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HOW DOES LOCAL WISDOM BECOME THE MAIN VALUE IN A SELLING-PRICE SETTING?

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Abstrak – Bagaimana Kearifan Lokal Menjadi Nilai Utama dari Penentuan Harga Jual?

Tujuan Utama – Penelitian ini mencoba menggali makna penentuan harga jual dari perspektif pedagang ikan.

Metode - Penelitian ini menggunakan fenomenologi sebagai metode penelitian. Beberapa pedagang ikan dan kepala pasar menjadi informan pada penelitian ini.

Temuan Utama – Penelitian menunjukkan bahwa Pedagang ikan cenderung mengabaikan perhitungan harga pokok penjualan (HPP). Nilai kepercayaan dan sipammase-mase yang terkandung pada HPP dijadikan dasar untuk menentukan harga jual ikan. Harga jual terkonsep sebagai “rasa” saling mengasihi terhadap sesama.

Implikasi Teori dan Kebijakan - Beberapa aspek non-materi yang mendasari pengabaian HPP. Rasa syukur yang tersirat menggambarkan pengabaian aspek biaya dalam HPP untuk menentukan harga jual.

Kebaruan Penelitian – Penggalan nilai nonmateri dalam penentuan harga jual dari pedagang ikan merupakan kebaruan utama dari penelitian ini.

Abstract – How Does Local Wisdom Become the Main Value in Selling-Price Setting??

Main Purpose – This study tried to explore the meaning of selling price determination from the perspective of fish traders.

Method - This study uses phenomenology as a research method. Several fish traders and market chiefs became informants on the study.

Main Findings – This study shows that fish traders ignore calculating the cost of goods sold (COGS). The value of trust and Sipammase-mase contained in COGS is used to determine the selling price of fish. The selling price is conceptualized as a “sense” of loving each other towards each other.

Theory and Practical Implications – Some of the non-material aspects underlying COGS abandonment. Implied gratitude describes the abandonment of the cost aspect in COGS to determine the selling price.

Novelty - Extracting nonmatter value in determining the selling price of fish traders is a major main of this study.



The study of selling prices is an interesting issue raised in scientific research. This is because every human economic activity is always in contact with prices. The phenomenon of fish traders with selling prices is a social reality that holds many meanings and cannot be understood without exploring the phenomenon itself. In this case, combining expression of researchers in such a way in accounting practice, especially in pricing, has received serious attention from many researchers for example, Alimuddin et al. (2011), Amaliah (2016), Amaliah & Sugianto (2018), Covaleski & Dirsmith (1998), Hidayat & Triuwono (2019), Marginson (2004), and Zalshabila & Mulawarman (2012). The selling price ensures that business activity will produce an output value higher than the input value. A tool is needed to measure the value of the input sacrificed in producing the output. Cost information is a tool that measures the sacrifice of the input value to produce useful information to measure whether its business activities will generate profits or not (Carter, 2011). The costs that constitute the sacrifice of economic resources to obtain assets are referred to as Cost of Goods Sold (COGS). Accurate COGS calculation is essential for every company in planning, controlling costs, making decisions, and determining fair earnings. If the company calculates the cost price is too high, it will result in losses because it cannot compete with other similar products, so its products cannot be sold. However, if the company calculates that its COGS is too low, it will result in losses for the company itself because it does not achieve the desired profit. If a company has set the COGS, then the selling price can be determined in accordance with all production costs incurred, including marketing costs and achieving the desired profit.

Inada & Ichikizaki (2019) states that, in principle, the selling price must be able to cover the full cost plus a reasonable profit. So, the selling price is the same as the production cost plus the mark-up (Zalshabila & Mulawarman, 2012). This description explains that the main considerations underlying the methods in setting the current conventional selling price are achieving maximum profit (profit maximization). This is in line with the statement of (Utomo & Utomo, 2014), which states that the objectives of pricing include, the first is profit (profit maximization), which is to achieve maximum profit. Second, setting prices to capture market share, and the

third, profit determination for maximum revenue. On the other hand, the study of the selling price-setting method, which a positivistic approach has dominated, has not been able to explain the accounting reality related to the price concept, so limitations in the conventional selling price concept have created an imbalance of life.

The positivistic approach used has not been able to explain the accounting reality related to the price concept, so the limitations in the conventional selling price concept have created an imbalance of life (Amaliah, 2016). Conventional selling prices are considered a value-free science and practice so that conventional selling prices are only oriented to profit (Amaliah, 2016). The reality of the conventional selling price concept shows that the determination of the selling price is solely oriented towards its single goal, namely profit (Benito et al., 2010; Hardesty et al., 2012; Pal et al., 2012). This explains that the elements that make up the selling price are only shackled by quantitative values, which are more rational in creating material profits. The concept of a selling price entirely based on material aspects will form an egoistic mindset (Amaliah, 2016). It can be said that the concept of the selling price, which is part of accounting practice, is completely based on the material aspect of profit. Orientation only to profit results in neglecting good values, which are used as guidelines in carrying out sales activities. Conventional selling prices tend to reflect the final result in maximum profit and are identical to the numbers listed in the form of money. Without the numbers, it will not be able to describe the concept of the selling price. This is in line with what was stated by Sitorus (2015), mainstream accounting is very synonymous with numbers. From the theoretical explanation, it is found that setting the selling price is closely related to calculating the acquisition cost with an estimated profit of as large as possible. Losses will arise if the selling price is set below the calculated result. Therefore, in setting the selling price, the minimum price level should cover all costs that have been used to produce and market goods or services and still earn profits from the sales.

However, the researchers found a discrepancy between the prevailing theory regarding the determination of the selling price, which calculates the cost of acquisition with the estimated profit, with the phenomena

that occur in fish collectors and traders. Fish collectors sell fish to the fish traders using various selling prices regardless of the level of fish acquisition cost. This shows that there is a neglect of the cost and estimated profit in setting the selling price of the fish. In simpler terms, it can be said that apart from material elements, selling prices are also shaped by non-material values. The selling price is not only formed by the elements of costs and profits as contained in modern accounting, but the selling price is also in contact with cultural elements of *Tri Hita Kirana* (Amaliah, 2016). Indeed, the selling price is not only the selling price itself, which is formed by quantitative values, but qualitative values also play a role in its formation. The ultimate goal of determining the selling price relies on achieving profit only in material awareness or not being able to direct the perpetrators to unethical behavior. In reality, selling price is not a form of value-free knowledge and practice of earning a living for a few people who trade fish. Still, on the contrary, it is knowledge and practice loaded with value. This is in line with what was stated by (Suryani et al., 2021), there is no objective and value-free science as long as humans are still involved in the construction process. This discrepancy then provoked the curiosity of the researchers to know something behind the selling price set by fish traders. The researchers want to know how the fish traders interpret the COGS and set the selling price. Therefore, to understand them, the researchers must understand the mindset of the fish traders. The mindset, in this case, is the way they think and the behavior of the fish traders.

