

## Digital Receipt

This receipt acknowledges that Turnitin received your paper. Below you will find the receipt information regarding your submission.

The first page of your submissions is displayed below.

Submission author: Tri Handayani Amalia

Assignment title: Check 1

Submission title: Papalele Selling Price Concept in Cultural Values Scope of Co...

File name: A0410107.pdf

File size: 358.16K

Page count: 7

Word count: 4,557

Character count: 26,083

Submission date: 01-Sep-2021 10:33AM (UTC-0500)

Submission ID: 1639502903

International Journal of Business and Management Invention ISSN (Online): 2319 – 8028, ISSN (Print): 2319 – 801X www.ijbmi.org || Volume 4 Issue 1|| January. 2015 || PP.01-07

### Papalele Selling Price Concept in Cultural Values Scope of Community Maluku

<sup>1</sup>Tri Handayani Amaliah, <sup>2</sup>Made Sudarma, <sup>3</sup>Ali Djamhuri, <sup>4</sup>Rosidi <sup>1</sup>Economics and Business Faculty, University of Gorontalo, Indonesia <sup>254</sup> Economics and Business Faculty, University of Brawijaya, Malang, Indonesia

ABSTRACT: This paper alons is to discover he selling grice in calmal values energy expe has implemented by pupiled communities it Multa. Pupiled evalue pire concept may proid a new treasury and errich the selling price concept today. Ethno methodology approach is used to explore pricing practices through following unjusty surges: that netterion, dange presentation, industing replication and conclusion. Basis is collected through interviews, observation and documentation. Search results on pricing practices conducted for Pupilede price concept, it is hand on seeling price of Pela (final modification) and also are a basis value in pricing process that implemented Pupilede. This basis creates operational values: honoxy, runs, justice, and however, Pupilede selling price to create day princing process and transferred to the pricing process that implemented Pupilede. This basis creates operational values: honoxy, runs, justice, and however. Pupilede selling price to create day princing of material and non-assertal values which emobiles the bestime.

KEYWORDS: ethno methodology, Papalele, Pela [Gandong].

#### I. INTRODUCTIO

Selling price concept" practice continues this from time to time. Along with times, when he butter" system is no longer adequate to meet human life needs, price timeshe [seed as a transaction pattern with the system of the s

about price movement from competitor (1)2; [13] [14] and [15]. Competitor based pricing has implications to demund, sales porful and profitability manifestations (and emula, other prices and emula, other prices can estable be used as means to achieve equitable and healthy but it has been developed to practices of unfuir competition by an means (machinevition) [16]. If traced carefully the studies have causante the sellings prices concept tend to a considerable of the prices of the prices

<sup>1</sup> Concept definition can refer to Blaikle (2003: 129) and Ranjabar (2006:3) that the concept is idea or general thinking that can become a view to build social thereies. Concept meaning is elements to create theory as idea that expressed in word or scientific term to describe phenomena or reality. Although this concept is under theory stage, but this concept is important element to create theory or in other word, theory relates to concepts.
Batter is good exchange, or in other word: in nature change system

ijbmi.org

# Papalele Selling Price Concept in Cultural Values Scope of Community Maluku

by Tri Handayani Amalia

**Submission date:** 01-Sep-2021 10:33AM (UTC-0500)

**Submission ID:** 1639502903

**File name:** A0410107.pdf (358.16K)

Word count: 4557

Character count: 26083

### Papalele Selling Price Concept in Cultural Values Scope of Community Maluku

<sup>1</sup>Tri Handayani Amaliah, <sup>2</sup>Made Sudarma, <sup>3</sup>Ali Djamhuri, <sup>4</sup>Rosidi

<sup>234</sup> Economics and Business Faculty, University of Gorontalo, Indonesia <sup>234</sup> Economics and Business Faculty, University of Brawijaya, Malang, Indonesia

ABSTRACT: This paper aims is to discover the selling price in cultural values concept scope that implemented by Papalele communities in Maluku. Papalele selling price concept may provide a new treasury and enrich the selling price concept today. Ethno methodology approach is used to explore pricing practices through following analysis stages: data reduction, data presentation, indexing, reflexivity and conclusion. Data is collected through interviews, observation and documentation. Search results on pricing practices conducted for Papalele price concept. It is based on selling price of Pela [Gandong] cultural values as a basic value in pricing process that implemented Papalele. This basic creates operational values: honesty, trust, justice, and love. Papalele selling price is created by fusion of material and non-material values which embodies the basic values and operational values applied in Papalele.

