

Conversion of the Belis Benjer Tradition into Financial Statements as a Form of Economic and Cultural Value in the Customary Law of Lusitada Village

Wihelmina Maryetha Yulia Jaeng^{*1}, Maria Grasella Tunya¹, Kornelius Yoseph Paga Meka¹

Universitas Nusa Nipa, Indonesia¹

^{*}Corresponding Email : wihelminajaeng@gmail.com

ABSTRACT

This study analyses the belis benjer tradition in Lusitada Village, Sikka Regency, as a form of economic and cultural value within customary law. The belis tradition, which involves the exchange of goods and animals between men and women in customary marriages, is transformed into financial statements to understand the economic aspects of this tradition. The purpose of the study is to convert the Belis Benjer tradition into a financial statement format that can provide the people of Lusitada Village with an understanding of the values and culture inherent in customary law, while also preserving the local culture. The method employed is a Mixed-Methods Approach with a sequential exploratory design, comprising four stages: collection and analysis of qualitative data, identification of features for testing, quantitative testing of the designed features, and interpretation of the test results. The research results indicate that the conversion of the belis benjer tradition into financial statements shows higher profits for women than for men; however, culturally, belis serves as a recognition of women's dignity and reinforcement of family relationships. This research is expected to provide useful information for the preservation of the belis tradition in Lusitada Village as well as for customary management policies that are more in line with local customary law.

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INTRODUCTION

Marriage customs in Flores, in general, and in Sikka Regency, in particular, always involve the bride price (ling weling). The bride price plays a central role as a means to carry out customs from one generation to the next, encompassing marriage, birth, death, and other life events. According to the saying "Da'a ribang nopok, koli tokar" (ribang = whetstone; nopok = worn out; koli = lontar; tokar = tall and old), it means that the kinship relations between both parties will continue indefinitely, with mutual giving and receiving across generations (Pareira, 1988).

In the genealogy sequence of the kings of Sikka, it is worth mentioning two female rulers, namely Du'a Ratu Dona Agnes Inez da Silva and Du'a Ratu Dona Maria da Silva, as pioneers and protectors of the first Sikka Kroswe women by establishing the rules of dowry exchange. The chronicle mentions them as the first initiators of customary law regarding dowry exchange (SS Ata du'a naha norang ling-weling, ata la'i naha leto-woter) (Women must have value, and therefore men must respect it) in marriage customs. Regarding bridal gold, it is proverbially stated as follows (Kondi): Naha beli wi'ing nora tudi manu, Naha diat wi'ing nora kila bitak, Naha beli wi'ing nora lèdang bèak, Na niang poa noni beli kru'ut, Lero' waung ra'u beli awu. Must give to each other with a chicken knife, Must exchange rings of the same shape, Must give with beads, So that during the day one



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sweeps the trash, And at night cleans the kitchen ashes (Kondi 1886-1962, 2008).

The Sikka Krowe community, in Lusitada Village, Nita District, is one of the villages in Sikka Regency that strongly upholds the belis tradition in customary marriages. The belis tradition is an obligation of the groom's family when intending to propose to a woman, involving the giving of a horse (jarang), ivory (bala), money (hoang), and gold (bahar), and receiving in return from the bride's family items such as a pig (wawi), goat (widin), rice (pare), moke (tua), women's sarong (utan), fabric for women's clothes, men's sarong (lipa), and men's clothes (labu la'i). The meaning of belis is to show respect for a woman, strengthen social relationships, and serve as customary law that must be upheld and observed by all members of the community (Jawan, 2023). The determination of the amount of belis that the groom's side must prepare depends on an agreement with the bride's side (Wada et al., 2025).

Lusitada Village, as one of the villages that has a customary institution based on Lusitada Village Resugartion Number 3 of 2017 concerning Customary Institutions and the decree of the head of Lusitada Village Number 8/DL/2023 regarding the appointment of customary officers of Lusitada Village for the 2023-2027 term, handles the resolution of customary disputes based on customary law while considering human rights principles and the conduct of peace hearings in the village customary court. According to the report Kabelen, (2025) 'Got his girlfriend pregnant, irresponsible BRI Maumere employee even forced an abortion,' Sunday, March 9, 2025, around 14:06 WIB. The meeting, led by the customary institution and witnessed by security officers, decided that the male party is required to pay a customary fine in the form of one hectare of land on which there are 100 coconut trees. The decision of the customary institution is documented in the minutes of problem resolution and signed by both parties. For each stage of the bride price, the man is required to bring the bride price according to the agreement made with the woman's family, which can cause problems if the delivery of the bride price does not match the agreed-upon terms. It was found that the high demands for the bride price impact finances. As a form of the man's responsibility in the relationship with his partner, customary law can resugarte consequences for the man, such as fines or the obligation to marry the woman (Meka, 2021).

