

## Etnometodologi study: Revealing Establishment and treatment of “indan” in Toraja culture

\*IRENE LOLONGAN<sup>1, a</sup>, YOHANIS RURA<sup>2</sup>, DARWIS SAID<sup>3</sup>

<sup>1</sup>. \*Masters Program in Accounting, Faculty of Economics and Business, Hasanuddin University

<sup>2,3</sup> Accounting Study Program, Faculty of Economics and Business, Hasanuddin University

\*Email: <sup>a</sup>[irenelolongan@gmail.com](mailto:irenelolongan@gmail.com)

### ABSTRACT

This study aims to determine the formation and treatment of *indan* in Toraja culture. This research is qualitative using an ethnomethodological approach. Data collection techniques were carried out by observation, interviews and documentation techniques. The ethnomethodological data analysis techniques used in this study are indexicality analysis, reflexivity analysis, contextual action analysis and the presentation of common sense knowledge about social structure. The results of the study show that in the implementation of Toraja traditional

ceremonies there is a practice of debt and credit, where the gifts given arise from conscience and self-awareness to help each other to strengthen and strengthen kinship ties. There is no prior agreement, but gifts are given solely because of a family relationship and trust, there is no repayment period, there are no benefits that follow. This is very contradictory to conventional debt practices, where it is illustrated that the practice of social debt at Toraja traditional ceremonies is full of more values of justice, compared to conventional debt practices.

**Keywords:** *Culture, Social Debt, Indan*

### INTRODUCTION

Indonesia is known for its pluralistic society, so it is called a pluralistic society. It is known as a pluralistic society because Indonesian people come from various ethnicities,

**ETNOMETODOLOGI STUDY: REVEALING ESTABLISHMENT AND TREATMENT OF “INDAN”  
IN TORAJA CULTURE**

---

religions, races, cultures, languages and beliefs. The plurality of Indonesian society does not make Indonesia a divided nation. The existing diversity is actually wealth for the Indonesian people who are expected to continue to uphold the motto *Bhinneka Tunggal Ika* in the life of the nation and state. Talking about culture, of course, cannot be separated from traditions that have existed since ancient times. Traditions in social life are customs that have been passed down from generation to generation and are made part of a society. Traditions passed down from generation to generation are usually carried out orally or in writing which must be maintained and preserved. This has resulted in differences in traditions in each community group. Traditions that grow in society contain sacred characteristics, such as kinship systems, belief systems, arts, customs, and various other forms of habits that are carried out from generation to generation. Culture also includes traditions, namely rules or norms, customs, and assets.

One of the tribes in Indonesia which is famous and thick with its culture and customs is the Toraja tribe. An area is in the province of South Sulawesi. The uniqueness and authenticity passed down by their ancestors made Toraja famous abroad and became a world cultural hwhich has been designated UNESCO (*United Nation Education Scientific and Cultural Organization*) regarding the determination of World Heritage. UNESCO in the World Cultural Heritage conference decided that in an effort to preserve the unique and rare cultural and natural heritage of Tana Toraja, the Toraja area was therefore included in the list of world cultural tourism areas (Sitonda, 2007).

The Toraja tribe is known as a tribe that still adheres to its customs. Every work must be done based on custom, because violating custom is a violation or taboo in which the community looks down on treatment that despise custom, where in death ceremonies, traditional ceremonies cannot be omitted. The community as cultural actors wants to hold fast to the traditions that exist in their area. The Toraja people are one of the cultural actors who always adhere to the traditions passed down by their ancestors. The traditions that have been inherited are in the form of traditional ceremonies, such as birth ceremonies, marriage ceremonies, death ceremonies and others. Therefore, the Toraja people in their lives are very bound by the prevailing customary system, so that this has an impact on the existence of traditional ceremonies.

Toraja culture is famous for its traditional ceremonies, namely *Rambu Solo'* and *RambuTuka'*. *Rambu Solo'* is a funeral ceremony while *RambuTuka'* is a thanksgiving party.

**ETNOMETODOLOGI STUDY: REVEALING ESTABLISHMENT AND TREATMENT OF “INDAN”  
IN TORAJA CULTURE**

---

The implementation of this traditional ceremony is carried out by looking at the social strata of the Toraja people themselves. The implementation of *the Rambu Solo'* and *Tuka' Rambu* traditional ceremonies reflects the dignity or self-esteem of a family.

