

## **Application of Kweau Accounting in Weddings of the Lani Tribe of Wamena Papua**

Yoni Degei<sup>1\*</sup>, Sari Rusmita<sup>2\*</sup>, Khristina Yunita<sup>3\*</sup>

Tanjungpura University, Indonesia

\* E-mail: yonidegei34@student.untan.ac.id

### **Abstract**

Recording transactions for purchasing pig livestock assets as a marriage medium for the Lani tribal community in Wamena. These documents or records of transactions or events are the guidance of both parties in the marriage process. The aim of this research is to discuss identifying, measuring, communicating, presenting and disclosing *kweau* accounting in the marriage process of the Lani Wamena tribal community. This research used qualitative methods from the results of interviews and observations. The researcher concluded that the identification of notes needs to be adjusted to the fair value or transaction price when pig assets are purchased on the market, so that the process of measuring, communicating, presenting and disclosing in accounting is realized. The researcher also provides an overview of purchase measurement records, general journals and presentation of accounting financial reports so that they can be used at subsequent wedding events.

**Keywords:** *Marriage, recording, measurement, disclosure, accounting*

### **INTRODUCTION**

The Lani tribe is one of the tribes that live in several districts of the main city of Wamena, namely Lani Jaya district, Tolikara district, Puncak Jaya district, Yalimo district and Mamberamo district in the Papuan mountains, Indonesia. In general, the Lani tribe itself has customs passed down from generation to generation in marriage culture. Traditional marriage in the Lani tribe itself is very unique because it has stages in the marriage process, namely 1) Introduction stage; Initially, a man wants to get to know a woman by building a communication relationship with the woman's parents and close relatives. If the man does not build a communication relationship for 1-2 months and has a relationship with a woman secretly without the woman's parents and close relatives knowing, he will be subject to a fine or sanction in the form of money or money. 2) Proposal stages; Furthermore, if both the groom's and bride's families find out, the groom's family comes to the woman's family to propose to the woman

to become his wife. The application is made by the man's family to the woman's close family. After permission from the bride's relatives, there will be an agreement for the next process, namely the interweaving process. 3) Intertwining stages; In this interweaving process, the bride's parents and their close family or relatives deliver the bride to the groom's parents. Before delivering the bride, the woman's parents decorate their child by wearing traditional clothes as proof that the girl is ready to become a wife or housewife. Usually held at night by holding entertainment programs in the Lani tribal language to strengthen the relationship between the bride and groom who will unite as husband and wife. 4) Stages of marriage; The wedding takes place officially in a church led by a religious figure or priest. During the wedding, the bride and groom's family and/or close relatives will be present. After the marriage is legal according to the church, the process of giving *Kweau* or dowry according to the customs of the local Lani tribe will continue.

*Kweau* payments in Lani tribal marriages cannot be separated from the customary and religious systems that apply in the local area. Because the Lani people believe that a marriage is valid if it is carried out according to local customs and religion. In the Lani tribe's dowry payments, there are two separate types of *Kweau*, namely pork only or money only. However, in general *kweau* is given in the form of pork. The local indigenous community considers pigs to be a rare treasure that is very valuable and has the highest value because according to the Lani tribal community, pig farming can solve the problems that occur in the Lani community and the marriage is valid if the man's family pays the dowry with pigs according to the family's request. woman. Usually, the number of pigs as a dowry in the Lani tribal community is 5 pigs. The man's family keeps transaction records for each pig based on market price.

Giving away pigs as a dowry after a religious wedding at the church by local religious leaders. A pig can be offered in church as a valid marriage according to local religion. After the wedding of the prospective bride and groom in church by a local religious leader or priest, four pigs are continued as a dowry payment to the woman's family.

If there is no *kweau* payment at the wedding, it will be demanded by the woman's family, even though the marriage has been performed religiously by a religious figure or priest. Because the function of the dowry payment is to release the bride from her family and place her in the groom's family environment. Therefore, when the bride gives birth to a child (baby), the child will carry on the clan or faam of the groom (her father).