Belis accounting is a system of recording and reporting used to document all transactions that occur within the Belis customary process (Wardani & Yanuarista, 2023). The concept of "cultural accounting" by Hopwood & Miller, (1994) views accounting as a social practice that records information to manage cultural risks and opportunities. In his book "Primitive Polynesian Economy", Firth examined how accounting concepts and practices were utilised in Polynesian societies, particularly in the Trobriand society (Firth, 2013). Firth defines cultural accounting as a system of knowledge and practices used by societies to record, measure, and report economic and social information. Firth emphasises that cultural accounting is not just about numbers and money, but also about the values, norms, and beliefs underlying accounting practices.

Social changes in society, conflicts, or disputes can occur due to economic issues, pride, ethnicity, or other factors, which then lead to conflicts of interest (Yuneti et al., 2024). It is not much different from positive law in Indonesia; customary law, as the original law of the community, in its formation process also resugartes everything as a result of interactions within society, such as issues of ownership or land transactions, debt, forms and systems in kinship, marriage, inheritance, and customary criminal matters. Disputes that occur within customary communities are the result of the community's own violations of customary law in their respective regions, where all members of the community have already accepted and adhered to the provisions of that customary law.

This study aims to analyse the belis benjer tradition as a form of economic and cultural value within the customary law of Lusitada Village and to convert it into financial statements to address the analysis of the belis benjer tradition in Lusitada Village. This research is expected to provide written information about the belis benjer tradition as a form

of economic and cultural value within customary law, its conversion into financial statements that the people of Lusitada Village can understand, and to recommend policies for the preservation of the belis tradition to the community and customary institutions in accordance with the customary law of Lusitada Village.

METHODS

Type of Research

This study uses Mixed Methods with an Exploratory Sequential Design, as described by Creswell & Poth, (2018). This approach combines the strengths of qualitative and quantitative research methods and consists of two sequential stages. The first stage is the collection and analysis of qualitative data, which will lead to the development of instruments for the subsequent quantitative stage. Then, in the second stage, the analysed qualitative data will be used to design the instruments for the quantitative research to test or generalise the findings from the first stage.

As an initial step in the Exploratory Sequential Design, qualitative data were collected through in-depth interviews with stakeholders and the indigenous community of Lusitada Village. This data aims to explore the cultural and economic values of the Belis Benjer tradition, which will then be thematically analyzed to identify patterns, themes, and deeper meanings related to its implementation within the village's customary law. This qualitative approach offers an opportunity to understand the phenomenon in a more holistic, contextual manner. The interview informants in this study are as follows:

1. Village Head of Lusitada: Yoseph Mardiyanto
2. Head of Customary Leaders (Moan Tana Puan): Kristoforus Sareng
3. Secretary of Customary Leaders (Moan Doe Gai): Laurensius Mathias
4. Market Traders: Doni and Ale

After qualitative data are collected and analyzed, the initial findings will be used to design quantitative research instruments. These instruments aim to test the findings from the qualitative analysis in a more measurable form, using numbers or other appropriate methods to collect broader data on public understanding and acceptance of the conversion of the Belis Benjer tradition into financial reports. This quantitative approach allows researchers to convert it into financial statements.

Data Collection Techniques

1. Qualitative Data Collection and analysis begin with exploring the tradition of Belis Benjer, starting from the stages of Belis, the items and animals used in Belis, and then analysing the obtained data using observation, interviews, and literature studies.
2. Identify Feature for Testing refers to performing identification with initial data related to the Belis Benjer tradition, which is then analysed from the perspective of economic and cultural values within the customary law of Lusitada Village.
3. Quantitatively Test the Designed Feature, namely performing conversion into financial reports based on the traditional belis benjer data in the form of goods and animals according to the stages of belis applicable under the customary law of Lusitada Village.
4. Interpret Results: How the Test Improves the Results involves interpreting data based on both qualitative and quantitative analysis, examining the conversion of the Benjer buying tradition into financial reports as a form of economic and cultural value in the customary law of Lusitada village.

Data Analysis

Qualitative data analysis employs the Miles et al., (2014:22) model, which involves

four steps: data collection, data reduction, data display, and conclusion. Quantitative descriptive data analysis, according to Sugiyono, (2019), is a research method designed to provide an overview of situations or events and to accumulate data.

RESULTS AND DISCUSSION

Research Results

The data for this research were collected through in-depth interviews conducted by the researcher in May 2025. Based on the results of these interviews, the researcher was able to analyze the belis benjer tradition as a form of economic and cultural value in the customary law of Lusitada Village, as follows:

The result of an interview with Mr. Yoseph Mardiyanto, the Head of Lusitada Village, regarding whether the village has regulations concerning customary institutions and whether it already has written rules on customary law. Here is an excerpt from the interview:

"Yes, we have a village regulation, namely Lusitada Village Regulation Number 3 of 2017 concerning Customary Institutions, and the Decree of the Head of Lusitada Village Number 8/DL/2023 regarding the Appointment of Customary Officials of Lusitada Village for the 2023-2027 Term. The management structure consists of Mr. Kristoforus Sareng as chairman (Moan Tana Puan), Laurensius Mathias as secretary (Moan Doe Gai), Bonifasius Yansen as a member (Moan Koko Kek), Ludgerus Marselus as a member (Moan Sisa Soba), and Kristianus Toda as a member (Moan Buwun Gajon). However, customary law has not yet been documented in writing, as the belis custom has already become a cultural tradition."

