

The Role of Management Accounting in Determining *Dui'menre* in Bugis Traditional Wedding Traditions

Nur'Illiyyien¹, Neke Triani², Syarifuddin³, Darwis Said⁴

¹²³⁴Hasanuddin University, Indonesia

E-mail: yeyennasra26@gmail.com, nekstriani1987@gmail.com, syarif1963@yahoo.com, darwissaid@yahoo.com

Abstract

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This research examines the shift in the meaning of dui' menre' in Bugis society from a traditional symbol to a socio-economic burden. This tradition has serious consequences, including delayed marriage and elopement (silariang; Bugis), due to its often irrational nominal value and the pressure to maintain prestige. Through a qualitative approach, this study finds tension between the traditional meaning of dui' menre' as a marker of self-esteem (siri') and the financial reality of the younger generation, exacerbated by the gap with the principle of simplicity in Islam. As a solution, this study offers an alternative perspective by rationalizing its determination through a management accounting framework. Dui' menre' is analyzed as a project cost (wedding party) that requires strategic planning. The proposed framework combines target costing to set minimum costs based on real budgets, value-based pricing to calculate honor premiums fairly, and cost control mechanisms to ensure accountability. Thus, this study not only contributes academically by expanding the application of management accounting to the cultural realm, but also provides a practical framework for communities and traditional leaders to balance the preservation of traditions with financial sustainability and the alignment of Islamic values.

INTRODUCTION

The tradition of dowry money or dowry money (ꦢꦸꦶꦩꦺꦤꦺꦫꦺ; Bugis lontara) means "raised money" is a complex socio-economic phenomenon that is deeply rooted in South Sulawesi society, especially the Bugis tribe. (Syarifuddin & Damayanti, 2015) The Bugis people, known for their maritime history and strong social value system, place family dignity and honor (siri') as the main pillars of social life. Dui' menre', or dowry, sits at the intersection of custom, honor, and economic reality.

Dui' menre' literally interpreted as an amount of money/wealth that the prospective husband must give to the prospective wife's family as a symbol of seriousness and appreciation (Chen & Pan, 2023; Ikbal, 2016; Syarifuddin & Damayanti, 2015) This distinguishes it from the dowry, which is the full property of the prospective wife and is obligatory according to religious law. (Rasjid, 1976) (Khairuddin, 2024). Dui' menre' is handed over to the woman's family to finance the wedding party (bride pricing) (Sesse & Rafsanjani, 2011) However, more than just a financial transaction, dui' menre' in the context of Bugis culture is actually a social barometer that reflects social status, education level, beauty, and even lineage, especially the title of "andi" or "blue blood" of Bugis noble women. (Brandl & Colleran, 2024; Nahdhiyah et al., 2022).

Along with modernization and economic development, this tradition has undergone a shift in meaning. Contemporary studies show that dui' menre' is now shrouded in a spirit of social competition (prestige). (Rinaldi et al., 2022; Syarifuddin & Damayanti, 2015). Dui' menre' is transformed into a tool to show off wealth and social status, where the nominal amount is often not proportional to the needs, but is driven by the demands of the family to hold a magnificent

wedding party and according to the standards of honor (prestige) of a particular group or community.

This phenomenon triggers the commercialization of marriage, where a woman's worth is at risk of being measured in terms of the price she must pay. Rizkayanti et al., 2024) highlights that the rising value of *dui' menre'* triggers excessive financial burdens, delays in marriage, and, in extreme cases, the exploitation of women, who are seen as an economic burden. *Dui' menre'* has shifted from a mere cosmetic accessory (*tahsīniyāt*) that must be fulfilled, regardless of the man's financial ability. The economic impact and shifting values resulting from this tradition demonstrate that financial issues within a cultural context require comprehensive analytical tools.

The common perception often limits accounting to a discipline concerned solely with the conventional financial cycle, which includes recording, processing, and reporting. In fact, accounting offers a broad framework for analyzing and understanding a wider range of phenomena. Accounting concepts are even relevant and applicable in everyday contexts, such as managing personal expenses, household expenses, and recreational activities. (Jeacle, 2009). Considering that accounting is classified as a social science, its formation and development cannot be separated from human interaction and cultural values embedded in society. (Manan, 2014). The close relationship between accounting and cultural values is the basis for this research to examine financial practices in wedding traditions, particularly in determining the *dui' menre'*, which indirectly triggers social impacts and financial consequences.

