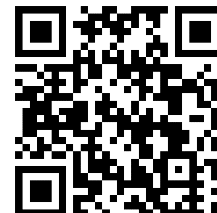


## Ararem Accounting in the Marriage System of the Betew Kafdarun Tribe Community, Raja Ampat Regency, Southwest Papua Province



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**ABSTRACT:** This research aims to explore how the Betew Kafdarun tribe community in Raja Ampat Regency interprets ararem accounting in their marriage system. This research was conducted using an ethnographic approach. There were 4 informants in this study. They are the bride, the bride's mother, the bride's grandmother and the groom. Based on a cultural accounting perspective, Ararem in the Betew Kafdarun tribal community has 4 important aspects, namely tangible, intangible, debt and investment.

**KEYWORDS:** cultural accounting, ararem, debt, investment, tangible, intangible

### INTRODUCTION

Based on a positive point of view, based on existing social reality phenomena, accounting no longer only revolves around the business world. Mulawarman (2013) states that accounting is not always associated with a tool in the company's activity process where all events are recorded with monetary values. Accounting is currently often found in smaller scopes, such as in everyday life (Hopwood, 1994). Accounting is always present in general daily activities and traditional ceremonies that color social life.

Cultural accounting is a field of study in accounting that explores how cultural values, norms, practices and traditions influence accounting systems in various societies. The scope of cultural accounting includes analysis of how cultural aspects influence the process of measuring, reporting and financial control. This includes an understanding of how accounting practices differ in different countries or communities, depending on the cultural values they adhere to, such as concepts of respect, transparency and social responsibility. In addition, cultural accounting also includes the study of how cultural change and globalization influence the adaptation and transformation of traditional accounting systems, as well as how accounting systems can be used to maintain and promote cultural identity. Thus, cultural accounting serves as a bridge between the disciplines of accounting and anthropology, economics, and cultural studies, providing a more holistic insight into the interactions between accounting and society.

Cultural accounting is important for Indonesia because of the diversity of cultures and customs. One of the cultures that can be the center of attention in cultural accounting is the marriage customs that are carried out in a society. Marriage is interesting because it is not just about procedures but also about the values and symbols that are present in marriage customs. These values and symbols are the focus of cost accounting.

One of the interesting things in marriage is the dowry given by the man to the woman. The dowry that accompanies this is usually determined by the woman. The dowry is a symbol or value which is one of the cultural accounting points of view. This research tries to examine the "Ararem" dowry that applies to the Betew Kafdarun tribe community in Raja Ampat Regency, West Papua.

The Betew Kafdarun tribe is one of the tribes that can be found in Raja Ampat Regency, West Papua. Raja Ampat itself is inhabited by various tribes, and the existing sub-tribes then mixed into several sub-tribes such as the Byak sub-tribe and formed new cultures and customs such as the Byak Betew Kafdarun, Usba, Wardo, Matbath, Laganyan, Wawiyai, Ambel sub-tribes. Worem, and Omka, Byak Betew Kafdarun Sub Tribes are spread across most of the Raja Ampat islands, from South Waigeo. Meos Mansar, West Waigeo Mainland and Islands, North Batanta, Kofiau to Sembilan Islands.

As a Byak Diaspora tribe, the Betew Kafdarun sub-tribe has experienced cultural assimilation and acculturation because they have experienced intermarriage with tribes from Ternate, Tidore and Seram. This cannot be separated from the historical influence of

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the Tidore Sultanate, the Syiar of Islam and the influence of European culture through evangelization, but the people of Raja Ampat live in harmony because they highly value religious tolerance and live side by side peacefully.

Cultural assimilation and acculturation of the Betew Kafadarun tribe in Raja Ampat occurred due to the influence of Chinese trade, the Tidore Sultanate, Islamic Sharia and Evangelism which had an impact on the "Ararem" dowry culture of the Betew Kafadarun tribe. This can be seen from the procedures for carrying out marriage ceremonies, the means of paying the "Ararem" dowry. Ararem itself is a dowry or traditional property given by the groom's family to the bride's family as a form of respect and a sign of the marriage bond. The meaning of ararem is a symbol of appreciation and respect for the bride's family as well as a symbol of seriousness and responsibility on the part of the groom.

