
SUSTAINABLE COSTS BASED ON THE WISDOM VALUE '*MELOPEI*' IN THE *METOMPA ADA* TRADITION OF THE MORI IMPO TRIBE

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Abstract

This ethnographic study investigates sustainable cost practices in the *Melopei* ritual of the Mori impo tribe's *Metompa Ada* marriage tradition in North Morowali Regency, Central Sulawesi. Through participant observation and in-depth interviews with four key informants, this research examines how traditional costs integrate economic, social, environmental, and spiritual dimensions. The *Melopei* ritual involves three symbolic fortresses with progressive payments (IDR 150,000, IDR 120,000, and IDR 100,000 respectively) plus a long batik cloth, representing the groom's readiness to build a household. These costs function not as mere expenses but as social investments that legitimize marriage and honor women's dignity. The symbolism is profound: the first two fortresses represent respect for breasts as sources of nourishment, while the third honors the womb as the origin of life. The findings demonstrate that *Melopei* operates as a traditional social accounting system incorporating profit (economic readiness), people (kinship strengthening), planet (sustainable resource use), and spirituality (recognition of life's sanctity). This research concludes that indigenous cost practices offer a more holistic sustainability accounting framework than the conventional Triple Bottom Line, enriching global accounting discourse with culturally-grounded perspectives.

Keywords: Sustainable Costs, *Melopei* Wisdom, *Metompa Ada*, Cultural Accounting, Social Accounting, Mori Impo Tribe

INTRODUCTION

Indonesia is the world's largest living laboratory for the study of cultural accounting. As the country with the richest ethnic diversity and traditions in the world, Indonesia has tens of thousands of local traditions that remain intact and serve as mechanisms for environmentally friendly natural resource management, where the concept of “cost” or sacrifice is not limited to financial aspects alone, but also includes social, ethical, and spiritual dimensions that support sustainable harmony (Jasmine et al., 2023). Expenditures in customary practices are not only monetary in nature but also constitute forms of social, moral, and spiritual sacrifice that function as long-term investments for the sustainability of kinship relationships and the cultural identity of indigenous communities (Milangu et al., 2025). This was also expressed by (Kamilatuzzahirah, 2024), regarding the meaning of the costs involved in this tradition for the residents of Poto Village, as a form of charity or almsgiving, *batompok ke ina kemina* or gathering with relatives, conflict resolution, bringing blessings, and fortune or sustenance.

Amidst the hegemony of the positivistic and materialistic Western accounting paradigm, thousands of living customary practices offer a much richer epistemological alternative (Secker et al., 2014). Accounting that not only records numbers, but also records dignity, honor, sincerity, and the continuity of civilization (Dickson, 1979). One such example is the traditional marriage ritual (*Metompa Ada*) of the Mori impo tribe in North Morowali Regency, which includes a *Melopei* procession. This process involves a structure of sacrifice or costs that are not only economic in nature but also rich in social, spiritual, and moral meaning. The expenses incurred by the groom in this ritual are interpreted as a form of respect, responsibility, preservation of family dignity, and a manifestation of the value of balance in life. This shows that the concept of cost in local culture has a broader meaning than just monetary figures.

Melopei comes from the word “*lope*,” which means broken but still connected. This is the philosophy of life of the Mori impo people, which means that households may be hit by the storms of life, but they must not break apart. This ritual requires the groom to prove his economic, mental, moral, and spiritual readiness by passing through three fortresses guarding the bride's family. The costs incurred are not “expenses” in the modern accounting sense, but rather a sustainable investment that yields lifelong social, moral, and cultural dividends for both the bride and groom, their extended families, and their descendants.

The development of modern accounting shows an expansion of the role of accounting from merely a financial recording tool to an instrument for assessing social, environmental, and cultural impacts. One concept that is increasingly being discussed is sustainability accounting, which integrates economic, social, and environmental dimensions, often referred to as the triple bottom line (Elkington et al., 1994). However, current sustainability accounting practices still tend to be rooted in a Western materialistic paradigm, thereby neglecting the cultural, moral, and spiritual values that are an important part of indigenous peoples' lives (Randa, F., & Pasoloran, 2023). This creates a theoretical gap because modern accounting approaches have not been able to fully capture the non-material dimensions inherent in the socio-cultural practices of local communities. Indonesia, as a country rich in customs and traditions, has many cultural practices that reflect the principles of sustainability.

Also to avoid misunderstandings in society that simplify accounting as merely a tool for providing accountability information in relationships between parties with mutual roles.

This misconception can lead accountants to blindly believe that there is one accounting model that applies to all contexts and situations in society (Sujoko, 2015). Although there have been many studies discussing social accounting and local wisdom-based accounting, specific studies reviewing sustainable cost practices in the context of traditional rituals with strong symbolism are still very limited and tend to be general in nature (Lin et al., 2024). Most of the current literature still focuses on religious aspects, moral values, or the mainstreaming of local wisdom without exploring in depth how costs in traditional rituals are calculated, accounted for, and generate long-term socio-cultural dividends. This leaves a research gap regarding how costs are understood and implemented in practice in traditional ceremonies such as *Melopei*. Thus, there is a research gap that needs to be bridged, namely a deep understanding of how the concept of sustainable costs operates within the framework of local cultures that are still alive and practiced today.

This study aims to reveal the meaning of sustainable costs in the *Melopei* ritual through an ethnographic approach, thereby interpreting the economic, social, and spiritual values contained therein. The originality of this study lies in the analysis of the cost structure contained in the context of customs as a form of traditional social accounting that has not been widely discussed in modern accounting literature. The grand theory used is social accounting and sustainability accounting, specifically the triple bottom line, to analyze the integration of economic, social, and spiritual values in the *Metompa Ada* ritual. Thus, this study is expected to provide a conceptual contribution to the development of sustainability accounting that is more inclusive of local cultural values and indigenous community practices.

REVIEW OF LITERATURE

Several recent studies have shown the relevance between social accounting, sustainability, and local wisdom. Research conducted by (Magfira et al, 2024) confirms that the interpretation of costs in the context of local culture is not only oriented towards economic value but also reflects the values of sincerity, integrity, and social responsibility. This research provides an understanding that certain expenditures in a cultural context can be considered a form of meaningful sacrifice that supports the sustainability of social relationships. Similarly, in Balinese communities, accounting practices in the *Metatah* ceremony are based on social values such as gratitude, family ties, mutual cooperation, solidarity, and preservation of Balinese culture (Ketut et al., 2025).

