated with family honor, the value of the bride, and the continuity of cultural traditions (Darmiyanto & Arsyad, 2021; Kaka et al., 2024). Recent trends further indicate a gradual shift from livestock and traditional goods toward cash or hybrid contributions, illustrating how customary practices adapt to modern economic systems while retaining their cultural significance (Rodliyah et al., 2017; Asian, 2022).

### Social Meaning and Cultural Accounting

Bridewealth thus functions as a social institution integrating economic, cultural, and spiritual dimensions. It enables the groom's family to signal responsibility, fulfil moral expectations, and cultivate enduring inter-family alliances (Harahap & Gunawan, 2020). Beyond a monetary transfer, it represents a culturally embedded transaction that affirms mutual respect, dignity, and balance within the marriage alliance. Becker's (1991) conception of marriage as efficiency-enhancing cooperation positions bridewealth as a social investment, reinforcing community-based economic systems while anchoring marriage within deep cultural networks.

From the perspective of cultural accounting, these practices illustrate how local values shape interpretive frameworks. Gray (1988) argues that cultural norms significantly influence the nature of accounting systems within a society, suggesting that understanding local values is essential for ensuring comparable reporting across regions. Priyastiwani (2016) similarly highlights the importance of aligning disclosure practices with cultural contexts. Cultural influence also extends to individual accounting behavior: practitioners from different cultural backgrounds may interpret and apply accounting principles in varied ways, resulting in diverse reporting practices (Syifa et al., 2023). Together, these insights underscore that bridewealth and accounting alike reflect culturally mediated systems of value, obligation, and exchange.

In Indonesia, bridewealth (*mahar*) manifests in diverse forms that reflect the social meanings embedded within each cultural context. Among the Bugis, *uang panai* operates as a symbolic acknowledgment of a woman's social standing and educational background, whereas in Batak society, the *sinamot* system embodies kinship obligations and inter-clan responsibilities, reinforcing structured social relations (Idrus, 2003). In Manggarai communities of East Nusa Tenggara, *paca* is part of a wider inter-family exchange mechanism that sustains social cohesion and institutional continuity. Manehat et al. (2019), studying the Uma Duakun Belu community, show that *belis* is intertwined with reciprocity, ancestral spirituality, and obligatory social commitments. They emphasize that its value is determined not by fixed economic metrics but through collective deliberation grounded in longstanding relational ties.

### RESEARCH METHODS

This research employed a qualitative design using transcendental phenomenology, a method developed by Edmund Husserl that focuses on subjective experience and individual consciousness. As described in Manehat et al. (2019), transcendental phenomenology aims to capture the essence of participants' lived experiences by

emphasizing the description and analysis of direct experiences without bias. This approach allows researchers to deeply understand the cultural, social, and spiritual nuances that influence indigenous accounting practices. Specifically, it provides insight into how indigenous peoples interpret the values, responsibilities, and traditions associated with the practice of *paca* in their daily lives. By prioritizing the participants' subjective meanings, transcendental phenomenology facilitates an in-depth exploration of the complex ways cultural accounting practices are experienced and understood within their social contexts. Participants were purposively selected from the Manggarai community, focusing on individuals who are knowledgeable and involved in *paca* practices. The sample consisted of five Manggarai community leaders, chosen for their roles in preserving and interpreting traditional practices. This purposive selection ensures that the data reflect authentic and rich perspectives on the evolution and meaning of *paca* payments within the community.

Data were collected using a combination of Focus Group Discussions (FGDs), individual interviews, and document study. Data were collected through a multi-source approach combining FGDs, individual interviews, and document study. FGDs involved five Manggarai community leaders to explore collective experiences and interpretations of the evolution in *paca* payment tools and their socio-cultural meanings, facilitating group interactions that allowed participants to confirm, clarify, and deepen shared understanding. Individual interviews provided deeper personal insights into the transactional and symbolic aspects of *paca*, complementing the perspectives from FGDs. Additionally, a document study verified and confirmed the gathered information by analyzing previous research on *paca* in the Manggarai tribe, ensuring consistency and accuracy through comparisons with FGD findings. This integrated method enabled a comprehensive grasp of *paca* as a social accounting practice amid cultural and economic shifts. This multi-source data collection approach enabled a comprehensive understanding of *paca* as a form of social accounting practice embedded in cultural and economic transformation.