Everyone has a different view of something, so does the Toraja people. This tradition may be judged by people from other tribes as a wasteful activity. This is because so much money has to be spent on holding traditional ceremonies in Toraja. There are even those who are delayed for months and even years to collect the costs of carrying out the traditional ceremony. The huge costs involved in carrying out traditional ceremonies are full of meaning, namely gathering family and close relatives. The long time span to prepare for the traditional *signs ceremony*, is used by the family to raise funds. The gathering of families or mutual cooperation in Toraja society is very visible in the traditional *signs ceremony*. This involvement not only helps physically but also is a matter of cost. Involvement in terms of costs is given in various forms, namely giving buffaloes, pigs, rice, and money and even in the form of time and effort. All families and relatives were directly involved in the mutual cooperation process.

According to Tumirin (2015) there are four meanings of cost in *solo signs*, namely identity, social strata, family gatherings and family debt. Any costs used in the *solo sign ceremony* come from the deceased's family and donations from relatives. Donations in Toraja custom actually have a deep meaning in the form of human values, namely helping in difficult situations, maintaining brotherhood and a form of love. However, all donations received have a deep intrinsic motive, namely reciprocation where every donation that has been received must be paid or returned with an amount that can be seen from the type of debt given. The Toraja people believe that *indans* must be passed down from generation to generation until these *indans are considered siseroan* (paid off). The views of the Toraja people when talking about death are not only about customs, ceremonies, position, or caste, the number of animals to be slaughtered, but also talk about *siri'* (shame). Donations given by relatives or family that are addressed to individuals or *patrons* may be refused when the person objects to accepting, but family debts or *elders* cannot be refused because they are continuous or do not end unless there is a termination of family relations, as well as with the *indan*. If someone avoids or rejects it can cause *siri'* (shame) for the family. This then underlies the Toraja people to commit to holding a *solo sign ceremony* and to carry out every

**ETNOMETODOLOGI STUDY: REVEALING ESTABLISHMENT AND TREATMENT OF “INDAN”  
IN TORAJA CULTURE**

---

system that applies in the ceremony including the debt and credit system even though this will make the individual depressed or burdened (Rima. 2019).

Debt in traditional ceremonies and in everyday life among the Toraja people are all forms of assistance received, which is assistance that will become a burden or debt that must be paid immediately when the time comes where in Toraja it is called sanglindosusinna meaning debt received at the time of *the sign . solo'* must be returned when the person giving the *sign throws a solo' party* as well as *the old sign'* . In accounting, the problem of accounts payable is paid off when it is due (date, balance and year) and fines will be imposed if it is late to complete these obligations. In contrast to the debts contained in the traditional ceremonies, Ramu Solo and RamuTuka' are a unique type of debt. It is said to be unique because, the maturity period of the debts is not set in time or is uncertain because when the time comes for the person who donates to carry out the *solo sign ceremony* , he must pay the debt at the event.

The implementation of the *Solo Signs ceremony* and *the Tuka Signs* have implied accounting practices implemented by the Toraja people for generations and are still maintained today, where there is giving, acceptance, and recognition of the gift. However, the accounting practice in the *Solo' sign* ceremony is completely different from the accounting practice that is currently being practiced (giving and receiving), because it has a different assessment from the acceptance in developing accounting practices, where in the implementation of the *Solo' sign*, gifts are received as well as recognition rather than acceptance is very different in the context of accounting practice. This gift will become a social obligation in the future, but the time and maturity of this obligation do not exist. Unlike in conventional accounting practices, where the obligation has a time period and fines if it is late to complete the obligation.

According to Kieso (2011), delaying obligations originating from past events by issuing resources is called debt. Kieso states the definition of debt is: "*as a present obligation of an economic arising from past events, the settlement of which is expected to result in outflow from the company of resources, embodying economic benefits.*" Liabilities under IFRS (PSAK 57) are present obligations of the company arising from past events, the settlement of which is expected to result in an outflow of resources from the company in realizing

**ETNOMETODOLOGI STUDY: REVEALING ESTABLISHMENT AND TREATMENT OF "INDAN"  
IN TORAJA CULTURE**

---

economic benefits. Thus it can be concluded that debt is a present obligation arising from past economic events by issuing resources (cash, goods or services) in repayment.