So, when giving *kweau*, religious leaders, traditional leaders and parents and close relatives of the bride and groom are usually present as witnesses, recording each transaction price per head of pigs based on market prices and the male family reports transaction records that the obligations of the male family have paid off the dowry debt from the family. woman.

The Lani tribe marriage phenomenon is closely related to behavior and the basic principles of comprehensive accounting in transactions as expenses, receiving income, paying off debts, and making accidental profits or losses. This research focuses on identifying, communicating accounting in marriages of the Lani tribe's traditional community, presenting, reporting the dowry status and disclosing dowry accounting in the Lani tribe's marriage customs.

## **THEORETICAL BASIS**

### **Cultural Accounting**

Life has ways and rules that develop and are passed on to the next generation, which is then known as culture or culture. Culture is embedded in people's daily lives.

Culture comes from the word buddhi, which means the overall pattern of thoughts, feelings and actions of a social group that makes it different from other social groups (Widianti et al. 2023). Culture is embedded in the everyday environment and is characteristic of society.

Accounting cannot be separated from the social sciences formed by humans which have had a long process in their development. When examined specifically from the existing social reality phenomenon, accounting does not only revolve around business or business entities. As (Manan, 2014a) states that accounting is related to and has an influence on human presence in community groups. (Jeacle, 2009) also states that accounting is involved in everyday life, where accounting is applied in people's activities, starting from households, shopping, even entertainment.

Through complex social interactions, accounting is transformed into the culture and social life of society. So issues related to culture influencing accounting or vice versa are widely discussed by academics. Cultural values in society can influence the formation of the character of accounting science (Manan, 2014b) and the accounting system also develops with the culture that develops in society.

Efforts to incorporate cultural values into accounting studies are carried out so that this scientific discipline can accommodate the economic interests of the Indonesian people and so that everyone who practices accounting has morals based on cultural values and norms (Anita, 2019). The accounting system from a cultural perspective as stated by (Hofstede et al., 2010) is understood as a ritual to fulfill the cultural need for certainty, simplicity and truth in the organization. So in practice, accounting contains economic, political, social, cultural and so on components, especially those related to people's lives.

### **Accountancy**

(Sugiri & Riyono, 2008), says that accounting is a service activity whose function is to provide quantitative information, especially those related to finance. It is hoped that this information can be used as input in the decision-making process, economically and rationally. The scope of accounting as described by the above definition appears to be limited.

A broad perspective is stated in the definition which describes accounting as follows: the process of identifying, measuring and communicating economic information so as to enable consideration and decision making based on information by users of that information.

### **Identification in accounting**

Recording events related to transactions is an accounting identification or action that is categorized as an economic activity (Wardani et al., n.d.-a, 2023).

Identify income and expenses, both of which are recorded in the records and recognized respectively when a transaction occurs and then compared in reporting (Kalalo & Sondakh, n.d., 2013).

In accounting, the identification process, namely the activity of selecting activities that are included in economic activities, the identification function is to capture events that qualify as transactions. Events or occurrences can be classified into 2 (two), namely economic events (transactions) and non-economic events (non-transactions), Sony and Ratna Candra (2014). This event is said to be a transaction if it fulfills 2 (two) characteristics, namely 1. Causes changes in cash, meaning that there is cash in or out due to the economic event that occurs, this can also cause profit or loss. 2 Can be measured using financial units, meaning that the transactions that occur have a value or unit that can be measured.

### **Measurement in accounting**

Measurement in accounting is also said to be the assignment of numerical values to certain events to indicate certain characteristic objects (Wardani et al., n.d.-b, 2023).

In accounting, measurement (Nigroom, 2002) is the assignment of numerical values to certain objects or events to indicate certain attributes. Measurement in accounting is the process of determining the amount of money used to measure assets, liabilities, income and expenses in financial reports. This process includes the selection of a particular measurement basis. Common measurement bases are historical cost and fair value.