Thus, this research topic is interesting to write about because as far as the researchers' research and knowledge, there has been no researcher who has discussed the in-depth meaning, which is then implied by the habits of the fish collectors and the traders in setting the selling price for selling their fish. This research aims to reveal and explore the meaning of the practice of setting the selling price of fish by the fish collectors and the traders based on local wisdom. At least through this research, it is expected to be able to contribute theory to the development of science in the field of accounting, especially in developing the COGS concept in setting the selling price. This study looks at accounting broadly, which views accounting as science in relation to human behavior

and other factors that influence accounting practice. Thus, the selling price, an important part of the company, will not always be separated from its religious, humanist, and social side.

METHOD

In this study, researchers explored the interpretation of the fish collectors and the traders on the Cost of Goods Sold (COGS) and the setting of the selling price. The researchers need to understand the mindset of the fish traders. The mindset, in this case, is the way they think and the behavior of the fish traders in setting the selling price of the fish. With this phenomenological approach, the researchers examine the aspects that underlie the determination of COGS, which then becomes the basis for the fish collectors and the traders in setting the selling prices. The process of interpreting the phenomena carried out by the subject, which is recorded later in the study, involves several aspects that exist in the environment of the speaker, respondent, or whatever term is used to describe the person who provides us with information about the phenomenon.

The approach used in this study implicates a phenomenological approach whose mechanism is consistently carried out from data processing to making conclusions, not using calculations or mathematical and statistical processing, but rather emphasizing interpretative studies or descriptive analysis. Phenomenology describes the conditions or objects of the research as they occur. The research with phenomenological methods is based on the philosophy of phenomenology. The researchers try to formulate a question that is then analyzed based on the participants' "perception" of the phenomenon being studied. This can be done by asking participants to express their perceptions of the phenomenon (Putra & Muliati, 2020; Sanders, 1982).

Phenomenology can be classified in purely qualitative research, where its implementation is based on an effort to study and describe the intrinsic characteristics of the phenomena as they occur. The phenomenological approach tries to enter the conceptual world of the subject to understand how and what meanings are arranged by the subject in their daily life. In short, the researchers try to understand the subject from the subject's point of view by not ignoring interpretation, by creating a conceptual schema. Zalshabila

Table 1 Informant Names

Informant	Job
Sandy	Fish trader
Musmuliadi	Fish trader
Tati	Fish trader
Irwan	Fish collector
Asri	Fish trader
Muchlis	Head of the market

& Mulawarman (2012), tries to show the implicit structure and meaning of human experience, which is a search for “essence” that cannot be found by ordinary observations. Phenomenology is a science of the essential structure of consciousness or experience that does not emphasize experience or the object of experience but on the point of contact where “being and consciousness” meet. Phenomenology is a science of the essential structure of consciousness or experience that does not emphasize experience or the object of experience but at the point of contact where “being and consciousness” meet. Phenomenology considers daily human activities to capture social problems and then interpret them (Tanasal et al., 2019).

The essence of phenomenology is to obtain a pure vision of the -essentially is. Phenomenology has components consisting of intentionality, *noema* and *noesis*, intuition, and intersubjectivity (Conklin, 2014). “Intentionality” is something that begins with an awareness that directs humans to relate to certain objects, both tangible and intangible, and is influenced by interests, research, and expectations on objects. In this research, the intentionality is shown in how the informants, as collectors, set the selling price of fish to the fish traders. This process of setting the selling price of fish is intentionality. *Noema* and *noesis* are two things that form the intention itself. *Noema* is the objective side of phenomena that are seen, heard, felt, thought, and smelled, while *noesis* is the subjective side of phenomena that form the basis of the human mind to perceive, remember, feel, and think. Because the phenomenon’s essence is the core part of the phenomenon, each informant’s *noema* and *noesis* need to be seen and explored (Putra & Muliati, 2020). A similar phenomenological approach (Zalshabila & Mulawarman, 2012) has been used to analyze the aspects that

underlie the cost of meatball production, which is reflected in the setting of the selling price of a product.

This study’s three data collection techniques were in-depth interviews, participation observation, documentation, and audio-visual or recording techniques. Researchers are directly involved in the interviews and observations and act as participants’ observers in this research setting. Interviews were conducted non-formally in conditions or situations that allow researchers to conduct interviews. The researchers did this so that the data collection process took place naturally and did not interfere with the activities of the informants in carrying out their daily routines. The interview process naturally allows the collected data to flow as it is. The questions asked in the interview lead to questions related to the determination of the selling price by fish traders and collectors. The questions that the researcher asked flowed naturally. Furthermore, to answer the objectives of this study, the researcher set several informants as core informants and an additional informant. The information regarding the profile of the researcher’s informants is presented in Table 1.

From Table 1, the informants in this study have professional backgrounds as fish traders, collectors, and non-traders. Although they have different professions, the informants are Luwu people who work as fish traders, collectors, and the head of the market based in the Andi Tadda market area. The researcher believes that the appointed informants can provide comprehensive information about the activities carried out by fish traders and collectors, especially in determining selling prices based on Luwu local wisdom. Regarding the use of phenomenology as a method in this research, the stages of analysis carried out are the stages of the *noema*, *epoche*, *noesis*, intentional analysis,

and eidetic reduction. At this stage, the researcher conducts an intentional analysis, namely examining how *noesis* (what is realized through experience) forms *noema* (what is visible and readable) or analyzing why an action/behavior occurs. The step begins with identifying the *noema* or what can be called textural analysis (such as surface "texture"). By identifying the *noema* in the form of the reality of the phenomenon surrounding this apparent selling price-fixing practice, the researcher brackets, or puts brackets, or *epoche* on what is captured to get *noesis*, namely the understanding of informants that arises as a result of experience because and time (*Allraum*) and place (*certain weltzeit*) (Kamayanti, 2016).