Data analysis employed thematic analysis, applied separately to data from FGDs, individual interviews, and document study. Transcripts from FGDs and individual interviews were meticulously coded to uncover recurring patterns, themes, and key insights into the transactional and symbolic dimensions of *paca*, enabling researchers to grasp the lived experiences and shared meanings in the Manggarai community. Documents from prior research on *paca* were examined to draw out relevant information and themes that either supported or contrasted with findings from FGDs and interviews. Through comparative analysis, data from all sources were contrasted and aligned to achieve triangulation, bolstering validity and reliability by highlighting consistent themes alongside divergences. This approach yielded a more nuanced comprehension of *paca* as an evolving social accounting practice influenced by socio-economic shifts. The multi-layered thematic analysis enriched the understanding of the symbolic and economic elements inherent in indigenous accounting practices.

## **RESULTS**

### **The Impact of Paca Payment Transformation**

Furnace marriage refers to unions where the male is *anak wina* (child of *weta*/sister) and the female is *anak rona* (child of *nara*/sibling). The customary marriage process in Central Manggarai unfolds through four key events. The first is *Pongo/Taeng* ("Entering and Asking"), where *anak wina* brings gifts following the phrase "*ba cambol woang agu lapo*" (*songke* cloth, *kebaya*, towel) for the future son-in-law (*wote*), accompanied by "*acu la'it borek*" (*bobo*: dog or goat), with ring exchange (*paluk kila*) symbolizing mutual love.

The second event is *Mbukut*, often held together with *Pongo/Taeng*, where *anak rona* kills a pig, binding all bridewealth agreements through *tudak* prayer reciting "*neka behas neho kena, neka koas neho kota*" (don't be messy like a wooden or stone fence). The third event is *Wagal (nempung)*, formalizing marriage through *furnace*, *shell*, and *cako* unions,

where *anak wina* prepares buffalo and *anak rona* pig, accompanied by the phrase “*Cikat kina wagak kaba, ela le para lancung sili lutur.*” Rituals in *Wagal* include *Curu* (*tuak curu* palm wine at *paang* entrance), *Reis* (greeting with palm wine), *Baro Cai* (*wase pongo*: 50.000-100.000 IDR arrival payment), and *Caca Selekt/ Toi Loce* (recovery palm wine). Payments by *anak wina* cover *pa'ang* (village entrance), *kintal* (fence), *natas* (yard), *lutur* (house seat) via spokespersons (*tongka*), plus *cengka dapur* (one goat for kitchen door). Pre-*tudak* rituals encompass *Wida tu'a golo* (village head), *wida guru agama* (KBG head), *wida pateng* (non-biological parents), and *wida lecak* (*anak rona sa'i*/mother's sister) giving *songke* sarongs as blessings; *Wela hendeng* (dressing bride in traditional clothes with Balinese *belo*, escorted with pillows/*tange*); *Okay ceki* (releasing *haram* foods from birth family, e.g., dog meat); *Keti riket* (final validation with palm wine bottle); and *Tudak* (prayer with “*pateng wa wae worok eta golo*” for health, “*anak banar wing do*” for offspring, and prosperity wishes). The fourth event is *Podo*, accompanying the wife to her husband's village, where *pentang pitak* ritual is performed with the couple stepping on chicken eggs (*gerep ruha*) symbolizing prosperity.

According to ancient Manggarai customs, bridewealth value was determined by social caste: *Dalu* (noble title) gave 20 animals (horses and buffaloes), *Gelarang* (middle class) gave 10 horses and buffaloes, and *Leke* (commoners) gave 7 horses and buffaloes. Currently, the custom has shifted, with the amount no longer solely based on social status but also on educational level. The higher a woman's education, the higher the bridewealth: elementary school graduates receive between IDR 10 to 20 million, junior high and high school graduates receive IDR 50 million or more, and bachelor's, master's, and doctoral degree holders can receive between IDR 100 million and IDR 250 million. This change associates bridewealth value with a woman's self-esteem and social status, reflecting recognition of financial investment in education and expectations of future returns. Thus, the benchmark has transitioned from social status to educational achievement.

*Paca* is a vital obligation in the traditional marriage system of the Manggarai tribe, involving the transfer of assets from the *Anak Wina* (man's family) to the *Anak Rona* (woman's family). The means of payment for *paca* have evolved significantly, reflecting broader socio-economic changes while maintaining cultural significance. Payment instruments are classified by legality, legal tender (e.g., cash issued by Bank Indonesia) or non-legal tender (e.g., livestock, traditional items), and form, either physical or non-physical. Cash, as a legal, physical, and trustworthy medium, consists of banknotes and coins based on Statement of Financial Accounting Standards (*Pernyataan Standar Akuntansi Keuangan/PSAK*) Number 2, (Hermawan & Nomleni, 2024). This shift from barter-based goods to cash illustrates the adaptation of customary practices to modern economic systems.

