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ETHNOGRAPHY STUDY: THE POWER OF AGENT IN DETERMINING THE COST OF PRODUCTION FROM INDONESIA HERITAGE PRODUCT

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Abstract:

Currently, business development in Indonesia is very fast after the COVID-19 pandemic. The pandemic and recession have many experiences. A person with a business must improve the efficiency and effectiveness of his business production process to be competitive. Business competition not only requires business owners to produce goods but also how producers are right in calculating the cost of production of the goods they produce. When business owners know how much they spend to produce their products, they will be easier to manage and decide how much the product's price is and the profit from every product. The concept of cost is one line with efficiency practice. That means cost efficiency may give the entities more opportunity to up their profit. This study aims to find the practice of determining the Cost of Production of Donggala buya sabbe as a local heritage by home industries in Central Sulawesi. The research method uses an ethnographic approach with an interpretive paradigm. The study found that determining the cost of production on buya sabbe woven fabrics by weavers was based on three theme dimensions: customer custom tastes, expertise factors, and role division. Of these three dimensions, in the ethnographic record, one defining the value of the cost of production is the power of collectors as agents and the motive of the weavers to continue working not because they want to preserve heritage culture but because of economic motives.

Keywords: Ethnography, Buya Sabbe, Cost of Production, Donggala-Indonesia, Collectors agent.

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INTRODUCTION

Currently, business development in Indonesia is very fast after the COVID-19 pandemic. The pandemic and recession have many experiences. A person with a business must improve the efficiency and effectiveness of his business production process to be competitive. Business competition not only requires business owners to produce goods but also how producers are right in calculating the cost of production of the goods they produce. When business owners know how much they spend to produce their products, they will be easier to manage and decide how much the product's price is and the profit from every product. The concept of cost is one line with efficiency practice. That means cost efficiency may give the entities more opportunity to up their profit.

Likewise, in the traditional product business sector in woven fabrics, it is necessary to pay attention to the going concern factor (Totanan, 2018a; Totanan & Natalia, 2018). It is so that in

addition to preserving culture-based products, it also aims to provide a decent living for the people who run the business. So far, the Donggala silk sarong weaving business has yet to receive subsidies from the government to conduct its business (Tandirerung et al., 2019). The assistance received was in the form of promotions and invitations to exhibitions. Even then, those who attended were not artisans but could be regional officials representing or from the PKK organization. PKK is a group of women to organize their activities more beneficial for their family's economy.

So, in addition to the going concern factor and the cultural aspect, business sustainability is also influenced by production costs. Hansen and Maryanne (2015) explain that the Cost of Production (HPP) represents the total cost of goods completed in a certain period. Simamora (1999) explains that production costs are costs used to purchase raw materials used in making products and costs incurred in converting raw materials into finished products.

Therefore, if the goods produced are not accurate in terms of calculating the cost of production, what will happen is that the price of the goods produced is too high so that later the product will not be in demand by consumers, or too low so that it will be a loss when selling it. Therefore, it is necessary to calculate the correct cost of production so that the owner can accurately know their profit or loss.

Weaving is still found in various regions in Indonesia, one of which is in Central Sulawesi, especially in the Donggala area. For some people who live in rural areas, weaving is used as the main livelihood besides farming to meet their daily needs. Donggala is a typical woven cloth known as *buya sabbe* or silk sarong (Donggala). The Donggala sarong is a silk-woven fabric in the coastal area of the Donggala district. *Buya sabbe* used to be only worn during traditional ceremonies, made from natural silk with various beautiful patterns and colors and was done in the traditional way using manually operated looms.

Buya sabbe, typical of Donggala, is made with a variety of motif designs, including the *buya bomba* motif (flower motif), roses, carnations, frangipani, leaf motifs, fauna motifs, and a combination of *subi* and *bomba* floral motifs. The characteristics of the *buya bomba* motif (rose motif sarong) or floral motifs are geometric vertical lines and rectangular boxes with textures arranged diagonally. According to *buya sabbe* artisans, no designs display human images because these motifs are considered taboo. According to the artisans, the most complicated motif is the *buya bomba* motif. It takes between two and four months to complete the motif.