Furthermore, eidetic reduction reveals the overall results of the phenomena that appear in the field to obtain the essence or idea that underlies the whole pure awareness in setting a selling price based on the value of local wisdom. These stages are the key concepts of phenomenology. The phenomenological analysis begins with the stage of identifying *noema* (textural analysis). Based on the *noema* identification, the researcher bracketed the findings captured in other textures under texture (structural analysis) to get *noesis* or deeper meaning. In principle, phenomenology emphasizes relying on the original source of the subject's self and awareness to explore the subjective world of the meaning of life experiences of a number of people, especially for traders and collectors.

RESULTS AND DISCUSSION

Value of trust in the buying and selling process. The main values inherent in modern accounting are egoistic values and materialistic values. When humans who happen to have egoistic traits build accounting disciplines and practices, those traits automatically (and consciously or not) enter the accounting they create. So that egoistic accounting is consumed by its users (users), the users will certainly think and make egoistic decisions.

The second value inherent in modern accounting is materialistic value. Materialism is also an inherent characteristic of humans that later entered the body of modern accounting. So, modern accounting has become materialistic accounting. Accounting only pays attention to the material world,

which is eventually reduced to money. Modern accounting only captures and reports transactions involving money. Beyond that, it is not an accounting area.

The two values attached to modern accounting can be seen from calculating the Cost of Goods Sold COGS in determining the Selling Price. COGS is calculated in such detail to provide a decision in determining the appropriate selling price by adding the desired profit. (Zalshabila & Mulawarman, 2012) add that the price is made by adding a mark-up percentage on the benefits costs. In the current selling price, the gross margin has been determined beforehand. This means that the selling price cannot be lower than what has been targeted, whatever the reason. This is in line with Hidayat & Triyuwono (2019)'s statement gross margin-gross profit is the money left over to cover expenses from selling products and running a business. So, the gross margin needs to be determined first, and then the result of subtracting it with expenses produces net profit in nominal terms.

This section will discuss various approaches to calculating the cost of goods sold (COGS) first for determining the selling price to create trust in the sale and purchase of fish. The researchers want to start the discussion from the description of Hidayat & Triyuwono (2019), who state that management accounting information is not more important than financial accounting information. The cause of this can be seen from accounting standards and legislation that requires the importance of creating financial accounts. However, Zalshabila & Mulawarman (2012) stated that recently, some researchers had viewed the importance of information generated by management accounting in decision-making. There is information about the cost of goods.

COGS is all costs incurred to obtain goods sold or the cost of goods sold. In other words, COGS is the cost involved in bringing merchandise ready for sale. From this opinion, it can be concluded that the COGS calculation is important in setting a fair selling price by adding the desired profit prediction. According to Alimuddin et al. (2011), a company can set a lower, higher, or the same price as competitors as long as the pricing can increase profits. The issue of moral ethics is relatively less considered in determining the

selling price, but material profits are the determinant (Sitorus, 2015)

In contrast to the opinion above, in this research, the researchers agree with Yusof et al. (2015) and Zalshabila & Mulawarman, (2012), who believe that in some cases, companies sometimes ignore product cost aspects in pricing. They do not use product cost information and ignore COGS in decision-making. This is what happened to some fish traders.

Pal et al. (2012) examines the optimal level of the percentage of price cuts that can produce an optimal selling price to maximize profits on the product. In other side, Benito et al. (2010) analyzed the asymmetry of price competition for a product based on a particular brand to produce an optimal selling price for retailers, implications for demand, sales profits, and maximizing profitability. In the current selling price, the gross margin is predetermined. That means the selling price cannot be lower than what has been targeted, whatever the reason. So, this gross margin needs to be determined first, and then the result of subtracting it from expenses produces net profit in nominal terms.

Another factor determining the selling price of an item or service is the Cost of Goods Sold (COGS). COGS are all costs that arise to make a product ready for sale. Or in other words, COGS is the cost involved in making goods or which is usually associated directly with the process that brings merchandise ready for sale.

The concept of conventional selling prices so far will only realize material enrichment with the dryness of the values of togetherness, compassion, and spirituality, which are the essence of human life. To get out of the dry reality of the values of love and togetherness, it is necessary to have a selling price concept that puts forward noble cultural values that contain good values. Efforts to find these noble cultural values are carried out on fish collectors and traders who are still firmly held, believed, and preserved in sales activities.

Capitalistic traits such as individualism, materialism, and egoism cannot be denied have colored and even undermined the mindset of today's society. Capitalism will be able to change behavior concerning accounting practices in its environment because accounting is a social science whose practice is always related to its environment. If the social environment that shapes accounting is

capitalism, then the development of accounting practice as a social science will also be based on capitalism. Accounting practices in the environment of capitalism will also ultimately be powerless and trapped in the current wave of capitalism itself (Badua & Racca, 2017). The development of accounting practices in a social environment (Budiasih, 2016) that is very dominant in the culture of capitalism will result in the behavior of individuals who are included in it and eventually participate in capitalist behavior. However, Luwu's local wisdom values have the characteristics of brotherhood, namely trust, which can reduce these capitalistic traits in the interaction of the fish traders with the collectors. The sense of trust between the fish traders and the collectors is a unique bond that gives the strength of selling activities carried out by fish traders. This is reflected in the following statement by Sandy:

“At the TPI, the Palopo Fish Auction Place...I take them first, then pay when it is all sold out. That is how it is and will always go like that. Yes, at first, it was paid in cash. If they trust us already, it's okay not to pay them in advance... later when the fish are all sold out. Then we pay them” (Sandy).

The interview excerpt above contains the *noema* that fish buying and selling transactions between the collectors and the fish traders will be done in cash first. If the cash transaction has been made several times and the fish seller has not made any payment mistakes, the collector will allow the fish trader to take the fish without paying it in advance (non-cash). *Noesis* from Sandy's statement reveals the bond of trust between Sandy and the fish collectors so that transactions can be done with non-cash (debt) where payments will be made when the fish traders sell out the fish. The meaning of reflexivity from the phrase “At TPI, Palopo Fish Auction Place... I take them first when it is all sold out then I pay. That is how it is and will always go like that” shows the presence of *noema* that Sandy often buys fish at TPI which are sold by the collectors, based on trust that Sandy can buy fish without having to pay first. The trust capital built between collectors and fish traders means that the payment for fish purchased by traders does not have to be paid in cash when the fish is

delivered but must be paid in the afternoon or the next day, depending on the outcome of the agreement.