### **Communication in accounting**

Communication in accounting for submitting financial reports is a stage where very important information is conveyed (Wardani et al., n.d.-b, 2023).

Transparency in the processing of financial reports is not applied in formal accounting concepts but rather communication between parties and explanations in records of management of family assets and resources between both family parties (Stefania et al., n.d., 2024).

Accounting is basically inseparable from the process of conveying information using financial reports. Financial reports are usually prepared on the basis of the assumption that the company will continue its business and will continue its business in the future. Qualitative characteristics are characteristics that make information in financial reports useful for users, namely understandable, relevant, reliable and comparable (Hastuti, 2012). b

Submitting financial reports in accounting, the communication process is a very important stage for conveying information. Communication is the process of creating items that meet the definition of elements and recognition criteria in the balance sheet or profit and loss report (Abdurahim et al., 2009). Reporting determines the time or time an item will be presented so that it has the consequence that recording of the transaction must be carried out. So before the reporting process in accounting there is also a measurement and recognition process, these two things cannot be separated.

### **Lani tribe**

Lani is a native tribe from Ilaga, Puncak, Central Papua to Lanny Jaya, Papua Mountains. The Lani tribe is often called West Dani by foreign missionaries to group the tribe with the Dani tribe who live in the Baliem Valley to the east. This is due to the similarity of the language they use, namely Lani, so it is also called West Dani. The Ilaga area is a wide and beautiful valley, which is divided by the flow

of the Ilarong River. This area with an altitude of 1,500 meters has a temperature of 6-2 Celsius. Along rivers, hillsides, even to the top of the hill.

### **Weddings in the Lani tribe**

The process of tying official ties between men and women which is carried out according to religion, law, social and custom to form a family in a new life is marriage or matrimony (Widianti, et al, 2023).

The Lani tribe community prohibits marriage between members of the same clan, so both parties must have different clans. Apart from that, the dowry used is a minimum of 5 pigs. The dowry will be given at one church and the rest will be given to the woman. The Lani tribe also allows polygamy, in fact a man can have 10-15 wives.

### **METHOD**

This research uses a qualitative approach with a case study strategy in the marriage customs of the Lani tribe. Case studies are carried out to make it easier for this research to explore information and data that is in accordance with the research problem formulation. Therefore, the data source to support this research process is directly from informants who have long been involved in the field of marriage customs, namely traditional leaders, community leaders and cultural observers. The research location is in Lani Jaya Regency. This location was chosen because until now the Lani tribal community still preserves traditional marriage ceremonies by asking for a dowry or *Kweau*.

The data sources used are primary data, data collected and processed themselves by those who use them, in this case researchers, and secondary data used by researchers in this research comes from books related to the research title and previous researchers' thesis journals.

This research uses data collection techniques: by conducting interviews with informants including community leaders, traditional leaders, cultural observers and local government who understand Lani culture, especially wedding customs and observation by directly observing the traditional wedding procession taking place, in order to obtain information about mas mating which is related to the process of measuring, recording and assessing using an accounting approach.

This research was also carried out with clear research limitations, namely only between the nuclear family and the traditional marriage process. The nuclear family referred to is the bride's family as the recipient of the dowry and the man's family as the dowry provider. This research is also used only for internal families involved in the dowry process.

