DAFTAR PUSTAKA

- Adams, K.M. (2006). Arts as Politics: Re-Crafting Identities, Tourism, and Power in Tana Toraja, Indonesia. USA: University of Hawai'i Press.
- Adellweise. 2012. Rambu Solo', Kekayaan Budaya Yang Mengerikan. https://adellweise.wordpress.com/2012/09/26/mengenal-rambu-solo-toraja/
- Ahmed, E. A. 1994. Accounting Postulates and Principles from an Islamic Perspective. *Review of Islamic Economics, 1,* Vol. 3, No. 2, hlm 1-18.
- Batuadji, Kristianto. 2009. Thesis. *As mokshartham jagadhita*: Studi etnografis tentang *well-being* Pada warga ashram gandhi etnis bali. Yogyakarta: Fakultas Psikologi Universitas Gajah Mada.
- Baker, D. A., & Crompton, J. L. 2000. Quality, satisfaction, and behaviour intentions. Annals of Tourism Research, 27(3) 785-804.
- Berger, P., & Luckmann, T. (1966). *The Social Construction of Reality: Treatise in the Sociology of Knowledge. New York.* New York: Double Day & Company.
- Bourdieu, Piere. (1986). The Forn of Capital : Hand Book Theory and Research in Sociologi of Education, J.G. Richardson (edt). West Port: GreenwoodCohen, S., dan Prusak L. (2001). In Good Company: How Social Capital Makes Organization Work. London: Harvard Business Pres.
- Cohen, S., dan Prusak L. (2001). *In Good Company: How Social Capital Makes Organization Work*. London: Harvard Business Pres.
- Coleman, James. 1988. Social Capital in The Creation of Human Capital. The American Journal of Sociology. The University of Chicago Pres : USA.
- Coleman, J. S. (1990). Foundations of Social Theory. Cambridge, MA: Belknap Press of Hardvard University Press.
- Creswell, J.W. (2007). Qualitative Inquiry and research Design: Choosing Among Five Approaches. Sage Publication Inc.
- Creswell, J. W. 2015. *Qualitative Inquiry & Research Design: Choosing Among Five Approach* (alih bahasa oleh Ahmad Lintang Lazuardi). Yogyakarta: Pustaka Belajar.
- De Grave, Anita. 2019. Menguak Praktik Akuntansi Pada Pelaksanaan Upacara Adat Rambu Solo Masyarakat Toraja. Makassar. Universitas Hasanuddin.
- Duli, Akin dan Hasanuddin, *Toraja Dulu dan Kini*. Makassar: Pustaka Refleksi, 2003.
- Fukuyama, Francis. 2001. Social Capital, Civil Society and Development. Third World Quarterly.

- Gaffikin, M. (2006). The Critique of Accounting Theory. University of Wollongong Research Online. Australia
- Goetz, J. P & LeCompte, M. D. (1984). *Ethnography and Qualitative Design in Educational Research*. San Diego: Academic Press.
- Goodnewsfromindonesia. 2017. Rambu Solo Upacara Pemakaman Khas Toraja. https://www.goodnewsfromindonesia.id/2017/10/07/rambu-solo-upacarapemakaman-khas-toraja
- Hasbullah, J. 2006. Sosial Capital Menuju Keunggulan Budaya Manusia Indonesia, Jakarta : . MR-United Press.
- Hardianto, Fisena (2018) Aktivitas Komunikasi Dalam Upacara kematian Adat Rambu Solo Di Toraja (studi etnografi mengenai aktivitas komunikasi dalam upacara kematian adat rambu solo di Toraja). Diploma thesis, Universitas Komputer Indonesia.
- Harris, Marvin, 1976, "History ans significance of the Etic/Emic Distinction", Jurnal Annual Rieview of Anthropology, Vol 5
- Hines, R. D. 1988. Financial Accounting: In Communicating Reality, We Construct Reality. Accounting Organization and Society, Vol. 13, No. 3, hlm 251-261.
- Hofstede, G. (1999). Cultures and Organization. McGraw-Hill International (UK) Limited.
- Homans, G.C. 1961. Social Behaviour: Its Elementary Forms. New York: Harcourt, Brace & World
- Hopwood, A.G. (2009). Accounting and The Environment. Accounting, Organizations and Society 34 (2009) 433– 439.
- IAI. 2007. PSAK nomor 45 (Reformat) (pp. 45.41-45.22). IAI dan salemba Empat, Jakarta.
- Kobong, 1992. Aluk Adat dan Kebudayaan Toraja dalam Perjumpaan dengan Injil. Tana Toraja : Pusbang Gereja Toraja.
- Kobong, Theodorus dkk. 1992. Manusia Toraja. Tana Toraja: Pusbang BPS Gereja Toraja.
- Koentjaraningrat. 1987. Sejarah Teori Antropologi I. Jakarta: Penerbit Universitas Indonesia (UI- Press).
- Koesmono, H. Teman (2005) Pengaruh Budaya Organisasi Terhadap Motivasi dan Kepuasan Kerja serta Kinerja Karyawan Pada Sub Sektor Industri Pengolahan Kayu Skala Menengah Di Jawa Timur. JURNAL MANAJEMEN & KEWIRAUSAHAAN, VOL. 7, NO. 2, SEPTEMBER 2005: 171-188.

- KumparanTRAVEL 2019. Rambu Solo' di Mata Generasi Muda Toraja. <u>https://kumparan.com/kumparantravel/kontroversi-rambu-solo-di-mata-</u> generasi-muda-toraja-1qWmSL6TqX1
- Kushandajani, 2008, Otonomi Desa Berbasis Modal Sosial dalam Perspektif Socio-Legal, Jurusan Ilmu Pemerintahan Fisip Undip.
- Lin, Nan (2000). "Building a Network Theory of Social Capital." In Social Capital Theory and Research, edited by N Lin, K. Cook and R.S. Burt. Hawthorm, NY: Aldine de Gruyter.
- Manan, Abdul. 2014. Akuntansi Dalam Persfektif Budaya Jawa: Sebuah Study Etnografi Pada Pedagang Keliling Di Kota Semarang. Jurnal Ilmu Manajemen dan Akuntansi Terapan (JIMAT).
- Mangkoesoebroto, G. (1998) Ekonomi Publik, BPFE-Yogyakarta.
- Marampa, A.T. Guide to Tana Toraja (n.p., n.d., 2003).
- Marwing, A. (2011). Problem Psikologis dan Strategi Coping Pelaku Upacara Kematian Rambu Solo' di Toraja (Studi fenomenologi pada tana' bulaan). *Psikoislamika*, 8 (2), 209 – 229.
- Moleong, j, Lexy. 2006. *Metodologi Penelitian Kualitatif.* Bandung: PT. Remaja Rosdakarya.
- Morgan, G. 1988. Accounting As Reality Construction: Towards A New Epistemology For Accounting Practice. Accounting Organizations and Society, Vol. 13, No. 5, hlm 477-485.
- Mulawarman, A. D. 2008. *Eksistensi Laporan Nilai Tambah Syari'ah Berbasis Rezeki*. Paper presented at the Simposium Nasional Akuntansi (SNA) Ke XI, Pontianak.
- Musgrave, R.A. and P.B. Musgrave (1989) *Public Finance in Theory and Practive*, McGraw-Hill, Inc.
- North, D.C, 1990. *Institutions, Institutional Change and Economic Performance,* Cambridge University Press, Cambridge.
- Olson, M. 1971. "The Logic of Collective Action". Volume CXXIV. Harvard University Press, Cambridge.
- Panggarra, R. 2014. Konflik Kebudayaan Menurut Teori Lewis Alfred Coser Dan Relevansinya Dalam Upacara Pemakaman (Rambu Solo') Di Tana Toraja. *Jurnal Jaffray, Vol. 12, No.* 2, hlm 291-316.
- Palebangan, Frans.B. 2007. Aluk, Adat dan Adat Istiadat Toraja. Tana Toraja: Sulo.
- Paseru, H Seno. 2004. Aluk To Dolo Toraja (Upacara Pemakaman Masa Kini Masih Sakral). Salatiga: Widya Sari Press.