TPI is a place for the collectors and the traders to buy fish for resale to the consumers, and the collectors collect fish obtained directly from fishers which are then resold to the fish traders. The pattern of buying and selling fish applied by the fish traders to the hands of the consumers can be described in Figure 1.

Figure 1 shows that several possibilities usually occur in purchasing the commodities they sell to reach consumers. In the first picture pattern, fish traders must go through fishers and collectors. In the following picture, fish traders take fish directly from fishers using traditional boats, namely *bagang*.

Not many people know that the price of fish traders in the market is “expensive” because to get to the hands of traders, traders must go through several links, namely fishermen and fish collectors. Furthermore, the researchers take the next step (*epoche*) to ask about the basis of the trust that exists between Sandy and the collectors. The researchers also do this to determine the origin of the trust between Sandy and the collectors. Here is the answer:

“Yes, at first it was paid in cash. If they trust us already, it’s okay not to pay them in advance... later when the fish are all sold out, then we pay them” (Sandy).

Sandy’s expression, which states that he pays to the collectors after the fish are sold out, is a visible form of awareness (*noema*) done by Sandy. This awareness is due to his experience of doing buying activities with honesty to gain the trust of the collectors, which in the end formed a *noesis* in terms of more profound awareness that it has become

an obligation for him to maintain the trust of the collectors that have been given to him. To gain trust, fish traders need to maintain their reputation, reflecting reputation in the buying process.

The *eidetic reduction* obtained from the previous statements shows that the selling activities of the fish traders can be sustainable because of the bond of mutual trust between the fish traders and the collectors. The implication with Sandy’s deeper awareness is that the trust capital that has been built between him and the collectors means that the payment for the fish purchased by him does not have to be paid in cash when the fish are given to him. Instead, they will be paid when the fish are sold out. The trust capital built between collectors and fish traders means that the payment for fish purchased by traders does not have to be paid in cash when the fish is delivered but must be paid in the afternoon or the next day, depending on the outcome of the agreement. Similar information is also revealed through the following brief narration of an informant who works as a fish trader, Musmuliadi:

“Sell the fish first then pay (to the collectors), that is how it is at the port, people trust each other, later when the fish are sold out then they get paid, meaning the price for the fish is paid...*hmm*, that means we have decided the price, we decide the price at the port, so how much, we decide the profit and loss in the market, and that is how much we will pay for, so the price is set by the collectors” (Musmuliadi).

Musmuliadi’s expression shows (*noema*) that the fish obtained from the collectors are not paid upfront but are paid after the fish

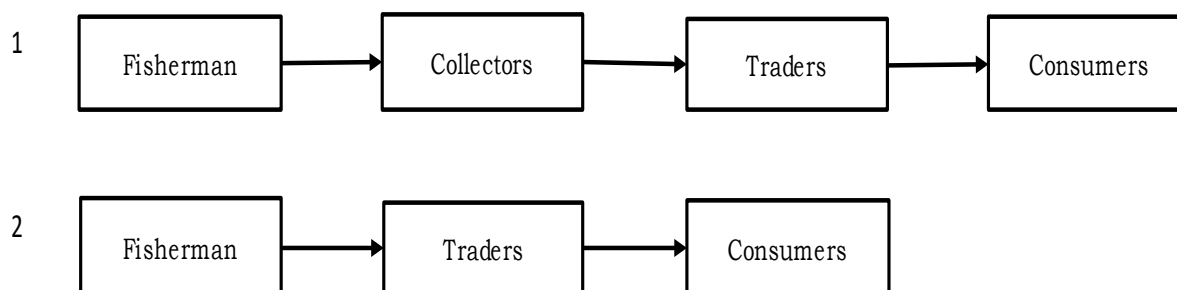


Figure 1. Fish Traders Sale and Purchase Transaction Flow

are sold out. Then, the discussion continues by doing an *epoche* on Musmuliadi's statement by asking about the concept of buying and selling between Musmuliadi and the fish collectors. The following is his statement:

"Yes, it's like that at the port, there is mutual trust between each other, so the fish will be paid for later, meaning the price of the fish is paid" (Musmuliadi).

Musmuliadi's statement above confirms a *noesis* with the existence of a tradition of trust nurtured by him and the collectors. Based on the results of interviews and observations of the researchers, the above statement reflexively reveals that as a fish trader, Musmuliadi may not be able to survive in sales activities if he does not have good relationships and mutual trust with other parties such as the fish collectors. Due to the limited capital ownership, this tradition of mutual trust means a lot to Musmuliadi to sustain his fish selling activities.

Amaliah (2016) and Weretecki et al. (2021) argue that the bond of cooperation in forming a network is a fundamental strategic pattern in an organization. The conclusion that researchers can abstract (*eidetic reduction*) is the network of cooperation fostered by the fish traders and the collectors create a network of cooperation in a bond of trust between them. This leads to a mutually beneficial relationship and contributes to the sustainability of fish traders' sales activities.

Furthermore, when the researchers meet one of the fish collectors at TPI, who is later considered the boss by Musmuliadi, the collector's name is Irwan. Without wasting time, the researchers asked the same thing about the payment system in the fish buying and selling transactions between the fish traders and the collectors. Irwan said as follows:

"Given for sale first, when all is done (the fish sold out), the agreement will be paid with an average levy of Rp50.000,00 per box" (Irwan).

Irwan's statement shows *noema* that they only set an estimated selling price of Rupiah in the sales process with traders. Rp50,000,00 without considering the actual costs incurred to acquire the fish. In

this case, Irwan determines the selling price of small tuna per box from fishers. After selecting the price of fish per box (e.g., Rp1.000.000.00), Irwan as a collector will only set a profit of Rp50,000,00 from each box of fish sold to traders. Fish traders who interact with buying and selling with collectors only take 2 to 5 boxes which can be sold out in one or two days. After the fish traders sell the fish, the collectors can make payments. Then the researcher did an *epoche* by asking based on whether Irwan implements the payment system. The researchers do this to reveal why Irwan implements a payment system that is not done at the beginning of the transaction. Irwan answers as follows:

"Well, obviously it's trust. Meaning if someone is not trustworthy then they won't be given (the fish), they are also trusted because they have become clients" (Irwan).