In Bugis society, the demand for *dui' menre'* is not merely a tradition, but has given rise to profound social consequences. The pressure to meet the agreed-upon *dui' menre'* often forces many young men into difficult choices: postponing marriage indefinitely or leaving their hometowns to migrate. The tensions created by this economic burden then trigger an extreme cultural response, namely the phenomenon of elopement (*sillariang*; Bugis). Essentially, *silariang* is a form of protest and despair among couples whose marriage aspirations are thwarted by failed negotiations between families regarding the *dui' menre'*.

On the one hand, the meaning of marriage itself is truly noble. Marriage is a trust that aims to create security and protection. (Aasoglenang et al., 2024). In line with that, Nurliana (2022) He added that from an Islamic perspective, marriage is more than just a social bond; it is a path of worship laden with rewards, aimed at building a family filled with peace and happiness, and guiding life toward salvation in this world and the hereafter. However, ironically, the practice of *dui' menre'*, which should be part of protecting customary trusts, has the potential to erode the very meaning of marriage itself. Rather than paving the way for protection and peace, this demand can actually create obstacles, anxiety, and shift the focus away from the spiritual purpose of marriage.

Observing the process of determination and management *dui' menre'* involving negotiation of value and raising large sums of money, the question arises "how are these wedding costs managed and planned?" From this point of view, determining *dui' menre'* can be analyzed as part of the strategic cost planning of a project (wedding party) which involves determining values, budgeting, and control. Therefore, this study aims to rationalize the process of determining and managing costs *dui' menre'* using a conceptual framework of management accounting, an approach that is rarely applied in non-business contexts in Indonesian accounting literature. This study fills the research gap by analyzing *dui' menre'* as a project cost that requires strategic planning. Academically, this research contributes to the expansion of the scope of management accounting and practically, the results are expected to provide a rational and structured framework for society, especially the younger generation and families in managing the financial burden of *dui' menre'* so that decisions related to marriage become more planned and sustainable.

METHOD

This research develops a qualitative methodology with a case study approach that focuses on collecting primary data through interviews and participant observation. This approach allows researchers to capture the reality of social phenomena directly from the lived experiences of

participants, which is highly relevant to understanding cultural practices such as dui' menre', which are loaded with emotional and social values. This research involves Bugis families who experience the dui' menre' negotiation process. Participant selection was carried out through a purposive technique with the criteria of nominal variation in dui' menre'. The complexity of the negotiation process, and different outcomes (Bebbington et al., 2017).

The interview method focused on the subjective experiences of the parties involved. The interview process was conducted in stages, starting with open-ended questions about the overall experience, then moving on to specific aspects such as the negotiation process, social pressures, and economic impacts. Data analysis used an Interpretative Phenomenological Analysis (IPA) approach, which enabled researchers to understand how participants interpreted their experiences related to dui' menre'. According to (Braun, Virginia, & Clarke, 2021) IPA is particularly well-suited for exploring complex personal experiences within a specific cultural context. The analysis process involved several stages, beginning with repeated reading of interview transcripts, identifying emergent themes, and developing key themes that represent the essence of participants' experiences. Data validity was maintained through member validation, where initial interpretations were discussed with participants to ensure accuracy. (Bygstad & Munkvold, 2007).

The ethical aspects of the research received special attention given the sensitivity of the topic, which concerns self-esteem and family social status. This study applied the principle of cultural sensitivity by respecting Bugis customary norms and values during the data collection process. The researcher also applied the principle of positionality reflexivity by reflecting on personal positions and assumptions that might influence data interpretation. (Sarfo & Attigah, 2025).

RESULTS AND DISCUSSION

A. The Determinants of the Amount of the Panaik Money: Between Custom, Economics, and Social Status

The majority of respondents stated that the amount of the dowry is determined by a combination of the groom's education, occupation, family status, and abilities. Anita (name changed), 29, stated:

"Anything can be a deciding factor, but my family doesn't view money as a factor in self-worth. The amount is determined by the prospective husband's ability."