Historically, *paca* payments relied on a barter system using livestock (buffalo, cows, horses, pigs), jewelry, agricultural land, and traditional sarongs (*lipa songke*). Siti (2020) notes that *paca* payments included cows (*japi*), horses (*rare*), buffalo (*kaba*), sarongs, and money (*seng Paca*). Kurnia et al. (2022) highlight that in Benteng Tado Village, West Manggarai, payments included animals, money, and sarongs. Darmiyanto and Arsyad (2021) add that in East Manggarai, payments comprised money, gold, horses, buffalo, and goats, with buffalo gradually replaced by cows. Oki et al. (2024) mention that jewelry like necklaces in Labuan Bajo, while Kaka et al. (2024) describe similar practices among the Keo Tribe in Flores, where brideprice involved livestock and goods exchanged between families. These commodities were tailored to societal needs and local availability, reflecting the integration of economic transactions with the ecological and social environment.

In ancient Manggarai, bridewealth varied by social caste, as noted by Manehat et al. (2019): *Dalu* (nobility) gave 20 animals (horses and buffalo), *Gelarang* (middle class) gave 10, and *Leke* (commoners) gave 7. A Manggarai traditional leader (AJ) confirms that livestock has been replaced by cash. Assuming an average animal price of IDR 12.5

million (buffalo at IDR 15 million, horse at IDR 10 million), the bridewealth equates to IDR 250 million for nobility, IDR 125 million for the middle class, and IDR 87.5 million for commoners. A Manggarai traditional leader (SS) describes this as “*Kaba agu jarang satu cikang*” (buffalo and horse in one bag), symbolizing monetized bridewealth applying to both endogamous (e.g., tungku marriages) and exogamous unions.

Despite the shift to cash, the symbolic meaning of *paca* respect, social recognition, and kinship bonds remains intact. Kaka et al. (2024) explain that in Nagekeo, brideprice payments occur in stages, with specific animals carrying symbolic value. During *Peu Longo Langga* (engagement formalization), the man’s family provides a large male goat and two buffaloes, symbolizing the introduction and marriage date determination. At the brideprice handover, items like mated buffalo (*kambe kawé*), married horses (*jara kawé*), gold (*wea kawé*), and a machete (*topo kawé*) symbolize warmth for the bride’s mother. A Manggarai key informant (SS) emphasizes that animals were chosen based on regional availability and symbolic meaning, with horses considered prestigious.

The shift to cash was driven by practical considerations, such as the decreasing availability of livestock. This change, based on mutual agreement, aligns with the conventional theory of Thomas Aquinas, Devanzati, and Montanari, which posits that money as a medium of exchange requires social consensus (Sarong & Gana, 2021). The bridewealth now often includes money, clothes, animals, jewelry, and reception costs borne by the groom’s family (Hilnicputro, 2022). This flexibility simplifies transactions while preserving cultural values. However, Mulawarman and Kamayanti (2018) note that increased reliance on modern systems may diminish cultural essence in accounting practices. From an anthropological perspective, this evolution reflects accounting as a technology adapting to societal changes.

### **Transformation of Paca Payments on Symbolic and Sacred Meaning**

In business, a transaction involves the exchange of goods, services, or value between parties, commonly through buying and selling with immediate (cash) or delayed (credit) payment, often governed by contracts specifying price, delivery, and terms. Similarly, the brideprice (*paca*) system has shifted from barter (animals, gold, land) to cash, reflecting transactional principles: parties agree on value (adjusted by social status, education, occupation, or beauty), consent to terms, choose a payment method (cash or installments), and determine timing and location. A comparable practice occurs in the Makassar Tribe, where dowry negotiations formalize the wedding date and transaction terms (Syarifuddin & Damayanti, 2015).

Replacing objects with money, such as exchanging cows for cash in *paca*, is often seen as reducing symbolic value. In many cultures, cows symbolize prosperity and responsibility, indicating the husband’s readiness to provide. Transforming cows into cash shifts the focus from cultural meaning to economic value, reflecting a more practical, monetized transaction. Money standardizes valuation, facilitates comparisons, and signals wealth and status, though it may diminish deeper cultural significance. This aligns with Kotler and Keller (2016), who define a transaction as “an agreement between a buyer and a seller involving the transfer of goods and services for money,” and with Sukamto (2013), who notes that a transaction impacts financial positions measurable in monetary terms.