Previous research conducted by (Thalib, 2023) revealed that local wisdom-based cost accounting tends to involve spiritual and moral values that influence the economic behavior of the community. These findings show that accounting cannot be separated from the cultural structure and beliefs inherent in the community. This supports the idea that cost practices in traditional rituals such as *Melopei* have social and spiritual functions.

In line with research conducted by (Nanda et al., 2025) his strengthens the argument that the concept of cost in traditional customs reflects social investment that strengthens community cohesion. Meanwhile, (Maddukelleng, 2023) emphasizes the importance of preserving local cultural values as a source of inspiration for the formation of alternative accounting models that are more inclusive and in line with the character of Indonesian society.

Previous research shows that there are significant opportunities to develop the concept of sustainable costs that not only focus on financial dimensions but also involve local values

that are rich in social, spiritual, and cultural meaning. However, no research has specifically examined these cost practices in the context of the *Melopei* ritual of the *Metompa Ada* practice, so this research fills that gap.

Social Accounting Theory

Social accounting theory views accounting not merely as a tool for recording economic activities, but also as a means of revealing the social consequences, moral values, and cultural aspects associated with an activity (Faiz et al., 2025). According to (Gray, 2018) social accounting encompasses reporting and measurement processes that consider the social consequences and non-economic contributions generated by an activity. Thus, social accounting emphasizes that accounting information must be able to reflect the relationship between an organization or community and the wider society.

In Indonesian cultural studies, social accounting plays an important role because various customary cost practices are not only financially meaningful, but also contain moral and spiritual values. Expenditures made in a cultural context are seen as symbols of honor, social solidarity, and the strengthening of group identity. This is in line with the opinion (Maddukelleng, 2023) which emphasizes that culture-based social accounting practices provide a great opportunity to understand how local communities manage resources through traditional values.

Sustainability Accounting Theory (Triple Bottom Line)

Sustainability accounting theory has developed rapidly in line with the increasing attention to the integration of social, environmental, and economic aspects in the decision-making process. The most commonly used model is the Triple Bottom Line, which was introduced by John Elkington in 1994 and developed in depth in his book published in 1997. According to (Elkington et al., 1994) the Triple Bottom Line emphasizes that companies must measure their performance not only in terms of economic aspects (profit), but also social aspects (people) and environmental aspects (planet). Elkinton states that “sustainability” can only be achieved if these three dimensions are managed in a balanced and mutually reinforcing manner.

In the context of accounting, this approach is used to measure the extent to which an activity can support long-term sustainability. In the *Metompa Ada* tradition, costs incurred in the form of *Melopei* are understood as part of efforts to maintain socio-cultural sustainability. The costs incurred in the ritual function to reinforce familial bonds, maintain honor, and preserve traditional values. Therefore, sustainability accounting theory provides an analytical framework that not only looks at the economic aspects of these costs, but also highlights the social and spiritual values that are the foundation for maintaining the continuity of this tradition. The three-pillar longing concept diagram can be seen in the image developed by (Nojhan, 2006) :

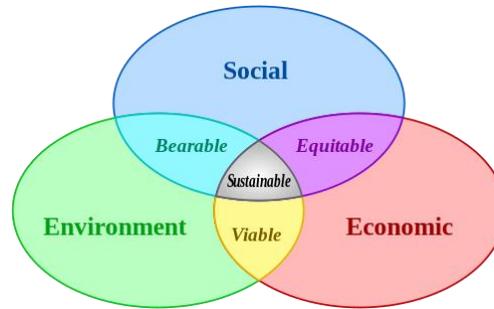


Figure 1.

Scheme of sustainable development: at the confluence of three constituent parts

Source: Nojhan (2006), Wikimedia Commons

Cultural Accounting

Cultural accounting is a form of accounting that contains spiritual and local wisdom dimensions, where the accountability process is not only oriented towards material-financial aspects, but also towards socio-cultural harmony and human relationships with nature and God (Putra & Muliati, 2020). Furthermore, (Panggabean & Hariwibowo, 2021) asserts that cultural accounting is defined as an accounting system that is not only based on formal rules but also accommodates the local cultural values of the supporting community, thereby creating accountability that is more contextual and meaningful to the local community. (Rahmayanti et al., 2025) also emphasize that cultural accounting cannot be separated from the cultural and social context in which it operates, thus requiring an analytical framework that integrates ecological, institutional, and cultural values into modern accounting practices. In line with this, (Sujoko, 2015) states that accounting cannot be separated from the context of spirituality and local wisdom of Indonesian society, which is rich in traditional and religious values, thus requiring an accounting paradigm that is not only Western positivistic but also based on local culture to achieve more meaningful accountability.

Recent studies show that accounting practices in indigenous communities are not merely a matter of record-keeping, but also a social activity that is maximized despite often neglecting aspects of cultural legitimacy. (Ferri et al., 2022) also reveal that accounting in the context of indigenous communities plays an important role in maintaining cultural continuity through documentation and accountability. This perspective reinforces that accounting is not only business-oriented, but also encompasses practices that are rich in cultural, moral, and spiritual values.