### **RESULTS AND DISCUSSION**

The Lani tribe is one of the tribes that live in several districts, namely Lani Jaya, Tolikara, Puncak Jaya, Yalimo and Mamberamo in the Central Mountains, Papua, Indonesia. The Lani people themselves have unique traditions and culture such as traditional and religious marriages, the *Wam Mawe* ceremony which means pig ceremony and the tradition of cutting fingers which is done in various ways. The

traditional wedding ceremony itself is a tradition passed down from generation to generation in the Lani tribal community. The Lani tribe people use a dowry or dowry or what the Lani language term is called (*Kweau*) in the form of pigs. The Lani tribe prepared 5 pigs as traditional marriage material. Of the 5 livestock, 1 pig was presented to a religious figure as a wedding offering or a valid marriage according to local religion. Usually, the marriage is held in a church as an endorsement by the priest or religious figure to become husband and wife. Then, there will be 4 pigs as a dowry payment from the groom's family to the bride's family. The payment for the 4 pigs, after the second wedding, the wedding will take place in the church according to religion, either in cash for the 4 pigs at a time or in installments (credit) goes back to the initial agreement at the discussion stage between the two parties.

Researchers were able to have in-depth interviews with informants regarding determining the price of *Kweau* based on the bargaining process (negotiation) between the two families of the prospective bride and groom. After negotiations regarding the dowry price based on market transaction prices, both parties took a communicative decision. Once agreed, the results of the transaction will be recorded because it will be useful in the future for the next traditional wedding party process. The results of the agreement are made in the records of each family of the prospective bride and groom.

### **Identification**

#### Application/Proposal stage

In Lani tribal marriages, there are several categories that must be fulfilled for someone who will continue the marriage process to a legal marriage as husband and wife, both as a groom and a woman who will become one family. In general, the categories that must be fulfilled for the groom and bride are not seen from the age of the bride and groom but rather on the ability of the bride and groom to do something, even the physical maturity of the groom and bride. There are several categories that must be fulfilled by both the groom and the bride.

Categories of grooms who are eligible for marriage, if fulfilled:

- Well established to support the family
- Mapan opened new land and built a house
- Mapan pays the bride price to get married
- Permission agreement from the parents of the bride and groom and their relatives.

Categories of women eligible for marriage, if fulfilled:

- Well established to take care of the household
- Well established to clean the *petatas* land and well established to dig *petatas* when harvesting sweet potatoes.
- Well established at cooking and taking care of the kitchen
- Established to chicken bag (*noken*) and established to raise pigs by cleaning pet cages.

The categories above are an assessment carried out by the families of the bride and groom and their relatives. If the above categories are met according to the parents of the bride and groom, then the bride and groom are ready to marry with a dowry that will be agreed upon.

There are several stages of the marriage process according to the Lani tribe as follows:

#### 1. Introduction stage

Initially, a man wants to get to know a woman by building a communication relationship with the woman's parents and close relatives. If the man does not build a communication relationship for 1-2 months and has a relationship with a woman secretly without the woman's parents and close relatives knowing, he will be subject to a fine or sanction in the form of money or money.

#### 2. Proposal stages

Furthermore, if both the groom's and bride's families find out, the groom's family comes to the woman's family to propose to the woman to become his wife. The application is made by the man's family to the woman's close family. After permission from the bride's relatives, there will be an agreement for the next process, namely the interweaving process.

#### 3. Interlacing stages

In this interweaving process, the bride's parents and their close family or relatives deliver the bride to the groom's parents. Before delivering the bride, the woman's parents decorate their child by wearing traditional clothes as proof that the girl is ready to become a wife or housewife. Usually held at night by holding entertainment programs in the Lani tribal language to strengthen the relationship between the bride and groom who will unite as husband and wife.

#### 4. Stages of marriage

The wedding took place officially in a church led by a figure or priest. During the wedding, the bride and groom's family and/or close relatives will be present. After the marriage is legal according to the church, the process of giving *Kweau* will continue according to the local Lani tribe's custom.

Stages of Determining *Kweau* for both parties

##### a. Agreement between both parties and determination of *Kweau's* payment time

The groom's parents assess the bride for several days and if they see good characteristics and habits, before carrying out the dowry payment, the man's family invites the woman's family to discuss the procedures for paying the dowry. From the discussion on the dowry payment, both families will discuss and agree on the procedure for paying the dowry and setting the wedding date. After an agreement between the two families, the man's family needs 1 to 3 months to prepare the dowry payment assets which must be given to the bride's family according to her request.