This shift shows that capitalist logic has influenced the *paca* system, where economic considerations increasingly overshadow traditional social and cultural meanings. Bridewealth is now often determined by market prices of goods or money, reflecting family status and wealth and creating pressure for higher payments as a symbol of prestige and economic power. From an accounting perspective, this represents the quantification and monetization of social transactions, translating complex social relations into measurable financial terms. Anthropologically, moving from symbolic objects to money illustrates cultural adaptation to socio-economic change, preserving social functions while

risking commodification of cultural values. A critical study is needed to balance cultural preservation with economic modernization.

Giving a cow as *paca* holds deeper emotional significance than money due to the physical and emotional attachment. Caring for the cow teaches values like hard work, patience, and responsibility to younger generations. Cows symbolize prosperity, well-being, and commitment, reflecting the prospective husband's sincerity. Turner (1969) notes that animals in rituals symbolize sacrifice, representing purity and reinforcing human-spiritual relationships. He also highlights liminality, where sacrifice marks life transitions, with animals acting as intermediaries in social or spiritual changes, such as marriage or initiation rites, demonstrating devotion and spiritual commitment.

Similarly, Wardani and Yanuarista (2023) emphasized in their work on cultural symbolism that animals often serve as intermediaries between the human and divine realms. More recent studies in anthropology and cultural studies support and extend these ideas. For example, Jackson (2013) discusses how ritual animals embody social values and mediate community identity, while Smith and Mitchell (2017) analyze the ongoing significance of animal symbolism in contemporary ritual practices globally. Furthermore, Durkheim's functionalist perspective, as revisited by Campbell (2018), helps to explain how symbolic sacrifices maintain social cohesion and transmit cultural meaning across generations. These perspectives underscore that the giving of animals such as cows in marriage ceremonies is not merely a transactional act but a deeply embedded cultural ritual that conveys spiritual, social, and emotional dimensions.

The use of animals in *paca* payments represents respect with deep spiritual meaning. Wardani and Yanuarista (2023) note that animals as payment or offerings symbolize commitment and seriousness, linking individuals to their communities and traditions. Animals often signify life, death, strength, and blessings in spiritual practices. For the Manggarai Tribe, cows carry unique cultural significance, and this evolution should not diminish their sacred values or be overshadowed by modern efficiency. Culture reflects a community's identity, shaped by history, environment, traditions, values, and social practices passed down through generations. Preserving these characteristics helps future generations understand their origins and maintain identity, even as cultural meanings evolve.

Efferin and Hopper (2007) argue that ethnicity shapes group identity, defining members' unity and distinguishing them from others. Anthropologically, Oki et al. (2024) show that in the Keo Tribe of Flores, marriage involves reciprocal exchanges of property between the wife giver and *wife taker*, reflecting obligations and social ties beyond economic value. Tule highlights that even as payment forms evolve, social and relational significance remains central. Becker's theory (1991) frames marriage payments as serving economic, social, and symbolic functions. Shifting from animals to money standardizes bridewealth, easing measurement and record-keeping, but risks reducing rich cultural meanings to financial terms. This tension illustrates the negotiation between tradition and modernity. Integrating Tule's anthropological insights with Becker's accounting perspective reveals that changes in payment instruments reflect both economic rationality and deep-rooted cultural values, ensuring modernization does not erode heritage.

The payment system and payment instruments for bridewealth, or *paca* as it is called in the Manggarai context, have changed over time, reflecting cultural adaptations to modernity. The barter system was replaced by a cash system, with animals or other goods being converted into cash payments to increase transaction efficiency. However, this shift also brought significant social and economic changes. Goods and animals exchanged during traditional marriages are no longer viewed solely for their spiritual meaning but increasingly as items of economic value that symbolize prosperity. The spiritual meanings behind animals, such as courage, readiness, and blessings, have also been transformed into legal tender. Within this transactional framework, women are perceived as objects that are "traded," with their agreed value adjusted according to social strata, education level, occupation, and even beauty. The process involves an agreement between parties

regarding the terms of the transaction, mutual consent to proceed, the payment system (whether cash or installments), and the timing and location of the transaction.

## DISCUSSION

The findings of this study resonate with and extend previous research on bridewealth transformations in indigenous societies. The shift from caste-based to education-based bridewealth valuation in Manggarai parallels broader trends documented in other Indonesian communities. Similar to findings by Manehat et al. (2019) on traditional caste systems, this research confirms the historical stratification where *Dalu* (nobility) gave 20 animals, *Gelarang* (middle class) 10, and *Leke* (commoners) 7. However, the contemporary shift toward educational criteria represents a significant departure from strictly ascribed status markers, reflecting what Wijaya and Santoso (2018) describe as cultural values adapting within modern economic frameworks.