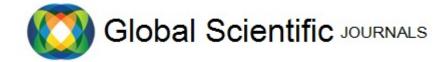
- Poloma, Margaret M. 2007. Sosiologi Kontemporer, Jakarta: PT Raja Grafindo Persada.
- Poloma, Margaret M. 2010. Sosiologi Kontemporer. Jakarta: Rajawali Pers
- Putnam, R. (1995) 'Bowling alone: America's declining social capital.' *Journal of Democracy,* Vol. 6, No. 1, pp. 65–78.
- Putra. K. 2008. Modal Sosial dalam Pemberdayaan Desa Prakraman (Studi Kasus Pengelolaan LPD Desa Prakraman Batuaja Kawan, Kabupaten Tabana, Provinsi Bali). (Tesis). Sekolah Pascasarjana, Yogyakarta : Universitas Gadjah Mada.
- Ratunuman, S. M. 2013. Analisis Pengakuan Pendapatan Dengan Persentase Penyelesaian Dalam Penyajian Laporan Keuangan PT. Pilar Dasar. *Jurnal EMBA, Vol. 1, No.* 3, hlm 576-584.
- Reksohadiprodjo, S. dan A.B.P. Brodjonegoro (1997) *Ekonomi Lingkungan: Suatu Pengantar*, BPFE-Yogyakarta.
- RE Amady. 2015. Etik dan emik pada karya etnografi. Jurnalantropologi.fisip.unand.ac.id
- Ritzer, George dan Douglas J. Goodman. (2008). Teori Sosiologi Modern. Jakarta: Kencana Prenada Media Group.
- Ritzer, George & Douglas J. Goodman. 2011. *Teori Sosiologi Modern*. Jakarta: Kencana
- Rogers E 1988 Modernization Among Peasants : The Impact Of Communication. New York : Holt Rinehart & Winston.
- Said, A. A. 2004. Simbolisme unsur visual rumah tradisional Toraja dan perubahan aplikasinya pada desain modern. Ombak. Yogyakarta.
- Said, S., dan Tappa, B. 2008. Perkembangan Kerbau Belang (Tedong Bonga) di Puslit Bioteknologi LIPI Cibinong, Jawa Barat dengan Teknologi Reproduksi. Paper presented at the Seminar dan Lokakarya Nasional Usaha Ternak Kerbau, Bogor.
- Sarira, Y.A. (Ed). 1996. Aluk Rambu Solo' dan Persepsi Orang Toraja Kristen Terhadap Rambu Solo', Pusbang Gereja Toraja.
- Sampe, Naomi. 2011. Etos Kerja Generasi Muda Toraja Utara. Tana Toraja: UPPM STAKEN.
- Sampe, Naomi. 2020. Rekonstruksi Paradigma Ekonomis dalam Budaya Rambu Solo' di Toraja Utara. Jurnalbia, Vol. 3, No 1.
- Sanderan, Rannu. *Dilema Kepemilikan Tanah Adat*. Tana Toraja: P3M STAKN Toraja, 2017.
- Sariubang, M., Qomariyah, R., dan Kristanto, L. 2014. Peranan Ternak Kerbau dalam Masyarakat Adat Toraja di Sulawesi Selatan. *JITV*, Vol. 19, No 2.

- Seto Mulyadi, A. M. Heru Basuki, Hendro Prabowo. 2019. METODE PENELITIAN KUALITATIF DAN *MIXED METHOD:* Perspektif yang Terbaru untuk ilmu-ilmu sosial, kemanusiaan dan Budaya. Depok: PT. Raja Grafindo Persada.
- Sugiyono, Agus. 2001. Analisis Manfaat dan Biaya Sosial. Sekolah Pascasarjana, Yogyakarta : Fakultas Ekonomi Universitas Gadjah Mada.

Suhamihardja. S. 1977. Adat Istiadat dan Kepercayaan. Litera. Sulawesi Selatan.

- Sukhemi dan Sisi Maisaroh. 2019. PEMBENTUKAN MODEL PERMBERDAYAAN MASYARAKAT MELALUI PENGEMBANGAN BUDAYA KEWIRAUSAHAAN UNTUK MENGURANGI PENGANGGURAN DAN KEMISKINAN. Jurnal Ilmiah Akuntansi dan Keuangan, Vol.08, No.01.
- Suwardjono. 2014. Teori Akuntansi Perekayasaan Pelaporan Keuangan, edisi ketiga cetakan kedelapan.Yogyakarta: BPFE Yogyakarta.
- Suwardjono. 2011. "Teori Akuntansi Perekayasaan Pelaporan Keuangan". BPFE, Yogyakarta.
- Suwardjono. 2014. Teori Akuntansi Perekayasaan Pelaporan Keuangan, edisi ketiga cetakan kedelapan.Yogyakarta: BPFE Yogyakarta.
- Spradley. J. P. 1997. Metode Etnografi (ahli bahasa oleh Misbah Zulfa Elizabeth). Yogyakarta: PT Tiara Wacana Yogya.
- Syarifuddin dan Damayanti, R.A. 2015. Story Of Bride Price: Sebuah Kritik Atas Fenomena Uang Panaik Suku Makassar. Jurnal Akuntansi Multiparadigma JAMAL. Vol, 6. No. 01.
- Tangdilintin, L. T. *Toraja dan Kebudayaannya.* Tana Toraja: Yayasan Lepongan Bulan, 1980.
- Tangdilinting, L.T., 1981. Toraja dan Kebudayaannya, Yayasan Lepongan Bulan, Tana Toraja.
- Triyuwono, I. 2012. *Akuntansi Syariah: Perspektif, Metodologi dan Teori (*3 ed.). PT RajaGrafindo Persada. Jakarta.
- Tumirin dan Ahim Abdurahim. 2015. Makna Biaya Dalam Upacara Rambu Solo. Jurnal Akuntansi Multiparadigma JAMAL. Vol, 6. No. 02. Hal 175-340.
- Tyas, E. L. A., dan Fachriyah, N. 2009. Evaluasi Penerapan Standar Akuntansi Keuangan Dalam Pelaporan Aset Biologis (Studi Kasus Pada Koperasi "M"). *Jurnal Ilmiah Raggagading*, hlm 75-80.
- Veen, Van der & J. Tammu. 1972. Kamus Toraja Indonesia, Jakarta: Yayasan Perguruan Kristen Toraja.
- Wolcott, H.F. (1977), Teacher vs Teknocrats : An educational Innovation in an Anthropological Perspectiive. Eugene, Oregon : Center for Educational and Manajement, University.

- World Bank. 2003, "Social Capital"; Website [http://www.worldbank.org/ poverty/scapital].
- Young, M. (2013). Cultural Influences on Accounting and Its Practices. Senior Thesis. Honors Program of Liberty University.
- Yulius, N. A. 2012. Penentuan Harga Jual Kerbau Belang Berdasarkan Karakteristik Di Pasar Hewan Bolu Kecamatan Tallunglipu Kabupaten Toraja Utara. Universitas Hasanuddin, Makassar.



GSJ: Volume 8, Issue 11, November 2020, Online: ISSN 2320-9186 www.globalscientificjournal.com

ETNOGRAPHY: BENEFITS AND SOCIAL BURDENS IN RAMBU SOLO' IN TANA TORAJA

Srisetyawanie¹, Syarifuddin², and Aini³

Magister of Accounting, Faculty of Economic and Business Hasanuddin University, Makassar, Indonesia.

This research aims to reveal in depth how the benefits and social burdens in the construct of the Rambu Solo' ceremony. This research is a type of qualitative research using the ethnographic method as a way to see the study of the life and culture of the Toraja people in terms of social benefits and burdens. data obtained by conducting interviews, as well as conducting literacy reviews from various sources. The results of research in this cultural exploration reveal that the Toraja people have their own perspective regarding the benefits and social burdens of rambu solo '. Ethnography has also succeeded in exploring the waste of costs in 'solo signs' which turned out to be interpreted by the existence of social benefits, namely having an impact on relationships between families so that solo signs were used as a unifying vessel. Then there is a social burden, namely financial burdens, conflicts and social burden mean that making a sacrifice in a funeral ceremony signs solo can be interpreted as a form of love, expression thanks and respect last time.

Keywords: Ethnography, Social Exchange Theory, Rambu Solo, Social Benefits, and Social Burdens.

I. INTRODUCTION

In general, there have been many research topics regarding social benefits and costs that have been carried out from various studies, both from the perspective of accounting science and from other social science perspectives. However, this research has not been done much from a cultural perspective. The emergence of social benefits and costs from research Mangkoesoebroto, (1998); Musgrave and Musgrave, (1989) in the perspective of economics say that determining the benefits and costs of a program / project should be seen broadly from the social benefits and costs and not only for individuals. Because it concerns the interests of the wider community, it can be done in many ways. Unfortunately, not much research on social benefits and costs has been carried out from a cultural perspective that touches the construct of rambu solo in Toraja society.

Rambu Solo in Toraja society is a legacy from the teachings of the ancestors of the Toraja people. The solo sign ritual is carried out based on an ancestral belief called *Aluk Todolo, this aluk todolo* is a belief or worship of ancestral spirits or it can be called religion. This solo sign becomes mandatory to implement because the Toraja people must obey their beliefs, believe in the teachings of their ancestors. So that the corpse of the dead person must be made a ceremony so that his spirit or spirit is accepted into nirvana or *puya* (afterlife).

Toraja people are known as people who obey their beliefs, religions and ancestors, and have high enough integrity in upholding the culture they have today. They think that breaking customary regulations is a big taboo, as a result the surrounding community will look down on people who do not obey their customs (Hardianto, 2018).

However, in practice the rambu solo death ceremony currently being carried out has shifted from the values and beliefs or beliefs of the ancestors. So that ordinary people or people from outside the Toraja society will give the impression of being a waste of wealth, whereas according to the Toraja society itself, this is a must that must be carried out. They think that if the ceremony is held lively, the more property that is sacrificed for it, the better the value it will receive.

II. LITERATURE REVIEW

A. Social Exchange Theory

Exchange is theory deep social science which states that in social relations there are elements of reward, sacrifice and benefit that influence each other. This theory explains how humans perceive our relationships with others according to the human self-perception of: the

balance between what is given into the relationship and what is excluded from the relationship, and the type of relationship that is carried out.

Furthermore, for the occurrence of social exchange there must be requirements that must be met, namely a behavior or action must be oriented towards goals that can only be achieved through interactions with other people and a behavior or action must be aimed at obtaining the means for achieving the intended goals. The intended objectives can be in the form of rewards or intrinsic rewards, namely in the form of praise, affection, honor and others or extrinsic rewards in the form of certain objects, money and services.

Homans (1910-1989) who is a thinker of "A Theory of Elementary Social Behavior" which underlies his thoughts on the exchange of behavior. *Reciprocytes* (reciprocity) is a central concept of Homans' theory. Homans limits his analysis to the micro-sociological level. Social exchange theories also share some of the same assumptions about the nature of social interactions. Social exchange theories are based on the principle of elementary economic transactions and social interactions are similar to economic transactions. (Poloma, 2007).