The results of the interview with Mr. Yoseph Mardiyanto, the Head of Lusitada Village, regarding the incident that occurred on February 14, 2025, involving an employee of BRI Kewapante Unit who impregnated his girlfriend and did not take responsibility, and how the customary institution plays a role in the matter, are as follows:

"Alright. The role of the customary institution in addressing this issue is to lead the customary council meeting, witnessed by security officers, to decide that the male party is obliged to pay a customary fine in the form of one hectare of land with 100 coconut trees on it. Then, on March 7, 2025, it was agreed to settle the customary fine. The decision of the customary institution is recorded in the minutes of the resolution and signed by both parties. However, on March 7, 2025, they were still unable to pay the customary fine and were declared to proceed under positive law. However, the customary institution approached the female party again. It was able to decide on the customary fine, which consisted of a cash amount of Rp 100,000,000, one pig, 20 kg of rice, and 10 liters of moke. The customary institution then handed over the items, and the issue was resolved. The pig, rice, and moke were used for food and drink for the community members who witnessed the resolution of the problem. According to tradition, the food and drink are prepared outside the house and eaten together on the spot."

The results of the interview with Mr. Yoseph Mardiyanto, as the Head of Lusitada Village, regarding the policy recommendations for preserving the belis tradition for the community and customary institutions in accordance with customary law in Lusitada Village, are as follows:

"That the belis tradition must be preserved as an inherited culture to honor the dignity and rights of women as well as the customary legal norms in written form."

As for the process of the Benjer Adat Belis tradition, it can be described in full as follows:

1. Pano Ahu Na Oti

In the past, the initial introduction between men and women usually did not happen directly, but rather through a courtship process initiated by the man towards the woman,

which aimed to gather information about the woman he wanted to approach, known as Pano Ahu Na Oti. Typically, the man would send a close friend or family member to conduct this inquiry. So, when meeting the woman's family, the man's envoy would ask, "Is there a flower in the house? May we pick it?" If the person being asked was not a parent or sibling, they would say they needed to ask the woman's parents first. If her parents responded that it was allowed, this information would promptly be relayed to the man's envoy. Subsequently, the man, through his envoy, would set a time to visit and meet the woman's family.

2. Wua Ta'a Pa'ot Pahar – Mu'u Tuken Tewu Ruin

Before the man's family carries out the Wua Ta'a Pa'ot Pahar – Mu'u Tuken Tewu Ruin ceremony, they usually call their closest relatives to gather and help each other with the offering materials (utun omok). The same is done by the woman's family, who call their closest relatives to discuss acceptance of the man's family and a return gift for what was given by the man's side. During utun omok, food and drinks are shared. At the scheduled time, the man's family comes to the woman's house for the Wua Ta'a Pa'ot Pahar ceremony, which can also be combined with the Mu'u Tuken Tewu Ruin.

The meaning of Wua Ta'a Pa'ot Pahar is that by giving items such as betel leaves, areca nuts, and others as symbols or signs, it signifies that the girl being courted has become the prospective wife of the man who is proposing to her. Therefore, she should not transfer her affections to someone else. Mu'u Tuken Tewu Ruin further complements Wua Ta'a Pa'ot Pahar, indicating that the emotional bond between the courting man and woman is also reflected in the involvement and unity of the families on both sides, as they form an extended family.

If it is only the Wua Ta'a Pa'ot Pahar event, the items and money brought are not too much, consisting of betel leaves, areca nuts, lime, tobacco, money placed in a seneng (a container made of woven lontar), around IDR 250,000 - IDR 500,000, and if possible, 1 or 2 horses can also be brought, jewelry such as rings, necklaces, and items in a suitcase including women's clothes and their accessories, cosmetics, bathing equipment, and a bag or wallet which also contains money, thread, and needles. Common fruits brought include jackfruit and pineapple.

If it is together with Mu'u Tuken Tewu Ruin, then besides the offerings for Wua Ta'a Pa'ot Pahar, there must also be offerings from the garden, such as bananas, tubers, jackfruit, pineapples, one bundle of sugarcane, wair e'i togan (water filled in bamboo with several sections perforated), one bundle of firewood, and more money to be brought. The families assigned to go to the woman's house during this event are:

a. Ata Pano Lalan

He is a family representative as well as a speaker or delegate, consisting of the father's younger brother (Aman Doi), the husband of a male sibling (Tu'ang), and the husband of a sister (Kera). However, over time, this representative can be appointed by the family to a person who is trusted and considered capable of speaking or acting as a delegate on their behalf.

b. Ata Lakang Berat

They are the ones responsible for carrying or transporting possessions. Upon arriving at the woman's house, Ata Pano Lalan/speaker of the delegation, will conduct customary discussions with the delegation from the woman's side. They are provided with a special place, whereas Ata lakang berat/carriers or those who bear the goods are given a different place. An important aspect of the Wua Ta'a pa'ot Pahar-Mu'u Tuken Tewu Ruin event is that both delegations engage in discussions and reach agreements regarding the size of

the bride price and the timing for delivering it. According to tradition in the village of Lusitada, the bride price must fulfil four elements: Jarang, Bala, Hoang, and Bahar (Horse, Ivory, Money, and Gold).