Recording accounts payable is an important activity, because these records have long-term consequences. The consequence is an attempt to return donations or pay debts that have been received to those who have given them. Debt can also arise with a motivation that is not only because you have received a donation, but also arises as an expression of gratitude or a sense of care. Recording is also required because payments can take place from generation to generation. If the debtor cannot pay his debt while still alive, the payment or return will be made by his descendants.

Toraja traditional ceremonies, namely *solo signs* and *tuka signs*, are very interesting phenomena and are considered excessive among people who are not from Toraja, so they become interesting phenomena to study and discuss further, especially those that are closely related to the obligations that arise in these ceremonies. Based on this phenomenon, researchers are interested in examining more broadly how the formation and treatment of "indan" in Toraja culture from the perception of the Toraja people. The ethnomethodological approach is used to understand how people view, explain and describe their own way of life. Ethnomethodology seeks to understand how people begin to see, explain, and describe the order of the world in which they live.

Based on the above, the title of this research is " **Ethnomethodological Study: Revealing the Formation and Treatment of "Indan" in Toraja Culture** ".

## **RESEARCH METHODS**

This research is qualitative using an ethnomethodological approach. Ethnomethodology focuses on the construction of the world of individuals in understanding something according to the *common sense* that applies and the meaning that is accepted together. Grafinkel describes the target of ethnomethodology's attention as the objective reality of social facts for ethnomethodology is a fundamental phenomenon of sociology because it is every product of the local community that is created and organized naturally, continuously, definitely and thoroughly, without stopping and without any chance of avoidance. The uniqueness of ethnomethodology compared to other approaches in qualitative research is that researchers ignore existing assumptions, theories, propositions, and categories about the phenomenon

being studied. Meanwhile, another approach is that researchers look at phenomena with assumptions or even theories that are considered to be able to shackle the freedom of researchers in understanding the phenomenon under study.

According to Garfinkel, the ethnomethodological data analysis technique used in this study established four stages of analysis (Kamayanti, 2016), namely: indexicality analysis, reflexivity analysis, contextual action analysis and the presentation of common sense knowledge about social structures.

### **Informant Selection**

Researchers took informants who had experience and understanding related to Toraja culture because experience and knowledge about the phenomena that occurred became a source of knowledge and objects of data analysis. Informants in this study are traditional leaders and experienced parties (once as organizer of *solo signs* and *old signs*).

### **Focus on Research Objects and Location Settings**

Representative locations are Tana Toraja and North Toraja, research locations are easy to reach so as to provide convenience in data acquisition. However, the focus of the research object and location setting during research and information gathering to informants, the object of research is focused on customary stakeholders and community representatives who are actors and the location for data collection from informants does not have to be at the location of the bom solo' ceremony or tuka' ceremony . , but it could be in another place where the informant feels comfortable, including at the informant's house or in another possible place.

## **RESULTS AND DISCUSSION**

### **Revealing the Formation of *Indan***

#### **Factors, forms, types of *Indians***

Culture is in the scope where humans in a social group live by living the values that are the main basis for behaving in the environment in which they are located. Culture is also a way of human life to solve problems encountered in life. Culture is not only art in a society to

**ETNOMETODOLOGI STUDY: REVEALING ESTABLISHMENT AND TREATMENT OF “INDAN”  
IN TORAJA CULTURE**

---

fulfill its basic needs in order to survive but can also be considered as a contribution that humans make to their natural environment.

Related to the description above, it will be explained further about the philosophy of Toraja traditional ceremonies related to the emergence of 'family obligations' in their implementation. In carrying out Toraja traditional ceremonies, namely *the solo signs* and *the tuka signs* passed down by the ancestors cost a lot of money to finance all the implementation of traditional rituals. Therefore, those who carry out traditional ceremonies get or receive help from various parties such as family and even friends or good acquaintances.