In social exchange theory emphasizes the existence of a consequence in exchange, both in the form of material rewards in the form of goods and spiritual in the form of praise. Homans' exchange theory rests on the assumption that people engage in behavior to either gain reward or avoid laws. For Homans, the basic principle of social exchange is "*distributive justice*", namely the rule that a reward must be proportional to the investment. The well-known proposition in connection with the principle states that someone in an exchange relationship with another person will expect a reward received by each party in proportion to the sacrifice it has incurred.

The higher the sacrifice, the higher the reward and the benefits received by each party must be proportional to the investment. The higher the investment, the higher the profit. The essence of social exchange theory is that a person's social behavior can only be explained by something that can be observed, not by a mentalistic process (*black-box*). All theories influenced by this perspective emphasize the direct relationship between observed behavior and the environment. **B. Rambu Solo'**

In various languages, *Aluk* same religion (Sanskrit), *din* (Arabic), *religare* (latin, religion (English) and is defined as a doctrine, rite (ceremony), or the ban (pemali). So *aluk* not be faith alone. *Aluk* also means teachings, ceremonies, and prohibitions or pemali. *Todolo* is the ancestor or the old people. According tobelief *Aluk Todolo's*, *aluk* begins in the upper realm (sky) among the gods or "*aluk dipondok do Tanggana langi*". All the practices of life in the above world cannot be separated. of rules aluk.

Aluk Todolo is the religion of the ancestors of the Toraja still practiced by a large number of people Toraja until now, this belief is a genuine trust Torajanese though today the majority of the population has been religious, especially Protestants and Christianity Catholic, even in 1970, This religion has been protected by the state and officially accepted into the Hindu-Balinese sect. So it can be said, *Aluk Todolo* is the whole rule of law. religion and society in Toraja society past, present, and future.

According to Tangdilintin (1981), Aluk Todolo is a form of animist belief that assumes that every object or stone has strength. Aluk Todolo was revealed by Puang Matua (the creator). The rules (Aluk) were passed down to Datu Laukku which contained religious rules that humans and all the contents of the earth must worship. The offerings were aimed at Puang Matua who gave power to Deata-deata (the preserver). Aluk with all its accessories was brought down to earth by the human To Manurun or Pangala Tondok. aluk Thiscalled"aluksanda pitunna" denoted "aluk 7777" because it involves all aspects of life. Sometimes equated with aluk sanda saratu'na (Tallulembangna region). It includes religious rituals in the form of Rambu tuka ' (aluk rampe mataallo) and Rambu solo' (mourning or aluk rampe matampu ') and the source of rules and aspects of community life for its adherents from generation to generation (Frans, 2007).

III. RESEARCH METHODS

As humans who are created to constantly think, finding a phenomenon around themselves and their environment is certainly not an easy thing. In the process of searching for solo signpost phenomena, when I was surfing the world of google, I came across an article that criticized Rambu Solo as an 'expensive' funeral ceremony which is sometimes carried out for the sake of 'prestige', the article was entitled "Controversy Rambu Solo in the Eyes of Generations. Muda Toraja "this work is published by a journalism platform, KUMPARAN, but does not include the name of the author of the article. I am moved by this article because the author is quite brave and challenging in providing a cultural theme that criticizes the Adat Rambu Solo which has been practiced by the Toraja people from generation to generation. The author criticizes a tradition belonging to the tribe which does teach various things. The tradition full of meaning belonging to the tribe which is said to have been created from clay and pure gold teaches people to share, work together, love their families and of course want to make sacrifices. Unfortunately, organizing a solo sign ceremony costs a lot. Even though in fact, when referring to the beliefs of the ancestors, *Aluk Todolo*, solo signs should be done according to the ability of oneself and family. It should not be exaggerated and then increase debt, both for yourself and your extended family, because it is considered capable of providing greater losses. But as a funeral ceremony that requires the help of many people, Rambu Solo does require a lot of money, time and effort.

In the article, the author also finds out what the Toraja millennial generation thinks about Rambu Solo in the midst of an era that is completely instantaneous, digital and increasingly eroded cultural values. Especially because Rambu Solo is a tradition that cannot be separated in one's life cycle. This is because there are two important stages that determine one's existence in the world, namely birth and death. But on the other hand, millennials are faced with increasingly stifling financial conditions. A financial and property survey even states that millennials will find it difficult to buy a house, which incidentally is a primary need and can also be used as a means of investment in the future. But as a result, Rambu Solo presents its own pros and cons. On the one hand, millennials agree to continue the tradition of funeral ceremonies, but on the other hand, they have anxiety about the large costs that must be incurred.

Researchers are interested in conducting this research in order to criticize how the phenomenon of benefits and social burdens in the Rambu Solo 'construct uses qualitative research using ethical and emic ethnographic methods as a way to see studies of the life and culture of the Toraja people in terms of social benefits and burdens. According to Haris, 1968 (Creswell, 2015: 3), ethnography is a qualitative design in which researchers describe and interpret the same values, behavior, beliefs and language of groups that share the same culture. Meanwhile, according to Agar, 1980 (Creswell, 2015: 3), ethnography is a way to study groups that have the same culture while compiling research results in writing. This means that the sentence contains the meaning of a process and research results. Meanwhile, Harris (RE Amady, 2015) to produce ethnographic works, based on cultural materialism, sees ethics and emics as an integral part of the natural anthropological view. Emic and ethical labels are important for understanding several items such as concepts, actions, beliefs, rules and various things. Therefore, Harris sees Ethics as an outsider's view, being an insider's view. Ethics and emics will deal with objective and subjective issues. Ethics are very closed in terms of meaning, such as objective principles. But emic cannot be aligned subjectively but can also be aligned objectively and subjectively at the same time.

This study uses data sources by conducting *participant observation*, where the researcher is involved in all participant activities in the daily life of the community group, and observes and interviews informants. Researchers analyzed behavior to get the meaning of the phenomenon of social benefits and burdens in the construct of 'solo signs'.

IV. RESULT

a. Social Benefits : Family Relationships

The large cost of a ceremony *rambu solo sign* has a meaning to gather the family. The long time span between the time of death and the time of the funeral is used by the family to raise funds to be used in theceremony *solo sign*. The length of time is used as a way to do good planning and involve the whole family (Tumirin, 2015). As expressed by Pak Mathen Ruruk, it is as follows:

"friendship strengthens kinship. the most prominent benefits, for example the family of *yo lu padang mambela* (*far away in the land of foreigners*) trying to come. *Na the bunches o (then get acquainted with each other)*. although it costs a lot, but *sikamali ' (miss each other)*. *Mui to pen five, pen a'pa ', got a definite mark of sae (even though it was the fifth, fourth cousin, when they knew they would definitely come)*. Because it is very close kinship. Ya mo to philosophy toraya in the family dadi o ki 'sangpapa (*that's the philosophy of the Toraja people in a family that has many offspring*)."

The implementation of the solo signs ceremony is used as a place to unite the family, meaning that family relations are refreshed. In the implementation of traditional ceremonies, it becomes a reunion for relatives, even all friends or acquaintances. Relatives who have wandered far away will return home. as expressed by Pak Marthen Ruruk that even though those who wander far away and come home incur huge costs, they return not only to carry out traditional ceremonies but those who return because of a sense of "*sikamali* " or a sense of homesickness for their family and relatives. People who come to visit sit and tell stories about *massalu nene 'becomes* (tracing the lineage) while *ma' panggan* (siri-pinang) so that the kinship between extended familiesclose again.

The gathering of families or living together in the Toraja society is very visible in theceremony *solo sign*. Family cooperation can be seen in their involvement during ceremonies. This involvement not only helps physically in the ceremony, but also in terms of costs. Involvement in terms of implementation costs is given in various ways, namely providing buffalo, pigs, rice, money and so on. All families help with the ceremony. So there is togetherness in carrying out the ceremony. All of this aims to strengthen family ties (Sariubang 2014). In this case, as Mrs. Sarlota said:

"I felt that there was an understanding on the program. It means understanding each other ki to. So really nothing is forced. If you can love, but if you can't, don't. So that's good."

According to Mrs. Sarlota's expression, in the process of carrying out traditional ceremonies when preparing everything, there are elements in the family to understand each other, give mutual understanding, and help (mutual cooperation), it is very clear in preparing everything. When there is a relative or family who is lacking in material matters or is unable to provide buffalo, pigs, rice and so on, the other relatives or family will help or make up for the shortage.

The large cost of holding the Rambu Solo 'ceremony is borne by the whole family. Every family participates in the event. Participation is carried out by submitting the property needed for the ceremony. The main assets are buffalo, pigs, and others. These donations have a deep intrinsic motive. The motive is reciprocation (debt of gratitude) because the family that is holding the party has donated a buffalo or pig in advance to the family who contributed to the previous traditional celebration (Andilolo, 2007).

It can be seen from the interaction within the informant's family that in the process of implementing solo signs there is a stronger relationship that is built, there is an element of mutual understanding, mutual understanding, and mutual help (mutual cooperation). So that what is done by these solo signposts is in line with the meaning of social exchange theory, which in Poloma (2010) reveals that Blau provides two fulfilled requirements for behavior that leads to social exchange, namely: (1) the behavior must be goal-oriented - goals that can only be achieved through interaction with other people, and (2) the behavior must be aimed at obtaining the means for the achievement of these goals. Human behavior, guided by the principles of exchange, underlies the formation of social structures and institutions.