However, several respondents acknowledged that family status and education level were still primary considerations, especially among aristocratic (andi; Bugis) or prominent families. Mrs. Atun (name changed), 38, explained:

"If a woman comes from a distinguished background, the dui' menre' tends to be higher because it concerns customary honor."

Referring to the interview results, it can be concluded that the determination of the amount of dui' menre' in Bugis society reflects the dialectic between traditional values and modern economic considerations, where in general the nominal amount is determined by a complex interaction between factors of education, work, family status, and the financial capabilities of the prospective groom, but in practice there is a polarization between families who have adopted a rational approach by emphasizing the principle of affordability as expressed by young respondents that "the family does not view money as self-worth", facing noble families (andi; Bugis) who maintain a traditional perspective by maintaining a high nominal amount as a representation of customary honor and social dignity, thus creating a dynamic of varied negotiations between economic modernity and the preservation of cultural values.

B. Negotiation Process: Individual Roles and Family Pressure

Most respondents were involved in the negotiation process, although the level of involvement varied. Nana (name changed), 27, said:

"I was very involved until the deal was reached. However, the pressure of comparing myself to my siblings or family members was often overwhelming."

On the other hand, some women are not involved at all. Annisa (name changed), a 20-year-old housewife, stated:

"Only the parents were involved. As a daughter, I simply accepted the decision."

Responses to how they felt when the nominal amount was determined varied widely. Some felt proud, as it reflected their self-esteem, while others felt burdened or pressured. Nini (name changed), a 27-year-old teacher, said:

"At first, I felt pressured, afraid the asking price would be too high. But after learning about the high cost of the party, I felt it was reasonable."

However, there is also resistance to this concept. Hanifa (name changed), a respondent with a master's degree, asserted:

"Self-worth cannot be measured in money. We should return to the teachings of Islam."

Referring to the interview results regarding the *dui' menre'* negotiation process, it can be concluded that there is variation in the level of individual involvement and emotional responses to the process. Although most respondents were involved in the negotiation process with varying degrees of participation, ranging from actively involved to completely uninvolved, the social pressure to compare themselves to the standards of other families becomes a significant psychological burden. Meanwhile, respondents' emotional responses vary from pride as a representation of self-esteem to feelings of burden and pressure, with conceptual rejection from educated circles who emphasize that self-esteem cannot be measured in material terms and must refer to the principles of Islamic teachings.

C. The Meaning of Dui' Menre': Prestige vs. Self-Esteem

The majority of respondents agreed that in practice, the current *dui' menre'* (*dui' menre'*) is more about prestige than true self-respect. Lala (name changed), a 27-year-old private employee, argued:

"This has become a social competition. Many families insist on a high price just to avoid being seen as inferior by other families."

However, some respondents still maintain a traditional perspective. Ms. Atun (name changed) said: "For me, the higher the nominal dowry, the more proud I am because it is a symbol of respect for family and tradition."

Referring to the interview results regarding the meaning of *dui' menre'* in contemporary society, it can be concluded that there has been a shift in perception, with the majority of respondents viewing this tradition as having been reduced in meaning from a substantive concept of self-esteem (*siri'*) to merely a symbol of social prestige. As expressed by private sector employees, this practice has transformed into a "social competition" driven by rivalry between families. However, there are still segments of society that maintain a traditional perspective, interpreting high nominal values as a symbol of respect for ancestral values and family dignity, thus creating a dualism of meaning between the younger generation who are critical of the materialistic aspects of tradition, and the older generation who continue to strive to maintain symbolic values in cultural practices.

D. The Essence and Function of Dui' Menre' in Bugis Tradition

Dui' menre' (*panai'* money in Makassar dialect) is an amount of money/property given by the prospective groom's family to the prospective bride's family (Avita et al., 2022; Nahdhiyah et al., 2022; Rinaldi et al., 2022; Sesse & Rafsanjani, 2011). The amount is determined through a negotiation process based on the woman's initial request, until an agreement is reached between the two parties.