If no agreement is reached, especially regarding the amount of dowry requested by the female party, the male party may declare their inability and cancel the subsequent process. During this event, the female party usually also prepares food and drinks for everyone present. After the discussion is completed, when leaving, the female family hands over to the male family as a reciprocation for the gifts from the male party, which include a pig (wawi), goat (widin), rice (pare), moke (tua), women's sarong (utan), fabric for women's clothes, men's sarong (lipa), men's outfit (labu la'i), and food such as rice, soup, side dishes, and various cakes. In accordance with custom, the groom's side will return the cooking equipment (tung neren ola) that was brought as a reciprocal gift to the bride's side by placing a sum of money in one of the cooking utensils, amounting to around Rp 250,000.

3. Balik Gete (Belis Besar)

At this stage, the male party delivers the bride price to the female party according to the agreement, which includes jarang, bala, hoang, bahar (horse, ivory, money, gold), as well as additional garden produce such as bananas, coconuts, corn, rice, dried fish, and fruits like jackfruit and pineapple. Balik Gete (Large Bride Price) involves a significant amount of bride price, including a large number of horses, ivory, money, and gold. For example, 20 horses, ivory pieces 1 to 3 inches long, with estimated prices ranging from Rp. 25,000,000 to Rp. 30,000,000 per piece, money in amounts of tens of millions up to hundreds of millions, and gold in the form of bracelets, necklaces, or rings weighing up to tens of grams. Suppose the Belis brought by the male party has not met the agreement during Wua Ta'a Pa'ot Pahar – Mu'u Tuken Tewu Ruin. In that case, another time will be determined for delivering the next Belis to fulfil the request from the female party, which is known as Sube Dun, depending on the decision of the female party. If the Belis is considered sufficient, according to tradition, the male party asks the female party for the preparation of benjer kawit (marriage blessing).

On the part of the woman, she will hand over items in return for the gifts given, consisting of rice, a large pig, goat (widin tena Lurun Piren: goat for the soup for those with dietary restrictions), moke, lipa and labu la'i, forest products and fabric materials for women's clothing, rice, side dishes, as well as various types of cakes. If the range of Belis that is given as mentioned above, then the amount of reciprocal goods from the female side is also substantial, for example: 150-200 kg of Rice, 2-3 large Pigs, 1-2 medium Pigs, 1 medium-sized Goat (widin lurun piren), 50 liters of moke, lipa and labu la'i for the delegation at least 3 packages, for the delegation assistants at least 2 packages, those who accompany the delivery of Belis from both men and women entitled to receive returns 5-10 packages, and to be placed on top of the Rice sacks 2-4 pieces of sarong, a deposit for the biological parents at home in the form of lipa and utan, each 1 (one) package. For the delegation, assistants, and those entitled to receive returns, at the time of distributing the sarongs, each will also give a sum of money ranging from Rp 100,000 to Rp 200,000, which is known as witek.

At the Balik Gete traditional ceremony, discussions were also held and agreements were made regarding the amount of financial responsibility for the benjer kawit ceremony or wedding costs. According to the applicable tradition, the female side is responsible for the bridal chamber, known as 'kamar tanding ola uneng,' which includes bedroom furnishings such as the bed and its accessories, wardrobe, and dressing table. The male side is responsible for one pair of wedding rings made of gold worth around IDR 10,000,000, the bridal attire, and ivory bracelets. Additionally, an agreement has been reached regarding the wedding party expenses, which include food and drinks, tents, invitations, and other items, ranging from Rp 25,000,000 to Rp 100,000,000, with each

party bearing half of the cost.

4. Kela Naran (Write Name)

At the Balik Gete customary stage, both the groom's and the bride's families will also agree on the timing for Kela Naran (Write Name), during which the names of the prospective bride and groom are registered for a Catholic wedding. This is based on the religious background of the people in Sikka Regency, who are generally Catholic, especially in Lusitada Village, where everyone is Catholic.