Based on the phenomena that have been observed until now, there are still some tiny craftsmen who do not apply cost-of-production rules in doing their business. Some costs affect the cost of the product but are not considered by the artisans. For example, the cost of maintaining the tool and inserting the thread into the loom comb. It, of course, will affect the amount of take-home pay income that artisans will receive. Determination of the cost of production is, of course, vital for artisans in the Donggala sarong weaving business so that they avoid losses because they sell their products below the costs incurred during the fabric production process. The selling price of too expensive products will also affect sales turnover, making it difficult for the market to accept. This study analyzes how the artisans practice in determining the cost of production of typical Donggala woven fabrics, especially in Limboro Village, Central Banawa District, Donggala Regency so that it can be sustainable until now.

Cost of Production. According to Blocher, Chen Kung H. Lin, and Thomas (2000) stated that the cost of production is the cost of goods that have been completed and transferred to products in process in the current period. Meanwhile, Hansen and Mowen (2015) stated that the cost of goods manufactured reflects the total cost of goods completed during the current period. Production

costs are incurred to process raw materials into finished products (Mulyadi, 2014). Production costs are classified into direct material, labor, and factory overhead. Simamora (1999) and (Totanan et al., 2021) explain that production costs are costs used to purchase raw materials used in making products and costs incurred in converting raw materials into finished products.

The benefits of the cost of goods manufactured, according to Mulyadi (2014), give information on the cost of production are as follows: 1) Determining the selling price of the product. In determining the selling price of the product, the production cost per unit is one of the data to be considered, in addition to other cost data and non-cost data. 2) Monitoring the realization of production costs. If a production plan for a certain period has been decided to be carried out, management requires information on the actual production costs incurred in implementing the production plan. Therefore, cost accounting is used to collect production cost information, which is issued within a certain period. to monitor whether the production process consumes the total cost of production as previously considered. 3) Calculating profit or loss for a certain period. Management requires information on production costs incurred to produce products in a certain period. 4) Determine the inventory cost of finished products and products in the process presented in the balance sheet.

All information on cost and expense influences periodic gross profit or loss information. All cost and expense information is needed to determine the product's contribution in covering non-production costs and generating profit or loss. An accounting income statement is a picture to collect all costs, production, and expenses to result in a profit or gain for the entity.

Method of Determining Cost of Production. According to Blocher et al. (2000) and Mulyadi (2014), determining the cost of goods manufactured suggests that two kinds of product costing systems are used in different industries: the job order system and a process costing system. Order-based costing or job costing is a product costing system that accumulates and assigns costs to each order. Product processing will begin after receiving orders from customers/buyers through sales order documents, which make the types and quantities of products ordered. Order specifications, the date the order was received, and must be submitted must be precise in order documents. Based on the sales order, a production order will be made to carry out production activities as the buyer orders. Order cost is collected for each order according to the cost enjoyed by each order. The total production cost of each order will be calculated when the order is completed. The difference between the total cost and revenue of the production order is the profit or loss for the firm. Process costing accumulates the costs of a product or service by process or department and then assigns those costs to all product numbers.

Buya sabbe Donggala (Donggala Silk Sarong). Buya sabbe is a typical silk woven fabric in the coastal area of Donggala district, Central Sulawesi. Donggala Regency is an old city located on the coast of Palu Bay, with the capital city of Donggala. Donggala City was once a commercial city with a port as a trading center in Central Sulawesi during the Dutch colonial era. In the Kaili language, the silk sarong is called buya sabbe. The habit of the people in the past, especially mothers or aunts and teenage girls, was to weave to fill their spare time while waiting for their husbands to come home from the sea. This weaving skill is then passed down from generation to generation until today. Although now, only a few families do it as a source of economic income. When fathers or husbands go fishing in the sea, the wives and daughters spend their time weaving. The practice of weaving is still carried out at home on the front porch until now. Sometimes weaving activities are carried out together in the gazebo available in the yard of their home.

Buya sabbe in ancient times was a symbol of social status and was only used during sacred events such as traditional ceremonies, welcoming, or weddings. However, as time has progressed, now buya sabbe has been widely used by various circles of society, not only by the Kaili tribe but also by various tribes. Even the local government buys a sabbe as the official uniform on a specific day for all employees. It is because of the beauty displayed by the woven fabric that attracts many people to use it. In addition, the appearance of status when using Donggala woven cloth will be different from using ordinary cloth at a traditional party.