Before the wedding, the groom's family will gather ararem involving all family members and relatives. Ararem was then officially ushered in in a traditional ceremony involving community leaders and extended families from both parties. The handover of ararem is carried out with traditional rituals and prayers, accompanied by traditional dancing and singing. The ararem tradition strengthens social and familial ties among Papuan people. Through this tradition, the values of mutual cooperation, togetherness and mutual respect between community members are maintained and preserved.

Ararem is also a medium for strengthening relationships between extended families and strengthening social networks in the community. Each item handed over in ararem has a deep symbolic meaning, for example pigs symbolize prosperity, traditional cloth symbolizes cultural riches, and jewelry symbolizes beauty and appreciation.

Researchers are interested in discussing ararem from a cultural accounting perspective because of the uniqueness of ararem in the Betew Kafadarun tribe which is not found in other Papuan indigenous communities. This research uses an ethnographic perspective as a basis for analyzing and relating it to cultural accounting.

### **METHOD**

The phenomenological research method in the context of ararem accounting in Papua involves a qualitative approach which aims to understand individual experiences and perceptions regarding ararem practices as part of the cultural accounting system in Papua. By using phenomenological methods, this research is expected to provide rich and in-depth insight into how ararem in Papua is not only a cultural practice, but also an integral part of the traditional accounting system that reflects the values and cultural identity of the local community.

### **DISCUSSION**

Ararem has tangible and intangible meaning. The tangible meaning of Ararem is tangible items such as antique plates, cloth, gongs, boats, houses, machetes, kitchen tools, agricultural products and fishing products. Meanwhile, the intangible meaning of Ararem is human services that do physical work to help women, or vice versa.

In the application of Ararem Accounting, the goods delivered have a tangible meaning as debt and investment. These goods are considered a debt because it is the man's obligation to pay and repay the amount of goods or money that has been agreed upon by both parties. Meanwhile, these items are also considered an investment because the items or money received by the woman will be used as provisions or guarantees for the growth and development of the bride and groom's children.

On the intangible side, Ararem Accounting has the meaning of services that show or measure the commitment of the bride and groom and their families in establishing bonds and forming a new family. The new family referred to is the relationship between the wife's and husband's families, as well as the children's relationship with the mother's family and the father's family.

In the Betew Kafdarun tribe, it is known as the Napirem culture, where the Ararem payment relationship binds the relationship between children and their mother's brother because the mother's brother has received Ararem from the man. The relationship between uncle and child is also attached to the relationship between the children of their uncle and mother, called Napirem, their relationship is very strong and they respect each other and look after each other and help each other, even more than the relationship between siblings.

In the Betew Kafadrun tribe, Raja Ampat district, Ararem in the marriage ceremony is carried out in several stages, from courtship to delivery of the bride to the groom. Stages of courtship, proposal, feeding and work for the woman (Syowi), dowry payment "Ararem", marriage and delivery (Yakyaker).

During courtship (customary fines), marriage proposals, Syowi and Yakyaker gifts of goods and services do not become assets that are calculated to be returned (Intangible). Meanwhile, dowry payments are an investment which becomes a family asset which is calculated and paid back when the bride and groom have children and later get married, paid by the man who will propose, or when the boy gets married, the Ararem is paid by the family of the woman who receives the Ararem. from his mother (Tangible).

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During courtship and engagement, as well as when a divorce occurs, customary fines and door payments are not counted as dowry that must be returned. Likewise with Yakyaker or sending off the bride after the wedding, the woman delivers household equipment, including cooking utensils, bedroom equipment and clothes for the bride, to become the property of the newly married husband and wife, and is not counted as an investment that must be repaid.

In summary, ararem in the Betew Kafdarun Tribe is seen from the tangible, intangible, debt and investment aspects. The tangible aspect of ararem involves various physical and material elements provided as part of the wedding tradition. The tangible aspect of ararem reflects the material commitment and support of the groom's family to the bride and her family. These items have not only economic value but also deep symbolic value, strengthening the social and cultural ties between the two families. The ararem tradition with its tangible aspect shows how cultural values are realized in physical and material form, creating a strong foundation for a new marital relationship.