In traditional Kela Naran (Name Writing) ceremonies, there is a customary term called Pinsil Potlo, which means that to register the names of the two prospective bride and groom, a pencil is needed for writing. The Pinsil Potlo is given by the man to the woman in the form of a horse and money, with the number of horses ranging from 1 to 2 and the money ranging from IDR 250,000 to IDR 2,500,000. Meanwhile, in the Kela Naran tradition, there is a term called 'letter,' which refers to the use of a piece of paper as a medium for writing to register a name. The letter is prepared by the woman's side in the form of lipa and labu la'i 1-2 packages, utan, and fabric materials for women's clothing 1-2 packages. The woman's side also prepares food and drinks, not only for those who are present but also to be given to the man's side, known as Tunu Blon, which in customary language means: Tunu Buluk ita kokong le ei ba'un, Tunu Blon te ita newan dopa boru orin (Short bamboo sticks we roll up here, long bamboo sticks we can deliver to your house, Tunu/Leaf sticks from lontar leaves). This metaphor means: if there is a small amount of food, we consume it here; if there is more food, we can deliver it to your house. Tunu Buluk consists of food and drinks, whereas Tunu Blon includes 25 kg of rice, a medium pig with a price range of Rp 3,000,000 to Rp 5,000,000, Moke 1 (one) jar/pitcher of 15-bottle capacity, coffee, tea, sugar, and cake. The food materials are complete with side dishes, drinks, moke (a type of alcohol), and cake.

5. Oras Benjer Kawit (The Blessed Marriage Period)

Oras Benjer Kawit (Blessing of Marriage) is carried out according to the predetermined time. Each party hands over goods or money according to the agreement at the time of returning the baskets. Two or three weeks before the wedding ceremony, the groom's side delivers the wedding expenses (half of the wedding costs), which will then be added to the obligations with the bride's side.

Two or three days before the wedding ceremony, there is a tradition:

a. Tung Bunga Dada (Send Breast Flowers) by A'a Gete

(Aunt or Sister of the prospective groom), and brings a pair of wedding rings with an estimated price of around Rp 50,000 for the boutonniere and Rp 7,000,000 for the wedding rings. At the same time, the groom's side brings a wedding outfit and a set of ivory bracelets (8 ivory bracelets and 4 copper bracelets).

b. Ara Wawi Gaer (Mixed Pork Rice)

It is a traditional custom in which a communal meal is held at the bride's house, with both the groom's and bride's families, as a form of togetherness and closeness, creating a sense of unity and fostering a sense of family. During the Ara Wawi Gaer event, the groom's side comes to the bride's house to participate in a series of wedding events together, bringing rice, a pig, a goat, moke, cake, vegetables, and cooking spices. The bride's side also prepares the same items, such as rice, pig, goat, moke, cake, vegetables, and cooking spices. Labu selung: the female side prepares a change of clothes in the form of lipa, while the male prepares labu. Meanwhile, utan labu is for the female. At this time, the groom's side also brings the wedding essentials, as per the previous agreement. There is also an exchange between A'a Gete from the prospective groom and the bride. From the male A'a Gete, it consists of a horse and money, with the number of horses ranging from 1 to 2, and cash ranging from Rp. 250,000 to Rp. 1,500,000. From the female A'a Gete, the return

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consists of a medium-sized pig, rice, moke, utan, fabric for women's clothing, lipa, and labu la'i. This agreement is usually discussed separately.

c. **Benjer Kawit (Thanks to Marriage)**

The execution of a Catholic wedding ceremony in the church. According to tradition, after leaving the church, the newlyweds, together with the extended family, go to the bride's house, accompanied by music and dance, where they receive a traditional greeting and hulahula wair. Next is the reception.

d. **Tama Ola Uneng (Entering the Bridal Room)**

At the tama ola uneng ceremony, before entering their respective bridal rooms, A'a gete will pick up the bride. The bride is picked up by A'a gete, followed by the groom being picked up by A'a gete as well. Before entering the bridal room, they will receive advice from A'a gete. Customarily, advice is given to both the bride and groom on how to maintain marital harmony through good behaviour, speech, and actions. The guidance on family wellbeing and fidelity as husband and wife is delivered in figurative language as follows: Kamang Halar Blatan Oha Memek, 'Au ata Du'a Tuter Wura Naha Ganu Wawi, 'Au Harang Win Naha Larang Ganu I'an, 'Au Dadi Ba Ata Mo'an, Hugu Ma Gopi Roin, Gu'a Lopa Bohe Beler, Odi Du'a Me 'Aun Lotik, Ta'in Lopa Morun Kokor Lopa Marak, Meti Luhen Ma Bano Lalan, Du'e Guman Lopa Gawan, Lopa Bli Be'o Meno Re'ong, Huler Roun Bulen Baler.

e. **Guman Hutu – Hu'i Popo (Four Nights – Bathing and Washing)**

The newlyweds perform the hu'i popo tradition by washing their hair with coconut milk and bathing in the river. The hair washing of the bride is done by the bride's a'a gete, symbolising self-purification. Following this tradition, there is a communal meal, with the cost of consumption borne by the bride's side.

f. **Lega Kajang-Ngoro Reman (Take Down the Tent and Clean the Butchering Area).**

According to tradition, the groom gives an amount of money, approximately Rp 500,000, to those who help clean up the tent and party area. The bride's side prepares the food, with total consumption costs amounting to Rp 3,000,000.

g. **Tung Me Du'a (Daughter's Delivery)**

Next, the groom and bride bid farewell to their parents and family to take the bride to the groom's house. The bride's side prepares 15 units of utan-labu (fabric for women's clothing), 15 units of lipa-labu la'i, and Food and drink, costing Rp 1,000,000, which is handed over to the bride to take to the groom's house. At that time, they will also bring essential bedroom items such as a bed, a wardrobe, and a dressing table. Upon arrival at the groom's house, they are greeted with a food and drink event, costing around Rp 5,000,000. When the bride's family departs, the groom's side gives the bride's family Rp 1,000,000.