(Odumusor & Joseph, 2025) sizes formal recording, quantitative measurement, and standardized financial reporting. Instead, accounting encompasses oral traditions, kinship-based accountability, and cultural narratives that prioritize relationships and ecological management over numerical certainty. According to (Gray, 2018) in developing countries, the framework must integrate ecological pressures such as resource scarcity, institutional barriers such as weak enforcement, and cultural values such as collectivism vs. individualism to effectively analyze and improve disclosure practices. In communities such as the Mori impo, accounting practices have more complex cultural dimensions. Therefore, an understanding of cultural accounting, ethnographic accounting practices, community

accounting practices, and indigenous measurement and recording concepts is essential to explain how *Melopei* costs are understood and implemented in the *Metompa Ada* procession. **The Concept of the *Metompa Ada* Ritual for the Continuity of the Mori Impo Tribe's Identity**

A ritual is a system of activities or a series of actions regulated by customs or laws that apply in a society related to various events that usually occur in the society concerned (Rifaldi & Junaeda, 2024). As an adjective, ritual refers to everything related to religious ceremonies, such as birth, death, and marriage ceremonies, as well as daily rituals to show reverence for something sacred that demands special treatment (Wiwi & Rahman, 2024). Traditional wedding traditions in Indonesia have strong symbolic and philosophical values, which are reflected in a series of different processes and rituals according to the local wisdom of each region (Fariski & Ratnawati, 2024). Each tradition practiced by a tribe shows unique characteristics and culture, giving rise to traditional marriage rituals with deep philosophical meanings as a legacy of ancestors that continues to be preserved from generation to generation (Milangu et al., 2025). One tradition that attracts attention is *Metompa Ada*, practiced by the Mori impo tribe in North Morowali Regency, Central Sulawesi.

The Mori tribe is one of the indigenous tribes inhabiting the eastern region of Central Sulawesi Province, specifically in the area now known as North Morowali Regency. Geographically, the Mori region is located in the highlands and hills formerly known as To Mori or Tanah Mori. This tribe has a long history, rich customs, and a strong and organized social system, even in local history once adopted a royal system through the Mori Kingdom which became the center of political and cultural power from the 18th to the early 20th century. The Mori tribe is divided into two large groups, namely the Upper Mori and Lower Mori, which then branched into 44 sub-tribes. Based on ethnomathematic research by (Pakia et al., 2023) the 44 sub-tribes are spread across various villages and each has its own distinctive language and traditional rituals, although the basic pattern of traditional clothing is relatively similar. One of these sub-tribes is the Mori impo tribe, which resides in Lembo District, encompassing the villages of Korowalelo, Korompeli, and Koromatantu (Kruyt & Schrauwers, 2019). The Mori tribe's cultural richness continues to be preserved through various traditional rituals to maintain its identity and sustainability, one of which is the *Metompa Ada* wedding ritual, which is steeped in local wisdom.

Metompa Ada is a traditional Mori impo marriage. This tradition is a complex traditional marriage system, with various stages and provisions governing material and non-material aspects. One of the most important processes in *Metompa Ada* is the “*Melopei*” ritual, which is a distinctive feature that sets this tradition apart from other traditional marriages in Indonesia.

Amidst the development of modern accounting science, which tends to prioritize global standardization, traditional practices such as *Melopei* offer a new perspective on the concept of sustainable costs that has not been widely explored in accounting studies. While in conventional accounting, costs are understood as economic sacrifices that can be measured monetarily, the *Metompa Ada* tradition through the *Melopei* ritual expands this concept by including the dimensions of sacrifice of time, energy, and social resources that have significant value for the community. As revealed in previous research, activities in the *Melopei* tradition incur a certain amount of money that is considered a cost for the groom,

but from the community's perspective, this cost is also a form of social and spiritual investment that supports the sustainability of cultural values.

Based on the above phenomenon, the community in Korowalelo village and its surroundings has interesting research potential with its unique cultural characteristics to reveal the concept and meaning of sustainable costs through the wisdom of *Melopei* in the *Metompa Ada* ritual of the Mori impo tribe. Cost management is not only economic in nature, but also contains strong social, spiritual, and environmental values. This research is important because it can make a significant contribution to enriching the understanding of the concept of sustainable costs from the perspective of local wisdom, as well as being a first step in developing accounting theories that are more inclusive of traditional practices that are deeply rooted in Indonesian society.

RESEARCH METHOD

This study uses a qualitative approach with ethnographic methods to deeply examine the meaning, values, and cultural practices contained in the *Melopei* procession as part of the *Metompa Ada* ritual of the Mori impo tribe. Qualitative research is a research method that emphasizes natural and in-depth observation and understanding, presented descriptively and interpreted comprehensively (Waruwu, 2024). This approach was chosen because it can provide a more comprehensive picture of cultural symbols, interaction patterns, and forms of sustainable practices that cannot be obtained through quantitative methods. Qualitative research is an approach that emphasizes the exploration and understanding of social phenomena in natural settings, through the collection of in-depth descriptive and interpretive data to produce a holistic understanding of the meaning that participants give to their experiences (Fiantika et al., 2022).

Ethnography is one of the oldest qualitative methods in social research and is particularly suited to studying cultural issues. The term ethnography comes from the Greek words *ethnos*, meaning tribe or community, and *graphein*, meaning writing or description. Thus, ethnography is essentially the systematic writing about the life and culture of a community in its natural context (Koeswinaro, 2015). According to (Geertz, 1973) the ethnographic approach is an attempt to capture the “patterns of meaning” that exist within the culture of that group. Geertz considers ethnography to be a form of “cultural interpretation,” in which researchers explore the symbols, rituals, and social norms that govern the lives of a community.

This study uses an interpretive paradigm, which focuses on understanding the subjective meanings given by individuals or groups to their behaviors, actions, and life experiences. As stated by (Heled et al., 2022) in interpretive research, researchers seek to understand the subjective meanings given by participants to their life experiences and social actions, rather than predicting or controlling phenomena. The interpretive paradigm focuses on understanding social actions through the *verstehen* approach, which is an effort to understand the subjective meanings given by actors to their actions from the actors' own perspectives (Pahleviannur et al., 2022).

The research was conducted in Korowalelo Village, Lembo Subdistrict, North Morowali Regency, Central Sulawesi. This location was chosen because the area is home to the Mori impo tribe, which still preserves its values, language, and culture without undergoing modern modifications. In addition, the people in this village have strong ties to

traditional structures and cultural norms, which enabled researchers to obtain authentic data on social practices, symbolism, and moral values contained in the *Melopei* procession. The presence of traditional leaders, traditional guardians, and families who have carried out *Metompa Ada* for generations is an advantage of this location because only a few villages in the area still practice this tradition. Thus, this research location provides a great opportunity to understand how sustainable cost practices are carried out in a living cultural context, while also producing strong, meaningful, and representative empirical findings on the customary realities of the Mori impo tribe.