The intangible aspects of the ararem of the Betew Kafdarun tribe include various elements that are intangible but have significant value in a cultural and social context, such as symbolic value including symbols of honor and respect, namely ararem is a symbol of respect from the groom's family to the bride's family. This shows respect and appreciation for the bride and her family. Ararem is also a symbol of the commitment and responsibility of the groom and his family in living married life and supporting the bride. Ararem also functions as an educational tool for the younger generation, teaching them about the cultural values, traditions and social responsibilities held by their community. Ararem teaches the values of mutual cooperation and cooperation to community members, especially the younger generation.

The investment aspect of the ararem of the Betew Kafdarun tribe includes various elements that show how this tradition functions as a form of investment in a social, economic and cultural context. Here are some of the main aspects:

1. Social Investment
  - Strengthening Social Networks: Ararem serves as a way to strengthen ties between two extended families and the wider community. Through the gift of ararem, the groom's family invests in a long-term relationship with the bride's family and her community.
  - Social Capital: This tradition increases social capital, where families who provide ararem gain honor and social recognition, which can be beneficial in various aspects of social and economic life in the future.
2. Economic Investment
  - Distribution of Wealth: Ararem involves the distribution of wealth from the groom's family to the bride's family, which can serve as initial capital for the bridal couple to start their married life.
  - Economic Stability: By providing valuables and cash, the groom's family helps create economic stability for the newlyweds, allowing them to start life on a stronger financial basis.
3. Cultural Investment
  - Preservation of Traditions: Through ararem, cultural values and traditions are passed on to the next generation. It is an investment in cultural preservation, ensuring that traditional traditions and values remain alive and respected.
  - Cultural Identity: Ararem helps strengthen the cultural identity of the Papuan people, making this practice an integral part of the cultural heritage that continues to be preserved.
4. Investment in Education and Learning
  - Cultural Education: The ararem process serves as a means of education for the younger generation, teaching them about the values, norms, and traditions of their culture. It is an investment in deep cultural knowledge and understanding.
  - Mutual Cooperation Learning: The involvement of the entire family and community in the ararem process teaches the value of mutual cooperation and cooperation, which are important aspects of human and social capital.
5. Invest in Future Prosperity
  - Initial Capital: The goods and cash handed over in the ararem can be used as initial capital to start a business or improve the standard of living of the newlyweds' families. This helps in creating long-term prosperity.
  - Family Sustainability: By giving ararem, the groom's family shows their support for the sustainability of the newlywed's family, both financially and socially, which can contribute to the well-being of future generations.
6. Emotional and Spiritual Investment
  - Respect and Trust: Ararem increases the sense of respect and trust between the two families, creating a strong emotional foundation for a harmonious relationship.

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- Prayers and Blessings: The presentation of ararem is often accompanied by traditional prayers and ceremonies aimed at providing blessings and good luck to the married couple, demonstrating an investment in the spiritual aspects of their lives.

With these various investment aspects, ararem is not just a gift-giving tradition, but is also a multi-dimensional form of investment that functions to strengthen social, economic, cultural and spiritual ties within the Betew Kafdarun tribal community. This tradition shows how cultural values can be integrated into broader investment concepts, creating long-term benefits for all parties involved.

In the cultural context of the Betew Kafdarun Tribe, ararem as part of the wedding tradition can also be understood from an accounting perspective as a form of debt or obligation that must be fulfilled by the groom's family to the bride's family. Here are some points that explain how ararem can be seen as a debt:

1. Initial Commitment and Agreement
  - Traditional Agreement: Before the wedding, there is a traditional agreement made between the groom's and bride's families regarding the number and type of items to be handed over as ararem. This agreement is a commitment that binds the groom's family to fulfill these obligations.
  - Formal Agreement: In some cases, the agreement may be expressed in the form of a formal agreement witnessed by traditional leaders and other community members, providing a legal and social basis for the obligation.
2. Acknowledgment of Liability
  - Debt Recording: In an accounting context, the groom's family recognizes the ararem as a debt that must be paid. This can be recorded as a liability in the family's financial records until the items are delivered.
  - Moral and Social Obligations: Apart from being a financial obligation, ararem is also considered a moral and social obligation that must be fulfilled to maintain honor and good relations between two families.
3. Payment Process
  - Resource Collection: The groom's family must gather the necessary resources to pay the ararem. This involves careful financial planning and management, similar to how a company raises funds to pay down debt.
  - Handover of Goods: The handover of the ararem is carried out in a traditional ceremony which marks the payment of the obligation. Once the goods are delivered, the debt is considered paid and the obligation is removed from the record.
4. Implications if not fulfilled
  - Social Impact: If ararem obligations are not fulfilled, this can have serious social consequences, such as loss of honor, damage to relations between two families, and social sanctions from the community.
  - Customary Sanctions: In some cultures, there are customary sanctions imposed on families who fail to fulfill ararem obligations, which may include additional fines or certain rituals to atone for the violation.
5. Debt Management
  - Payment Strategy: The groom's family needs to plan a payment strategy for the ararem, which may involve contributions from extended family members, fundraising, or special savings for the cause.
  - Family Financial Management: Good financial management is necessary to ensure that the family can fulfill ararem obligations without sacrificing other needs. This includes setting budgets and effective resource allocation.

By understanding ararem as debt, we can see how this traditional practice has parallels with modern accounting concepts. It provides a new perspective on how cultural values can be integrated into a more formal financial system, while still respecting and maintaining existing traditions.

Based on a cultural accounting perspective, recognizing and presenting ararem involves various steps that describe cultural values within an accounting framework. First, recognition of ararem as a cultural asset requires an in-depth understanding of the items provided. In Raja Ampat district, people live on the islands as fishermen and farmers, so Ararem's means of payment are closely related to the living needs of fishermen and farmers, such as; boats, machetes, spears, kalawai, gongs, cloth, dinner plates, antique plates and money. As time goes by, Ararem payments are adjusted to the needs and demands of women, such as cellphones, tuition fee payments, and so on, which are not only assessed based on their economic value but also the symbolic and cultural value they bring. This means that in accounting recognition, ararem is recorded as an asset with dual value: material value and cultural value that cannot be measured in money but is very valuable in the context of local customs.

Furthermore, in terms of presentation, documentation and transparency are key. The ararem process is often documented through written notes, photos, and videos that become part of family and community archives. This documentation functions as

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a traditional financial report that records assets delivered and received. In the modern accounting aspect, this can be equated with recording transactions regulated by the principles of transparency and accountability. All parties involved in the ararem know and understand their roles and responsibilities, thereby creating trust and clarity in the process.

Internal control in the context of ararem involves careful planning and organization by the groom's family. They must collect and manage resources to fulfill ararem obligations, which reflect the principles of internal control in accounting. Traditional leaders and extended families act as supervisors who ensure that all promised goods are delivered according to the agreement. This social control mechanism is similar to the internal audit system that exists in modern organizations, where there are parties who supervise and ensure that procedures are carried out correctly.

The financial and social reporting aspects in ARAREM are also very important. Social reports in this context can take the form of stories and narratives that describe how the ararem was implemented and its impact on relationships between families. This narrative functions as a form of social report that reflects the cultural and social values contained in ararem. Meanwhile, from an accounting perspective, a simple report that records the number and type of goods delivered and received can be considered a form of traditional financial report that documents ararem transactions.

Finally, the influence of globalization and technology on the recognition and presentation of ararem cannot be ignored. With advances in technology, military recording and reporting can begin to shift to digital form, facilitating more efficient tracking and documentation. This integration between modern and traditional accounting practices can enrich our understanding of how cultural values can be adapted within a more formal accounting framework. This shows that ararem, although deeply rooted in cultural traditions, can also adapt to changing times without losing its cultural essence.

### CONCLUSION

Ararem, as a wedding tradition of the Betew Kafdarun tribe, reflects the complex interaction between tangible, intangible, debt and investment aspects. The physical goods given (tangibles) demonstrate material commitment, while symbolic and cultural values (intangibles) add meaning and depth to this practice. Ararem functions as a debt that must be repaid based on customary agreements, and also as a form of investment that supports social relations, economic prosperity, cultural preservation and spiritual blessings. This tradition illustrates how the Betew Kafdarun tribal community integrates cultural values in a holistic accounting system, creating harmony between material and non-material aspects of their lives.

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