KEYWORDS: ethno methodology, Papalele, Pela [Gandong].

#### I. INTRODUCTION

Selling price concept<sup>1</sup> practice continue shift from time to time. Along with times, when the barter<sup>2</sup> system is no longer adequate to meet human life needs, price ultimately lead to a transactions pattern with money as a medium of exchange ([1]; [2]; [3] and [4]).Monroe and Cox [5] and [6] argue that price has a very important role that impact on all aspects of business activity. [7]; [8] and [9] also confirmed that price will determine the bought quantity of buyer. Price acts as a stream of income, profit maximization, market share expansion, increased sales volumes, status quo and business continuity. The importance of price role to business sustainability makes sellers make best efforts to determine price. Effort to create an optimal sale price is reflected through research. To create the optimal selling price, these studies use cost-based pricing approach. [7] using Price Strategy Framework Matrix. [10] construct a mathematical model as an alternative to determine the percentage of markup. Other studies have also shown that optimal price is determined by percentage price cut to maximize profits [11].

In addition to cost factors, other important aspects that play a role in price formation is information about price movement from competitor ([12]; [13]; [14] and [15]. Competitor-based pricing has implications to demand, sales profit and profitability maximization [14]. But in reality, competition can actually be used as a means to achieve equitable and healthy but it has been developed to practices of unfair competition by any means (machiavelistic) [16]. If traced carefully the studies that examine the selling prices concept tend to explore the price concept based on material elements. This profit orientation potentially can create materialistic behaviors and selfish. Because if resulting information is selfish and materialistic, then on other side of that audience will take a decision based on materialistic and selfish behavior ([17] and [18]). Selling price concept that fully based on material aspects will be identical to numbers (quantitative) and tend to create a view pattern with full of selfishness value. Materialistic worldview will "handcuff" the selling price concept around cultures that away from brotherhood and affection values as nature of human life. To get into values of brotherhood and affection as reflected in concept of conventional price, we need a concept that puts the selling price values on brotherhood. Selling price concept that puts the brotherhood values will bring peace to mankind on this earth to create a tranquil and peaceful life.[19] explains that accounting knowledge and practices are formed and forming environment. Furthermore, [20] found that environmental factors affecting the accounting practices that

<sup>2</sup> Barter is goods exchange, or in other word in nature change system

<sup>&</sup>lt;sup>1</sup> Concept definition can refer to Blaikle (2003: 129) and Ranjabar (2006:3) that the concept is idea or general thinking that can become a view to build social theories. Concept meaning is elements to create theory as idea that expressed in word or scientific term to describe phenomena or reality. Although this concept is under theory stage, but this concept is important element to create theory or in other word, theory relates to concepts.

sometimes go unnoticed are the local cultural factors. Selling price decision practice as part of an accounting practice that has been widely studied is not a value-free practice, but laden with cultural values. Research [21] tried to understand meaning and price of buffalo-based pricing practices Toraja culture. [22] distinguish the word culture, cultural, culture means the power of mind as creativity, initiative and sense, while the cultural is defined as a result of creativity, initiative and sense. However, in view [22] on cultural anthropology term, he negates the difference the word "culture" and "cultural". This is because the word "culture" is considered to be used only as an abbreviation of word "cultural". Culture is a critical component in people's lives. This concerns the social structure of whole pattern of thought, feeling, and activity patterns of a social group that can be used as a differentiator between social groups. Culture can also be interpreted as a ways of life. By public members, way of life is followed by mutual agreement ([23] and [24]). This means relationship between people and cultures is without gap, because culture is the sphere where human beings in a community get live and live values is used as a basic foundation for behavior.