##### b. Procedures for giving *Kweau* to the Lani Tribe

In general, dowry payments in Lani ethnic marriages are inseparable from the customary and religious systems that apply in the local area. Because the Lani tribe considers a marriage to be valid if it is carried out according to local customs and religion. In general, in the Lani tribe's dowry, there are two types of *Kweau*, namely pork or money. However, in general *kweau* is given in the form of pork. The local

indigenous community considers pigs to be a rare material or treasure that is very valuable and has the highest value because according to the Lani tribal community it can solve the problems that occur in the Lani community and consider the marriage valid if the man's family pays the dowry for the pig's assets according to the request of the woman's family. . The amount of wealth of the Lani tribe's dowry pigs is seen from the composition of social strata which is based on power and wealth. The highest class in the Lani tribal community is the tribal chief who is the highest authority and holds power in his village.

The dowry payment made in the Lani tribal community is a gift from the groom's family to the bride's family, usually in the form of treasure or a certain amount of money which is handed over according to the request of the bride's family. The handing over of the pig's assets or dowry money after a religious wedding or wedding at a church by a local religious figure. One pig in the dowry will be offered in the church as a valid marriage according to the local religion. After the wedding in the church by a local religious figure or priest, the payment of property or money from the man's family to the woman's family continues. If a marriage occurs without a dowry payment, it will be demanded by the woman, even though the marriage has been performed religiously by a religious figure or priest, because the function of the dowry payment is to release the bride from her family and place her in the groom's family environment. Therefore, when the bride gives birth to a child (baby), the child will carry on the clan or *faam* of the groom (her father).

As time goes by, in general the bride price payments from the Lani tribal community are in the form of; Pig (*Wam*) and/or money, usually the amount paid to the bride's family according to the request of the initial agreement between the two families of the prospective bride and groom.

**Communicating and measuring Kweau with the livestock of 5 pigs in the Lani traditional tribe**

The number of pigs paid as dowry in the Lani tribal community is 5 pigs. 1 pig must be offered to a religious figure as a wedding offering or a valid marriage according to the local religion, usually marriages are held in church as validation by the priest or religious figure as husband and wife. Then, there will be 4 pigs as a dowry payment from the groom's family to the bride's family. Payment for the 4 pigs, after the second wedding the wedding takes place in church according to religion, either immediately pay for the 4 pigs at once or the installments go back to the initial agreement at the discussion stage of the relationship between the two families or relatives of the bride and groom. The following is according to the informant that I got information about the dowry assets with the assets of five pigs which were in effect after the circulation of money or rupiah in the 2000s until now.

**Table 1. Journal for recording pork property transactions as marriages in the Lani tribe in Wamena Papua.**

Traditional and religious marriage stages	Explanation of pig treasure material			
	Marriage with a wedding in the Church			
	<b>Pig (@Rp)</b>	<b>Pig age at market</b>	<b>Amount</b>	<b>Information</b>



Wedding in church	1 head @5.000.000	6 months	5.000.000	As an offering to church figures
Wedding (Kwau Purak)	1 head @ 30,000,000	4 Years	60.000.000	As a dowry
	1 head @ 15,000,000	1.8 years		
	1 head @ 10,000,000	1.2 years		
	1 head @ 5,000,000	6 months		
<b>Total</b>	<b>65.000.000</b>		<b>65.000.000</b>	

Source; results of in-depth interviews with informants (YP) and calculations of pig property costs according to market prices in 2022-2024

Table 1 shows that marriages in the Lani tribe in Wamena require Rp. 65,000,000; as material costs for 5 pigs prepared by the groom's family as a valid dowry payment asset according to local customs and religion.