The excerpt of the interview above further confirms the bond of trust built between the fish traders and the collectors. *Noesis* expressed by Irwan describes the mutual trust between the fish traders and the collectors is based on the trust in an honest buying and selling process to become a client. The transactions they do show that the fish traders and the collectors will contact the world of accounting in their buying and selling activities. Based on the researchers' observations, Irwan does not even record the price given to Musmuliadi (the recording is only done using his memory). In fact, even proof of debt transactions such as invoices is not given to Musmuliadi, who has taken the fish from him. The absence of proof of this transaction further demonstrates the subjective trust of Irwan as a fish collector. The existence of confidence in Irwan resulted in the fish traders (Musmuliadi) being able to easily take the fish first and get paid after the fish were sold out. Irwan's expression, which states: "... they are also trusted because they have become clients," shows the apparent awareness (*noema*) of Irwan, which is trusting the fish traders who have become customers. This awareness is due to Irwan's experience of giving trust to the fish traders who he has considered as customers, which in the end forms a deeper awareness (*noesis*) that it is right to give trust and make the fish traders as customers because they have maintained the trust they have been given.

The conclusions that researchers can abstract (eidetic reduction) from this research are that applied trust is a practice or approach used in activities between the fish traders and the collectors. This trust is seen as very important in shaping the sustainability of the traders' fish selling business. Collectors place very high trust in fish traders by never suspecting and worrying if the fish traders do not pay cash in advance. Amaliah (2016) and Arndt et al (2016) reveals that trust can create the reality of nature and the social world as a practice that occurs in society and contributes to the creation of investment relationships between parties involved transactional relationships. The buying and selling relationship formed from the trust capital strengthens positive feelings and continuous buying and selling transactions between the fish traders and the collectors.

Sipammase-mase value in the buying and selling process. (Attas, 2017) reveals that value is something of value and quality that will lead to the quality of human life, which is very useful in living life. The definition of value in question refers to something valuable and shows goodness that is beneficial for humans to live life. These values are actually what will guide humans in behaving or behaving. Therefore, within the cultural framework, the values mentioned are the concrete manifestations of culture positioned as the center or core of culture.

Culture is a symbol related to one another in the form of expressions of language, objects, music, and a variety of community activities that contain the meaning of togetherness. *Sipammase-mase*, in the Indonesian sense means to feel sorry for each other, help each other, and protect each other. According to the term, *sipammase-mase* is a human attitude that loves each other or helps each other between humans so that what is being worked on can be done easily with the help of the community or family. When the community has a *sipammase-mase* nature, it will be easy to help people who need help.

Sipammase-mase in the Bugis dictionary comes from the word *pammase*, which means pity. So that the Bugis people consider that *Sipammase-mase* is an attitude of compassion for fellow humans. The attitude of the people who always hold the *sipammase-mase* value is a society that always provides help to someone who needs help.

The relationship between the fish traders and the collectors that reduces capitalistic traits such as individualism, materialism and egoism is emphasized by the term local wisdom, namely *sipammase-mase*, which has a meaning of compassion. Irwan explains this regarding the range of profits demanded by the collectors during the buying process, Irwan says follows:

“Because I already take the fish quite often, if he (the collector, Irwan) only asks for a profit of Rp50.000,00 it is like that, for example, Rp950,000,00 in the capital, if he gives you a set profit of Rp50.000,00 then Rp1.000.000,00 (must be paid)” (Irwan).

The profit range of only Rp50.000,00 has been described as *noema* in the previous statement by Irwan (collector) that says: “...we collect from them Rp50.000,00 per box”. Irwan as a collector, only set a profit of Rp50,000,00 because fish traders had often bought fish from Irwan. *Noesis* from the statement shows the compassion shown by Irwan to the fish trader who has become his client. The selling price is an essential element that can determine the development and sustainability of a business. Therefore, in the conventional selling price concept, pricing emphasizes more on aspects of quantitative value because it is considered more rational to be used as a barometer in achieving large revenues. This is what then underlies the presence of various methods of determining selling prices in today's modern era. To set the right selling price, multiple factors are used as a determining point, including determining the cost of the product and the correct markup (Amaliah & Sugianto, 2018; Ammar, 2017).

In contrast to the determination of the selling price applied by Irwan. In the interview results, he revealed that the price of fish in one Styrofoam fish is only Rp1.000.000,00 with a profit of only Rp50.000,00 even though the price of the fish includes the cost of the vehicle for transporting the fish, the cost of ice cubes for fish care, and others. This is not because the price of fish obtained from fishers is cheaper. This shows that the price principle set by Irwan is not only centered on material achievement.

Irwan expects profit at the selling price is not centered on a number's orientation

in profit but rather a profit that exceeds the material value. However, Irwan could set a price based on the price of fish plus all the costs used. However, this was not done. The conclusions that researchers can abstract (*eidetic reduction*) from this research are that one of the most important things in the selling price element is the achievement of the element of happiness over the implementation of the *sipammase-mase* value that has been done. Happiness is present, of course, because the selling price is not based on greed or injustice. The pricing method expressed by Irwan, in this case, indicates the importance of presenting the value of local wisdom in living life. The heavy influence of capitalist values in the current concept of life seems to “disarm” noble values and other good values. The values of goodness contained in the local wisdom of the nation’s culture are considered irrelevant in the concept of life in today’s modern era.

Even though there were no immediate material benefits, Irwan continues to apply the *sipammase-mase* tradition as a form of affection for fish traders to get a low price. In addition, determining profits based on an agreement between the collectors and the fish traders without being pressured to follow one party is a form of compassion between the two. Irwan also expresses his willingness to share losses if losses occur in the process of selling fish traders. Irwan states:

“...after the price is set, yes, after the price is set, the loss is sometimes divided... yes, the loss, is not charged to him only (the fish trader) if it is a loss, I have to bear some of it... hmm, here, it is *sipammase-mase*” (Irwan).

Based on Irwan’s statement, the *noema* is that the price is set first. If after the sale of fish and traders experience a loss, the loss will be divided. Furthermore, the researcher did the *epoche* step to explore a deeper understanding of the picture of *sipammase-mase* in the sharing of losses. The researchers also ask Irwan about the picture of *sipammase-mase* in sharing losses in his mind. Irwan says as follows:

“It means... it’s not only the clients who feel the loss, but we as collectors feel it too.... At another time, there will be an advantage” (Irwan)

In the interview results with Irwan above, a phrase states: “... the loss is not only for the clients who feel it, but we as collectors feel it too.” The *noesis* of this expression is that Irwan as a collector is willing to share losses with the fish traders. In other words, Irwan is willing to feel the same thing experienced by the fish traders. This willingness to share losses is an explicit form of awareness caused by his experience, which often pours his compassion on the collectors through sharing losses, which in turn forms a deeper awareness (*noesis*) that the loss is not just a loss of the clients who feel but as the collectors should also feel the same.

