THE MEANING OF DETERMINING INDEKOS 'TARIFFS' FROM
THE INDEKOS OWNER'S PERSPECTIVE
Rahayu INDRIASARI1, Moh Iqbal BAKRY2, Nurlaela MAPPARESSA3, Ni Made Suwitri PARWATI4, JURANA5, Dewa Made Adi DHARMA6
1,2,3,4,5,6Tadulako University, Indonesia
Corresponding author: Jurana
E-mail: juranamurdin@gmail.com

Abstract:
This research aims to understand and interpret the meaning of "Determining Boarding House Rates from the owner's perspective during the COVID-19 pandemic among boarding house entrepreneurs in Central Sulawesi. This research uses the Interpretive Paradigm of the Transcendental Phenomenological Approach. Interviews, Observations, and Documentation were used to collect research data. This is important to reveal the shift in the meaning of determining tariffs in situations that make it difficult for owners to adopt boarding house income tariff policies. The results of this research indicate that for boarding house owners, the costs incurred in owning a boarding house are routine costs at all times. Therefore, for them, the meaning of determining the boarding fee is a manifestation of gratitude for the excellent fortune given by God Almighty. The determination of these rates manifests the boarding house owner's struggle in facing the COVID-19 pandemic. Apart from that, determining the tariff is also interpreted as a form of brotherly feeling of helping each other. This then forms a rationality of thought for boarding house entrepreneurs who use this feeling of joy and happiness as a trigger for determining boarding house rates and providing reductions in tariff determination.

Keywords: Tariff Determination, Covid-19 Pandemic, Manifestation of Gratitude, Manifestation of Struggle, Sense of Brotherhood.


INTRODUCTION
The impact of the COVID-19 pandemic has disrupted all economic sectors, especially in the boarding house business sector. The COVID-19 pandemic has resulted in the activity of entities in the economic sector throughout Indonesia, including the city of Palu, experiencing an extreme decline. The boarding house business as a supporting sector for the local economy is a business sector that has had quite a significant impact during this pandemic. The Covid-19 pandemic has reduced student mobility, which has also affected the growth of the boarding house business, which is now increasingly quiet. Many people do not need to rent a boarding house because they can study and work from home. Entrepreneurs who run boarding houses earn a living with mediocre income (Risky, 2020).

Before the COVID-19 pandemic, all economic sectors, especially the boarding house business in Palu City, had begun to recover after the earthquake, tsunami, and liquefaction disaster on September 28, 2018, which hit several areas in Central Sulawesi. Boarding house businesses damaged by the earthquake are slowly starting to be repaired so they are livable and can be rented out.

This situation makes it difficult for boarding house owners to adopt tariff policies for determining boarding houses because the rooms are unoccupied. However, there are the occupants'
belongings that incidentally cannot be rented out by other prospective boarding house residents. If a business entity considers costs a monetary sacrifice that must impact increasing its revenue and profits. A social group never expects repayment commensurate with the cost of the resources it provides. The social perspective of everyday life produces another meaning for a cost sacrifice (IAI, 2007).

Referring to the definition of cost proposed by Hansen and Mowen (2005), it means cash or cash equivalent value sacrificed to obtain goods or services that are expected to provide benefits now or in the future. Boarding house owners as business entities provide benefits, namely providing boarding rooms to be occupied by boarding house residents, namely overseas students.

This condition has caused the COVID-19 pandemic to change the reality of the concept of "boarding house income" having another color and experiencing a shift in meaning. According to the explanation above, researchers feel it is necessary to research the meaning of "determining rates" for boarding houses during the COVID-19 pandemic from the perspective of boarding house owners.

METHODS

The research was qualitative to understand the meaning of determining boarding house rates during the COVID-19 pandemic. Researchers using a phenomenological approach want to understand what is experienced by the individual concerned so that it can give meaning to a phenomenon. This is because each individual has a different point of view, so researchers must be able to understand the subject from the subject's perception without generalizing each finding. Determining informants was carried out with specific considerations, namely through purposive sampling. The criteria for informants in this research are as follows: Boarding house owners affected by the COVID-19 pandemic, Boarding house owners who provide boarding fee reductions during the COVID-19 pandemic, and Boarding house owners who make monthly payments.