Data collection techniques were carried out through participatory observation, in-depth interviews, and documentation as part of an ethnographic approach. Participatory observation was carried out by directly witnessing the *Metompa Ada* procession, particularly *Melopei*, to understand the flow of the ritual, social interactions, and the forms of cost sacrifice that arise in each *lopei*. In-depth interviews were conducted with traditional leaders, traditional guardians, and community leaders who had carried out the procession in order to explore the symbolic meaning, moral values, and structure of traditional costs. Meanwhile, documentation in the form of photographs, interview recordings, field notes, and traditional archives was used to reinforce and supplement the data obtained from observation and interviews. These three techniques provided a comprehensive picture of cultural practices and sustainable costs in the *Melopei* ritual. To meet the data requirements for this study, the researcher selected four informants to be interviewed. During the interview process, no obstacles were encountered. Therefore, the researcher chose four informants to participate in this study. All four were selected because they had close connections to and direct experience with the *Melopei* procession in the *Metompa Ada* tradition. The informants involved in this study were:

Table 1.
Research Informants

Informan Name	Position	Interview Date
Yomer Lilirano	Traditional Leader	April 15, 2025
Lias Porotu'o	Head of the Village Council	July 29, 2025
Marherita Tompatonda	Traditional Figure	August 20, 2025
Alrit Porotu'o	Traditional Figure	August 28, 2025

Source: Informants, Interviews 2025

This study involved four main informants who were selected purposively, namely the traditional leader, the head of the Village Consultative Council (BPD), and two traditional figures who have direct knowledge of the *Metompa Ada* procession, particularly the *Melopei* ritual. These informants were selected because they are key actors who have authority, experience, and in-depth knowledge of the structure, local wisdom values, and socio-cultural practices in the ritual. The limited number of informants was considered representative because they were the ones who were directly involved in, organized, and witnessed the mechanism of cost sacrifice and enforcement of customary norms in the *Melopei* procession.

Research Ethics

This study adhered to ethical principles for ethnographic research, ensuring respect for the cultural sensitivities of the Mori impo community. Informed consent was obtained from all four informants prior to interviews and observations. Participants were verbally informed about the study's purpose, procedures, potential risks e.g., privacy concerns,

benefits e.g., preserving cultural knowledge, and their right to withdraw at any time without repercussions. Consent was documented through signed forms or audio recordings, with approval from the traditional authorities of Korowalelo Village to align with local customs.

Informant confidentiality was maintained by offering anonymity where requested; however, as key traditional figures, some chose to be identified by name to honor their roles in cultural preservation. To mitigate potential bias from the researcher's proximity to the community (as noted in the site selection), reflexivity was employed through field notes reflecting on personal influences, and data triangulation (observations, interviews, and documentation) was used to cross-verify findings.

To maintain data validity, this study used source and method triangulation. Triangulation was carried out by comparing information from participatory observation, in-depth interviews, customary documentation, and field notes. This comparison is necessary to ensure that the data obtained is free from bias and truly reflects the socio-cultural practices of the Mori impo tribe. In addition, the researcher's close relationship with the community facilitates access to data but can lead to subjectivity. For this reason, the researcher continuously reflects on their findings and double-checks with informants to ensure that the interpretation is in line with the culture they understand and practice.

The data were analyzed using a thematic analysis approach with three main stages, namely data reduction, data presentation, and conclusion drawing. In the data reduction stage, the researchers selected and focused on important information obtained from interviews, observations, and documentation of the *Metompa Ada* ritual. This information was then coded and categorized based on the main themes of the study, such as local wisdom values, symbolic meanings in *Melopei*, and traditional cost structures that reflect principles of social and moral sustainability. Data presentation was carried out in the form of ethnographic narratives to describe the cultural context in its entirety, supplemented with interview excerpts and supporting documentation.

The final stage was drawing conclusions inductively through a continuous verification process with triangulation and member checking. This process ensured that the conclusions were not only descriptive but also reflected the patterns, values, and cultural meanings that exist in the practice of *Metompa Ada*.

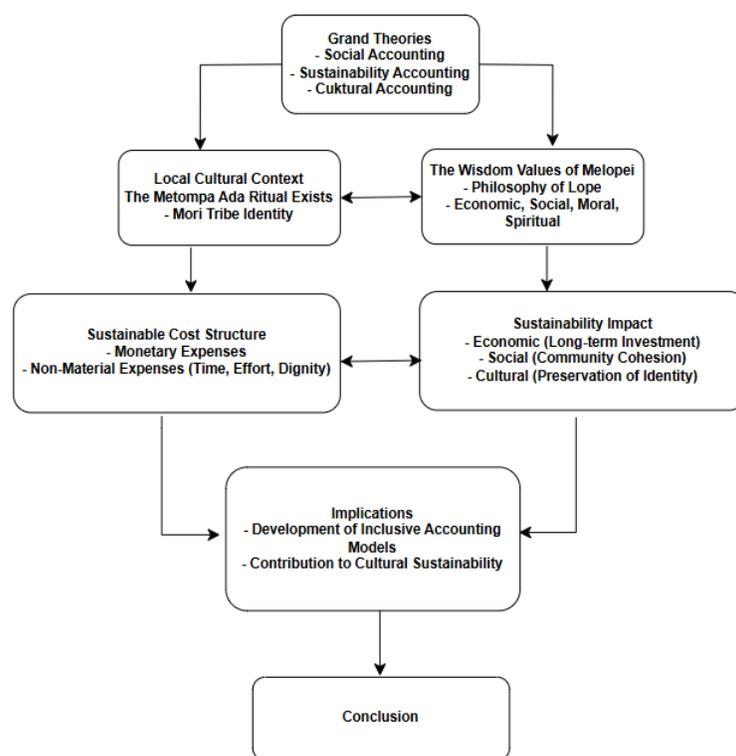


Figure 2.
Conceptual Framework
 Source: Processed by researcher 2025

RESULTS AND DISCUSSION

Ritual *Melopei* in the *Metempa Ada* tradition serves as a traditional social accounting system that integrates economic, social, environmental, and spiritual dimensions. This ritual is not merely a series of ceremonies, but a mechanism that regulates social values and obligations, much like a modern accounting system. Each part of the *lopei*, from one to seven, serves as a cultural "record" representing shared rights, duties, and heritage that need to be preserved across generations. This approach highlights the holistic aspect where economics intertwines with ethical and spiritual values, allowing society to assess the social sustainability of marriage without relying on formal accounting tools (Nicholas et al., 2024). The research findings indicate that the costs incurred in the three *Melopei* forts (forts five, six, and seven) are not merely monetary expenses, but rather social, moral, and spiritual investments that serve to strengthen kinship ties, the legitimacy of marriage, and the dignity of women as sources of life and offspring. *Lopei* one to four have been wrapped in one marriage dowry.