Discussion

The Belis Benjer Tradition as a Form of Economic and Cultural Value in the Customary Law of Lusitada Village

The analysis results indicate that the village of Lusitada has a belis benjer tradition consisting of several stages, namely Pano Ahu Na Oti, Wua Ta'a Pa'ot Pahar-Mu'u Tuken Tewu Ruin, Balik Gete, Kela Naran, Oras Benjer Kawit (Tung bunga dada, Ara Wawi Gaer, Benjer Kawit, Tama Ola Uneng, Guman Hutu-Hu'i Popo, Lega Kajang-Ngoro Reman, Tung Me Du'a). In the belis benjer tradition, there is the giving of goods, animals, and money from both parties, which shows that its relationship with general fundamental accounting principles is good in terms of spending behaviour, revenue receipt, debt behaviour, and debt repayment, where profit or gain can be obtained but not formally.

From a cultural perspective, the bride price serves as a form of appreciation for the dignity of women and strengthens family ties between both parties. The sources of customary law stem from customs, traditions, and values that have evolved within society

over generations. Therefore, Article 95 of the Indonesian Law No. 6 of 2014 on Villages states that village governments and village communities can establish customary village institutions.

The village customary institution is an institution that continues to preserve the applicable customs and customary laws and carries out customary functions that constitute the village's original order (Wisang et al., 2023). Its resugartions are the Minister of Home Affairs Resugartion Number 18 of 2018 concerning Village Community Institutions and Village Customary Institutions, Sikka Regency Regional Resugartion Number 21 of 2007 concerning Community Institutions, and Lusitada Village Resugartion Number 3 of 2017 concerning Customary Institutions.

Lusitada Village already has a traditional institution with an organisational structure that lists the customary officials of the village, as outlined in the decree of the Head of Lusitada Village Number 8/DL/2023, concerning the appointment of Lusitada Village customary officials for the 2023-2027 term. The organisational structure consists of a chairman (Moan Tana Puan), a secretary (Moan Doe Gai), a member (Moan Koko Kek), a member (Moan Sisa Soba), and a member (Moan Buwun Gajon).

Conversion to Financial Reports to Address the Analysis of the Belis Benjer Tradition in Lusitada Village

Table 1. Purchase General Journal for Men

No	Customary Stage	Account	Debit	Credit
1.	Pano Ahu Na Oti	-	-	-
		Betel leaf	Rp 20.000	
		Areca nut	Rp 150.000	
		Slaked lime	Rp 10.000	
		Tobacco	Rp 125.000	
		Money	Rp 500.000	
		Horse	Rp 16.000.000	
		Ring	Rp 3.500.000	
		Necklace	Rp 4.000.000	
		Women's Clothing	Rp 1.000.000	
		Cosmetic tools	Rp 500.000	
		Bathing equipment	Rp 350.000	
		Bag	Rp 200.000	
2.	Wua Ta'a Pa'ot Pahar- Mu'u Tuken Tewu Ruin	Wallet	Rp 150.000	
		Needle	Rp 5.000	
		Thread	Rp 5.000	
		Jackfruit	Rp 250.000	
		Pineapple	Rp 50.000	
		Banana	Rp 2.000.000	
		Tubers	Rp 150.000	
		Sugarcane stalk	Rp 40.000	
		Firewood	Rp 50.000	
		Wair e'i togan	Rp 15.000	
		Money (tung neren ola)	Rp 250.000	
		Consumption cost	Rp 10.000.000	
		Cash		Rp 39.320.000
		Horse	Rp 200.000.000	
3.	Balik Gete	Ivory	Rp 30.000.000	
		Money	Rp 75.000.000	

Conversion of the Belis Benjer Tradition into Financial Statements as a Form of Economic and Cultural Value in the Customary Law of Lusitada Village

Wihelmina Maryetha Yulia Jaeng^{*1}, Maria Grasella Tunya¹, Kornelius Yoseph Paga Meka¹