In the Bugis tribe tradition, *dui' menre'* has at least three main essences, namely:

First, as a dowry (dowry). Some people in South Sulawesi view dui' menre' as a dowry or dowry. According to Mr. Nasri Hamang, a religious scholar and cultural observer, he stated:

“In the Soppeng region, from the colonial era until the independence era (in the 1980s), the customary dowry was eleven rella (Bugis; possibly derived from the Arabic word riyal) for descendants of nobles, while for descendants of commoners (not nobles), seven rella. This provision was only mentioned during the marriage contract (ijab-kabul), not in reality. The reality is that the gift is a sum of money as dui' menre' which is usually accompanied by rice, passio (fastener) in the form of a gold ring and pattenre' (piercer) in the form of a sarong and usually there are still other things. This gift is what is considered by some people as a dowry (sompas; Bugis).”

This historical information makes it clear that even though there is a symbolic dowry promised, the reality of giving this dui' menre' is in practice considered as the real dowry by society.

Second, as spending money (dui' balanca; Bugis). Dui' menre' is intended as money to cover the expenses of the walimatul-'urs for the bride's family. (Syarifuddin & Damayanti, 2015) The budget for financing the walimatul-'urs (private house) is one of the main causes of debate regarding the nominal amount of the dui' menre' (private house). Therefore, it often appears as a form of "buying and selling" from an outside perspective.

This is supported by Ana's statement (name changed):

"Besides, the high dowry is actually reasonable considering the cost of the reception. Groceries are expensive, even though we have to entertain many guests. For example, if the agreed-upon dowry is Rp 30 million, my family will definitely add more to cover the total cost. It's also a matter of prestige; our family can't possibly serve a meager meal to our guests."

Third, as a means of self-esteem (social dignity). For most Bugis people, the nominal value of the dui' menre' is an important reflection of social status. A high nominal value represents high self-esteem (siri'), not only for the bride and groom, but also for both families. The ability to provide a high dui' menre' for the groom's family is a source of social pride. Meanwhile, for the bride's family, a high nominal value allows them to hold a lavish walimatul-'urs. The lively and magnificent celebration, in turn, becomes a means to elevate and demonstrate their self-esteem in the eyes of society.

A quote from Mrs. Nana (name changed) reinforces this:

"My daughter's dowry is relatively high because she's a graduate and the first child. This standard must be maintained, because if the first child's dowry is low, the standard for her younger siblings will automatically be low, as the older sibling becomes the benchmark. This is a social issue within the family."

Lisa (name changed) added:

"In my opinion, the dowry is determined based on the highest figure in the extended family, or at least it must be equal to the lowest figure."

Concerning self-esteem, families often deceive the public. The money given by the groom's family is actually quite small, for example, Rp 15,000,000 or Rp 20,000,000, but it is announced during the mappatuada (agreement) regarding the wedding and marriage ceremony or circulated to the public as Rp 30,000,000 or Rp 40,000,000.

This is in line with what Ani (name changed for convenience) said:

"My cousin used to get Rp. 300 million for his bride price, and in reality it was Rp. 250 million."

Social pressure to maintain or enhance one's dignity is the primary reason behind the high nominal value of *dui' menre'*. Consequently, the reality on the ground shows that the value of *dui' menre'* continues to rise. In Bugis areas like Pinrang, the nominal value of *dui' menre'* has reached hundreds of millions to billions. This high demand for prestige has significant psychological impacts, one of which can trigger the practice of "public deception." To maintain their image and self-respect in the eyes of the public, families often announce amounts higher than the actual agreed-upon value.

E. The Position of Dui' Menre' among the Bugis Tribe

Dui' menre' According to custom among the Bugis people, it is obligatory. *Dui' menre'* must be provided by the man's family to be given to the woman's family. (Nahdhiyah et al., 2022; Sesse & Rafsanjani, 2011; Syarifuddin & Damayanti, 2015). The nominal amount of *dui' menre'* that must be provided/given to the woman's family is the amount agreed upon in the deliberations of the leaders of the woman's family.

If the nominal amount resulting from the deliberation is not approved by the groom's family because it is considered too high/they are unable to provide it, then the wedding will not take place.

As conveyed by Nana and Nining (names changed):

"I almost cancelled my wedding because my husband at that time couldn't afford the dowry my family had set."