To preserve culture and improve the artisans' economy, the local government of Donggala has participated so that the weaving culture remains sustainable. Therefore, the Ministry of Education and Culture has designated it as a cultural heritage site that needs to be preserved. It aims to preserve traditional fabrics so they are preserved in today's modern era. Various traditional woven fabrics from regions in Indonesia are introduced to the international arena by participating in fashion shows abroad, with the hope that foreign people will recognize the traditional woven fabrics. It undoubtedly benefits Donggala's local people in preserving and marketing traditional woven fabrics, including Donggala silk woven fabric.

METHODS

This type of research is qualitative. The approach used is ethnography with an interpretive paradigm. In this case, the study subject is a group of weavers who are members of a weaver organization in Donggala Regency. Data was collected through interviews by meeting and socializing directly with informants (Kamayanti, 2016b; Sugiyono, 2013). Interviews were conducted on the sidelines of their busy weaving in the gazebo, which was a donation from Bank Indonesia. In the gazebo, several loom owners are still close family related to each other. The data analysis is according to the ethnographic stages.

RESULT AND DISCUSSION

The discussion will be based on Spradley's seven-step ethnographic analysis. This step consists of domain analysis, focused observation, taxonomic analysis, selected observation, componential analysis, uncovering cultural themes, and ethnography writing. These analytical steps were based on data obtained through interviews, observations, and surveys, including data from interaction active with informants and through formal confirmation with parties related to the buya sabbe weaving craft industry.

The ethnographic research genre is qualitative. Aims to investigate the culture of a particular society regarding human testing and social values in all its activities. The difference between ethnography and other methods is the role of researchers who are more active in observing, viewing, and researching carefully. Therefore, ethnography requires direct observation and participation to obtain social facts from the specific phenomena of the culture under study.

With his ethnographic method, Spradley formed an ethnographic research step in 12 states with a gradual forward research flow (Kamayanti, 2016; Spradley, 2007). However, this study only uses seven stages to find the core of the buya sabbe weaving culture, which will be discussed following the study's objectives to determine cost production.

The research flow progresses in stages (the development research sequence), starting with interviewing informants. In this study, four key informants were selected, namely two weavers, the head of the weaver group as well as the public relations and marketing of the weaver group, and the village head as a coach to help the progress of the traditional weaving business group buya sabbe in Donggala Regency.

Through interviews, researchers found various information about the cost of production determination systems in the culture of weaving buya sabbe silk sarongs in the Donggala community. Various traditional and modern terms are used as their reference in determining the motifs and meanings they have woven in each sarong. Motive terms and images refer to the objects around them, such as motifs of roses, frangipani flowers, fruits, and buildings, or abstract motifs that they draw and put on each sarong.

Before the motif is applied to each woven sarong based on the buyer's order, the motif must be created in the sketch. This sketch is done by someone who is a sketcher by profession. The image sketch will be made on paper with a checkerboard pattern to produce a symmetrical and repeated image consistently and uniformly. In comparison, the buyer or collector selects the sarong's primary color, including the thread's color.

The second step is to make ethnographic notes. The essence of this ethnographic record is the researcher's impression while searching and observing in the field. The researcher writes about various things, uniqueness, problems, and diverse mindsets in this ethnographic note. This note describes the conditions and atmosphere the researcher encountered and felt when dealing with or interacting with informants in the field. This note will also reflect on how the informants found ideas to solve problems and how to answer while being involved and following the research process.

Stages of Analysis. Following the previous explanation, the analysis was carried out according to the step-by-step flow. Therefore, the discussion will be adjusted to the gradual analysis process carried out in this study.

Domain Analysis. The first analysis stage is domain analysis. Researchers conducted domain analysis by sorting and classifying terms found during the interview, interaction, and observation. Also, learn from other research processes. Each category becomes symbolic, which can encapsulate several other categories called domains. Each domain member has at least one definition of meaning. In the domain discovery process, researchers look for similarities between local terms that will refer to similar meanings.

In this case, the researcher managed to record at least 14 terms covered from the values held and related to the tradition of weaving the buya sabbe sarong and determining the production cost. The terms covered are then simplified into the terms covered, which will later be used in conducting taxonomic analysis. The terms, values, and culture found by researchers from weavers are listed in table 41 below.