Blau's assumptions about exchange behavior are the same as Homans, but then Blau extends his theory to the level of social facts. He stated that we cannot analyze social interactions apart from the social structures that surround them. Social structures arise from social interactions, but as soon as they appear, social structures separate from their existence and influence interactions (Ritzer & Goodman, 2011).

Family gathering in the Toraja people called *Kombongan* (gotong royong, associations). Associations are a characteristic of the culture of the Toraja people wherever they are. If in an area there are Toraja people, then there they form a Toraja group or alliance. It is used as a joint effort as a preparation for mutual assistance in jointly bearing the difficulties between families (Panggarra 2014). According to Ms. Sarlota:

"before the extraordinary event the people here helped me. Without then I have to spend money or something. I just prepare the ingredients and they help, so the effort and time to help me is extraordinary for me. Imagine, for example, I have to pay for all of that widididi... where do I want to take the costs? Imagine that they work at home a lot of cakes, so I said extraordinary, so that's probably what Toraja people call melo pens like that that can't be paid. I still think about debt, I have to pay it. But if it's like that, what do I want to pay? Even if I want to give money, they don't necessarily want to and it could be that it will be a source of trouble for our dako nakua taera when we are in middle age, for that, please continue to help us. Imagine that cake here at work 3 days they sacrifice their time, their energy to come to help."

Prepare everything before the implementation of the solo signs', one of which is a banquet that will be given to relatives and guests who will come at the time of the implementation. In the preparation process, there are neighbors or people who help or prepare for it. Those who come to help will sacrifice their time and energy to prepare the banquet without asking for anything in return, in other words "melo pens". As stated by Mrs. Sarlota that they came to help with "*melo pens*". Furthermore, Mrs. Sarlota said that:

"If you really want to be assessed by money, maybe it will be hard for me. But because there were many who helped, we were instead told to make our own huts to add more if we wanted to. I arrived that the materials here were brought in from the lodging materials, I rented the rest of the truck, imagine if you want to buy the money from where? So you might. All kitchen utensils were also brought from here. "

In the implementation of the rambu solo ceremony, it refers to the results of the analysis, not all are assessed or measured by material alone, the social benefits in the construct of rambu solo 'are interpreted as a symbol to refresh relations in family / relatives. Even though this is seen as a waste of money due to the search for treasure to finish at the death ceremony, it can be seen clearly that there is a special meaning, there is a social responsibility that is built up as a form of love manifested in traditional traditions that have been going on for generations. The emergence of a sense of *Sikamali* ' or *sipakaboro*' which means longing or love is a strong foundation in the life order of the Toraja people.

The social benefits in the construct of 'solo signs' of the Toraja people are manifested in the non-material form of *Pena Melo* family / relatives through sincere sacrifice, mutual understanding, mutual help (mutual cooperation) as a form of love. *Pena Melo* formed is manifested in the form of assistance from relatives or the community and family to work hand in hand to prepare all the ritual signs solo' equipment from the construction of the hut to the funeral process.

b. Social Burden : Financial Burden

The sacrifice of fees for aceremony, *solo sign* which costs a lot of money and has a longterm impact, has deep meaning for the people of *Tana Toraja*. Although from an economic perspective the sacrifice of costs can be seen as a waste, it is not considered a heavy burden, as evidenced by the continued existence of theceremony *solo sign* to this day (Tumirin, 2015). As expressed by Pak Tilang Tandirerung (Pong Barumbun), as follows:

"Yes, it is a burden, yes. So the Toraja people are already in debt where the debts existed before we were born. Many are like that. But to make that person destitute for solo signs I don't think so. What makes Toraja people destitute, first is the gambling, the second is the marriage worker (multiple wives), like my father, 18 his wife means 36 in-laws meaning 36 solo sign events, for example. If you make an event according to our abilities, there is no one who hasn't been like that. But if it is forced, it can be. "

In the perspective of rambu solo, 'the large expense or sacrifice in carrying out the solo sign ceremony' is a burden on the family. However, in an economic perspective, it is a burden incurred to get the benefits of goods or services. Even though they will get the cost but there is a difference as a burden. From an economic perspective, expense accounting will benefit from the expense itself. For example, salary costs for employees are given because they are already working, electricity costs due to electricity consumption, rent expenses and so on. Even rental expenses are prepaid but it is clear that the rental expenses will be beneficial. As explained by Pak Tilang Tandirerung (Pong Barumbun) that the burden in the family has been built since a long time ago, before we were born. In fact, according to Pak Tilang, what makes Toraja people destitute is not when performing a solo sign ceremony but when gambling and mating. Furthermore, he said that the sacrifices made by the Toraja people were not considered a heavy burden and did not make the life of the Toraja people destitute. Furthermore, he said;

"Toraja people do that to their families, whether their grandmothers, their families, their siblings, their cousins. one as an expression of gratitude for the last time, love for the last time, tribute for the last time."

Making a sacrifice in the implementation of the solo sign ceremony 'as a form of love, as a form of expression of gratitude and as a form of final tribute to the late / late is not merely a waste that sacrifices such a large cost only for social status and the smooth implementation of traditional ceremonies. Pak Tilang Tandirerung (Pong Barumbung) further explained:

"If our parents are poor we continue to pay off a lot. what can be inherited? Parents don't even have one. So that is why every regional regulation many professors from Toraja, many doctors from Toraja, are unable to change that because who can measure our love and love for our parents, who is another human being who can measure it? So "

In simple terms, Pak Tilang stated that when the parents do not inherit the child. then the child must try hard to find funds so that he is able (in material terms) to hold a funeral rambu solo 'for his late parents, then sacrifice or pay a lot of money, the sacrifice he does solely as a form of his love for his parents. Pak Tilang Tandirerung (Pong Barumbung) further said:

"In fact, the more prof, the more crazy to hold events. If not, there is not much salary which can make a big event. So the Toraja people go to school, the Toraja people leave, the Toraja people just look for one job, not to eat, they just live in the village, work on the fields. But there is a moral burden in the village, in the family. For example, I died, my child was not able to afford it, my nephew said it was my uncle I happened to be there."

According to Pak Tilang, although the funeral rambu solo 'is a tradition that has long been going on in Toraja tradition, along with the times many Toraja people disagree with this funeral ceremony because it is a huge waste and a lot of money just to hold traditional ceremonies. . However, in reality the rambu solo 'funeral ceremony is difficult for Toraja people to leave, even though they already adhere to religion and are educated. As stated by the informant above, the more educated, the more festive it will be in carrying out the funeral rambu solo '.

In carrying out the rambu solo 'funeral ceremony for their families, usually Toraja people argue that they are not carrying out Aluk To Dolo (the native religion of the Toraja people), but only carrying out customs. Whereas in the Indonesian Toraja Dictionary, aluk (religion) and ada '(adat) show the same thing, namely all the values and norms or habits that govern the system of people's lives (Van Der Veen and J. Tammu, 1972).

Meanwhile, on the other hand, Pak Marthen Ruruk as one of the traditional leaders and also an informant interpreted the expenditure and sacrifice of solo signs as a way to get blessings from the ancestors. This can be seen from Pak Marten Ruruk's explanation below:

"In principle, the philosophy of the Toraja people or from the ancestors of the Toraja people that sacrifices for the solo sign / sign for tuka increases because they are blessed by their ancestors if they sacrifice for it so they don't think too much about it. about sacrifice or expense. "

He continued, adding:

"And the fact is that if we are in Toraja, it means let's say there is a group of people who have been willing to stop for decades about those sacrifices, simply burying their families no longer want to sacrifice buffaloes, sacrificing pigs is as simple as possible, but their life is so. - that's it, no improvement I see. As for those who sacrifice too much and the reality of their life I see it is getting better. "

In the rambu solo ceremony 'worship is carried out aimed at the soul of the person who died because it is believed that everything sacrificed (animate and non-living) will be carried by the spirit of the deceased person to Puya (the spirit world of the dead) to become his wealth there (Kobong, 1992). Toraja people who carry out the rambu solo 'ceremony hold to the ancestral principle or philosophy that the great sacrifices they make will be blessed by their ancestors or ancestors, so that Toraja people are not burdened by the impact of financial burdens when sacrificing or incurring large costs.

The implementation of this solo sign ceremony is heavily highlighted because it has to cut a lot of buffalo so that it is considered a waste and is considered a financial burden because there is a lot of expenditure. However, this opinion is still a polemic among Toraja people themselves, even though in reality the increasing number of funeral ceremonies is carried out, indicating that this opinion is not generally accepted by Toraja people.

Apart from the opinions of Pak Tilang and Pak Marten, there are different opinions on the meaning of expenses and sacrifices which were explained by Sarlota as follows:

"Maybe I feel that I am not burdened too because my husband's family also helps us actually. Helping for example the buffalo is actually from the village and indeed the sesenya (half the price of a buffalo) does have ki. So the session is mira tu la ki baya '(so the remaining half of the price of the buffalo we will pay) is not burdened. If possible direct cash at that time we had to buy it directly from the market at that time, for example, maybe that would be heavy. Because maybe we could take credit from the bank. But when we wanted to do that we took credit, but what I think is a lot of blessings."