Several factors for the formation of *indan* in Toraja culture, namely; First, the giving party (whether family or close acquaintances) provides assistance to the party holding the traditional ceremony, namely *Penaa Melo* or *HatiNuri*. Family and close acquaintances who are moved to help each other and lift each other up and lighten the burden on the traditional ceremony organizers in need. Second, because self-awareness with a sincere heart helps ease the burden on the traditional ceremony organizers. Third, because of *kamamaliran* or a sign of love from family or close acquaintances to the organizers of the traditional ceremony.

In carrying out Toraja traditional ceremonies, there is an accounting practice in which the family or close acquaintances who provide assistance to carry out the traditional ceremony and the party carrying out the traditional ceremony for the *signs of solo'* and for *the sign of tuka'* become the recipients, in this case the family who is the executor has an obligation or *indan*. Assistance provided by family and close friends who are obligated or *indanis* divided into material and non-material.

- Material Obligations, such as; money, pork, buffalo, rice, coffee, sugar and others.
- Non-Material Obligations, such as; presence, energy, time, and thoughts.

Traditional ceremonies such as *signs solo'*, all gifts will be received by the executor and will be read out at the *toma'tobuda event* or receiving guests. What was actually read was conveyed to the implementing family that other families were coming with either pigs or buffalo or something else. With this reading then implies that the gift is recognized as a debt and will also be reciprocated by the recipient. Another meaning of reading all the gifts

brought at the time of carrying out the solo sign is as a tribute to those who brought those present and also as a greeting or welcome to those who have brought assistance.

The reciprocal relationship of giving and receiving in Toraja traditional ceremonies creates obligations which in accounting practice are called debts. However, in *the solo sign*, there is no prior agreement and request by both parties, but if buffalo are brought at the time of the *solo sign*, then there will be prior communication with the organizers. Therefore, in the *solo sign*, there are two types of *indan* based on the person it is addressed to, namely personal debt (*mempatu*) and family debt (*petua'/pa'waimata*).

### **Revealing *Indan's* Treatment**

#### **Accountability and Meaning of *Indan***

Family obligations are a manifestation of the traditional ceremony *of the signs of solo'* and *the sign of tuka'* in the understanding of the Toraja people. The obligation in question is not in the sense of accounting as a burden that must be met within the agreed timeframe and with the terms and conditions agreed upon by both parties, namely the existence of fines and interest that accompanies it. Based on observations, the Toraja culture manifested in the *Solo Signs* and *Tuka Signs* ceremonies gives a nuance of obligation in the form of debt due to gifts from the family in maintaining family unity and to preserve cultural values.

Accountability for all gifts that have been received are perceived as family debts by the party carrying out the traditional ceremony, will be paid or accounted for when the donor (money, kebau, pork and groceries) carries out the same ceremony. So that the perspective of accountability from obligations interpreted as debt, does not have or has an unpredictable maturity and terms of repayment. The results of the research conducted by the researchers related to the implementation of the traditional ceremonial *signs of solo'* and *signs of tuka'* in the Toraja community show that accountability and completion of family obligations can be carried out directly and in the long term by looking at the existing situation and conditions.

On the other hand, it is traced to the reality of Toraja culture in the implementation of traditional ceremonies for those who do not account for their obligations, namely the value of *siri'* (Shame). The consequences that arise from the implementing family not paying off family debts as a result of carrying out traditional ceremonies do not impose punishment on



**ETNOMETODOLOGI STUDY: REVEALING ESTABLISHMENT AND TREATMENT OF “INDAN”  
IN TORAJA CULTURE**

---

the family. However, the social sanction in the form of family shame becomes an impact on the reality of family life in the future.

The social relations that are established and make the traditional ceremonies carried out run well, smoothly and according to the prevailing traditions are the result of daily interactions between the executors and the wider community. The social relations that are established in the Toraja traditional ceremony are also more to the relationship that occurs between the executor and the pa'tondokan (local community). Especially the relationship with those who were appointed as the executive committee starting from the government to ordinary people. Social relations from the results of daily interactions that are well established during the implementation of traditional ceremonies provide benefits in the form of labor, material and time assistance from neighbors, family, relatives and the community. Familiar or not familiar relations because they feel they have a relationship as fellow citizens, they still come to help. Things like this make the executor feel obliged to repay in the future.