Table 1. Domain Analysis

Terms Include	Terms Coverage
<i>Buya sabbe</i> (Silk sarong)	Silk sheath, symbol, expensive
<i>Motif sarung</i> (Sarong motif)	Buyer's taste
<i>Peralatan tenun</i> (Weaving equipment)	Inheritance, asset
<i>Pewarnaan</i> (Coloring)	
<i>Pembuat pola</i> (Pattern maker)	Expertise, division of roles
<i>Tukang servis peralatan</i> (Equipment repairman)	
<i>Benang sutra</i> (Silk thread)	Expensive, exclusive
<i>Penentuan harga satuan</i> (Determination of unit price)	Collecting power
<i>Harga paket</i> (Package price)	
<i>Tidak tahu benang</i> (Only as worker)	Deal
<i>Pengepul</i> (Collector Agent)	
<i>Mata pencaharian</i> (Livelihood)	Materialism and Welfare

Borongan (Wholesale)

Posisi menenun (Weaving position)

Convenience

Penenun (Weaver)

Laborer

Sources: Result of interviews and observation (2022)

Taxonomic Analysis. After domain analysis, the next step is taxonomic analysis. In this taxonomic analysis stage, the researcher determines the focus by making categories and conclusions from the ten covering terms in the domain analysis. The taxonomic analysis is carried out more specifically on terms selected for coverage and adjusted to existing indicators.

At the stage of determining domains that are already specific and relevant to other indicators. The terms that consist of several values are explored through taxonomic analysis to see meanings that better describe the practice of determining the cost of production in the *buya sabbe* weaving culture. Of all the domains that have been identified, the researcher will determine which domain should be chosen to perform componential analysis.

Whatever domain is selected, the focus option must be temporary. Several criteria regarding the selection of temporary domains to be included in the taxonomic analysis were based on suggestions from informants, although they did not specify and determine certain domains. However, the interview will provide clues about some of the domains that will cover the topic so that it is helpful for further taxonomic analysis.

The taxonomy in this study is a series of categories arranged based on a single semantic relationship. The taxonomy shows the relationship between all the terms and local languages of the community in a domain. A taxonomy will reveal subgroups of coverage terms that have terms different from those used by the Weaver community. Therefore, it will be categorized by common language into a larger sub-group. Table 2 is the result of the taxonomic analysis of this study.

Table 2. Taxonomy Analysis

Category	Terms Coverage	Conclusion
The fundamental values of the practice of determining the cost of production <i>buya sabbe</i>	The tastes of the customer	Sharing competence
	Expertise	
	The division of roles	
Materialism values	Silk sheaths, symbols	Economic value intention
	Expensive, exclusive	
	Solidarity	
Heritage cultural values	Heritage	Habit routine
	Asset	
	Livelihood	
Worker attachment	Power of collectors/agent	Economics value intention

Source: Data by Process (2022)

In the category column in this taxonomic analysis, three main cultural sections are found in the *buya sabbe* sarong weaver group in determining the cost of production. From each categorical, conclusions will be determined to become a more general term but include several covering terms that must collaborate with categorical terms.

Componential Analysis. After conducting a taxonomic analysis, the next step is to perform a componential analysis. At this stage, no further grouping is carried out. This process serves to describe and explain the categories that have been carried out at the taxonomic analysis stage. In

the taxonomic analysis, cultural themes were analyzed by looking at the informants' responses and became the starting point for ethnographic research. The overall process will conclude that the values in determining the cost of production are based on habits of local wisdom carried out by traditional weavers of *buya sabbe*.

Based on the taxonomic analysis, three values were found: Basic values of determining the cost of production *buya sabbe*, materialism, and cultural values. The three values these artisans hold are explained in detail in the analysis of cultural themes and will form part of the study's conclusions. After getting the themes, the next step will be to make ethnographic notes. Each of these themes will be described below in three subsections.

The Basic Values of Practice of Determining the Cost of Goods Sold. In the Kaili language, *buya* means sarong, and *sabbe* means silk. So *buya sabbe* means silk sarong or silk cloth. Until now, the *buya sabbe* cloth is still traditionally woven using a traditional loom in a sitting position. This position relies on physical endurance and eyes that focus on the threads that are woven one by one. This weaving work is generally done by women, both girls and those who are married. This skill they learned from generation to generation from their parents from childhood when their hands could already reach the length of the loom. Therefore, Salubomba village, where this research was conducted, is known as a weaving village because almost every household has a loom, and the women are skilled at weaving.

The fundamental values for determining the cost of goods from *buya sabbe* have shifted. In the past, the price was set based on the complexity of the motif, the type of thread used contained elements of gold or silver color, width, and length of the fabric. All these elements will result in an agreement between the crafter and the customer. However, currently, the agreement process is rarely carried out.