**Presentation of *Kweau* accounting in the Lani tribe**

Table 2. General journal

Giving *Kweau* from the man's family to the woman's family according to the Lani tribe's wedding customs and religion in Wamena from 2020-2024

Account name	Cost of traditional wedding materials		Information
	Debet (Rp)	Credit (Rp)	
Pig	5.000.000	-	Wedding offering in Church.
Cash	-	5.000.000	
Pig	60.000.000	-	Giving <i>Kweau</i> is legal according to custom
Cash	-	60.000.000	
<b>Totals</b>	<b>65.000.000</b>	<b>65.000.000</b>	

Source: Results of analysis of giving *Kweau* from the man's family to the woman and results of calculations of marriage transaction costs for the Lani tribe in 2020-2024

**Reporting and sharing of *Kweau* from the woman's family**

The dowry status will be transferred to the bride's family from the groom's family. The groom's family pays the bride price and/or dowry assets from the bride's family because the function of dowry payments according to the Lani tribal community is that first, a bride is no longer a girl but is legally a wife or a new household in the groom's family. Second, if a woman gives birth to a new child, she will automatically follow her father's clan or family, because the Lani tribal community generally follows the father's lineage (patrilinear).

*Kweau* status received by the bride's family and the distribution system;

- If a bride is the first child in the family, her father and mother will be divided by male siblings, in the distribution they will look at the father and mother's dowry payment records to pay off what is recorded as a debt in the dowry. In the distribution, the brother will see a note that was donated when his father and mother got married or a dowry payment. Usually, the dowry contributors to the girl's father and mother are aunts (the bride's father's sister), old father (a brother above the father), and younger father (a brother below the father). So, the brother pays or repays his close family or relatives who donated his biological parents' dowry assets. The distribution of dowry assets can be seen in table 3 and table 4.

Table 3. Journal recording debt repayment for *Kweau*, mother of the bride.

Ownership status of dowry assets.	ACCOUNT			Information
		Debet (Rp)	Credit (Rp)	
Aunts (older sister of the bride's father)	Debt	30.000.000	-	Giving the first pig to the bride's aunt
	Pig	-	30.000.000	
The bride's son	Debt	15.000.000	-	Giving a second pig to his son from the bride
	Pig	-	15.000.000	
The bride's brother	Debt	10.000.000	-	Giving 1 third pig
	Pig	-	10.000.000	
Uncle (brother of the bride's mother.	Debt	5.000.000	-	1 fourth pig
	Pig	-	5.000.000	
<b>Total</b>		<b>60.000.000</b>	<b>60.000.000</b>	<b>Total 4 pigs</b>

Source: Results of in-depth interviews regarding the distribution of *kweau* assets from the informant (YP) as the bride's brother and the results of calculating the transaction costs for Lani ethnic marriages for 2020-2024.

Table 4. Journal

Distribution of kwau assets from the bride's family.

	<b>Account</b>	<b>Debet (Rp)</b>	<b>Credit (Rp)</b>	<b>Information</b>
General journal notes from the bride's family	Debt	60.000.000	-	Distribution of assets of 4 pigs from the woman's family
	Pig	-	60.000.000	
	<b>TOTAL</b>	<b>60.000.00</b>	<b>60.000.000</b>	

Source: *General journal created by researchers from interviews with informants (YP) and calculations of Lani tribe marriage transaction costs for 2020-2024*

If a bride is the second or third or next daughter in her family, the bride price will be distributed by her uncle from the bride's mother's blood relatives. Uncles also have an important function in the system of distributing dowry assets because uncles are blood relatives of the mother who was produced or born to the girl or in other words repay the blood that shed when the bride was born from her mother.

***Kweau's accounting confession***

*Kweau* said that in the Lani tribe's customs, there are two accounting confessions that can be acknowledged verbally or in writing, namely the groom's family records them as expenses or costs and debts. then the bride's family considers it income or income and pays off the obligation. Researchers try to create each confession journal based on the results of recording transactions from agreements between both parties.