Lopei one is symbolized by a *dulang*. A *dulang* is a symbol of *lopei* one that must be prepared by the groom. In this context, a *dulang* is not just a traditional wooden container or eating utensil, but a symbol of financial commitment and independence; the presence of a *dulang* from the groom symbolizes that he already owns a plot of land as a foundation for building a household. Philosophically, this symbol affirms that the groom has reached a level

of physical maturity and is responsible for providing for and giving his wife a decent place to live after marriage.

Lopei two is combined with sago. Sago is a staple food of the Mori Impo tribe. In this region, sago is generally consumed under the name modui. The process of making dui begins by brewing raw sago with boiling water while stirring quickly until the texture thickens and becomes transparent, which is then shaped into small balls using wooden chopsticks. These sago balls are then mixed into a fish-based broth (usually freshwater fish) rich in spices such as chili, tomato, lime juice, and a special mixture of finely ground fried peanuts and various boiled vegetables. This dish is served in one large container as a symbol of the Mori community's togetherness and mutual cooperation, where the savory taste of fish broth and the chewy texture of sago combine to create an authentic staple dish. Lopei dua uses sago as a symbol of food security and economic independence, which shows the groom's readiness to provide for his family through local resources.

Lopei three is symbolized by an axe. This axe is used to cut down sago trees, which are used as food. The axe symbolizes work ethic, responsibility, and the role of men as protectors and breadwinners in the family. The axe represents a production tool used to cut down sago trees, which philosophically means that men must have the skills and physical strength to work hard to support their wives and children. In the customs of the Mori Impo tribe, this symbol emphasizes that readiness for marriage is not only a matter of wealth, but also a matter of willingness to sacrifice and actively strive to meet the daily needs of the household.

The fourth lopei is symbolized by a 2-meter white cloth. This white cloth is used to wrap the symbolic items and will be handed over to the bride's family. This white cloth symbolizes a pure and sincere heart to let go of the groom and become the husband and even part of the bride's family.

In addition to these four symbols, there are also the fifth, sixth, and seventh lopei that are played. Based on in-depth interviews and participant observation, the *Melopei* cost structure is very detailed and adheres to traditional rules: The First Fortress (*five lopei*) is guarded by five members of the bride's family, and the groom is required to pay thirty thousand per guard, totaling one hundred and fifty thousand. YL reports:

"Benteng pertama atau lopei lima, itu ada di pintu pagar ini dijaga oleh lima orang yang sudah dipercaya dan mereka itu harus dari keluarga mempelai Perempuan. Kelima orang itu adalah gabungan dari keluarga pihak papa dan mama mempelai Perempuan jadi tiga keluarga dari mama dua dari papa. Untuk melewati benteng pertama ini, mempelai laki-laki harus bayar tiga puluh ribu rupiah untuk satu orang yang bajaga pintu, berarti dorang harus bayar seratus lima puluh ribu rupiah untuk bisa lanjut ke lopei selanjutnya." YL, Interview April 15, 2025)



Figure 2.

Lopei at the gate (Lopei 5)

Source: documentation researcher 2025

The Second Fort (*six lopei*) is guarded by three people at a rate of forty thousand per person, totaling one hundred and twenty thousand rupiah, and is located at the bride's house gate.

"Kalau sudah bisa lewati lopei lima dorang akan masuk ke benteng selanjutnya atau lopei enam yang ada di pintu rumah mempelai perempuan. Benteng ini juga ada yang jaga, yaitu keluarga mempelai Perempuan jadi dua orang keluarga dari papa dan satu orang keluarga dari mama. Kalau di lopei ini mempelai laki-laki itu harus bayar empat puluh ribu rupiah untuk setiap orang yang bajaga pintu." (YL, Interview April 15, 2025)



Figure 3.

Lopei at the door (Lopei 6)

Source: documentation researcher 2025

Then, YL explained about the seven hearts on the door of the bride's room, which also have symbolic meaning. The Third Fort (*seven lopei*) is guarded by two people at a rate of fifty thousand per person, totaling one hundred thousand rupiah, located at the door of the bride's room.

"Kalau benteng ini ada di pintu kamar mempelai Perempuan dan ada juga yang jaga dari pihak perempuan, yaitu satu orang dari dari pihak ayah dan satu orang dari pihak ibu. Kalau dilopei ini, setiap penjaga harus dibayar dengan harga lima puluh ribu rupiah yang artinya mereka harus bayar sebanyak seratus ribu rupiah untuk bisa masuk ke dalam kamar dan menjemput mempelai Perempuan." (YL, Interview April 15, 2025)



Figure 4.

Lopei at the door of the room (Lopei 7)

Source: documentation researcher 2025

After passing thru the three forts, the groom still had to redeem the bride from the lap of the woman who first carried her as a baby, using a long batik cloth.

"Tidak berhenti sampai disitu, sebelum mempelai laki-laki membawa calon istrinya ke pelaminan dia wajib juga membayar orang yang bapangku mempelai Perempuan bukan lagi dengan uang tapi dengan barang yang telah ditentukan yaitu kain Panjang atau bisa juga kain batik. Dan untuk seseorang yang memangku mempelai Perempuan haruslah orang yang pertama gendong dia waktu si mempelai Perempuan ini lahir. Tapi kalau orang itu sudah meninggal bisa diganti dengan keluarganya yang masih hidup. Setelah melewati ketiga benteng tersebut maka mempelai pria akan masuk ke kamar mempelai Perempuan untuk menjemputnya dan membawanya ke pelaminan." (YL, Interview April 15, 2025).

This tiered cost structure indicates that the closer the groom is to the bride-to-be, the greater the effort he must demonstrate.