The informants selected met the purposive sampling criteria, were directly involved, and understood how to provide information regarding the meaning of determining boarding house rates during the COVID-19 pandemic. This research uses initials to name informants to maintain the confidentiality of the informant's identity and comfort in conveying information. There is no element of intention in presenting names with initials that may be similar to several people.

Table 1. Informants

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Age</th>
<th>Gender</th>
<th>Homestay Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>KAR</td>
<td>25 years</td>
<td>Woman</td>
<td>South Embankment Road, South Palu, Palu City</td>
</tr>
<tr>
<td>2.</td>
<td>GP</td>
<td>33 years</td>
<td>Man</td>
<td>Soekarno-Hatta Street, Mantikulore, Palu City</td>
</tr>
<tr>
<td>3.</td>
<td>AMP</td>
<td>28 years</td>
<td>Woman</td>
<td>Roviga Street, Mantikulore, Palu City</td>
</tr>
</tbody>
</table>

RESULT AND DISCUSSION

Interpreting Tariff Determination as a Manifestation of Gratitude. Costs that do not meet the definition of an asset (can be deferred), then these costs can be included as expenses or losses (Suwardjono, 2010). The terms costs and expenses for the general public are often considered the same, and their use overlaps in accounting. Even though the two are different, costs reflect the price of exchange or sacrifice, which is measured in monetary terms incurred to acquire goods or services (Grady, 1965; Belkaoui, 2006).

Living life is certainly not free from various problems. However, it is not uncommon for these problems to lead to happiness. Therefore, we often hear the word gratitude daily, both through speech and writing, in making sense of life. Humans should indeed be grateful. In a belief, gratitude is not always about having perfect material and physical things; humans should always be grateful.
in any condition. In the interview session, one of the informants, KAR, a student and boarding house owner, stated that the costs incurred and the rates given to boarding house residents were a form of pity and empathy for people affected by the COVID-19 pandemic. Like the following statement:

"Yes, it is a shame for the people who board here; it seems like it is hard, and they pay the boarding fee when it is full, and then they are given the vacancy, which means people give them to stay in the village. Let us just help as much as we can, we..."

This statement illustrates that for KAR, the attitude of pity is the initial form of how he feels what the people around him are feeling and can make him interpret this life by always empathizing with others and being grateful for the blessings given by God Almighty to His people. He stated that the reduction in boarding house rates was carried out at the beginning of the pandemic, namely at the beginning of 2020. He was an initiative from Mrs. and KAR themselves to provide a reduction in boarding house rates. When the researcher asked whether the tariff cuts were immediately implemented during the pandemic, he nodded his head and answered:

"When people leave the boarding house, the provisions I made for a fifty percent discount will immediately apply. It was also at the beginning of the pandemic, so I took the initiative to reduce my burdens because COVID was detrimental to many people..."

KAR considers that determining the low boarding rates carried out is one of his means of helping people who feel the economic impact and building his sense of gratitude as a creature of God to always be grateful in every situation. This statement is a form of the informant's outer consciousness (noema). Awareness can be formed due to experience in interpreting life and confidence that grows in thinking about life lessons and grows and develops from the mindset of the family and surrounding community. This noema ultimately brought the informant to his most profound awareness (noesis) that this reduction in boarding house rates is a form of gratitude to God Almighty for His grace; they can help the people around them, especially those experiencing the impact of the COVID-19 pandemic, to be able to lighten the burden a little their economy.

Although previously, the informant admitted that the reduction in boarding rates started with the mother's initiative. However, he confidently admitted that his mother's initiative had brought him an eternal awareness that he would never stop helping people around us who need help. Helping is a human attitude that comes voluntarily without being limited by an unlimited amount of time.

Another statement put forward by AMP as one of the boarding house owners interpreted the sacrifice of reducing boarding costs that he had given as a blessing that God Almighty had given to his family through the people who rented his boarding room. As in the following argument:

"We are also grateful that during the pandemic, which is a complicated term, we can still share; we can help the younger siblings here because the good fortune comes from those of you who live here, right, so we should help..."

AMP’s argument above explains that reducing boarding rates is a form of effort to create a sense of gratitude to the Creator. According to him, reducing boarding costs is a form of media for people to get closer to God Almighty. Therefore, he stated that he and his family did not hesitate to provide a reduction in boarding fees to people who rented rooms in their boarding house based on a sense of empathy and gratitude. According to him, this action is a small thing for the grace given by God Almighty to him and his family and can be of benefit to the people around him, as follows:

“So it is fitting that we can say that we can benefit others and each other. With this small thing, we can feel the good fortune that Ida Sang Hyang Widhi has given us, and we also seem to be more grateful that in a situation like this, we are still given health...”