A. Recognition as costs and debts from the groom's family,

The bride price payment from the groom's family will acknowledge the costs which will be recorded as costs verbally or in writing and a groom and his parents' families acknowledge the debt. As repayment of debts or obligations when the first child of the woman marries the newlyweds. The confession journal that recognizes the burden and debt by the groom's family is seen in tables 5 and 6 below:

Table.5. Expense recognition journal

Recognition as a burden by the groom's family.

<b>Journal of acknowledgment of expenses by the groom's family.</b>			
<b>Account</b>	<b>Debet (Rp)</b>	<b>credit (Rp)</b>	<b>Information</b>
Cost	65.000.000	-	Kweau's gift to the bride's family
Pig Assets (5 pigs)	-	65.000.000	
<b>Total</b>	<b>65.000.000</b>	<b>65.000.000</b>	

Source: *Results of calculations of marriage transaction costs for the Lani tribe in Wamena Papua in 2020-2024*

Table 6. Debt recognition journal

Acknowledgment of the debt that must be paid later by the new family.

<b>Jurnal pengakuan utang oleh pihak pengantin baru.</b>			
<b>Account</b>	<b>Debet (Rp)</b>	<b>Credit (Rp)</b>	<b>Information</b>
Burden	65.000.000	-	Debt for giving Kweau to the bride and groom, especially to the groom.
Debt	-	65.000	
<b>Total</b>	<b>65.000.000</b>	<b>65.000.000</b>	

Source: *Calculation results of Lani tribe marriage transaction costs for 2020-2024 Recognition as income and debt repayment by the woman's family.*

Receipt of dowry from the bride's family will be recognized as income and will then pay off the debt for payment of dowry from the bride's father, if the bride is first from her father's and mother's family. If the bride is the second or third child, it will be transferred to uncles and/or older brothers or sisters to share the proceeds of the dowry. Journal of recognition of income recognized by the bride's family and acknowledgment of debt repayment for the dowry of the bride's biological mother can be seen in table 7 and table 8. Table

7. Income journal

Recognition of income from the bride's family

<b>Revenue recognition journal</b>			
<b>Account</b>	<b>Debet (Rp)</b>	<b>credit (Rp)</b>	<b>Information</b>
Pig	60.000.000	-	<i>Kweau</i> reception from the prospective bride
Income	-	60.000.000	
<b>Total</b>	<b>60.000.000</b>	<b>60.000.000</b>	

Source; *Results of direct interviews with informants (YP) who are Kweau recipients from the groom's family.*

Table 8. Debt repayment journal

Debt repayment for payment of *Kweau* to the prospective bride's biological mother.

<b>Debt repayment journal</b>			
<b>Account</b>	<b>Debet (Rp)</b>	<b>credit (Rp)</b>	<b>Information</b>
Debt	60.000.000	-	Debt repayment for the dowry payment of the prospective bride's biological mother
Pig	-	60.000.000	
<b>Total</b>	<b>60.000.000</b>	<b>60.000.000</b>	

Source: *Results of in-depth interviews with informants (YP) and calculations of Lani tribe marriage transaction costs for 2020-2024*

**CONCLUSIONS AND SUGGESTIONS**

**Conclusion**

As a result of this research, researchers can draw the conclusion that in traditional weddings the Lani tribe implements the role of accounting, whereas accountants uphold the values of honesty, openness, independence, integrity as contained in the cultural values of giving *kweau* in traditional Lani weddings.

The researcher also provides conclusions as information about dowry accounting in traditional marriages of the Lani tribe in the mountains of Papua, as follows;

- As a source of identification, measurement and communication in accounting based on transaction records or documents.

- As an identification process, the asset purchase price can be recorded at the time of the purchase or sale transaction so as to determine the purchase price in accordance with current market costs or the application of fair value,

- The researcher provides an overview of general journals and financial reports that can be used in traditional Lani wedding ceremonies in purchasing communication, presentation, recognition and disclosure as *kweau* reports.