The informants also explained the meaning of the *Melopei* procession:

"Setiap lopei ini punya arti yang beda-beda. Kalau lopei lima dan enam itu artinya mempelai laki laki membayar buah dada sebelah kiri dan sebelah kanan. Mengapa bahasanya dibeli? Karena air susu adalah sumber nutrisi yang menjadi kehidupan bagi anak mereka nanti dan juga si laki laki ini dulunya juga menyusui sama ibunya pada waktu kecil. Kalau lopei tujuh itu yang paling terakhir dan yang paling mahal karena ini adalah tujuan utama dari laki-laki kalau dia betul-betul cita dan mau menikahi si perempuan." (YL, Interview April 15, 2025).

A similar sentiment was also expressed by the LP informant, the BPD Chairman:

"Setiap tahap dalam Melopei ini ada maknanya.. Kalau lopei lima dan enam artinya laki laki harus mengeluarkan uang dan tenaga untuk membeli kepercayaan dari keluarga mempelai perempuan. Lebih khususnya dia harus membayar kedua buah dada yang nantinya akan menjadi sumber nutrisi untuk anaknya dorang nanti. Kalau lopei terakhir yang di pintu kamar maknanya itu laki-laki harus beli alat kelamin dan rahim dari perempuan. Inikan nantinya jadi tempat lahirnya anaknya dorang dan tempat lahirnya si laki-laki itu juga. Artinya dia juga menghargai mamanya si perempuan yang sudah melahirkan calon istrinya." (LP, Interview July 29, 2025).

He also revealed that:

"Besarnya kecilnya uang yang dikeluarkan dalam prosesi Melopei ditentukan berdasarkan tingkat rintangannya. Ini sudah jadi kebiasaan turun temurun dari dulu. Semakin tinggi tingkatannya maka semakin mahal karena maknanya beda-beda. Untuk lopei satu sampai

empat itukan sudah dibungkus dan disatukan dalam mahar perkawinan, jadi tidak ada rintangannya. Kalau lopei lima, enam dan tujuh itu ada rintangannya. Kalau rintangan pertama tiga puluh ribu per orang, rintangan kedua empat puluh ribu per orang dan yang ketiga lima puluh ribu per orang.” (LP, Interview July 29, 2025).

In line with this, another informant, namely MT as a traditional figure and parent who had married his child with the *Melopei* ritual, gave a similar statement:

“Setau saya, maknanya beda-beda. Kalau yang dipintu pagar itu artinya laki-laki beli atau bayar buah dada sebelah kanan, kalau yang di pintu rumah buah dada sebelah kiri karena itu nantinya jadi makanan pertamanya anaknya. Artinyakan itu sumber nutrisi bagi setiap bayi yang baru lahir. Kalau lopei yang dipintu kamar itu berarti membayar alat kelaminnya yang nantinya jadi tempat lahirnya anaknya juga tempat lahirnya semua orang.” (MT, Interview Agustus 20, 2025).

Another informant (AP) as a traditional figure and son of MT who had carried out the *Melopei* ritual said that:

“kalau saya lalu, jumlahnya uang yang kami berikan bertingkat. Kalau di pintu pagar tiga puluh per orang, kalau di pintu rumah empat puluh per orang dan kalau di pintu kamar lima puluh per orang. Begitu memang kalau Melopei, sudah dari orang tua dulu-dulu. Karna kan semakin dekat dengan calonnya maka harus semakin berusaha bagi laki-laki untuk mendapatkan calonnya itu.” (AP, Interview Agustus 28, 2025).



Source: informant documentation 2025

The uniqueness of *Melopei* lies in the placement of the symbolic meaning of the female body as a source of life and offspring in each fortress. Informant YL explained that *lopei* five and six symbolize the payment for the left and right breasts because breast milk is a source of life nutrition for children and has also been a source of life for men themselves when they were babies. *Lopei* seven symbolizes the payment for the female genitals and uterus as the birthplace of offspring and the birthplace of all humans, as well as a form of respect for the mother who has given birth to his future wife. Informant LP emphasized that each stage of *Melopei* contains the meaning where men must spend money and energy to buy the trust of the bride's family, especially respecting the reproductive function and nutrition that will be the source of life for their offspring. This meaning emphasizes that the cost of *Melopei* is a form of the highest respect for the dignity of women as mothers of life, a symbolic dimension rarely found in a structured manner in other Indonesian traditional marriage traditions. Next, YL explained the meaning of *lopei* five, *lopei* six and also *lopei* seven. According to YL as the head of the Customary, each fortress has a different symbolic meaning.

The logic of the tiered cost structure in *Melopei* reflects the philosophy of household resilience. The word *lope* describes something that may crack or break, but remains connected, symbolizing that a household may be beset by problems but should not be destroyed. As a man passes through each barrier to meet his bride, he demonstrates to all parties that he is financially, mentally, morally, and spiritually ready to build a household. Informant LP explained that the amount of money is determined by the level of obstacles, with *lopei* one to four included in the dowry for a marriage without obstacles, while *lopei* five to seven have obstacles with costs increasing according to the level of difficulty. This structure progressively tests the groom's sincerity and ability, in line with the concept of symbolic capital (Bourdieu, 1986), where ritual expenditures accumulate social prestige and moral legitimacy within the community.

MT informants emphasized the social investment dimension in *Melopei*:

" *Biaya Melopei itu bukan sekadar uang. Itu sebenarnya adalah bentuk investasi sosial. Karna dengan keluarkan uang berarti kita batunjukan kesungguhan dalam prosesi Melopei, jadi keluarga laki-laki itu kasi tunjuk tanggung jawab dan kemampuannya mereka. Semua orang lihat, jadi keluarganya makin dihormati dan dianggap punya komitmen untuk menjaga adat..*" (MT Interview Agustus 20, 2025).