AMP’s most profound awareness (noesis) considers that all forms of sacrifice, including providing a reduction in boarding house rates, is a form of gratitude to God because it can make this
reduction in boarding house rates have benefits for the people around him, especially the boarding house residents. This could have been formed due to his outer consciousness (noema), namely that God Almighty entrusted the sustenance he received through the residents of his boarding house and the beliefs and understanding that a person had regarding the customs in the community.

Apart from KAR and AMP, another informant, GP, explained similarly. Just like the previous informant, he is also a boarding house owner who provided a reduction in boarding house rates during the COVID-19 pandemic. GP thinks all his financial sacrifices are to help the children who rent his boarding house to lighten their burden a little during the COVID-19 pandemic.

"Hey, it is a shame that you gave this discount from the heart and soul without any intention; you just want to help the children here, bro. You also feel what the children here feel..."

GP explained that the reduction in boarding rates given to boarding house residents was made based on the intention to help and a sincere feeling. GP believes that by helping, namely reducing boarding rates, people can also feel the impact of the pandemic, which, however, people feel directly or indirectly. The empathy he gave was a form of gratitude for the good fortune that God had given him and his family.

The researcher tried to ask the GP about the benefits he felt when providing a reduction in boarding house rates to his boarding house residents; the GP stated that:

"Yes, my goodness, I can help, and thankfully, I have no intention of asking for a reply from them. I submitted the intention that I made to Hyang Widhi. Hopefully, you will be given abundant fortune and can help many other people, bro..."

In general, the GP stated that by reducing boarding fees for boarding house residents, at least he was trying to hand over everything he did to God. The costs sacrificed in reducing boarding rates have become a way for him to achieve a better life, such as being able to help more people who need help during the COVID-19 pandemic and becoming a hope for getting abundant fortune to be able to fulfill his dreams. His future dreams. The reduction in boarding rates he carried out was also a selfless manifestation of all the assistance he provided voluntarily.

The informants above have a similar meaning by assuming that the above has a similar meaning by assuming that by reducing boarding house rates during the COVID-19 pandemic, they have formed an awareness, namely a form of gratitude for the excellent fortune given by God Almighty. This view certainly did not just appear in their minds; they could have obtained this from the understanding instilled by their parents and the belief in the existence of God Almighty.

The Meaning of the Struggle Behind Determining Boarding House Rates. Almost three years ago, the people of Central Sulawesi, especially Palu City, gradually reorganized all aspects of their lives due to the earthquake, tsunami, and liquefaction disasters. While working to repair the remaining physical and non-physical damage caused by this natural disaster, the people of Palu City and worldwide must fight against the global disaster, namely the COVID-19 pandemic. The COVID-19 pandemic did not cause direct damage to infrastructure, but this disaster destabilized all sectors of human life, namely health, economy, education, and all others. Economic instability is also felt by boarding house business owners in Palu City.

Researchers had the opportunity to ask how boarding house owners think about fighting against the COVID-19 pandemic. The following is an explanation of KAR as follows:

"I reduced it by fifty percent to start filling up this boarding house again, and I also need funds for this boarding house to continue running, even though the income before Corona was not the same as it is now during Corona. It is a half-price discount; there is no calculation at all. After all, I still need money to meet the same living needs that had to be paid earlier..."

KAR’s statement related to how he struggled to make ends meet, namely with a strategy: providing a reduction in boarding house payment rates of fifty percent of the initial cost. Reducing
boarding house rates also helps residents lighten their burden during the pandemic. This action is the outermost awareness (noema), which is formed as a result of the feelings and characteristics within humans based on the understanding given from an early age by the family environment, which ultimately forms the most profound awareness (noesis) that to unite the spirit of the struggle to face the Covid-19 pandemic, consideration is needed reductions in determining the rates given and the factors that influence these considerations. As in his explanation, namely:

"Yesterday, the cocoa plantation was hit by pests, so the harvest failed; the new palm trees were cut down to be replanted, so not every time was there money to give to my little brother and me. Not to mention, my little brother is just starting college and wants to register at FK, but it will cost a lot if he goes in and buys other equipment. So yes, we cannot give free boarding fees to people because we also need the income from the boarding house..."