		Gold	Rp	15.000.000	
		Banana	Rp	2.000.000	
		Coconut	Rp	150.000	
		Corn	Rp	200.000	
		Rice	Rp	300.000	
		Dried fish	Rp	100.000	
		Jackfruit	Rp	250.000	
		Pineapple	Rp	50.000	
		Consumption cost	Rp	15.000.000	
		Cash			Rp 338.050.000
4.	Kela Naran	Horse	Rp	16.000.000	
		Money	Rp	2.500.000	
		Consumption cost	Rp	2.500.000	
		Cash			Rp 21.000.000
	Oras Benjer Kawit	Wedding party	Rp	50.000.000	
	Tung Bunga Dada	costs			
		Cash			Rp 50.000.000
		Wedding ring	Rp	7.000.000	
		Chest flowers	Rp	50.000	
		Ivory bracelets & copper bracelets	Rp	24.200.000	
		Cash			Rp 31.250.000
5.	- Ara Wawi Gaer	Rice	Rp	750.000	
		Pig	Rp	8.000.000	
		Goat	Rp	750.000	
		Moke	Rp	375.000	
		Cake	Rp	300.000	
		Vegetables	Rp	50.000	
		Spices	Rp	100.000	
		Consumption cost	Rp	2.500.000	
		Wedding attire	Rp	5.000.000	
		Cash			Rp 17.825.000
	- A'a Gete	Horse	Rp	16.000.000	
		Money	Rp	1.500.000	
		Cash			Rp 17.500.000
	- Lega Kajang-Ngoro Reman	Money for 'Lega Kajang-Ngoro Reman'	Rp	500.000	
		Cash			Rp 500.000
	- Tung Me Du'a	Consumption cost	Rp	5.000.000	
		Money	Rp	1.000.000	
		Cash			Rp 6.000.000

Source: Data processed by the Author (2025)

Table 2. Purchase General Journal for Woman

No	Customary Stage	Account	Debit	Credit
1.	Pano Ahu Na Oti	-	-	-
		Pig	Rp 7.500.000	
		Goat	Rp 750.000	
	Wua Ta'a Pa'ot	Rice	Rp 375.000	
2.	Pahar- Mu'u	Moke	Rp 375.000	
	Tuken Tewu Ruin	Utan	Rp 2.800.000	
		Fabric materials for women's clothing	Rp 40.000	

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		Lipa	Rp	1.600.000	
		Labu La'i	Rp	400.000	
		Rice	Rp	50.000	
		Side dishes	Rp	200.000	
		Cake	Rp	100.000	
		Consumption cost	Rp	20.000.000	
		Cash			Rp 34.190.000
		Rice	Rp	3.000.000	
		Big pig	Rp	30.000.000	
		Pork Medium	Rp	16.000.000	
		Goat	Rp	750.000	
		Moke	Rp	1.750.000	
		Utan	Rp	7.000.000	
		Fabric materials for women's clothing	Rp	300.000	
3.	Balik Gete	Lipa	Rp	4.000.000	
		Men's clothes	Rp	1.000.000	
		Rice	Rp	50.000	
		Side dishes	Rp	200.000	
		Cake	Rp	100.000	
		Money	Rp	4.000.000	
		Consumption cost	Rp	17.500.000	
		Cash			Rp 85.650.000
		Food	Rp	250.000	
		Drink	Rp	150.000	
		Pork Medium	Rp	5.000.000	
		Rice	Rp	375.000	
		Moke	Rp	375.000	
		Utan	Rp	1.400.000	
		Fabric materials for women's clothing	Rp	60.000	
4.	Kela Naran	Lipa	Rp	800.000	
		Labu la'i	Rp	200.000	
		Side dishes	Rp	200.000	
		Cake	Rp	200.000	
		Coffee	Rp	150.000	
		Sugar	Rp	150.000	
		Tea	Rp	50.000	
		Consumption cost	Rp	5.000.000	
		Cash			Rp 14.360.000
5.	Oras Benjer Kawit	Wedding party costs	Rp	50.000.000	
		Cash			Rp 50.000.000
		Rice	Rp	750.000	
		Pig	Rp	8.000.000	
		Goat	Rp	750.000	
		Moke	Rp	375.000	
		Cake	Rp	300.000	
		Vegetables	Rp	50.000	
		Spices	Rp	100.000	
		Utan	Rp	1.500.000	
		Labu du'a	Rp	300.000	
		Lipa	Rp	1.000.000	
		Labu la'i	Rp	250.000	
		Bridal room equipment	Rp	15.000.000	
		Consumption cost	Rp	15.000.000	
		Cash			Rp 43.375.000

	Pork Medium	Rp	8.000.000	
	Rice	Rp	750.000	
	Moke	Rp	250.000	
	Utan	Rp	700.000	
- A'a Gete	Fabric materials for women's clothing	Rp	30.000	
	Lipa	Rp	400.000	
	Labu la'i	Rp	100.000	
	Cash			Rp 10.230.000
Guman Hutu Hu'i	Consumption cost	Rp	7.500.000	
Popo	Cash			Rp 7.500.000
- Lega Kajang-Ngoro Reman	Consumption cost	Rp	3.000.000	
	Cash			Rp 3.000.000
	Utan	Rp	10.500.000	
	Fabric materials for women's clothing	Rp	450.000	
- Tung Me Du'a	Lipa	Rp	6.000.000	
	Labu la'i	Rp	1.500.000	
	Food and Drink	Rp	1.000.000	
	Cash			Rp 19.450.000

Source: Data processed by the Author (2025)