Before carrying out the solo sign ceremony ', Mrs. Sarlota as a solo signperson herself was not burdened with the costs involved in the solo signs'. Where the family of the husband's mother Sarlota participates in the form of helping out in financing the purchase of buffalo. so that the buffalo bought by the informant was a buffalo from the husband's puhak family, where half of the price of the buffalo was borne by the informant's husband's family, so he felt that he was not burdened in terms of sacrificing financial burdens. Furthermore, he said that:

> "It is cost people if they want to try to force themselves to then take credit, this is not. The term is mui mass, we also don't take credit, we don't take credit, the term borrow anyway, all of the money is available, and it's light there because maybe it's a buffalo, right? So we only pay half of what we pay. So light. So there was money at that time, it was taesiara. "

The financial cost burden on the solo rambu actors' sometimes burdens the perpetrators even the solo signposters force themselves to borrow money from other people or take credit at the BANK to buy a buffalo and prepare everything for the smooth running of the funeral ceremony. But in contrast to the narrative of Mrs. Sarlota, she is grateful that she has prepared herself financially (saving) for the implementation of the solo signs and the participation of her husband's family through the purchase of buffalo, so that Mrs. Sarlota does not really feel the impact of the financial burden in the solo sign funeral.

c. Social Burden : Conflict

The cultural practice of *Rambu Solo* ' in Tana Toraja is apparently not as simple as most people think. It is clear that the *Rambu Solo* ' practice implemented in Tana Toraja cannot be separated from the values of the local Toraja culture. The ceremonial forms shown are in fact a display of the many related elements, and one that is very strong is the social strata of the cultural actors. Akin Duli and Hasanuddin in their book clearly state that *Rambu Solo* ' is an event that contains religious and social dimensions, which is based on social stratification (Akin Duli and Hasanuddin, 2003. 28).

The *Rambu Solo* ' ceremony is a ceremony that is full of traditional values (*aluk*) that bind the Toraja people. The old belief believes that "Aluk was created in the sky. Therefore, aluk is also

divine and all beings are subject to Aluk (YA Sarira, 1996. 63). The ceremony is usually carried out by paying attention to the social strata of the deceased. For those who belong togroup *the have*, they usually hold this ceremony with a festive impression. This is because they need to show that they really come from the upper classes of society. In contrast to community groups who do not have, or come from groups of servants / ordinary free people, they cannot perform ceremonies as is done by aristocratic groups (Panggarra, 2014). Something like this was expressed by Pak Marten Ruruk:

"Sometimes there is conflict. But the conflict is multi-faceted. Among other things, one aspect of the conflict from the indigenous community, at the level of social strata, may be that they are ordinary class, but because they already have economic stability, they are more willing to do something, such as wanting to use decorations like those used by aristocrats, sometimes there is conflict from traditional institutions. Well you can't use customs like this yet, there is something like that. "

In the implementation of the solo signs ceremony, it cannot be separated from social status. there is conflict in the rambu solo 'traditional ceremony, one of which is the conflict from traditional institutions. As explained by Pak Marten Ruruk, there is a conflict in solo signs when the ordinary group or the servant group performs the solo sign ceremony in the form and manner or level of the ceremony such as the aristocratic class or the upper class. A small example can be seen from the use of red cloth. Even though from the ordinary group or the servant group, from an economic standpoint, they can carry out festive traditional ceremonies, but there are things that cannot be used traditionally. Pak Marten Ruruk further said:

"Then there was an internal conflict going on in the family. Nakua Toraya uai lu busso na si 'go', to siunu 'sometimes there are conflicts. For example, in the form of buffalo sacrifices to ancestors to their parents it is usually not the same. "

Another conflict that occurs in the implementation of the solo sign ceremony is an internal conflict that occurs in the family. The term orang toraja *uai* (water) *lan lu* (in) *busso* (large jar) *na si se'go* '(waves) which means that conflicts in the family between siblings occur when there is a difference in the burden of sacrifice or expense between family members in carrying out the sign ceremony. solo'. He further explained that:

"If he has a stable economy, he has more, and sacrifices a lot, usually there is a conflict between those who remember tae dikka 'apana tunu, na usually lana pulai' tu mai goods apanna sia uma and so on because the reason does not know what is tunu tonna tomatuanta, now sometimes there are conflicts like that."

Differences in terms of financial or economic stability between siblings can lead to disputes and internal conflicts in carrying out the rambu solo 'ceremony. There is recognition of *den na* ' (there are sacrificial animals) and *tae' na* ' (no sacrificial animals) which can cause disputes in the family and cause internal conflicts in the distribution of assets or inheritance from ancestors / parents. For example, in this family, there is one who is not well established from an economic point of view and only lives in the village working on the rice fields where the rice fields are inherited from his ancestors or parents, when the solo sign ceremony is held, only he does not slaughter the sacrificial animals. Then other siblings who are economically stable will demand all inheritance / assets of their ancestors or parents to be their own. Another thing that Pak Tilang Tandirerung (Pong Barumbung) stated was that:

> "Usually there is a conflict after the implementation of the solo sign ritual, if we have sacrificed together then the budel (collective property) is not divided equally. So the tongkonan property in customary law is referred to as budel (joint property), if it is not shared, then a conflict occurs. But sometimes there are more solutions within the family. "

Another conflict in the family arises when the family makes sacrifices together, in this case all families have sacrificial animals, which becomes a conflict, namely the unequal distribution of inheritance / ancestral property or parents so that a customary law called barang budel (joint property) emerges. When the inheritance or property of the tongkonan is not distributed evenly, it will cause disputes in the family so that it can become an internal conflict. However, the settlement process is carried out in a friendly manner.

One of the informants who shared his experiences and was also willing to tell the conflict that occurred when carrying out the solo sign ceremony. Mrs. Katerina Ita, the wife of Mr. Marten Ruruk told that she had a disagreement with her brother when he was about to bury his parents in Toraja. At that time the Old Man (late) died in Jakarta and was then taken back to Toraja to be buried in his hometown. he told his brother that "*da 'pa dolo zaman la sae komi ta'pa la ma kaburu*?" (Don't / postpone it, then come directly to the grave?) He did not want his parents to be buried at that time without carrying out the solo sign ceremony '. Then, the older brother who

arrived together with the corpse from Jakarta did not agree that carrying out the rambu solo ceremony 'due to solo signs' took a long time so that the work left and the distance between Jakarta and the distant Toraja were the reasons. Since then the internal conflict between siblings began. He continued his story:

"Yatong ki sipakada-kada mokan to sola to om na yo mai mangkasa sola tallu. Nakuami, mama Koni Sola Papana Aren, do you want to bury yourself or want to bury your parents? Nakua to kuankanni. We are grieving, onna, it's really not worth it. yes tu tomatuanta to malemi, bua 'ta la umpaundianpi, susi to my sometime. "

"When the three of us talked, brothers from Jakarta and from Makassar. He said (brother from Jakarta), mama koni sola papa aren (brother from Makassar), do you want to bury yourself or want to bury your parents? He asked like that. Then I answered, money or materials can be found. But parents who have died, it is impossible to return. I said. "

Disputes or conflicts that occur between siblings when in the process of preparing a solo sign ceremony 'do not merely want to hold a traditional ceremony as an aluk to dolo rite which costs a lot, there is another meaning to the expression of Mrs. Katarina Ita which gives understanding to her siblings, namely as a sign love, as a sign of love and respect for the last time to parents.

d. The Social Impact that Occurs from the Benefits and Social Burden in the Rambu Solo Construction

According to Selo Soemardjan, poverty experienced by an individual because he is lazy to work or because he is constantly sick, such poverty is individual, whereas 'structural poverty' is poverty suffered by a group of people because the social structure of the society cannot use it. sources of income that are actually available to them (Sukhemi and Siti, 2019).

Structural poverty that may occur to solo rambu actors is indicated when there are large debts and costs incurred when the rambu solo 'ceremony is held. Large costs in carrying out theceremony *sign solo 'is* borne by the whole family. Each family participates in the event by providing sacrifices or expenses needed in the ceremony in the form of costs for the purchase of animals to be slaughtered such as buffalo, pigs, and so on. So that automatically, even like it or not, financial burdens will come to haunt the family with the form of having to seek funds to realize the implementation of the solo sign ceremony. So that to get these funds some borrow from relatives or to the BANK, then have an impact on family finances, to children's education, even destitute. But it is different from the narrative of Pak Tilang Tandirerung (Pong Barumbung) that:

"There is no poverty caused by solo signs that we do according to our abilities. And no Toraja people are forced if we don't have some of our abilities. That Toraja people say "den na bongi pia, melambi, den na makaren, den na kulla allo" meaning it depends on the situation and conditions. "

From the results of the interview, he said that there is no poverty caused by rambu solo '. The 'solo signs' ceremony itself is carried out by the actors according to their economic capacity. Toraja people are not forced to carry out the rambu solo 'ceremony. The terms of the Toraja people *den na bongi pia* (there is night time), *melambi* (morning), *den na makaren* (there is the afternoon), *den na kulla allo* (the time is hot) which means that carrying out the solo sign ceremony 'is adjusted to the situation and the financial condition of the solo signs' actors. So, *taera ya tau pokakalai tu mantunu along umpobayu ki bayunta* (no one is poor after implementing solo signs' according to ability, according to financial or established conditions the economy. He continued to reveal that:

"Don't borrow clothes, borrow people's abilities. If it is a borrowed item there are two possibilities, if it is not very narrow, it is very loose, because it is not our size. That's what Toraja people say in pogau situru bayu sielle'ta."