KAR stated that with parents' income being uncertain and still needing to meet their living needs, reducing boarding house rates during the pandemic is the only way apart from helping boarding house residents lighten their burden, and the informants' needs can also still be met. The KAR informant's statement aligns with AMP, which did not provide an exemption from boarding payments to its residents during the pandemic. He considers that because the routine costs of the boarding house still have to be paid, considering that there is no policy from the local sub-district to provide payment exemptions related to waste transportation costs, electricity/water costs used by boarding house residents who are still living during the pandemic, as well as payment of bank installments. It must still be paid regularly. Here is AMP's statement:

"You use machine water for water, so you need electricity, so the boarding house money is also used to buy electricity tokens for the water. Also, there is a rubbish fee of 50 thousand a month for the rubbish men who pick up the rubbish daily. Considering half the price, why must you also pay the bank debt? After all, you built this from a bank loan, so whether you want to or not, you still have to pay the boarding price, even if it is half the price, and you are still a co-assist..."

AMP's statement explains the cost sacrifices it incurs for its daily life. This cost sacrifice reflects that AMP has a calculation of the routine costs incurred by providing a reduction in boarding rates to cover these routine costs. Furthermore, this was given when the researcher asked about the reduced boarding rate policy. AMP replied:

"You could say that this boarding house is an investment for old age, so there has to be a return. During a pandemic, the fees changed slightly because that was our intention; the important thing was to fill this fee to cover other costs..."

According to him, the purpose of building this boarding house is for savings and investment for old age so that at least the income from this boarding house can meet their (AMP and husband's) needs in their future old age. This is the most profound awareness (noesis) formed from the outermost awareness (noema), which reduces boarding rates to account for routine costs that still have to be paid every month. This awareness may be formed based on understanding and experience provided by formal or non-formal education.

Apart from expressing gratitude and establishing a sense of brotherhood in terms of reducing boarding house payment rates during the Covid-19 pandemic, GP, as a boarding house owner, also has similar thoughts to the two informants above regarding how he organizes and calculates his efforts and intentions to help during the pandemic. The GP's statement regarding this matter is:

"So, sir, you gave me a discount on the boarding price. At first, I wanted to just give it to you for free, but Mother said that if you gave it free, there would be boarding expenses that had to be paid, and if you could, I wanted those expenses to be paid without using my daily money. So, mother said, okay, instead of hanging around, it is better to give a discount, poor children..."
Mr. GP and his wife made various considerations to provide a reduction in boarding house payment rates to boarding house residents. By calculating the costs that can be covered by income from the boarding house business, he and his wife reduced the boarding house rate of three hundred thousand to their boarding house children. With the outermost awareness (noema), namely providing a reduction in boarding costs, this leads to awareness (noesis), namely that the necessities of life are abundant and are covered by income from the boarding house. GP informants may be formed based on beliefs and understanding gained from experience, family teachings, and education. As in the following GP statement:

"Daily needs are many, so there is much to cover, Gus. Yes, the way to cover it is to get income from the boarding house; even though it is not given for free, it is a shame it can reduce their burden..."

Due to routine needs, he considers that reducing boarding fees is the right step to maintain his business, cover other costs, and still be able to help the people around him. The three informants above consciously assume that reducing boarding house rates during the pandemic can still help their residents and cover the routine costs they incur.

Fostering a Sense of Brotherhood amid the Covid-19 Pandemic. Not only does it create feelings of gratitude and a spirit of struggle, but determining boarding house rates during the COVID-19 pandemic also fosters a sense of brotherhood between fellow humans. Brotherhood is a bond between one individual and another and does not look at a person's status, background, and form; in fact, the meaning of brotherhood can exceed the sweetness of materialism. Building a sense of brotherhood in a financial transaction activity is not easy because the nuances of capitalism have become the mindset of today's society and have entered every aspect of life, especially for the Indonesian people themselves (Prasdika, 2018). A sense of brotherhood can be fostered with various actions and methods, significantly reducing boarding house rates during the Covid-19 pandemic. The following is KAR's statement regarding this matter:

"Well, before Corona, I charged five hundred thousand rupiahs for boarding, and after Corona spread, I charged two hundred and fifty thousand rupiahs for several months. So to make it easier for them, I reduced the boarding fee by fifty percent from what is usually charged..."