Pricing is currently set by fabric collectors staying in the city of Palu. This collector will provide the thread and determine the motif to be woven. Weavers also no longer determine wages but have been determined by collectors. In this case, weavers can be called laborers who receive piece rates for silk sarongs which must be done according to the custom of the collectors. This pricing practice has been carried out by artisans on this day.

The weaver will receive the work fee when he submits his work to the collector through an intermediary. The intermediary also functions as the coordinator of the group of silk sarong weavers. One of the things that collectors and coordinators cannot intervene in is the length of time the weavers work on a sarong or cloth. Weavers will work according to their mood and condition.

From the experience of the weavers, the time needed to weave a sarong is, on average, four weeks or a month. The weaver will work on one sheet of sarong every two weeks, while two pieces of cloth are needed to make a full sarong. The two sheets will then be sewn manually to determine the motif, and the fabric will not be damaged; the stitches will also be neater than if they were sewn by machine.

Buya sabbe cloth has cultural values and symbols of social status in Central Sulawesi. So, even though the price is high, artisans always accept orders from collectors. In determining the cost of production, it was found that the compensatory elements that influence it are customer tastes, inheritance from their parents, assets, expertise, and division of roles.

The customer's taste will affect the motif's complexity and the number of thread materials needed, affecting the processing time. Motifs, materials, and processing time will all directly affect the time they spend weaving a cloth. Suppose this is brought into the concept of cost accounting.

These elements are categorized as raw materials, direct labor, and intellectual capital values, which will be included in the intangible assets category and impact overhead costs.

Regarding expertise and division of roles, this is very much in line with the accounting concept: competence. Drawing motifs, dyeing threads, and threading threads require special skills for each loom part. So, starting from preparing the loom, inserting the combed thread for weaving, and drawing new motifs requires different people and particular competencies. The competence of this workforce is classified as wholesale labor in cost accounting. When calculated as the cost of production, these are referred to as indirect costs.

Overall, based on the description of the componential analysis above, the fundamental values for practice determining the cost of production are competencies that will give birth to the division of roles. Therefore, the community of sabbe weavers shares tasks, share fortunes while maintaining a sustainable traditional weaving culture so that the buya sabbe sarong is still available and worn by more and more people.

The Values of Materialism. The weaving process in ancient times could have been just a skill and a time-filler and produced materials for one's use. However, over time, the weaving motif has changed. Changes in motives are mainly influenced by economic factors and demands to improve their weaver's welfare. By gender, most of the weavers are homemakers. Their husbands are primarily fishermen or farmers whose automatic income is uncertain. When asked whether they weave as a hobby or because they fill their time, the answer is 'no.' Their motive for weaving now is to earn income so that their needs can be adequately fulfilled.

The value of materiality from the wearer's point of view is reflected in the finding that the buya sabbe sarong reflects beauty and durability because it is made of silk. Silk symbolized royal or aristocratic clothing and was used as an exclusive souvenir for respected colleagues. Because the price of buya sabbe is high, it is only bought and owned by certain people with as much money as the rich.

In materiality, collectors also have the power to determine the wages given to weaving artisans. In this case, the labor cost is the top-down of the collectors. Perajian just carried out the task of weaving. Collectors also function as providers of raw materials. Weavers are only ready to work. In this case, a formal contract is not carried out and is only based on the collectors' trust (Totanan, 2012) to provide raw materials for silk thread and gold thread or silver thread. This tradition is still running today. So even if the crafter has yet to finish the fabric he has woven for over a month, the collector will keep the order.

From all the components above, it can be concluded that based on the values of materiality in weaving practice, it is mainly based on intentions that have economic value and are no longer because of maintaining culture or just filling time, or just as a hobby it is no longer pure because economic motives have replaced it.

Cultural Values. From cultural values, buying a sabbe is one of the arts of ancestral heritage, embodied as a symbol of nobility and social class. The high price makes this sarong only owned by economically established people. This sarong is only worn on certain celebratory days, such as weddings, inaugurations, or official invitations. Because it is artistic, expensive, does not fade, and wears out, this silk sarong will become an asset and be passed down from generation to generation.