The implementation of the solo signs ceremony is adjusted to the family's financial capacity and condition. *Hopefully 'situru' bayu sielle'ta* which means 'solo sign ceremony' is carried out in accordance with the social strata and the financial or economic stability of the perpetrator's family. Another opinion from Mr. Marten Ruruk is that:holding

"Most people before their party will be in debt to other people, but in general what I saw as a percentage after carrying out the solo signs, the impact is nothing is too bad, many are still ordinary, even more is also increasing. For the decline in the economic level there is also an impact but it is not too bad."

The impact of implementing solo signs on the perpetrator is debt and credit. However, according to the results of the interview with Mr. Marten, the debts and receivables that occurred in rambu solo 'did not have a negative effect or significant difficulties in terms of being destitute or

poor towards the perpetrator. There are even positive impacts from various aspects, especially in social aspects and there are even impacts on the life of the perpetrator and from a financial perspective even prosperity.

Mr. Marten Ruruk's wife, Mrs. Katerina Ita also shared an experience. He has a brother who used to be well off financially. He is a teacher at a private favorite school in Jakarta. After retiring he returned to his village (Toraja). he said "*tennia solata tu baenena*" (his wife is not a Torajan). He told me that his brother's wife often complained about the Toraja custom "*you want love-love parties to run out of money.*" *You just waste it* " means that large expenses are only paid to customs or the waste is better used for things that are beneficial and for the family. So his brother rarely participates in traditional Toraja ceremonies. and in the end when he retired he returned to Toraja and now he is financially deprived. So the family is like that not because of the solo sign ceremony but his wife who does not know the customs is wasteful because of traveling abroad too often and there is no savings from old age or lack of financial management. Mrs. Katerina Ita continued:

"... but reality for yam o to the spirit of the Toraja are still many embedded kumua ko na passakke dukaki ya te mai tomendololampa mo to masorok i tu penanta, sincerely I tu penanta to in posara i ..."

From interviews with mothers Katerina Ita explained further about a cousin who married another Toraja and understood Toraja customs. He compared the lives of his brothers and cousins who often attended traditional ceremonies in Toraja and always participated in *events* family. According to his view, *na passakke dukaki ya te mai tomendololampa mo to masorok i tu penanta* which means that our ancestors will bless our lives when we are sincere in sacrificing everything even though it costs a lot when carrying out the solo sign ceremony '. So that when sacrificing or spending a lot of money in a solo sign ceremony, there is no negative impact that makes Toraja people destitute or poor.

Based on the results of the interviews with the three informants above, it is indicated that the costs they incur when carrying out the rambu solo 'ceremony will not cause structural poverty while they carry out the ceremony with the intention of expecting blessings from their ancestors and carry out the ceremony sincerely even though they have to sacrifice their belongings.

e. The Meaning of Rambu Solo Constructions: Social Benefits

In the construct of rambu solo', there is a meaning of social benefits that arise from the perspective of the Toraja people, namely kinship relations. This meaning is a phenomenon from the culture of the Toraja people, which reflects the spirit of togetherness and mutual cooperation, which is known as the motto "*misa 'kada di potuo pantan kada di po mate*" (meaning more or less the same as "united we are firm, divorced we collapse). In the implementation of the solo sign ceremony, the meaning revealed by the informants that there is an element of mutual cooperation and help to help, is still very clear. For example, in providing sacrificial animals, donating capital and also helping the running of the ceremonial procession, such as establishing a hut (loud) together, preparing a banquet for guests, preparing the ceremonial needs of parading the corpse and so on.

This solo sign ceremony can only be carried out by noble families. However, along with economic development, social strata are no longer based on descent or position, but based on education level or economic ability. Currently, there are many Toraja people from the social strata of ordinary people to wealthy people, so they are able to hold this event (Adellweise, 2012).

From the observations and views of researchers, the kinship relations in the implementation of the 'solo signs' ceremony have shifted from emphasizing Torajan cultural values which can be traced to things that aim to show identity, social status and economic status. Paseru, H. Seno, (2004: 5) argues that people carry it out with the aim of showing identity, social and economic status. Because basically they realize that no one, including the Toraja people, wants to give up their identity just like that. In this case among Toraja people it is called Katorayan (Torayaki ') and this identity can only be expressed through the religious activity of Aluk To Dolo.

Adams (2006) states that Toraja has three dimensions in the formation of identity. First, identity comes from indigenous traditions. Second, an identity that is rooted in Christian teachings. Third, from increasing ties with the national and international world. The foundations for the formation of a Toraja identity are family and heritage associated with ancestry, Christianity, local wealth and status, as well as global trends and movements such as tourism. The Torajan society is hierarchically oriented towards prestige, lineage, wealth, age and occupation (Adams, 2006). Furthermore, Marwing (2011) argues that the factors that encourage the implementation of the Rambu Solo ceremony are individual efforts to fulfill their basic needs, namely the need to survive, love and belonging, power, and freedom. If it concerns power and survival, then the Rambu Solo implementers may feel proud if they do not implement it, especially if he is a Torajan aristocrat.

There is an interesting saying from the Toraja people who say "Morai di sanga" which means that Mau looks able to hold a solo sign ceremony or succeed in the eyes of the community.

So that makes people try to make Rambu Solo as big, grand, and luxurious as possible, because this is a sign of success and increases prestige in the eyes of the surrounding community. Instead of a solo sign, it has shifted from social values to a place to show off skills and waste money which is claimed to be a sign of affection for ancestors or ancestors.

In the understanding of the Toraja people, Rambu Solo is used as an opportunity to convey the last respects and an event of repayment to deceased family members. On the other hand, a separate dilemma arises, ranging from moral burdens, economic burdens, and misperceptions. So that in the implementation of the solo sign ceremony there are other elements of the kinship relation to the social benefits in the solo sign construction 'which is only used as a mask or just used as a mere excuse of what actually happened at the implementation of the solo sign ceremony.

In this study, there is a social exchange theory which states that in social relationships there are elements of reward, sacrifice and benefit that influence each other. This theory explains how humans perceive our relationships with others in accordance with these human self-assumptions. However, on the other hand, the results of the interview with the informants said that they considered carrying out the solo sign ceremony as a sense of love, a sense of sincerity and respect for the last time so that there was no influence on social exchange theory. But in practice as researchers or academics, in their circumstances they perform or carry out a solo sign ceremony, which is closely related to the theory of social exchange where there is a reciprocal relationship between individuals that influence each other.

f. The Meaning of Rambu Solo Constructions: Social Burden

The solo sign construct from the perspective of the Toraja people is the most important and costly funeral ceremony. Evidenced by the social status of the Toraja people, there is a saying that the richer and more powerful a person is, the more expensive the funeral costs will be. In the Aluk To Dolo rite, only aristocrats have the right to hold a large funeral party. According to Tangdilintin (2009) the term aluk rambu solo is built from three words, namely aluk (belief), sign (smoke or light), and descending. Thus, aluk rambu solo can be interpreted as a ceremony held when the sun starts to fall (set).

There are several meanings that emerge from the informant's perspective in the construct of solo signs on social costs. These meanings arise from the existence of financial burdens, conflicts and structural poverty that are considered tabuh by solo rambu actors so that they consider sacrificing or paying large costs an obligation not as a burden or as a force. The 'solo signs' ceremony itself is carried out by the actors according to their economic capacity. Toraja people are not forced to carry out the rambu solo 'ceremony. The terms of the Toraja people *den na bongi pia* (there is night time), *melambi* (morning), *den na makaren* (there is the afternoon), *den na kulla allo* (the time is hot) which means that carrying out the solo sign ceremony 'is adjusted to the situation and the financial condition of the solo signs' actors. So, *taera ya tau pokakalai tu mantunu along umpobayu ki bayunta* (no one is poor after implementing solo signs' according to ability, according to financial or established conditions the economy.

Every culture has traditional economic principles whose patterns and objectives are also in modern economic principles. The Toraja people carry out economic practices as part of their daily life. They are known as hardworking, thrifty and simple lifestyles. Torajan people also value the wealth that is earned through hard and gradual effort and work (Sampe, 2011). Furthermore, Sampe (2020) argues that the view of the general public sees thisculture *solo rambu* as a destruction of capital because in practice, the income of the Toraja people over the years is "shed" in a short time, to buy buffalo, pigs, lodgings and all their needs. ritual. Whether we realize it or not, theceremony is actually *rambu solo* a giant economic transaction that involves and benefits many parties, even in recent years the funeral ceremony has begun to be filled with economic activity.

However, from the observations and views of researchers as one of the Toraja people who were born, grew and raised in Toraja and even became part of the solo sign culture. In its implementation, it has shifted from the values of the rambu solo rites, financial burdens that are considered not to cause structural poverty while they carry out the ceremony with the intention of expecting blessings from their ancestors and carry out the ceremony sincerely even though they have to sacrifice their belongings. So they hold or carry out a solo sign ceremony for the sole purpose of "there is a shrimp behind a rock" which is only used as a stepping stone to get blessings from the ancestors.

When solo rambu actors sacrifice or incur large costs and even though they dismiss them, they say that there is no structural poverty that arises from the implementation of solo rambu, but this custom or tradition has stored debts that indirectly result in a burden on the offspring. So that when the child is unable to perform or repay these debts, the only way is to make loans to banks and so on. Pak Tilang, who was one of the informants, said that when the parents do not inherit the child, the child will try hard. So he accidentally gave a burden to his son. Children who should be free to choose their way of life, to choose their happiness, to achieve their dreams and aspirations but because of Toraja descent, the child has been given a heavy burden that the child has to leave, look for work and return home because there is a moral burden to carry out the rites of signs. solo on ancestors or ancestors at no small cost. So that the burden as a child is heavy.