Belis Benjer Tradition of Lusitada Village
Profit and Loss Report of Belis for the Male Side
Period July 2025

Income

• Pano Ahu Na Oti	Rp -	
• Wua Ta'a Pa'ot Pahar- Mu'u Tuken	Rp 14.190.000	
Tewu Ruin Stage		
• Balik Gete Stage	Rp 68.150.000	
• Kela Naran Stage	Rp 9.360.000	
• Oras Benjer Kawit Stage (Tung Bunga Dada)	Rp -	
• Oras Benjer Kawit Stage (Ara Wawi Gaer)	Rp 28.375.000	
• Oras Benjer Stage (A'a Gete)	Rp 10.230.000	
• Oras Benjer Stage (Guman Hutu Hu'i Popo)	Rp -	
• Oras Benjer Stage (Lega Kajang-Ngoro Reman)	Rp -	
• Oras Benjer Stage (Tung Me Du'a)	Rp 19.450.000	
Total Revenue		Rp 149.755.000

Expense

Consumption Costs for the Wua Ta'a Pa'ot Pahar- Mu'u Tuken Tewu Ruin Stage	Rp 10.000.000
Consumption costs at the 'Balik gete' stage	Rp 15.000.000
Consumption costs at the Kela Naran stage	Rp 2.500.000
Wedding Party Costs at Oras Benjer Kawit Stage	Rp 50.000.000
Consumption Costs for the Oras	Rp 2.500.000

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Benjer Kawit Stage (Ara Wawi Gaer)	
Consumption costs for the Oras	Rp -
Benjer Phase (Lega Kajang-Ngoro Reman)	
Consumption cost of Oras Benjer	Rp 5.000.000
Stage (Tung Me Du'a)	
Total Expense	(Rp 85.000.000)
Profit	Rp 64.755.000

Tradition of Belis Benjer in Lusitada Village
Profit and Loss Report of Belis for the Female Side
Period: July 2025

Income

• Pano Ahu Na Oti	Rp -	
• Stage Wua Ta'a Pa'ot Pahar- Mu'u	Rp 29.320.000	
Tuken Tewu Ruin		
• Balik Gete Stage	Rp 323.050.000	
• Kela Naran Stage	Rp 18.500.000	
• Oras Benjer Kawit Stage (Tung Bunga Dada)	Rp 31.250.000	
• Oras Benjer Kawit Stage (Ara Wawi Gaer)	Rp 15.325.000	
• Oras Benjer Stage (A'a Gete)	Rp 17.500.000	
• Oras Benjer Stage (Guman Hutu Hu'i Popo)	Rp -	
• Oras Benjer Stage (Lega Kajang-Ngoro Reman)	Rp 500.000	
• Oras Benjer Stage (Tung Me Du'a)	Rp 1.000.000	
Total Income		Rp 436.445.000

Expense

Consumption costs at the Wua Ta'a Pa'ot Pahar- Mu'u	Rp 20.000.000	
Tuken Tewu Ruin		
Consumption costs at the Balik Gete stage	Rp 17.500.000	
Consumption costs at the Kela Naran stage	Rp 5.000.000	
Wedding party costs of the Oras Benjer Kawit stage	Rp 50.000.000	
Consumption Costs for the Oras Benjer Kawit Stage (Ara Wawi Gaer)	Rp 15.000.000	
Consumption cost for the Oras Benjer (Guman Hutu Hu'i Popo)	Rp 7.500.000	
Consumption cost for the Oras Benjer (Lega Kajang-Ngoro Reman)	Rp 3.000.000	
Total Expense		(Rp 118.000.000)
Profit		Rp 318.445.000

CONCLUSION

Based on the results of the research and discussion above, it can be concluded: The Belis Benjer tradition in Lusitada village consists of several stages, namely Pano Ahu Na Oti, Wua Ta'a Pa'ot Pahar-Mu'u Tuken Tewu Ruin, Balik Gete, Kela Naran, Oras Benjer Kawit (Tung bunga dada, Ara Wawi Gaer, Benjer Kawit, Tama Ola Uneng, Guman Hutu-Hu'i Popo, Lega Kajang-Ngoro Reman, Tung Me Du'a).

Lusitada village has an adat (customary) institution based on Lusitada Village Regulation number 3 of 2017 concerning Customary Institutions, with the management structure consisting of the chairman (Moan Tana Puan), secretary (Moan Doe Gai), member (Moan Koko Kek), member (Moan Sisa Soba), member (Moan Buwun Gajon), as stated in the decree of the head of Lusitada village Number 8/DL/2023 regarding the appointment of customary leaders in Lusitada village for the 2023-2027 term.

The conversion to the monetary report shows that the profit and loss report for the male side recorded a profit of Rp 64,755,000, while the profit and loss report for the female side recorded a profit of Rp 318,445,000. Based on economic value, the female side gained more profit than the male side; however, culturally, under customary law, the bride price (belis) is considered a form of appreciation for the dignity of women and a means to strengthen family ties between both parties.

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