Conceptually, the elements of inheritance and personal assets cannot be explicitly categorized in determining the cost of production. If categorized as capital, it is inappropriate because it only generates income if sold or rented. On the other hand, if it is categorized as an

asset, it must be used in the operational aspect to produce an item. At the same time, this silk sarong also does not meet the criteria as an economic asset. However, if it is brought into individual financial aspects, brought into cost accounting, it is more suitable to be categorized as assets, even though as idle assets.

Cultural values in making buya sabbe silk sarongs have given birth to solidarity among weavers and all those involved, starting from dyeing the threads carried out by people who are no longer residents but from the island of Java. Exceptional artisans from Mandar West Sulawesi also carry out people competent to thread threads because they are only experts at filling combs with silk threads. Even when the loom is damaged, they need experts; more experts will work on it. All the people involved do not mention their skills and when they do it as work. Because they may leave the activity just because they are lazy or because there is a wedding or celebration in their village, it is not categorized as a job but a habitual daily routine.

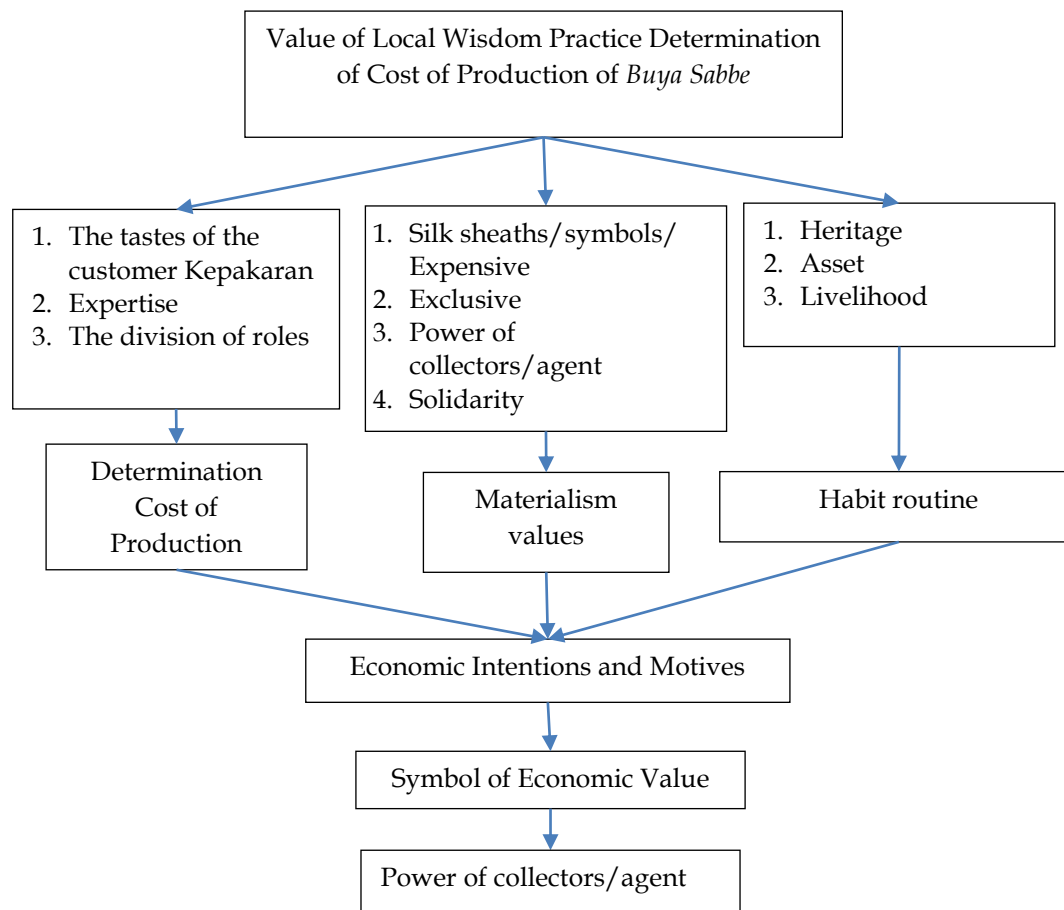
All the factors to carry out the production form a weaver community which in social terms is called solidarity. This solidarity was then accommodated into a group of weavers of buya sabbe bomba and a group of small micro-enterprises (SME). Currently, the group is under the guidance of the Salubomba village government.