Even when the informant said that they were financially capable of carrying out the solo sign ceremony, it turned out that in its application or in its application there were still people who carried out solo signs, to realize solo signs they were willing to borrow money which indicated that in fact their economy was not yet capable but there was encouragement from adat and elements. prestige so that it requires them to keep realizing the solo signs'. In line with the narrative of Sanderan (2017), it is said that family relatives and relatives from overseas have to sacrifice enormous costs in order to carry out theceremony *solo sign'*, like it or not. Even in the implementation of this ritual, if they do not have capital, then they will borrow capital from banks, cooperatives or carry out one of the traditional pawning transactions called *pa'pentoean*. One of the fields that belonged to him would be pawned at the exchange rate of a buffalo to be sacrificed in a "party" *rambu solo* for the family to be faced. The owned land still has the status of customary land which is managed by one of theowners *tongkonan*, which is verbally recognized through customary law, and often at certain times creates separate problems.

Initially, the large expense of implementing signs solo 'was purely intended as sacrifice, love, the last time the child paid respect to his parents or family relatives who had died. But in practice, who can measure this love? Are the sacrifices or large expenses involved in implementing the solo signs considered as a measure of love? Meanwhile, the measure of love can only be measured through one's own heart and feelings. So that the large expenditure or sacrifice is only to show identity or prestige and a great will. Even after the implementation of the solo sign ceremony, it caused complaints to the point of regret that it had incurred a large expense. However, it arises an insincere feeling and makes the expense or sacrifice of these costs not love and respect for the last time but insincerity.

The perception that arises in this study regarding the benefits and costs of social in the solo sign construction is that those who carry out the solo sign ceremony provide what is the ability from a material and non-material perspective, organizing this customary rite as a form of love for loved ones So that the solo sign ceremony needs to be maintained, but things that have a negative impact on life as a result of the solo sign must be left behind, because this solo sign ceremony is the last honor and as an ancestral heritage that needs to be preserved.

V. CONCLUSION

The rambu solo 'ceremony has a lot of attention because it has to slaughter a lot of buffalo and pigs so that it is considered a waste. However, the Toraja people have their own perspective in giving meaning to the solo sign ceremony ', namely in terms of social benefits and social costs.

First, Social Benefits: family relations. It can be interpreted that the implementation of the rambu solo ceremony is used as a place to unite the family, meaning that family relations are starting to be re-established. The re-establishment of family relationships was marked by the return of relatives who had wandered far away. They will go home because of a sense of "*sikamali* ' " or a sense of longing for their family and relatives so that even though it looks like a waste of money looking for assets to spend on death ceremonies, it can be seen clearly that there is a special meaning in carrying out the solo sign ceremony where families who were distant and rarely get together with extended families to attend and gather with other families because of this Rambu Solo ceremony. Another impact of relationships in kinship is characterized by the presence of elements of mutual cooperation and mutual assistance which cannot be assessed or measured in material.

Second, Social Burden: Financial Burden. In the implementation of the solo sign ceremony, the expense or sacrifice of costs is a burden on the family. Sometimes the large fees that burden the solo signposts force the perpetrator to borrow money from relatives or take credit from banks and so on. However, behind the financial burden on the perpetrator there is a distinct meaning of the large cost in carrying out the solo sign ceremony ', namely to make a sacrifice as a form of love, as a form of gratitude and as a form of final tribute to the deceased and the deceased who are not solely the eye is only a waste that sacrifices such a large cost only for social status and the smooth implementation of traditional ceremonies.

Third, social burden: conflict. In the implementation of the solo rambu ceremony there are several conflicts that occur, namely: 1) conflict from traditional institutions which is marked when the ordinary group or group of servants performs the solo sign ceremony with the same form, manner and level of the ceremony as the aristocratic or upper class. 2) internal conflicts that occur in the family are indicated by the emergence of the term orang toraja *or lu busso na si se'go '*. The term can be interpreted as a conflict in the family between siblings when there is a difference in the burden of sacrifice or expenses between family members in carrying out the solo rambu ceremony.

Fourth, the social impact that occurs from the benefits and social burdens in the solo sign construct. Structural poverty can occur to solo rambu actors when there are significant debts and costs in carrying out the solo rambu ceremony. Large costs in carrying out theceremony *sign solo 'is* borne by the whole family. So that according to them there is no poverty caused by rambu solo 'because the implementation of the solo sign ceremony' itself is carried out by the actors according to their economic capacity. Toraja people are not forced to carry out the rambu solo 'ceremony.

VI. REFERENCES

- Adams, K.M. (2006). Arts as Politics: Re-Crafting Identities, Tourism, and Power in Tana Toraja, Indonesia. USA: University of Hawai'i Press.
- Adellweise. 2012. Rambu Solo', Kekayaan Budaya Yang Mengerikan. https://adellweise.wordpress.com/2012/09/26/mengenal-rambu-solo-toraja/
- Ahmed, E. A. 1994. Accounting Postulates and Principles from an Islamic Perspective. *Review of Islamic Economics*, *1*, Vol. 3, No. 2, hlm 1-18.
- Batuadji, Kristianto. 2009. Thesis. As mokshartham jagadhita: Studi etnografis tentang well-being Pada warga ashram gandhi etnis bali. Yogyakarta: Fakultas Psikologi Universitas Gajah Mada.
- Baker, D. A., & Crompton, J. L. 2000. Quality, satisfaction, and behaviour intentions. Annals of Tourism Research, 27(3) 785-804.
- Berger, P., & Luckmann, T. (1966). The Social Construction of Reality: Treatise in the Sociology of Knowledge. New York. New York: Double Day & Company.
- Bourdieu, Piere. (1986). The Forn of Capital : Hand Book Theory and Research in Sociologi of Education, J.G. Richardson (edt). West Port: GreenwoodCohen, S., dan Prusak L. (2001). In Good Company: How Social Capital Makes Organization Work. London: Harvard Business Pres.
- Cohen, S., dan Prusak L. (2001). In Good Company: How Social Capital Makes Organization Work. London: Harvard Business Pres.
- Coleman, James. 1988. Social Capital in The Creation of Human Capital. The American Journal of Sociology. The University of Chicago Pres : USA.
- Coleman, J. S. (1990). Foundations of Social Theory. Cambridge, MA: Belknap Press of Hardvard University Press.
- Creswell, J.W. (2007). Qualitative Inquiry and research Design: Choosing Among Five Approaches. Sage Publication Inc.
- Creswell, J. W. 2015. *Qualitative Inquiry & Research Design: Choosing Among Five Approach* (alih bahasa oleh Ahmad Lintang Lazuardi). Yogyakarta: Pustaka Belajar.
- De Grave, Anita. 2019. Menguak Praktik Akuntansi Pada Pelaksanaan Upacara Adat Rambu Solo Masyarakat Toraja. Makassar. Universitas Hasanuddin.
- Duli, Akin dan Hasanuddin, Toraja Dulu dan Kini. Makassar: Pustaka Refleksi, 2003.
- Fukuyama, Francis. 2001. Social Capital, Civil Society and Development. Third World Quarterly.
- Gaffikin, M. (2006). The Critique of Accounting Theory. University of Wollongong Research Online. Australia
- Goetz, J. P & LeCompte, M. D. (1984). *Ethnography and Qualitative Design in Educational Research.* San Diego: Academic Press.
- Goodnewsfromindonesia. 2017. Rambu Solo Upacara Pemakaman Khas Toraja. https://www.goodnewsfromindonesia.id/2017/10/07/rambu-solo-upacara-pemakaman-khastoraja
- Hasbullah, J. 2006. Sosial Capital Menuju Keunggulan Budaya Manusia Indonesia, Jakarta : . MR-United Press.
- Hardianto, Fisena (2018) Aktivitas Komunikasi Dalam Upacara kematian Adat Rambu Solo Di Toraja (studi etnografi mengenai aktivitas komunikasi dalam upacara kematian adat rambu solo di Toraja). Diploma thesis, Universitas Komputer Indonesia.
- Harris, Marvin, 1976, "History ans significance of the Etic/Emic Distinction", Jurnal Annual Rieview of Anthropology, Vol 5
- Hines, R. D. 1988. Financial Accounting: In Communicating Reality, We Construct Reality. Accounting Organization and Society, Vol. 13, No. 3, hlm 251-261.
- Hofstede, G. (1999). Cultures and Organization. McGraw-Hill International (UK) Limited.
- Homans, G.C. 1961. Social Behaviour: Its Elementary Forms. New York: Harcourt, Brace & World
- Hopwood, A.G. (2009). Accounting and The Environment. Accounting, Organizations and Society 34 (2009) 433–439.
- IAI. 2007. PSAK nomor 45 (Reformat) (pp. 45.41-45.22). IAI dan salemba Empat, Jakarta.
- Kobong, Theodorus dkk. 1992. Manusia Toraja. Tana Toraja: Pusbang BPS Gereja Toraja.
- Koesmono, H. Teman (2005) Pengaruh Budaya Organisasi Terhadap Motivasi dan Kepuasan Kerja serta Kinerja Karyawan Pada Sub Sektor Industri Pengolahan Kayu Skala Menengah Di Jawa Timur. JURNAL MANAJEMEN & KEWIRAUSAHAAN, VOL. 7, NO. 2, SEPTEMBER 2005: 171-188.
- KumparanTRAVEL 2019. Rambu Solo' di Mata Generasi Muda Toraja. <u>https://kumparan.com/kumparantravel/kontroversi-rambu-solo-di-mata-generasi-muda-toraja-1qWmSL6TqX1</u>
- Kushandajani, 2008, Otonomi Desa Berbasis Modal Sosial dalam Perspektif Socio-Legal, Jurusan Ilmu Pemerintahan Fisip Undip.