The informant admitted that providing a reduction in boarding rates by fifty percent or with a nominal value of two hundred and fifty thousand rupiahs per month, which was previously five hundred thousand rupiahs per month, was momentum for him to help ease the burden on boarding house residents at the beginning of the Covid-19 pandemic. KAR believes that aats is the outermost form of consciousness (noema). This awareness is formed perhaps because this has become an understanding believed by the family environment and the surrounding community, which ultimately forms a most profound awareness (noesis) that reflects the feeling of brotherhood towards boarding house residents; cost sacrifice (rate reduction) is not an obstacle. Then, when the researcher asked on what basis the informant gave a reduction in the boarding fee while fixing his sitting position and after drinking a glass of water, the informant answered:

"The boarding house children here in my village are all from B (mention the village name) but from different hamlets; some are in the same hamlet as mine. Many parents entrust their children to my mother, and I am the intermediary for those parents. So I consider everyone to be like our family, and we live in the same yard..."

The informant explained that due to the similarity of residence in his hometown with the boarding house residents and the trust given by the parents of the boarding house residents to the informant, KAR assumed that the boarding house residents were, in fact, still students and lived in the same yard as relatives. as well as the KAR family itself. This statement also illustrates that cost
is not a big wall that prevents KAR from actualizing the sense of kinship and brotherhood that is realized among its boarding house residents.

AMP also echoed KAR's statement by revealing that one of the aims of reducing boarding house rates during this pandemic was to show a sense of brotherhood towards boarding house residents. Sacrifice is one proof of your love for your brothers and sisters. These sacrifices are made materially and non-materially, so affection for brothers requires sincerity and sincerity. This statement may align with what AMP expressed to describe his affection for his brothers.

"So, yes, it is understandable if someone seems slow in paying like that. Just pay, bro; I am grateful for not wanting to demand much in this situation. It is not burdensome because the intention is to help anyway, and they are still paying, sis, so I do not mind..."

The informant agreed that, naturally, he did not feel burdened by providing a reduction in boarding house rates for boarding house residents during the pandemic. According to him, this happens because boarding house residents still pay for boarding every month, even though it is smaller than before the pandemic. Regarding the reduction in boarding house payment rates, AMP does not make many demands to pay on time because he feels that due to the pandemic situation and several boarding house residents who still live in their hometowns (outside Palu City), it is difficult to access long distance payment media and network availability. Telecommunications are still limited. He interpreted this anxiety as a feeling of love for his brothers (boarding house residents).

The explanation of AMP above is outermost awareness (noema), which is formed based on an individual's experience and belief in the surrounding community environment and can also be formed based on family teachings or upbringing, which shape a person's nature and character. Ultimately, this forms his most profound awareness (noesis) that to reflect his love for his brother; costs are not a material element. As in the following explanation:

"Because the intention and charity can be of benefit to other people, for the children of my boarding house, yes, even though the only people who can be helped are those that can be helped, hopefully, it is a small amount of help, but not help like an obligation, that is how we can help our fellow brothers and sisters here. We do not need to look far away to help those affected by COVID-19; those who are close first should be helped, like the children in our family's boarding house in this boarding house who we should help..."

Starting from empathy and intention, he made this reduction in boarding rates a way to help the children of his boarding house lighten their burden a little during the pandemic. On the other hand, the rate reduction is also carried out for one purpose: as a benefit for other people, especially boarding house residents referred to as families. The love for relatives and family certainly gives birth to a different perspective for informants in looking at costs. Determining rates is not about calculating profit or loss but rather a form of cultivating a sense of affection for the relatives they have.