One element of social debt is a relationship of mutual trust (trust), which is the basis of a reciprocal relationship. Mutual trust in Toraja traditional ceremonies has implications for reducing mutual distrust of one another, both between families and with the committee formed in carrying out traditional ceremonies.

Another element of social debt in carrying out Toraja traditional ceremonies is maintaining the integrity of family relationships. The implementation of traditional ceremonies will not be carried out properly without the participation of various parties, both family, friends or good acquaintances, neighbors, the government, and other parties.

## **CONCLUSION**

The practice of obligation/debt in carrying out Toraja traditional ceremonies is a form of social debt that was born by itself in the culture of the ancestral society and has been carried over to the present and is very different from the phenomenal conventional capitalistic debt practices practiced today in Indonesia. Liability/debt in the culture of tradition or the culture of the Toraja people was born with the awareness of the people to give, there is no agreement in it, there is no attractive interest, debt payments are not stated, time limits, and there are no fines for late payments. In contrast to conventional debt practices which begin

with an agreement between the two parties, there is binding interest, the repayment period is stated in the agreement, and there are fines if late in making payments (debt repayment). This illustrates that the debt that arises is interpreted as a social debt that strengthens the life order of the Toraja people.

## **BIBLIOGRAPHY**

1. Ari Kamayanti. (2016). *Metodologi Penelitian Kualitatif Akuntansi*, Yayasan Rumah Peneleh, Jakarta Selatan.
2. Afriani, L. 2021. Tradisi Utang Piutang Dalam Ritual Adat *Rambu Solo'* Pada Masyarakat Muslim Toraja Makale Dalam Prespektif Hukum Islam. Repository.iainpalopo.ac.id
3. Kamayanti, A. 2016. *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan*. Jakarta Selatan: Yayasan Rumah Peneleh.
4. Kieso, D.E., Wedgandt, J.J., & Warfield, T. D. 20. *Intermediate Accounting*, (Jilid 1) Edisi ke-12. Diterjemahkan oleh Emil Salim. Jakarta: Erlangga
5. Sampe, N. 2020. Rekonstruksi Paradigma Ekonomis Budaya *Rambu Solo'* di Toraja Utara. Volume 3, No 1, Juni 2020; (26-43) *Jurnal Teologi dan Pendidikan Kristen Kontekstual*
6. Sekaran, U dan Bougie, R. 2017. *Metode Penelitian untuk Bisnis (Edisi 6 Buku 1)*. Salemba Empat
7. Sekaran, U dan Bougie, R. 2017. *Metode Penelitian untuk Bisnis (Edisi 6 Buku 2)*. Salemba Empat
8. Sheren R, Lintje, dan Jessy. 2017. Analisis Potensi Retribusi Rumah Potong Hewan Pada Upacara *Rambu Solo'* Dan *Rambu Tuka'* Di Kabupaten Toraja Utara. *Jurnal Riset Akuntansi Going Concern* 12(2), 2017, 733-741
9. Sumule, N, S. 2021. Hubungan Antara Dukungan Keluarga Dengan Resiliensi Dalam Menghadapi *Indan* (Utang Piutang) Pada Masyarakat Toraja. Volume 6 No 2 Maret
10. Sutrisna, A. 2021. Upacara Adat *Rambu Solo'* Suku Tana Toraja: Perspekti Akuntansi Syariah (Kajian Al-Qur'an Surat Al-Baqarah 282). E-ISSN: 2579-5031, ISSN: 2302-741X ISAS Publishing

**ETNOMETODOLOGI STUDY: REVEALING ESTABLISHMENT AND TREATMENT OF “INDAN”  
IN TORAJA CULTURE**

---

11. Syarifuddin dan Ayu D, R. 2015. *Story of Bride Price: Sebuah Kritik Atas Fenomena Uang Panaik Suku Makassar*. Jurnal Akuntansi Multiparadigma, Volume 6, Nomor 3
12. Totanan. 2014. Utang-Piutang Non Kontraktual Dalam Budaya *Rambu Solo'* (Studi Fenomenologi Pada Masyarakat Toraja). Repository.ub.ac.id
13. Tumirin, A. 2015. Makna Biaya Dalam Upacara *Rambu Solo*. Jurnal Akuntansi Multiparadigma, Volume 6 Nomor 2 e-ISSN 2089-5879