- Lin, Nan (2000). "Building a Network Theory of Social Capital." In Social Capital Theory and Research, edited by N Lin, K. Cook and R.S. Burt. Hawthorm, NY: Aldine de Gruyter.
- Manan, Abdul. 2014. Akuntansi Dalam Persfektif Budaya Jawa: Sebuah Study Etnografi Pada Pedagang Keliling Di Kota Semarang. Jurnal Ilmu Manajemen dan Akuntansi Terapan (JIMAT).
- Mangkoesoebroto, G. (1998) Ekonomi Publik, BPFE-Yogyakarta.
- Marampa, A.T. Guide to Tana Toraja (n.p., n.d., 2003).
- Marwing, A. (2011). Problem Psikologis dan Strategi Coping Pelaku Upacara Kematian Rambu Solo' di Toraja (Studi fenomenologi pada tana' bulaan). *Psikoislamika*, 8 (2), 209 229.
- Moleong, j, Lexy. 2006. Metodologi Penelitian Kualitatif. Bandung: PT. Remaja Rosdakarya.
- Morgan, G. 1988. Accounting As Reality Construction: Towards A New Epistemology For Accounting Practice. Accounting Organizations and Society, Vol. 13, No. 5, hlm 477-485.
- Mulawarman, A. D. 2008. *Eksistensi Laporan Nilai Tambah Syari'ah Berbasis Rezeki*. Paper presented at the Simposium Nasional Akuntansi (SNA) Ke XI, Pontianak.
- Musgrave, R.A. and P.B. Musgrave (1989) *Public Finance in Theory and Practive*, McGraw-Hill, Inc.
- North, D.C, 1990. Institutions, Institutional Change and Economic Performance, Cambridge University Press, Cambridge.
- Olson, M. 1971. "The Logic of Collective Action". Volume CXXIV. Harvard University Press, Cambridge.
- Panggarra, R. 2014. Konflik Kebudayaan Menurut Teori Lewis Alfred Coser Dan Relevansinya Dalam Upacara Pemakaman (Rambu Solo') Di Tana Toraja. Jurnal Jaffray, Vol. 12, No. 2, hlm 291-316.
- Palebangan, Frans.B. 2007. Aluk, Adat dan Adat Istiadat Toraja. Tana Toraja: Sulo.
- Paseru, H Seno. 2004. Aluk To Dolo Toraja (Upacara Pemakaman Masa Kini Masih Sakral). Salatiga: Widya Sari Press.
- Poloma, Margaret M. 2007. Sosiologi Kontemporer, Jakarta: PT Raja Grafindo Persada.
- Poloma, Margaret M. 2010. Sosiologi Kontemporer. Jakarta: Rajawali Pers
- Putnam, R. (1995) 'Bowling alone: America's declining social capital.' *Journal of Democracy*, Vol. 6, No. 1, pp. 65–78.
- Putra. K. 2008. *Modal Sosial dalam Pemberdayaan Desa Prakraman (Studi Kasus Pengelolaan LPD Desa Prakraman Batuaja Kawan*, Kabupaten Tabana, Provinsi Bali). (Tesis). Sekolah Pascasarjana, Yogyakarta : Universitas Gadjah Mada.
- Ratunuman, S. M. 2013. Analisis Pengakuan Pendapatan Dengan Persentase Penyelesaian Dalam Penyajian Laporan Keuangan PT. Pilar Dasar. *Jurnal EMBA, Vol. 1, No.* 3, hlm 576-584.
- Reksohadiprodjo, S. dan A.B.P. Brodjonegoro (1997) Ekonomi Lingkungan: Suatu Pengantar, BPFE-Yogyakarta.
- RE Amady. 2015. Etik dan emik pada karya etnografi. Jurnalantropologi.fisip.unand.ac.id
- Ritzer, George dan Douglas J. Goodman. (2008). Teori Sosiologi Modern. Jakarta: Kencana Prenada Media Group.
- Ritzer, George & Douglas J. Goodman. 2011. Teori Sosiologi Modern. Jakarta: Kencana
- Rogers E 1988 Modernization Among Peasants : The Impact Of Communication. New York : Holt Rinehart & Winston.
- Said, A. A. 2004. Simbolisme unsur visual rumah tradisional Toraja dan perubahan aplikasinya pada desain modern. Ombak. Yogyakarta.
- Said, S., dan Tappa, B. 2008. Perkembangan Kerbau Belang (Tedong Bonga) di Puslit Bioteknologi LIPI Cibinong, Jawa Barat dengan Teknologi Reproduksi. Paper presented at the Seminar dan Lokakarya Nasional Usaha Ternak Kerbau, Bogor.
- Sarira, Y.A. (Ed). 1996. Aluk Rambu Solo' dan Persepsi Orang Toraja Kristen Terhadap Rambu Solo', Pusbang Gereja Toraja.
- Sampe, Naomi. 2011. Etos Kerja Generasi Muda Toraja Utara. Tana Toraja: UPPM STAKEN.
- Sampe, Naomi. 2020. Rekonstruksi Paradigma Ekonomis dalam Budaya Rambu Solo' di Toraja Utara. Jurnalbia, Vol. 3, No 1.
- Sanderan, Rannu. Dilema Kepemilikan Tanah Adat. Tana Toraja: P3M STAKN Toraja, 2017.
- Sariubang, M., Qomariyah, R., dan Kristanto, L. 2014. Peranan Ternak Kerbau dalam Masyarakat Adat Toraja di Sulawesi Selatan. *JITV*, Vol. 19, No 2.
- Seto Mulyadi, A. M. Heru Basuki, Hendro Prabowo. 2019. METODE PENELITIAN KUALITATIF DAN *MIXED METHOD*: Perspektif yang Terbaru untuk ilmu-ilmu sosial, kemanusiaan dan Budaya. Depok: PT. Raja Grafindo Persada.
- Sugiyono, Agus. 2001. Analisis Manfaat dan Biaya Sosial. Sekolah Pascasarjana, Yogyakarta : Fakultas Ekonomi Universitas Gadjah Mada.
- Suhamihardja. S. 1977. Adat Istiadat dan Kepercayaan. Litera. Sulawesi Selatan.
- Sukhemi dan Sisi Maisaroh. 2019. PEMBENTUKAN MODEL PERMBERDAYAAN MASYARAKAT MELALUI PENGEMBANGAN BUDAYA KEWIRAUSAHAAN

UNTUK MENGURANGI PENGANGGURAN DAN KEMISKINAN. Jurnal Ilmiah Akuntansi dan Keuangan, Vol.08, No.01.

Suwardjono. 2014. Teori Akuntansi Perekayasaan Pelaporan Keuangan, edisi ketiga cetakan kedelapan. Yogyakarta: BPFE Yogyakarta.

Suwardjono. 2011. "Teori Akuntansi Perekayasaan Pelaporan Keuangan". BPFE, Yogyakarta.

- Suwardjono. 2014. Teori Akuntansi Perekayasaan Pelaporan Keuangan, edisi ketiga cetakan kedelapan. Yogyakarta: BPFE Yogyakarta.
- Spradley. J. P. 1997. Metode Etnografi (ahli bahasa oleh Misbah Zulfa Elizabeth). Yogyakarta: PT Tiara Wacana Yogya.
- Syarifuddin dan Damayanti, R.A. 2015. Story Of Bride Price: Sebuah Kritik Atas Fenomena Uang Panaik Suku Makassar. Jurnal Akuntansi Multiparadigma JAMAL. Vol, 6. No. 01.
- Tangdilintin, L. T. Toraja dan Kebudayaannya. Tana Toraja: Yayasan Lepongan Bulan, 1980.
- Tangdilinting, L.T., 1981. Toraja dan Kebudayaannya, Yayasan Lepongan Bulan, Tana Toraja.
- Triyuwono, I. 2012. Akuntansi Syariah: Perspektif, Metodologi dan Teori (3 ed.). PT RajaGrafindo Persada. Jakarta.
- Tumirin dan Ahim Abdurahim. 2015. Makna Biaya Dalam Upacara Rambu Solo. Jurnal Akuntansi Multiparadigma JAMAL. Vol, 6. No. 02. Hal 175-340.
- Tyas, E. L. A., dan Fachriyah, N. 2009. Evaluasi Penerapan Standar Akuntansi Keuangan Dalam Pelaporan Aset Biologis (Studi Kasus Pada Koperasi "M"). *Jurnal Ilmiah Raggagading*, hlm 75-80.
- Veen, Van der & J. Tammu. 1972. Kamus Toraja Indonesia, Jakarta: Yayasan Perguruan Kristen Toraja.
- Wolcott, H.F. (1977), Teacher vs Teknocrats : An educational Innovation in an Anthropological Perspectiive. Eugene, Oregon : Center for Educational and Manajement, University.
- World Bank. 2003, "Social Capital"; Website [http: www. worldbank.org/ poverty/scapital].
- Young, M. (2013). *Cultural Influences on Accounting and Its Practices. Senior Thesis.* Honors Program of Liberty University.
- Yulius, N. A. 2012. Penentuan Harga Jual Kerbau Belang Berdasarkan Karakteristik Di Pasar Hewan Bolu Kecamatan Tallunglipu Kabupaten Toraja Utara. Universitas Hasanuddin, Makassar.