Consequently, many marriages are canceled due to the inability of the groom's family to provide the *dui' menre'* stipulated by the bride's family. This situation becomes very burdensome for many people in the Bugis region, so that some people decide to leave Bugis Land (their homeland) by migrating (mallekong; Bugis) to other regions due to their inability to provide the *dui' menre'*.

Given these impacts and consequences, which can lead to annulment of the marriage or the need for someone to migrate, the status of the *dui' menre'* in customary law appears to be one of the pillars of marriage. Its position in social practice seems to surpass, and even replace, the dowry in Islamic marriage law.

This condition is in stark contrast to the status of dowry in Islamic jurisprudence, as conveyed by Mr. Nasri Hamang:

"...the status of dowry in Islamic jurisprudence is not a pillar but rather an obligation, which means it remains valid even if the dowry is not mentioned during the marriage contract."

Based on this explanation, Mr. Nasri concluded that this is where the shift (distortion) of meaning occurs. When the *dui' menre'*, which is purely customary, is positioned rigidly as if it were a pillar of marriage, the practice has displaced and burdened the essence of the dowry in Islamic law. Mr. Nasri emphasized that "Islamic law is truly there to facilitate the marriage process, while the excessive practice of *dui' menre'* can actually become a major obstacle to the implementation of this religious obligation."

F. The Position of Dui' Menre' According to Islam

Dui' menre' According to Islam, it is permissible (*mubah*), but it cannot exceed the position of dowry in Islamic marriage law. If dowry only has an obligatory position (*not rukun*) in Islamic marriage law, then it is illogical that *dui' menre'* exceeds the position of dowry with its position as *rukun* in Bugis custom.

Dui' menre' should be based on the principles of merit and ability, as is the position of the dowry. Appropriateness means how much money a man thinks is appropriate to give a woman, while ability means how much money a man thinks a man can give (Qs. Al-Baqarah; 236-237). *Dui' menre'* is sufficient for a modest amount, because it is intended as financing for *walimatul-'usr*, while it is *sunnah* to carry out *walimatul-'usr* in a modest manner, even though they have economic capacity. This was required by the Prophet SAW to Abd. Rahman bin 'Auf (newly married):

"Conduct a wedding celebration, even if you slaughter a goat – (HR Bukhari and Muslim)".

The excitement of the implementation *walimatul-'usr* must be within your abilities (you cannot force yourself), both the groom's and the bride's family. The existence of *dui' menre'* which must be high due to considerations of having to carry out *walimatul-'usr* as much as possible for the sake of social dignity is contrary to the content of this hadith. According to many educated circles, the nature of *dui' menre'* which is commonly practiced in Bugis areas/Bugis tribal circles is contrary to Islamic law.

G. Rationalization of Dui' Menre' Through a Management Accounting Framework

Management accounting is a discipline that focuses on providing useful information to management (the people in charge of running an organization) for internal planning, control, and decision making (Study Notes, 2022). Within its scope, management accounting encompasses a series of financial analytical procedures for controlling all of a company's economic activities, supported by comprehensive documentation of realized revenues and expenses. Its effectiveness as a decision-making tool lies in its ability to provide an evaluation basis for determining the feasibility of additional expenditures and new investment needs, while adhering to accurate accounting calculations (Villalba et al., 2021).

Schuster et al (2021) The primary function of a management accounting system is to support the planning and coordination process for decision-making, particularly short-term ones. By presenting cost and revenue information, this system facilitates the determination of optimal resource allocation to support the production of goods and/or services, in line with the company's objectives for a given period. Generally, this entire process is based on data on expenditures and actual results.

Traditionally, this discipline has played a significant role in monitoring, controlling, and internal auditing. Management accounting can be defined as the process of producing useful information (accounting) for those responsible for running a business (management). Broadly speaking, management accounting encompasses the production of all the information necessary to effectively manage an organization. This information has various characteristics, including (Study Notes, 2022):

1. Can be financial or non-financial data;
2. The level of accuracy can be accurate (certain) or generally correct (approximate);
3. The time focus can be actual (past) or estimated (future);
4. The level of depth can be detailed or in a very aggregate form;
5. Presented in various formats – verbal or written, such as figures, tables, and graphs covering profit/loss, cost/revenue, volume, quality indicators, trends, and so on.