The conclusion that researchers can abstract (*eidetic reduction*) is the value of *sipammase-mase* in the form of affection is a sincere feeling that comes from the bottom of the heart and directs people to give, love, cherish, and be happy. Feelings of affection are naturally present in the depths of the human heart when there are feelings of compassion or sympathy for someone they love. The portrait of affection in the reflection of mutual help and against greed or injustice as seen in the determining elements of the selling price implemented by the informants in this study provides an overview of the beauty of the portrait of the concept of the selling price set. The selling price set is not only aimed at obtaining profits that exceed the material value because the value of affection can strengthen the bonds of *ukhuwah* and social relations between fellow human beings.

Irwan’s attitude embodies the value of Luwu’s local wisdom, namely the sense of *sipammase-mase* given by the collectors to the fish traders. Furthermore, the expression above shows the true value of local wisdom that participates in buying and selling transactions between the fish traders and the collectors. Hopper (2017) and Rahyuda et al. (2019) explain that local wisdom is interpreted as thinking of life, especially in economic and accounting activities.

Sipammase-mase is one of several local treasure values owned by the Luwu community, especially those working as fish traders at the Andi Tadda market in Palopo. The positive values of local wisdom are potential and basic capital in the implementation of daily life (Mulawarman & Kamayanti, 2015; Soonthornchai, 2017; Yusof et al., 2015). Muchlis, as Head of the market, also says as follows:

“Ahh, when I was first here, there were numbers of proverbs that I used to instill to my staff, which *sipammase-mase* (to love each other), *sipakkainge'* (to remind each other), *sipakkatau* (to treat each other humanely) and *sipakkalleb-bi'* (to appreciate each other). Ahh, related to *sipammase-mase*, it means that we love each other, love each other, love each other, there is no bothering to each other, that's *sipammase-mase*. There is a Bugis song that says *sipammase-mase sipuppurellino* means to love each other, love to love until the end of the world” (Muchlis).

Noema of the phrase “...related to *sipammase mase*, means that we love each other, we love each other, there is no bothering to each other” illustrates the existence of a loving relationship fostered in transactions between the fish traders and the collectors. This relationship is emphasized by the term “*sipammase-mase*” which means to love each other.

The *noesis* in the statement is the strength of the relationship, or economic interaction that exists between the fish traders and the collectors is not only based on economic motives as traders and buyers but also contains the values of local Luwunese wisdom such as the value of trust and *sipammase-mase* which are still applied by the people of Luwu until now, especially in relationships of economic transactions between the fish traders and the collectors. The development of the discourse on cultural relations and accounting has also been shown through previous studies Amaliah & Sugianto, 2018; Brown & Jones, 2015; Hidayat & Triyuwono, 2019; Zalshabila & Mulawarman, 2012. In line with the results of this study, (Rahayu et al., 2016) revealed that accounting exists as a formation of the local culture where accounting grows. With the shift in the era that is increasingly rolling today, reality shows that accounting is not accounting itself. Accounting ideally integrates with other sciences to experience development and spread benefits to the entire universe sustainably.

In reality, the concept of the selling price is not a form of value-free knowledge and practice of earning a living for a few people who trade fish in the Andi Tadda market lo-

cated in the town of Palopo, precisely on Andi Tadda Street, but instead, it is knowledge and practice loaded with value. This aligns with the expression that there is no objective and value-free science as long as humans are still involved in the construction process.

Examining what the fish traders do in setting the selling price implies non-material meanings. Behind the price setting, it refers to the meaning of the tradition followed to give some of the wealth and give the fish traders love to the buyers to share their fortune. The family value is also reflected in the selling price setting, which is sometimes only given at a free or free price for buyers who have family relationships with the fish traders.

The fish traders also provide clues that the fish traders interpret a profit in material and non-material forms. The form of non-material benefits is reflected through the value of sharing with others which are framed in worship to The Almighty God to get alms.

The researchers also find a different meaning from one of the informants regarding the selling price setting. As one of the informants in this study, Tati interprets the selling price setting by including the value of love and good deeds in alms, which can be capitalistic traits in sales activities. According to the study results, the form of love and good deeds in the form of alms has been applied by the informant (Tati) in her daily selling of fish. This is reflected in the following statement by Tati:

“Oh, when I know that the capital has been obtained, the fish will be sold cheaper, that's it” (Tati).

Tati's initial statement above indicates *noema* that the fish will be “sold cheap” Tati's statement about “sold cheap” means that the selling price of fish will be lower than the selling price that has been determined at the beginning, and this illustrates that Tati is no longer thinking about the price range that was set before selling the fish, the fish are sold cheaper if the capital has been obtained. Tati's statement impressed the researchers, so the desire to know more about Tati's “cheap sale” treatment is getting bigger. Furthermore, the researcher conducted an *epoche* stage regarding Tati's low-cost selling practices. Tati explains her statement regarding the fish selling cheaply she does:

“Yes, no, if, for example, the capital has been obtained, then the fish will be sold cheaply, like that... let’s say the rest of the profit is sought there so that it will be sold cheaply... if I feel that yah thankfully (*Alhamdulillah*) my sales have almost reached the capital, I will sell cheaper if the capital is sufficient” (Tati).

Tati’s statement above shows *noesis* the traditions that contain non-material values that she does in setting the selling price, from what Tati says it reflects that behind the setting of the selling price of fish, it leads to the meaning of the tradition that is lived to give love from a fish trader (Tati) to the buyers to share the fortune. *Eidetic reduction* obtained from previous statements shows that setting the selling price applied by Tati is also interpreted by the researchers as a form of good deeds, which are alms in Islam. *Sadaqah* comes from the Arabic word “*shadaqoh*,” which means a gift given by a Muslim to another person spontaneously and voluntarily without being limited by a certain time and amount. It also means a gift someone gives as a virtue hoping for Allah’s pleasure and reward alone. Alms in the above sense by the *fuqaha* (*fiqh* experts) are called *sadaqah at-tatawwu’* (spontaneous and voluntary alms) (Sami & Nafik, 2014). These alms are illustrated by Tati’s action of voluntarily lowering the selling price of her fish from the price that has been set at the beginning.