This paper aim is to reveal the cultural value wisdom of Maluku community that internalized in pricing practices of *Papalele* community. It creates concept of selling price. Search effort is done on *Papalele* communities in Maluku who still adhere to characterize them as tradition identity in conducting sales activities. *Papalele* Traditional characteristics can be seed by naked eye to use of *cele* clothes (Maluku typical blouse) while doing sales activity. This gives a hint that *Papalele* that generally done by women was always hold the their culture values, these characters affect their way in determining the price. *Papalele* communities have different cultures with other community in Indonesia. This difference is also possible to create a different concept of selling price.

#### II. RESEARCH METHODS

This is a qualitative study using ethno methodology approach. Ethno methodology look world as an effort to create sustainable solution of daily life problems. Ethnometodology emphasis on how or by what method an individual can understand his daily world ([25]; [26]; [27] and [28]). The emphasis is on what method to direct the researcher in focusing on how an individual in a diverse society implement procedures to understand and explore the actions performed in various situations ([29] and [28]). [26] also state that ethno methodology is a method to use a research model to study the cultural events and showing subject view about her life. Understanding of how a community group or members of a particular culture use elements of their culture in their daily lives, [30] does not focus on ethno methodology of why a society undergo social behavior in certain ways as the ethnographic focus, rather on how the studied communities practice the collective cultural elements.

#### III. SITE RESEARCH AND ANALYSIS UNIT

This study location is Binaya market, Masohi District, Central Maluku Province. This research analysis unit is selling price practice applied by *Papalele* community. Understanding of these practices can help to uncover cultural values of community *Papalele* in selling price.

#### IV. DATA COLLECTION METHOD AND RESEARCH INFORMANT

This study collects data through observation, documentation and interviews. Documentation is got from manuscripts that contain information obtained directly from informants about daily activities of *Papalele* society. Unstructured and informal interviews were conducted in various occasions and situations. Informants of this study are key informants, namely *Papalele* who trade in *tandeng*<sup>4</sup> in market (Etch Sapuletch and Siti Lewenusa), in *baronda*<sup>5</sup> (Ani) and academic that having knowledge about sales activities of *Papalele* community (Pieter Soegijono).

#### V. DATA ANALYSIS

Data analysis process in this study follows the analytical concept of [31] and [32]). However, to keep the rules in ethno methodology can be focused on concepts indexing and reflexity because it is an important concept in ethno methodology ([26]; [33]; [34] and [28]). Analysis process flows in early stages until conclusion. Analysis process includes five stages, namely: a) data reduction, b) data presentation, c) indexing, d) reflexivity and e) conclusion.

<sup>&</sup>lt;sup>3</sup> Papalele is people how sell daily goods needed, as powder, fish and vegetable (Takara and Pieter, 1998: 104) that begun with commodity buying before selling

<sup>&</sup>lt;sup>4</sup> Tandeng is to sell at some place to wait buyer that usually be done in market on front of store

<sup>&</sup>lt;sup>5</sup> Baronda is to sell by go around the community house

Analysis of empirical material consists of five stages. First is data reduction. Researchers focus on simplification and transformation of raw data obtained in field. At this stage, researchers conducted a categorization or grouping of data based on themes related pricing practices that emerged from exploration results. Second is data presentation. Researchers present a collection of structured information that enables to make conclusions by linking the themes from data reduction. Third is Indexing. Researchers attempt to understand *Papalele* community through vocabulary used by informants in defining social reality. Indexing concept also leads to body language of informants. In this process the researchers also focus on body language expressed by informants simultaneously while providing the information. Forth is reflexivity. Reflexivity stage leads to meanings generated through assessment (process of reflection) conducted by researchers to get meaning of *Papalele* community behavior of pricing practices to make it comprehensible to others. Fifth is conclusion. This stage creates a selling price based on finding of cultural values concept of *Papalele* communities in Maluku.