The primary focus of management accounting is information that supports internal decision-making. Within a cultural context, management accounting principles can be applied to analyze Bugis wedding traditions. The dowry (*dui' menre'*) and its determinants can be positioned as information generated by management accounting. Meanwhile, the two families involved, particularly the woman as the recipient and manager of the funds, act as management, tasked with planning, controlling, and making decisions related to the wedding (project). Syarifuddin & Damayanti (2015) confirms that the determination of the dowry can be analyzed using a

management accounting approach, which then becomes the basis for decision-making regarding the implementation of the wedding party (walimatul-'urs)

Determining the ideal cost of living based on a management accounting framework should focus on separating real costs from social premiums, ensuring adequate cost planning and sustainable decision-making. The steps for determining a rational cost of living using a management accounting approach are as follows:

1. Minimum Costing – Target Costing

Basic concepts of target costing is market-oriented costing. The process begins with the marketing and design functions analyzing consumer needs and competition to identify desired product features and estimate a competitive selling price. From this estimated selling price, the company then subtracts the expected profit margin to arrive at the target cost.

Thus, target costing is essentially a method of profit planning and cost control that focuses on customer satisfaction. (Rounaghi et al., 2021). The essence of this method is the close integration between marketing and accounting functions, where cost control is carried out proactively on a market-based basis. (Gagne & Discenza, 1995). In order for a company to achieve its desired profitability, all teams within the organization must collaborate to design and produce products within the established target cost limits.

The concept of target costing can be used as an analogy to understand decision-making related to rationalizing/determining the amount of the dui' menre'. The first step is to determine the minimum amount of dui' menre' equivalent to the wedding costs that will be borne by the bride's family. This amount must be determined through a careful budgeting process.

- a. Identify and budget for actual costs. The bride and groom should prepare a comprehensive budget for all direct and indirect costs associated with the wedding reception (walimatul-'urs), such as catering, venue rental, decorations (indo botting; Bugis), and invitations. The minimum amount of the dui' menre' should be equal to the total wedding budget (dui' balanca; Bugis), ensuring sufficient funds to cover the operational costs of the wedding.
- b. *Target costing*– The amount agreed upon by the groom should be considered the target cost that the payer (the groom) must meet. Therefore, the dowry is equal to the total budget for the wedding reception.

This process controls the activities (wedding preparations) by ensuring that the funds received (dui' menre') are sufficient to cover the estimated costs and provide the desired “benefits” (prestige and other benefits), so that decisions regarding the continuity and luxury of the event can be made based on this information.

2. Value Based Pricing - Determination of Honorary Premiums (Value)

A value-based pricing strategy is an approach that sets the price of a good or service based on the perceived value believed by customers, rather than solely on production costs or historical prices. This concept is relevant to analyzing the phenomenon of dui' menre' in Bugis customs. Its application is evident when the value of dui' menre' is no longer simply rationalized as covering the real costs of the wedding ceremony, but instead shifts to reflect an honor premium.

The primary managerial challenge in this context is to rationally quantify these social value components. The dui' menre' negotiation process, from a management accounting perspective, is essentially an effort to balance the internal values of the bride's family, including dignity, social status, and prestige, with the external costs borne by the prospective groom, namely his ability to pay. Thus, the determination of the dui' menre' can be seen as a form of value-based pricing in the social realm, where the "price" is set based on non-material values that are highly perceived by society.

a. Rationalizing Non-Financial Value Through Market Analysis

Non-financial value components, such as educational level, profession, and dignity (siri'), which collectively form the honor premium, must be converted into monetary value within reasonable limits.

- 1) Benchmarking analysis (standard benchmarks); this rationalization ideally uses market analysis or internal benchmarking. As noted in interviews, families often use the nominal value of a relative's or first-born child's dui' menre' as a standard benchmark. Family management should use a reasonable standard benchmark within the same strata to avoid determining dui' menre' driven by mere short-term prestige. The goal is to ensure that the requested premium reflects a measurable and sustainable siri' value that is not emotional or artificial.
- 2) The honor premium, as capitalized goodwill, can be viewed as capitalized goodwill (an intangible value). The woman's family sets a nominal dui' menre' (amount of money paid for the wedding) above the walimatul-'urs (wedding) fee to reflect the reputation and quality of the prospective wife. The higher the measured quality (e.g., academic or professional degree), the greater the expected goodwill. However, this goodwill must be monitored to prevent it from becoming a barrier to entry.

b. The Principle of Appropriateness and Competence as an Ethical Control

Although management accounting focuses on efficiency and target achievement (including social profit margins), decision-making must be bound by ethical and social considerations.