The transformation of payment instruments from livestock to cash documented in this study aligns with parallel observations across the Indonesian archipelago. Siti (2020), Kurnia et al. (2022), and Darmiyanto and Arsyad (2021) similarly noted the gradual monetization of bridewealth in various Manggarai regions. This study's finding that buffalo values convert to IDR 250 million for nobility corroborates Mr. Antonius Jehamat's observations and extends understanding of how symbolic animal values translate into contemporary monetary equivalents. The concept of "*Kaba agu jarang satu cikang*" (buffalo and horse in one bag), identified by key informants (SS) provides indigenous terminology for this monetization process, enriching theoretical understanding beyond Western accounting frameworks.

Notably, this research's emphasis on staged payments and symbolic animal meanings in *paca* corresponds with Kaka et al. (2024) findings among the Keo Tribe, where *Peu Longo Langga* ceremonies involve symbolic goats and buffaloes. Both studies demonstrate that despite monetization, symbolic dimensions persist through ritual contexts and staged exchanges. This contradicts simplistic modernization theories suggesting complete secularization of traditional practices, instead supporting Mulawarman and Kamayanti's (2018) argument that indigenous accounting practices maintain cultural essence even while adopting modern instruments.

The study's identification of bridewealth as resembling business transactions extends Syarifuddin and Damayanti's (2015) observations on Makassar dowry negotiations. However, this research goes further by explicitly analyzing how women become positioned as "exchanged objects" within transactional frameworks adjusted by education, occupation, and beauty, a critical finding absent in earlier studies. This commodification dynamic aligns with broader anthropological concerns raised by Turner (1969), Wardani and Yanuarista (2023), and recent scholars like Jackson (2013) and Smith and Mitchell (2017) regarding the spiritual and symbolic dimensions of ritual animal exchanges.

This research fulfills its aim of analyzing *paca* as a transactional mechanism resembling economic contracts, showing how modernization and economic efficiency transform symbolic meanings while *paca* functions as social accounting, sustaining communal relationships. The interplay between tradition and socio-economic forces, seen in payment instrument evolution and valuation shifts, enriches cultural accounting by illustrating how customary values adapt. As Fenton (1999) notes, ethnic values remain deeply rooted, influencing accounting practices. Historical examples from Chinese culture (221 BC) are shown by Gao and Handley (2003), Cordery (2015), and Sonbay et al. (2022). Understanding accounting through cultural lenses is essential to see how financial practices intertwine with social identity and heritage, ensuring modernization does not erode sacred values and collective memory.

The study demonstrates how indigenous communities adapt traditional practices to modern contexts, highlighting that bridewealth functions as social accounting, recording kinship, reciprocal obligations, and communal responsibilities. Economic, social, and symbolic functions coexist in monetized systems, showing how cultural identity persists

as practical and economic considerations evolve. Findings emphasize balancing modernization with cultural preservation, suggesting hybrid approaches combining cash and symbolic contributions to maintain ritual significance and efficiency. For accounting professionals, integrating cultural awareness is crucial, and communities should document and transmit traditional knowledge. The study also underscores gender considerations, encouraging reforms that prioritize partnership and respect over commodification.

## CONCLUSION

The study reveals that *paca*, the Manggarai bridewealth, has shifted from barter-based payments (animals, gold, land) to cash, termed *Kaba Agu Jarang satu cikang* (buffalo and horse in one bag), reflecting cultural adaptation to modernization. This enhances transactional efficiency but risks diminishing the symbolic meanings of prosperity and commitment. *Paca* operates as a social and economic contract, with values tied to social status, education, and beauty, blending tradition with economic rationality. Policymakers and cultural institutions should adopt culturally sensitive regulations recognizing informal accounting practices like verbal agreements to support inclusive governance. Practitioners in accounting and development should integrate cultural awareness into financial literacy programs, combining traditional values with accounting principles to ensure transparency and knowledge transfer.

Academic curricula should include case studies like *paca* to prepare professionals for multicultural settings. By bridging anthropology and accounting, the study challenges views of accounting as solely technical, showing how valuation and negotiation in *paca* reflect cultural negotiations. It enriches cultural accounting by highlighting accounting's role in legitimizing social relations and cultural continuity, emphasizing economic behavior's cultural context. The study's qualitative focus limits measurable insights. Future research should employ mixed methods, including surveys and economic modeling, to quantify changes. Expanding ethnographic coverage to other Indonesian ethnic groups or comparative studies and exploring intergenerational perspectives and digital innovations in brideprice transactions would enhance understanding of cultural and economic dynamics.

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