#### VI. DISCUSSION

#### Exploring Cultural Values in Papalele Price

To understand cultural values of *Papalele* society in sale price implementation, the value analysis of commodity purchase process is done. *Papalele* were identified as small traders who have limited capital but able to perform sales activity on an ongoing basis from time to time. Sales activity is sustainable because bond of mutual trust between *Papalele* and traders. Information is revealed through the narrative of a *Papalele* of fish seller as following:

"Beta ni ... bali Ikang in bobo . Abis bajual katong bayar lai "(Siti Lewenusa) ("I purchase fish at jaring bobo . I pay the fish after it had sold")

Despite the fact that trade relations between *Papalele* and traders is made in cash, but sometimes they do it in debt, *Papalele* does not pay the fish from traders when the fish is delivered but payment is made during the day or evening after the fish had been sold based to agreement. Siti Lewenusa narrative implies that as a *Papalele*, they may not be able to survive if they doe not have a good relationship with other party (in this case the collector or *jaring bobo*). Limited capital makes this way very useful for *Papalele* to continue their businesses over time. [35] and [36] found that cooperative ties in network create a pattern that very important strategy in an organization. [37] and [35] also suggested that diversity working group affect on social relationships of group members. Group diversity is created at *Papalele* community and traders to create a network of cooperation with trust bond among them.

Cooperation between suppliers and *Papalele* traders like pearls that adorn *Papalele* activity in process of purchase transaction. This is confirmed by following Pieter Soegijono narrative:

"..... Finished first and then paid. It's a model they do. The highlight of *Papalele* is brotherhood, trust and networks. When *Papalele* broken promises ..... the consequences are no longer trading. But if faithful, they will sustainable. Capital in transaction is not everything. They believe that they can survive because of belief that they hold dear. Strength of social and cultural makes them survive. Of System of ideas, cultures were maintained systems that can actually be referred to as their strategy to survive and they can survive".

An important point of narrative above in transaction, *Papalele* very concern to of brotherhood and trust. This is a strategy to build a relationship between them (*Papalele* and suppliers). Trust within brotherhood makes *Papalele* can have sustainability business over time. Kinship that was built by trust capital foundation can strengthen the emergence of positive feeling between *Papalele* and traders. Observations and interviews indicate the fact that *Papalele* never negligent in discharge of their duties. Positive feelings contribute to create within them. [38] to explain that trust (trust) is a belief that is present in person as results of an event. Trust express faith in form of honesty, love and principles that are abstract. Honesty in working relationship is main capital to create trust in transaction. Related to above, [39] and [40] stated that economic relationship is reflected in cost. Meanwhile, social relations are reflected through local ties, trust and friendships that are considered very important to shape business sustainability. Trust is an approach to generate expectations for every member of community. Furthermore, [41] revealed that trust can create the reality of nature and social world as a practice that occurs in a society and contribute to create investment relationship between the parties involved in a transactional relationship.

3 | Page

Above description provide an understanding that major capital of *Papalele* community for they can survive until today is not solely based on capital. However, the more important is brotherhood bond between the members to create harmony neighbor. Purchasing process create price not only based on cost of sale price in form money, as purchase price of traders, but also the existence of trust value.Fraternity value between *Papalele* and traders is the cultural value embodiment of local wisdom *pela* [gandong] of *Papalele* community that embraced as the people of Maluku. *Pela* [Gandong] is one of several values of community's local culture of Maluku and ancestral cultural heritage as pride of Maluku community. [42] states that *pela* system is a brotherhood bond between two villages that based on factors outside the lineage. *Gandong term* is defined as brotherhood bond between two villages that are based on factors lineages.

Pela [gandong] is a cultural value Maluku people that born thousands years ago to always to love one another in many ways. Value appearance of *pela [gandong*] can be said to be inseparable from the existence of religious pluralism embraced by people of Maluku. Consistent with this, [43], particularly in Ambon and Central Maluku, states that brotherhood among religious people is known as fraternity itself. They believe that people of Maluku is essentially *gandong* brother or sibling who "come from the same womb". Application of *pela [gandong*] value not only describes the relationship *Papalele* and traders. Consistent with this, it can be said that *Papalele* community is also very accustomed to do something to please the buyers. From researchers observation to *Papalele* who sell vegetables and *Papalele* who sells fish always do the same thing, it also happen to *Papalele* as *baronda* and *Papalele* adalah *tandeng* in market. Typically, *Papalele* community always gives some bonus or additional merchandise that has been purchased by customers. In *Papalele* who sell fish, they usually give a bonus in form of increasing the number of fish purchased. *Papalele* who sells vegetables also do the same tradition. This is no stranger for other *Papalele* to depict transaction with buyer.