- 1) The nominal limit for the dui' menre' (wedding dowry) should not be set excessively, thus hindering the marriage process. The practice of setting excessively high prices to generate a large social margin actually contradicts Islamic law, which is intended to facilitate the marriage process.
- 2) The determination of the dui' menre' must adhere to the principle of fairness, based on the prospective wife's worth and the man's financial affordability. This balance constitutes a form of internal control that is both cultural and spiritual. Decisions based on realistic financial capabilities ensure the sustainability of the relationship between the two families, rather than prioritizing short-term social gains.

3. Control and Decision Making (Controlling)

Management accounting plays a vital role in ensuring that decisions regarding dui' menre' are sustainable and responsible, by integrating economic and social considerations into the decision-making process.

a. Rational Negotiation – Aligning Honor Values With Ability

The dui' menre' negotiation process requires an interorganizational cost management approach that emphasizes transparency and open communication about financial capabilities. Men need to communicate their financial constraints rationally, while women need to understand those limitations.

b. Impact Analysis – Considering Opportunity Costs and Social Consequences

The concept of sustainability management accounting emphasizes the importance of considering the social and economic impacts of financial decisions.(Bebbington et al., 2017). In the context of dui' menre', opportunity cost analysis becomes critical to prevent negative consequences such as delayed marriage or excessive debt burden.

c. Post-Party Control: Variance Analysis For Accountability

Variance analysis for accountability is a systematic process in management accounting that compares actual performance with budgets or established standards for the purpose of identifying the causes of deviations, determining responsibility, and improving future performance.(Bebbington et al., 2017). In the context of traditions such as determining the dui' menre', this analysis is implemented informally by comparing the actual costs of the wedding reception with the previously agreed-upon dui' menre' nominal. When a discrepancy is found between the budget and the actual cost, whether favorable or unfavorable, an in-depth analysis is conducted to determine the root cause, whether it is due to external factors such as rising prices of basic commodities or internal factors such as inadequate planning.

This process essentially creates a transparent system that allows women's families to be accountable for the use of funds to all relevant parties, while also serving as a valuable learning tool for improving efficiency in implementing similar traditions in the future. More than just a financial tool, variance analysis in a cultural setting serves as a social justice mechanism that strengthens values of trust and responsibility among families, while preserving traditions through a more rational and sustainable management approach.

CONCLUSION

Referring to the discussion above regarding the *dui' menre'* tradition in Bugis society, several crucial findings can be concluded. First, the determination of the *dui' menre'* represents a complex dialectic between traditional values and modern economic considerations, with determining factors including the prospective groom's education, social status, occupation, and financial capacity. Second, the negotiation process demonstrates variations in individual participation, where social pressure to compare with family standards creates psychological burdens, while emotional responses range from pride to anxiety.

Third, there is a shift in substantive meaning where *dui' menre'* has been reduced from a concept of self-esteem (*siri'*; Bugis) to a symbol of social prestige, creating a dichotomy of meaning between the older generation who maintain traditional values and the younger generation who are critical of materialistic aspects. Fourth, the analysis of tradition reveals three main functions, namely as a dowry, an instrument for financing marriage (*dui' balanca*; Bugis), and a marker of social status. Fifth, there is a normative tension between the position of *dui' menre'* in customary law which is obligatory and the principle of simplicity in Islamic jurisprudence, where the practice often shifts the meaning of *dui' menre'* which should not be burdensome. Sixth, the management accounting framework offers rational solutions through the application of target costing to determine minimum costs, value-based pricing to quantify honor premiums, and variance analysis to ensure post-party accountability.

The implications of this research recommend a transformative approach that maintains cultural values while integrating the principles of financial feasibility and alignment with Islamic values, through stakeholder education, collaboration with traditional and religious leaders, and the implementation of a contextual management accounting system to create a sustainable and non-burdensome tradition.

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