### **Suggestion**

For the Lani tribal community, it is necessary to record and keep documents or records of giving *Kweau* in traditional marriages so that the user and subsequent wedding ceremony can be open between the two parties in the marriage in accordance with local customary and religious provisions.

Future researchers need to need informants from all districts that inhabit the Lani tribal community because the research focuses on informants from the Lani tribal community in Lani Jaya district, Papua Mountains, Indonesia.

### **BIBLIOGRAPHY**

- [1] Kalalo, F. P., & Sondakh, J. (n.d.). *PERKAWINAN DALAM HUKUM ADAT SUKU DANI PAPUA 1 Oleh: Mindison Telenggen 2*. <http://irnawijayanti.wordpress.com/kebudayaan/>
- [2] Stefania, M., Kaka, D., Faga, R., Tanenofunan<sup>3</sup>, T., Angelina, M., Luma<sup>4</sup>, M., & Lian<sup>5</sup>, Y. P. (n.d.). *Akuntansi Belis Dalam Adat Perkawinan Etnis Masyarakat Ngada*. <http://jurnal.jomparnd.com/index.php/jk>
- [3] Wardani, D. K., Yanuarista, E., Kunci, K., & Belis: (n.d.-b). *AKUNTANSI BELIS DALAM ADAT PERKAWINAN MASYARAKAT KABUPATEN SIKKA, NTT* (Vol. 12, Issue 2).
- [4] Abdurahim, A., Erlangga, A., & Yaya, R. (2009). *AKUNTANSI PERBANKAN SYARIAH: TEORI DAN PRAKTIK KONTEMPORER*. Salemba Empat.
- [5] Hastuti, I. (2012). *SISTEM INFORMASI AKUNTANSI SEBAGAI ALAT KOMUNIKASI PERUSAHAAN DENGAN PIHAK PEMAKAI*. Duta.Com ISSN: 2086-9436 Volume 3 Nomor 1 September 2012, 3(September), 23–30
- [6] Nigroom, N. (2002). *MODEL PEMBIAYAAN BMT DAN DAMPAKNYA BAGI PENGUSAHA KECIL*. Akatiga.
- [7] Sony, W., & Ratna Candra, S. (2014). *PENYIAPAN TRANSAKSI: PENGIDENTIFIKASIAN, PENGUKURAN, DAN PENDOKUMENTASIAN*.
- [8] Sugiri, S., & Riyono, B. A. (2008). *AKUNTANSI PENGANTAR 1*. STIM.
- [9] Manan, A. (2014a). *AKUNTANSI DALAM PERSPEKTIF BUDAYA JAWA: SEBUAH STUDY ETNOGRAFI PADA PEDAGANG KELILING DI KOTA SEMARANG*. *JURNAL ILMU MANAJEMEN DAN AKUNTANSI TERAPAN (JIMAT)*, 5(1), 1–20.
- [10] Jeacle, I. (2009). *ACCOUNTING AND EVERYDAY LIFE: TOWARDS A CULTURAL CONTEXT FOR ACCOUNTING RESEARCH*. *QUALITATIVE RESEARCH IN ACCOUNTING & MANAGEMENT*, 6(3), 120–136.

- [11] Anita, D. G. (2019). *MENGUAK PRAKTIK AKUNTANSI PADA PELAKSANAAN UPACARA ADAT RAMBU SOLO MASYARAKAT TORAJA*. Universitas Hasanuddin
- [12] Manan, A. (2014b). *HUKUM EKONOMI SYARIAH*. Kencana
- [13] Samsu, S. (2013). *ANALISIS PENGAKUAN DAN PENGUKURAN PENDAPATAN BERDASARKAN PSAK NO. 23 PADA PT. MISA UTARA MANADO*. EMBA, Vol.1 No.3, 571
- [14] Hofstede, G., Hofstede, G. J., & Minkov, M. (2010). *CULTURES AND ORGANISATION: INTERCULTURAL COOPERATION AND ITS IMPORTANCE FOR SURVIVAL*. McGraw-Hil