Researcher conversation between researchers and *Papalele* who sells leafy vegetable in baronda able to describe more clearly what has been described previously. One morning about 7:30 o'clock in Masohi city, about 500 meters away from the Binaya Market, this story is follows:

" Kale ..... Kale .... ", Papalele voice echoes loud in silence morning.

By smile on her lips, Papalele greet researcher, "You want buy kale...?", He asked researcher.

"How much the kale price?", researchers ask the prices before deciding to buy.

"Only three thousand", she replied

"I buy one bundle only, ma'am", researchers say while giving money of three thousand dollars.

While giving kale from the black parteng (bowl/pan), Papalele also give a bundle of basil and two stem of ginger as a bonus to researcher. She say, "Ini ibue, beta tamba akang par ibu langkuas deng daong kamangi lai..., seng apa-apa, beta pung modal su bale", Papalele added.Conversation above was occurred at first meeting between researcher and Ani who sells vegetables in baronda. One interesting thing of conversation content is when researchers bought kale, it was added by bundle of two stem ginger and basil leaves as a bonus. Reflexity meaning of Ani is "Ini ibue, beta tamba akang par ibu langkuas deng daong kamangi lai..., seng apa-apa, beta pung modal su bale". Reflexity imply meanings of expression Papalele gratitude to buyers and value of love in presence of cues that Papalele designated price to buyers. With price of Rp.3.000,00, it can get a bunch of kale, a bunch of basil and two rods of ginger. Perhaps, this form of love is a powerful way to captivate customers who want to do the same repeat transactions from time to time.Papalele understand that profit achieved will useless if such profit can ruin relationship between human beings. Harmony fraternal relations with itself will give meaning to material benefits. Value of pela [gandong] is implemented by Papalele will lead to double advantage in long run, not only material benefits but also non-material benefits.

Spirit of pela [gandong] value is reflected on other Papalele who sells vegetables as follows: ".....ini samua katong sama-sama ba'ambe, jadi dong pung harga sama lai. Harga barang deng Papalele sama samua, katong baku tanya-tanya harga di sini. Katong seng bole sandiri-sandiri, katong seng bole parlente deng tamang", (...... all this we took together, so it will also have same price. Price of goods between all Papalele are same, we ask each other for information about prices.

We should not be alone, we should not lie to other) Eteh Sapuleteh speaks with smile in corner of his lips. Reflectively, interviews suggest that *Papalele* pricing come from the tradition of consultation conducted among fellow *Papalele*. It creates uniform price. *Papalele* implement the pricing based on mutual agreement. Prices uniformity describes the creation of justice value among fellow *Papalele* based on strong fraternal values. In addition to value of justice, this reflective concept of Eteh Sapuleteh narrative above reflect the values of honesty in formation process of selling price. In this process, Eteh Sapuleteh always consider partners of community members *Papalele* as her own brother, so that each of them would not lie against the implementation of agreed price of consensus reached. Based on interviews result, it can be concluded that determination of selling price produce four things: money, value of love, justice and honesty. Real honest attitude will automatically produce trust in long term of parties involved in transaction. According [44], justice implies as unbias thing or arbitrary. Meanwhile, love is source of one's affection in real action [44].