The word “*alhamdulillah*,” which is present in the narrative of the informant Tati above, leads to the understanding that in determining the selling price, it is carried out to carry out Allah’s commands ‘*azza wa jalla* to seek the pleasure of Allah alone. The word “*alhamdulillah*” spoken by Tati shows the presence of sincerity towards what has been done to her customers. Sincerity as a form of surrender of a servant to the Creator is a form of worship that shows the full submission of a servant who is not interfered with by submission to anything other than Allah SWT. Shallehuddin (2016) states that sincerity is dedicating and orienting all actions solely to achieve the pleasure of Allah SWT. If it is associated with the level of spiritual motivation, sincerity is the strongest and highest level of motivation of a human child. *Ikhlas* means making Allah the highest goal, carrying out the mission of life to wors-

hip Him and becoming a *caliph fil ardh* (Kusdewanti et al., 2016).

Based on the results of interviews and observations of the researchers, Tati usually spends time selling fish from the morning until noon and then continues from the afternoon until the evening. In the morning until noon, Tati tries to sell fish to cover the capital or cost of fish. After that, she tries to make a profit from the sale of the remaining fish. When the day is getting late, Tati returns to selling, and if she still sells the fish leftover from the sale in the morning, Tati sells the fish by setting a lower price and adding more fish than the number of fish sold in the morning (before the capital returns). The same thing as what is done by Tati above is also done by another fish trader, Asri. The following is Asri’s statement:

“So it’s like this, if the remaining is profit, they are usually sold cheaply, the important thing is, it’s fast, so just sell them cheap” (Asri).

Asri’s statement above explicitly (*noema*) shows her activities, which are selling fish at a low price when the capital has returned. What she is looking for is only the remaining profit. The profit referred to by Asri is the remaining fish that has not been sold after getting the sales proceeds that have covered the capital. Furthermore, the researchers ask Asri regarding her decision to sell fish cheaply after getting the sales proceeds that cover the capital. The researchers ask if she does not think about the amount of money that could be obtained if the price was still sold at the same price before the sales proceeds do not cover the capital. Asri replies:

“Ah no, the important thing is that it goes smoothly, money is deposited quickly, at least one box in one day” (Asri).

Asri’s statement above shows a slight difference from what is expressed by Tati. *Noesis* from that statement is Asri does not think about the amount of money that could be earned if the price of fish was still sold at a price set at the beginning (before the capital is returned). For Asri, the important thing is that the sales activity is smooth. The fish will be sold out quickly if it is sold cheaply,

and the fish will quickly pay the price, and at least one box of fish will sell out in a day.

The *eidetic reduction* that the researchers abstract from the phenomenological study in dialogue with Asri is that Asri ignores the selling price set at the beginning of the sale. According to her, when the proceeds from the sale of fish have covered the capital or only the remaining profit is sought, the fish can be sold cheaper. Selling fish at low prices is also a form of love to the buyers. Asri feels that it is not important whether you want to make a lot of money or not. The most important thing is that the business continuity in the fish trade can continue.

The statements from Tati and Asri above show their behavior in pricing that the price setting implemented by them is not only aimed to generate material profits in the form of money and aims to generate non-material profits. According to the researchers' observations, it can be concretely illustrated that if the fish traders have not returned their capital, the traders sell tuna in one place for Rp20.000,00 where one place contains 4 tuna. However, if they have earned sales that cover their capital, they sell tuna for Rp20.000,00 per place, which is usually filled with 5, 6, or even 7 fish. This is done on the base that their capital has been returned. The capital's return situation is called the breakeven point in accounting.

The significance contained in what is expressed by the two fish traders (Tati and Asri) reflects that behind the price setting, it refers to the meaning of the tradition that is followed to make a portion of the wealth and give the fish traders love to the buyers to share their fortune. The value of love contained in the setting of the selling price of these fish traders makes it strong for them to live their lives as the fish traders, by setting prices with the value of love, they hope that the fish will be sold smoothly and the results can be deposited to distributor traders quickly, as reflected in the following expression, "Well, it's like this, if the remaining is the profits, we usually sell them cheaply, the important thing is quick, just sell them cheaply".

Working with love makes their passion for earning rupiah even stronger. Love, according to Amaliah (2016), is a source of one's affection which is manifested in real actions. The love and affection born at a price set by them spread a sense of compassion to others, especially to fellow humans, especially the buyers, regardless of differences in

descent, caste or religion. Meanwhile, Pal et al. (2012) classifies love into the form of love which has the same understanding as true love, namely the love of humanity that grows and develops in the heart of every human being, not because of the impulse of interest, but based on the realization that human beings are essentially the same.

Furthermore, the researchers find statements that are different from the previous informants. The researchers find other factors that cause some fish traders not to sell fish at the prices they set previously. Based on the researchers' observations, fish will be sold at a lower price than the price set at the beginning, even unmitigatedly; fish traders often sell fish at a price below capital. This is concluded by the researchers based on the results of interviews from Musmuliadi, who says:

"Well, if the buyers are lacking, rather than being detained, rotting, rather than staying, it is better to sell the fish at a loss, so that it is sold below its capital, below its capital" (Musmuliadi).

In the statement above, it can be seen that the visible *noema* that the 'rare' factor or lack of buyers and the fear of rotting fish are factors that Musmuliadi ignores the COGS in setting the selling price of fish. This explicit awareness can be seen from Musmuliadi's efforts to sell fish at low prices. The emergence of this explicit awareness is because of his experience to prevent damage or spoilage of fish. While Musmuliadi's deeper awareness (*noesis*) can be found in his willingness to sell fish at a low price even at a price below the capital, this is a subjective awareness of Musmuliadi that arises due to a lack of buyers and fear of spoiling the fish if it is not sold, so Musmuliadi decided to sell fish at a low price, the low price even under capital. Muchlis also emphasizes the following:

"The X factor is, if it's like a fish, for example, if it stays for a long time, it will rot after a long time, so their thinking is instead of just rotting, not returning the capital, it's better to sell them at a lower price..." (Muchlis).

Muchlis' statement shows the apparent *noema* that he is not just sitting in the room,

Muchlis feels responsible for observing the sales patterns of the fish traders so that he knows the factor of neglecting the COGS in setting the selling price which is done by one of the fish traders, Musmuliadi.