The statements of the two informants above are about how feelings of compassion and help towards brothers and sisters can fade the smell of materialism flowing in every aspect of society's economic life. Furthermore, GP, a father, also feels the same way regarding responding to the pandemic with his boarding house business. He talked about his love for the boarding house's residents, namely the boarding house's children, as follows:

"Yes, I will give you a concession; for the beginning of the pandemic, I will give you a discount; the term is just 200. It is a shame for me to see that almost all of the children here have been told to go back to their villages because UNTAD is also closed. Instead of them being here, it would be better to help their mothers and fathers in the villages..."
The pandemic conditions that have hit all aspects of life, especially the lives of pupils and students who cannot carry out face-to-face and face-to-face learning, have forced them to return to their respective hometowns in order to reduce their living costs and be able to study online at their respective homes. Based on feelings of pity and the intention of helping, he made allowances for boarding to two hundred thousand rupiahs from five hundred thousand rupiahs previously. Other expressions of feelings explained by the GP to researchers regarding providing concessions on onboarding costs during the pandemic were:

"Yes, I am happy to be grateful because the good fortune you received can still help the children here. The children here are also Asungkara and are happy to get a reduced boarding fee from me, Asungkara. It is also sad that the children here are usually busy sweeping the environment in the afternoon. I have never made a fuss about things that are not clear, so I treat it like my own child, right..."

There were other feelings from the informant regarding his actions in providing leniency in determining boarding house rates during the pandemic. Feelings of joy are also part of his love for the children who live in his boarding house. The children's behavior in his boarding house created a feeling of love, and they considered the boarding house residents like their own children. This indicates that GP's most profound awareness (noesis) considers that all forms of financial sacrifices produce a feeling of considering boarding house residents like their relatives. This could have been formed due to outer awareness (noema), namely that he was happy to reduce boarding rates, which could have been created from the understanding instilled by the family environment.

**Synthesis of Meaning and Essence: Feelings of Joy and Happiness.** Currently, accounting science leads us to understand the concept of costs as an outflow of funds or a decrease in assets due to an activity related to company operations to increase profits. The face of accounting and business entities now looks very cold and arrogant. Organizations like this deserve to be labeled as materialistic organizations. Our economic system currently emphasizes materiality as the highest achievement (Efferin, 2017).

The condition of the boarding house business provides a new color, especially for researchers, regarding the meaning of costs, which is different from what the researchers obtained in the accounting lecture material. The experience and understanding of boarding house business owners form a new perspective regarding the meaning of costs. Based on the information that researchers obtained from this research, it appears that the boarding house business owners who were informants in this research formed three meanings of cost.

First, they interpret the determination of the rates given as a manifestation of gratitude for the grace of God Almighty, who has provided sustenance, health, and safety in facing the COVID-19 pandemic. As human beings, we should be grateful in every situation. This is based on the view that humans are trapped in a world of materialism, which ultimately only sees tariff setting as numbers and profits. They consider that the low rates given manifest gratitude that brings them joy and happiness.

Second, another meaning in determining boarding house rates during the COVID-19 pandemic is a manifestation of struggle. People will use various methods to fight for something they want to achieve, similar to how his boarding house business survived during the pandemic. Each person has a different way of reflecting on their methods and strategies for maintaining their boarding house business. Continue to make financial sacrifices to help the people around you, and bring boarding house owners a sense of emotion and pride because they can still help people around them during the COVID-19 pandemic.

Third, the third meaning of determining tariffs is to foster a sense of brotherhood. During the Covid-19 pandemic, we should be more sensitive to our surrounding environment. Boarding house
owners set low rates to help their boarding house residents, whom they consider relatives and friends. The joy and happiness the boarding house owner feels create high enthusiasm among the residents so that their sacrifices are not burdensome.

While business organizations are still shrouded in an atmosphere of rational materiality regarding the meaning of determining tariffs, on the other hand, boarding house business owners breathe a breath of fresh air regarding the meaning of determining tariffs. The meaning of determining tariffs has gone beyond the meaning that has been accepted materialistically. Boarding house owners stated that the cost sacrifices they incur did not necessarily impact increasing their income but rather were triggered by the happiness they would receive from sacrificing these costs by reducing rates (Yamin et al., 2019).

The values above are, of course, different from the meaning of determining rates from an accounting and business perspective. In the financial reports of business entities and conventional accounting, they must recognize these as part of them because they will only present information about the material. However, there needs to be more information, such as mental assets, spiritual assets, and other non-material information that influences the company's growth and development (Triyuwono, 2011).

CONCLUSION

This research shows that tariff determination can be seen from a materiality perspective and reflects feelings of pleasure and happiness. This joy and happiness trigger the cost sacrifice for boarding house business owners. The rationality underlying cost sacrifice in boarding rates can be the basis for building a new picture of the meaning of "tariff determination."

REFERENCES