Papalele Selling Price Concept: Studying Papalele community to set prices can be viewed as an institution consisting of values power in it. Analysis of reflexivity and indexing shows that spirit value of local knowledge pela [gandong] is internalized in process of buying and selling. Crystallization cultural values depicts Papalele community identity as part of Maluku people who hold a sense of brotherhood, trust, love, honesty and fairness. Therefore, price concept based on cultural values of Papalele community can be described in terms of following figure:

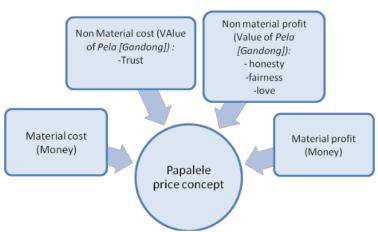


Figure 1. Papalele Selling Price Concept

Source: Data processed

Essentially, Figure 1 implies that price elements not only includes the cost of tangible material in form of commodity purchase prices in money, but also non-material value of trust. Meanwhile, profit in selling price is material and non material to include values of honesty, fairness and compassion. Trust, love, honesty and fairness easily arise because of strong sense of brotherhood in Maluku people. It can be said that pela [gandong] culture is the basic values shared by community Papalele in pricing. incarnation of pela [gandong] culture exude operational values in form of honesty, compassion, justice, and trust. This means the Papalele selling price concept reflect not only economic but also describe social relationships in form of brotherhood, honesty, love, justice, and trust. Papalele community perspective gives a different color of pricing practices applied. This price concept illustrates that actual selling price that is formed not only to reflect the costs and profits material values but also contained non-material values.

#### VII. CONCLUSION

This study has answered the question: how the *Papalele* selling price concept is based on cultural values of *Papalele* communities in Maluku? Cultural values inherent in practice of *Papalele* pricing is value of *pela [gandong*]. This cultural value is a manifestation of basic values shared by *Papalele* in pricing. Presence of cultural values *pela [gandong*] also contains the operational values , include the value of honesty, fairness, compassion and trust. These values illustrate that *Papalele* selling price concept not just relying on material value, but also non-material.

**Research Limitations**: First limitation is this study only observe *Papalele* community who sell in tandeng, so it may some important event may not followed by researcher in selling price practices of Papalele community in baronda sell. Second, this study results provide a new discourse about the reality of selling price that giving an idea or ideas of pricing concept and built from several kinds of products. This study provides an opportunity for other researchers to explore the study of pricing practices that lead to more applications practices with more emphasis on specific products. Thus it can lead to exploration of practice to determine selling price of more specific products.

#### REFERENCES

- Hirshleifer, J., 1985, Teori Harga Dan Penerapannya, Edisi Ketiga, Penerbit Erlangga, (Alih Bahasa: Kusnedi)
- [2] Samuelson, Paul A., dan William D. Nordhaus, 2003, Ilmu Mikroekonomi, Edisi Tujuh Belas, PT Media Global Edukasi, Jakarta, (Alih Bahasa : Nur Rosyidah, Anna Elly, dan Bosco Carvallo)
- Landsburg, Steven L., 2008, Price Theory And Applications, Seventh Edition, University Of Rochester [3]
- [4] Snelgrove, Todd, 2012, Value Pricing When You Understand Your Customers: Total Cost Of Ownership Past, Present And Future, Journal of Revenue and Pricing Management, Vol. 11, 76–80.