Melopei serves as a social investment that strengthens the family's cultural capital. MT's informant emphasized that the cost of *Melopei* is not simply money, but rather a form of social investment in which the groom's family demonstrates their responsibility and capabilities to the entire community witnessing the procession. Expenditures in the *Melopei* ritual are open and witnessed by the extended family and community, generating shared recognition of the groom's economic capacity, responsibility, and respect for the bride's family. Families that can carry out *Melopei* fully and according to custom are considered good guardians of tradition, elevating social standing and strengthening cultural identity. This finding aligns with a study (Magfira et al, 2024) on the *dutu* tradition in South Sulawesi, which demonstrated that expenditure in a customary context is not merely an economic cost, but a meaningful sacrifice that supports the continuity of social relationships and strengthens the values of sincerity and family integrity. (Nanda et al., 2025) also found that customary practices based on local wisdom generate social investments that enhance community unity and collective cultural capital.

The values accorded in the *Melopei* ceremony signify a social bond that continues to exist and is remembered by both families and the traditional community. This bond remains alive in interfamily relations and serves as the basis for future social assessments, such as in family cooperation, conflict resolution, or participation in other traditional activities. Thus, the *Melopei* ceremony represents a man's commitment to maintaining harmony, responsibility, and family dignity throughout the life of the household. Each payment in the ceremony also serves as a means of cultural learning for the younger generation in attendance, learning about the philosophy of *lope*, the symbolism of the female body as the source of life, and the obligation of mutual respect within the extended family. This practice enhances the family's cultural capital through community recognition, the transmission of local wisdom, and the strengthening of tribal identity from one generation to the next. The expenditure of money and goods, such as long cloth, serves as a symbol of a long-standing promise that strengthens social bonds between families, in accordance with the principle of reciprocity, which emphasizes mutual giving as the basis of community relations masyarakat

(Affandi et al., 2025). This sacrifice continues to yield benefits in the form of general recognition, the transmission of wisdom values, and the strengthening of tribal identity, in line with the concept of cultural capital as an intangible asset that is enhanced through social practices (Bourdieu, 1986).

Comparisons with other Indonesian traditional wedding traditions highlight the uniqueness of *Melopei* while also underscoring its shared principles of sustainable financing. In the Toba Batak tradition, *sinamot* serves as honest money paid to honor the bride's relatives, strengthen kinship ties, and legitimize the marriage (Maria et al., 2024). However, unlike *sinamot*, which is often a one-time payment (valued at IDR 50-200 million depending on status), *Melopei* is multi-stage and explicitly incorporates spiritual elements and the symbolism of the woman's body as a source of life. In the Dawan people of Timor (NTT), *belis* involves material contributions that maintain cultural dignity and social cohesion (Gesiradja et al., 2025), but lacks the explicit environmental ties of the Mori practice of sustainably using local resources. (Thalib, 2023) found that Gorontaloan wisdom-based fees influence economic behavior through spiritual-moral values, similar to *Melopei's* function as a social investment, but more explicitly as a cycle of reciprocity. Maddukelleng (2023) emphasizes the preservation of local values as an inspiration for alternative accounting models, while *Melopei* is more structured through fortifications that test male responsibility. (Nicholas et al., 2024) view Chinese marriage accounting as a cultural review, while *Melopei* adds an element of moral sustainability unique to indigenous Indonesian communities.

Melopei offers a more holistic framework than the modern Triple Bottom Line (Elkington et al., 1994), which addresses profit, people, and the planet but neglects spirituality as a core dimension of customary accounting. *Melopei* employs a method of measurement, recording, and a value framework that is collectively accepted, adhered to, and passed down. Measurements are established through deliberations among families and traditional elders based on social standing, age, and the future contribution of the bride and groom. Recording is conducted through oral stories and physical symbols to ensure accountability without formal documentation. This method aligns with cultural accounting practices in traditional ceremonies of the Kei people of Maluku, which involve collective recording through inherited norms and symbols (Ilyas et al., 2023).

Melopei as financial readiness (Economic Dimension) is illustrated through payments from *lopei* one to *lopei* seven. When the groom fulfills and is able to pay all the predetermined costs, it shows that the man is financially ready to start a family. The payment of *lopei* is not only about the amount of money, but also a symbol of the ability to provide for the wife and family in the future.

Melopei as a tool to strengthen kinship (Social Dimension) is practiced through mutual cooperation involving the extended family and community from the preparation to the execution of the wedding party. Family, relatives, and neighbors voluntarily provide labor, time, and material support as a form of social solidarity. This mutual cooperation reflects the values of togetherness and collective responsibility, where the success of a marriage is not only the concern of two individuals, but the responsibility of the entire community. In addition, the totality of the family in providing contributions shows that the cost of the wedding is not borne individually, but shared together. Contributions in the form of money, food, or labor are seen as a form of social participation that strengthens family

ties. In this context, the costs incurred are not considered a loss, but rather a social investment that will be repaid in the form of respect, recognition, and social support in the future.

Meloepei demonstrates the wise use of natural resources (environmental dimension). The environmental dimension in lopei one to lopei three is reflected through traditional symbols that are entirely sourced from nature and emphasize the relationship between humans and the environment as the foundation of household life. For example, in lopei one, symbolized by a tray, it represents land ownership as the basis of residence and family sustainability, signifying the readiness of men to manage their living space responsibly. Lopei two, symbolized by sago, indicates food security and economic independence based on local resources, while also teaching the wise and moderate use of nature. Meanwhile, lopei three, symbolized by an axe, emphasizes the work ethic and role of men in cultivating natural resources through effort and sacrifice. Overall, lopei one to three illustrate that readiness for marriage in the Mori Impo tradition is inseparable from the ability to maintain a balance between humans, nature, and the sustainability of family life. In addition, environmental sustainability practices are integrated into every *Metompa Ada* event. Environmental sustainability practices are integrated into every *Metompa Ada* event. LP informants explained that the community works together to prepare bamboo, rattan, and leaves only as needed, reducing land burning and preventing river pollution because it is used by the entire village.