The X factor referred to by Muschlis confirms the fish sales system done by Musmuliadi. The two statements of the informants, Muchlis and Musmuliadi, indicate that there is negligence in calculating the COGS to set the selling price made by Musmuliadi. This neglect is based on the fluctuating situation of buyers, which creates a fear of fish that will rot if not sold at a low price. So, if few buyers are, the fish will be sold at a low price, even at a price below the capital. The low price decision shows that COGS is not the main factor for Musmuliadi to set the selling price of fish.

Conclusions that researchers can abstract (*eidetic reduction*) from this study are the fish traders, and the collectors also describe the meaning of trust values and the value of Luwu’s local wisdom, namely *sipammase-mase*. *Sipammase-mase* describes a loving relationship built up in transactions between the fish traders and the collectors. This shows that the strength of the relationship or economic interaction between fish traders and collectors is based not only on economic motives as traders and buyers but also on a form of love compassion for each other, which makes selfishness and materialism and prosocial nature in trading increasingly eroded.

The characteristics inherent in fish collectors and traders indicate that the selling price is not only concerned with the material, but the selling price can be determined through non-material values, namely

the establishment of a *sipammase-mase* culture between collectors and fish traders. No less important than that is the bond of brotherhood by establishing harmonious relationships with fellow human beings through the *sipammase-mase* culture.

Figure 2 shows that the *sipammase-mase* culture and beliefs that have been rooted for hundreds or even thousands of years ago in the Luwu community have given spirit to the identity of fish collectors and traders in setting prices. In pricing, the *sipammase-mase* culture is one of the most important cultures that play a role in its formation. The incarnation of *sipammase-mase* culture in the implementation, on the other hand, instills operational values in the form of values of love, sincerity, and compassion for justice. The determination of the selling price does not only serve to generate economic value but also as a field for acquiring the values of love, sincerity, and trust. These values grow and develop in a frame of life that is “untouched by heat and not weathered by rain”.

Local wisdom is a contextual thought in which a customary policy in an area is formed from the crystallization of a good habit and has noble value for the benefit of the community. The value of local wisdom in the form of trust and *Sipammase-mase* through love, sincerity, and compassion dampens the rise of capitalist values in business processes, especially buying and selling. The capitalist system in almost all Indonesian people who run businesses is influenced by the system, except for people who have a strong customary system and have strong principles and implement consistently, which can avoid the system Rahmawati & Yusuf (2020). Cultural values that are implemented jointly

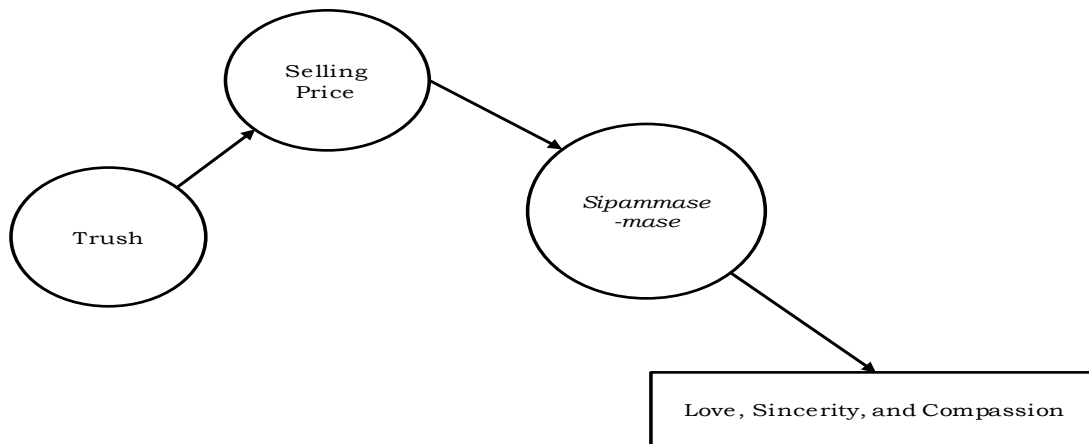


Figure 2. The value of Luwu’s local wisdom in determining the selling price

in a particular country will change the accounting culture and subsequently affect the accounting system of the country concerned. The ideas that arise behind accounting practices are very important to study to be used as the basis for building and developing better accounting. Accounting must be able to grow a plant of altruism to create peace in the reality of business life, especially in determining selling prices. Humans have subjectivity that, consciously or not, will affect the process of science construction. If human subjectivity is integrated into the process, science will be loaded with humanistic values (Sitorus, 2015). This means that accounting can be influenced by the society's culture in which it is practiced. Thus, the methods of pricing that have been known so far are not absolute.

Many norms in society need to be maintained because they become values and characteristics that bind the brotherhood between them and become the basis for making decisions in business life and other social life. Reflecting on the existing reality, it is necessary to present the concept of determining the selling price that is localized and effective, which can provide justice for all parties and provide welfare for the perpetrators and does not justify greed in the process. Indigenous peoples prioritize the tranquility of a comfortable social life compared to capitalist businesses or which can create rifts between them. External things can be filtered by the values they hold, which become their habits without having to create social conflicts. According to Indrayani & Harkaneri (2019), Ndemewah et al. (2019), and Syahyuti (2016), values or norms in indigenous peoples function as adhesives, filters, protectors and even the basis for making decisions in their social life.

CONCLUSION

This research finds that the fish traders tend to ignore the calculation of the Cost of Goods Sold (COGS) in setting the selling price of fish. Several non-material aspects underlie the neglect, including the attitude of the fish traders, who are often grateful for the sales results obtained. The gratitude implied by them is an awareness that is obtained because it has become a habit in their daily life to be grateful for the gifts of The Almighty God to form an understanding of how

they ignore the cost aspect that is considered in the COGS to determine the selling price.

The neglect of the COGS calculation can also be seen from the sale of fish at low prices, which reflects that behind the setting of the selling price of fish, it leads to the meaning of the tradition that is followed to do good deeds in the form of alms and to give love from a fish trader to the buyers to share their fortune. Not only buyers, fish traders and collectors also describe the meaning of trust and the value of local wisdom, namely *sipammase-mase*. *Sipammase-mase* describes a loving relationship built up in transactions between the fish traders and the collectors. This shows the strength of economic relations, which are based on love compassion for each other, which makes selfishness, materialism, and prosocial nature in trading increasingly eroded. The presence of these values illustrates that setting the selling price of fish is not solely based on material values.

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