Ethnographic Records. According to the flow of this research, the last stage is to make ethnographic notes. Ethnographic records were made based on the results of previous analyses with facts that occurred in determining the production cost of buying buya sabbe woven sarongs. In making this ethnographic note, the researcher stands as the middle point who will explain the elaboration of the cultural values of weaving following the practices found by researchers in the field and carried out by the weavers of the traditional buya sabbe cloth.

Researchers also compare whether the values found follow the facts in the field. In the end, it will lead to the conclusion that the local wisdom values of the traditional silk sarong weavers still color the life of the weaver community in Salubomba village Donggala Regency. However, it is undeniable that there is a shift in the weaving intentions of the weavers. Economic factors mainly influence it, and the opportunity to use the sarong material is increasingly limited. Even though the price factor is very material and categorized as expensive for now, only certain people can buy it. They are more like exclusive souvenirs for certain people who are respected and deemed worthy of getting them.

Spradley (2007) says ethnography as a conversational event will find many similarities in these characteristics in every conversation. Characteristics of conversation that will produce useful data are friendly conversational interactions. Through this friendly conversation, the informant will not realize that the researcher is conducting careful observations and finding unique things that the informant will view as usual. This method is known as an ethnographic question.

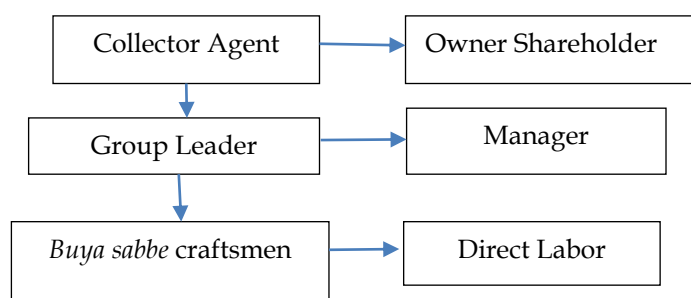
Before conducting interviews with informants, researchers must have an impression and consideration from the results of observations before deciding to choose informants. The ethnographic data includes all possible different answers from each informant. It could be due to the way and intonation of the question, different equipment, with different situations. Ethnographic notes in this study used the field research journal method, which contained: notes of experiences, ideas, discoveries, and various things or problems encountered during field research. This journal covers various reactions and feelings the researcher feels towards the informants. Figure 1 below is an ethnographic flow that summarizes the themes and components found in determining the buya sabbe sarong's production cost. More about the source text in Figure 1 below.



Source: Author, 2023

Figure 1. Ethnographic Flow

Ethnographic Plot. This research produces exciting facts about how determining the cost of production and the cost of goods sold differs from the concept of economic and accounting science. Weaving activities have indeed been based on economic motives. However, weavers, as craftsmen, need more power to determine the cost of production of the goods they produce. They depend on those who provide the raw materials to be made into sarongs. If likened to an entity, the crafters are the direct laborers, the collectors are the owners or shareholders, and the head of their group is the manager. The structure is described below.



Source: Author, 2023

Figure 1. Buya sabbe Craftsman Work Structure

From the structure in Figure 2 above, artisans are interpreted as direct labor because they are in a position as workers and not owners of capital. They are paid based on the product they make. Every time they finish a sabbe sarong, they will be paid according to the rate set by the collector. So, the finding from this ethnography is that artisans need more power to determine the cost of production, even the cost of goods sold. When they receive orders personally, the price is set based on the price they receive from the collector. The crafter does not have the power to determine the cost of production. They know the elements that make up the cost of production in a clear and structured manner. However, the cost of production is received on a top-down basis from collectors as owners of capital and marketers. The role of the government also exists, although it is still limited to buyers for souvenirs and as a coach. However, the role of collectors or agent remains the one who has power over the artisans.

During the previous interview, the participants were questioned about whether they would continue weaving in the future if they had enough assets and capital. Their responses indicated they preferred careers as agents and collectors instead of weaving. It aligned with the common theme among the participants. The reason is that weaving is tiring and takes a long time to generate cash. They can take a down payment, but it is like digging a hole that gets bigger and deeper over time.

CONCLUSION

From the results of the research and discussion above, the following conclusions can be drawn, weavers do not have the power to determine the cost of goods sold. Weavers are only workers who receive orders for making sarongs and weaving. The power to determine the cost of sales of buya sabbe sarongs lies with the agent who acts as both the financier and the seller. The weavers also have no concern that the buya sabbe is a cultural heritage that must be preserve. Their motive for weaving is purely from an economic aspect.

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