"Ketika akan diadakan sebuah pernikahan adat di kampung ini, maka seluruh Masyarakat pasti bergotong royong untuk baku bantu keluarga babangun tenda, dan juga basiapkan bahan makanan yang mau diolah sama-sama nantinya. Kalo untuk buat tenda pastinya kita butuh sumber daya alam macam bambu, rotan, tali dan lainnya, begitu juga dengan bahan makanan kita pasti akan ambil dari alam macam daun singkong, dengan rempah-rempah lainnya. Nah untuk balestarikan supaya hutan dengan sungai kita tetap terjaga maka kami menjaga hutan dan Sungai dengan cara yang sederhana tapi penting. Misalnya kalau mau buat tenda, kami ambil bambu, tali dan sumber daya alam lainnya secukupnya saja sesuai kebutuhan pernikahan nantinya begitu juga untuk bahan makanan. Walaupun alam kita kaya tapi tetap juga harus dijaga dan dilestarikan. Kami juga tidak menggunakan sistem ladang yang pindah-pindah. Kami juga sudah kurangi pembakaran lahan pertanian yang sembarangan supaya tidak tabakar habis hutan. Kalau sungai yang ada di desa aini kami jaga dengan cara tidak dicemari itu air sungai yang ada karena air Sungai di kampung ini dipake oleh semua orang di kampung ini untuk kehidupan sehari-hari, jadi tidak boleh dicemari sembarangan. Setiap orang disini juga tahu pentingnya jaga alam, karena kami hidup bergantung dengan alam dan kalau alam rusak nanti susah hidup." (LP, Interview July 29, 2025)

Meloepei as a value of sincerity and cultural trust (spiritual dimension) is understood as a sacrifice made with sincere intentions and obedience to traditional values and ancestors. The spiritual dimension in the meloepei tradition is reflected in the belief that all stages and traditional objects used have sacred meanings that connect humans with God, ancestors, and traditional values that have been passed down from generation to generation. Dulang, sago, and axes are not only understood as symbols of physical readiness, but also as spiritual mandates that demand sincerity, pure intentions, and a willingness to take moral responsibility in building a household. The implementation of meloepei, which must follow customary rules, is believed to be a form of respect for ancestors and a request for blessings

so that the marriage will run harmoniously, be free from conflict, and be blessed with continuity.

This practice demonstrates that sustainable costs in *Melopei* encompass not only the dimensions of profit and people, but also the planet, consciously implemented through customary norms. LP also links the obligation to maintain sustainability with the Christian teachings embraced by the majority of the Mori impo people, where both custom and biblical teachings teach the importance of procreation and caring for nature. In the Book of Genesis, humans are commanded to multiply and rule the earth wisely, so that society focuses not only on offspring but also on maintaining God's creation so that it remains good and sustainable. *“Adat suku kami mewajibkan setiap orang untuk menjaga keberlanjutan hidup manusia. Karna kami percaya bahwa alam yang Tuhan beri harus kami jaga dan lestarikan. Itu sudah jadi tanggung jawab bersama supaya alam dan manusia tetap terjaga untuk masa depan.”* (LP, Interview July 29, 2025)

This integration gives birth to the spiritual dimension as the fourth pillar that complements and goes beyond the modern Triple Bottom Line framework. The *Melopei* ritual integrates the four dimensions holistically: the profit dimension is reflected in the groom's economic readiness, which proves his financial capability through installment payments; the people dimension is realized through social investments that strengthen kinship networks and community cohesion; the planet dimension is implemented in the management of natural resources sufficiently by using bamboo, rattan, and leaves wisely; and the spiritual dimension as the main differentiator is the deep recognition of women as the source of life and the successor of descendants as well as the manifestation of the divine mandate to maintain the continuity of civilization.

This study proposes a sustainable cost model based on Mori marriage wisdom that can be adapted for sustainability accounting in other indigenous contexts. This model integrates social investment as a reinforcement of cultural capital, offering a new framework for incorporating non-material values into financial reporting, thereby enriching the still Western-centric global accounting discourse (Lin et al., 2024). Practical implications include recommendations for policymakers to incorporate indigenous elements into accounting education, and for Mori communities to maintain this tradition as a cultural asset amidst modernization.

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Throughout the *melopei* procession, costs are not understood as expendable economic outlays, but rather as valuable sacrifices that carry social, cultural, environmental, and spiritual significance. *Melopei* costs are a means of demonstrating the groom's readiness, sincerity, and responsibility in building a household, as well as a form of respect for women, families, and prevailing customs. Every expense incurred is not intended to obtain material

gain, but to create harmony, legitimize the marriage, and stabilize relationships between families and communities.

Conceptually, the costs in *melopei* serve as a social and cultural investment. The value paid generates long-term benefits in the form of honor, trust, social recognition, and strengthening of kinship ties. In addition, *melopei* costs also reflect the concept of sustainable costs, as they involve the wise use of natural resources, collective burden sharing through mutual cooperation, and the strengthening of spiritual values such as sincerity and trustworthiness. Thus, the costs involved in *melopei* are not merely financial figures, but serve as a traditional social accounting instrument that maintains a balance between humans, nature, and cultural values for the sustainability of family and indigenous community life.

CONCLUSION

This ethnographic study concludes that the *Melopei* ritual in the *Metompa Ada* tradition of the Mori impo tribe is a sustainable cost practice based on local wisdom that holistically integrates economic, social, environmental, and spiritual dimensions. The gradual costs of the three forts (*five lopei*, *six lopei*, and *seven lopei*) and the redemption of the long batik cloth are not merely monetary expenditures, but rather social, moral, and spiritual investments that function as a traditional social accounting system. This ritual legitimizes marriage, tests the groom's readiness, honors the dignity of women as sources of life and offspring (through the symbolism of breasts and the womb), and embodies the philosophy of "lope," which means that a household may be hit by storms but must not be broken.

The practice of *Melopei* goes beyond the Triple Bottom Line framework (profit, people, planet) by adding spirituality as a fourth essential pillar, thus offering a more inclusive sustainability accounting model aligned with the values of indigenous Indonesian communities. These findings enrich the discourse on cultural accounting and sustainability accounting based on local wisdom, while also providing an epistemological alternative to the materialistic-positivistic Western accounting paradigm.

Practically, the results of this study can be used as a reference for developing a local culture-based accounting curriculum, as a policy guide for preserving traditional customs at the district/provincial level, and as a basis for strengthening the recognition of traditional community accounting practices in national sustainability reporting. Further research is recommended to conduct a comparative study of the *Melopei* ritual with the traditional wedding cost practices of other ethnic groups in Indonesia (e.g., Batak sinamot, Dawan belis, or Bugis-Makassar dutu) in order to formulate a more comprehensive local wisdom-based sustainability accounting framework that can be adopted nationally.

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