  Monroe, Kent B., and Jennifer L. Cox, 2001, Pricing Practises That Endager Profits: How Do Buyers Perceive And Respond To
- [5] Pricing?, Marketing Management, Vol.10, No.3, ProQuest, 42
- [6] Homgren, Charles T., Gary L. Sundem and William Stratton, 2002, Introduction To Management Accounting, Chapter 1-19, Twelfth Edition, Pearson Education, Inc., New Jersey
- [7] Charles, R., Duke, 1994, Matching Appropriate Pricing Strategy With Markets And Objectives, The Journal Of Product And Brand Management, Vol. 3, No.2, 15
- [8] Garrison, H., Ray, 1998, Akuntansi Manajemen, Konsep Untuk Perencanaan, Pengendalian, dan Pengambilan Keputusan, Jilid 2, Penerbit ITB, Bandung, (Alih Bahasa: Kusnedi)
- Bechwati, Nada N., Sisodia, Rajendra S., And Sheth Jagdish N., 2009, Developing A Model Of Antecedents To Consumers [9] Perceptions and Evaluations Of Price Unfairness, Journal of Business Research 62, 761-767
- [10] Yuliana, Oviliani Yenty, Siana Halim, Yohan Wahyudi, 2002, Pendekatan Model Matematis Untuk Menentukan Persentase Markup Harga Jual Produk, Jurnal Teknik Industri, Vol.4, No.2, 58-72.
- Pal, B., Shib Sankar Sana, Kripasindhu Chaudhuri, 2012, Economic Modelling, Multi-item EOQ Model While Demand Is Sales [11] Price and Price Break Sensitive, Economic Modelling, Vol. 29, 2283-2288
- Pellinen, J., 2003, Making Price Decisions In Tourism Enterprises, Hospitality Management 22, 217-235, International Journal [12] Hospitality Management
- [13] Hinterhuber, Andreas, 2008, Customer Value-Based Pricing Strategies: Why Companies Resist, Journal Of Business Strategy, Vol.29, No.4, 41-50
- [14] Benito, Óscar G., María Pilar Martínez Ruiz And Alejandro Mollá Descals, 2010, Retail Pricing Decisions And Product Category Competitive Structure, Decision Support Systems, Volume 49, 110-119
- [15] Dias, Alcina Augusta de Sena P., and Lucia Lima Rondrigues, 2010, Quality: The Cost Of A Competitive Strategy Enabling A Price, Interdisciplinary Studies Journal, Vol. 1, No. 1
- Marhari, Oci T., 2012, Manajemen Bisnis Modern: Ala Nabi Muhammad SAW, Penerbit Al Maghfirah [16]
- [17] Triyuwono, I., 2006b. Akuntansi Syari'ah: Menuju Puncak Kesadaran KeTuhanan Manunggaling Kawulo-Gusti. Disampaikan pada Rapat Terbuka Pidato Pengukuhan Jabatan Guru Besar Bidang Ilmu Akuntansi Syari'ah Pada Fakultas Ekonomi Universitas Brawijaya
- [18] Daito, A., 2011, Pencarian Ilmu Melalui Pendekatan Ontologi, Epistemologi, Aksiologi, Edisi Pertama, Penerbit Mitra Wacana Media, Jakarta.
- [19] Triyuwono, I., 2006a. Perspektif, Metodologi. Dan Teori Akuntansi Syariah. Edisi Satu. Jakarta: PT RajaGrafindo Persada.
- [20] Zulfikar, 2008, Menguak Akuntabilitas Dibalik Tabir Nilai Kearifan Budaya Jawa, Jurnal Akuntansi dan Keuangan, Volume 7 Nomor 2, hlm 144-150
- [21] Paranoan, 2014, Konstruksi Praktik Penentuan Harga Berbasis Budaya Toraja: Suatu Studi Etnografi, Disertasi, Program Pascasarjana, Universitas Brawijaya, Malang.
- [22] Koentjaraningrat, 1990, Pengantar Ilmu Antropologi, Cetakan Kedelapan, Penerbit PT Rineka Cipta, Jakarta
- Sutrisno, Mudji, Putranto, Hendar, 2005, Teori-Teori Kebudayaan, Penerbit Kanisius, Yogyakarta [23]
- [24] Abdulsyani, 2007, Sosiologi Sistematika, Teori Dan Terapan, Penerbit: Bumi Aksara
- [25] Atkinson, P., 1988, Ethnomethodology: A Critical Review, Journal Annual Reviews Sociology, Vol.14, 441-465
- Basrowi dan Sudikin, 2002, Metode Penelitian Kualitatif Perspektif Mikro, Cetakan Pertama, Penerbit Insan Cendikia
- [27] Poloma, Margaret M., 2007, Sosiologi Kontemporer, Edisi I, Penerbit PT RajaGrafindo Persada, Jakarta, diterjemahkan oleh Tim Penerjemah, Yasogama
- [28] Denzin, Norman K., And Yvonna S. Lincoln, 2009, Handbook Of Qualitative Research, Cetakan I, Penerbit Pustaka Pelajar, Yogyakarta, Penerjemah Dariyatno, Badrus Samsul Fata, Abi, John Rinaldi
- [29] Salim, A., 2006, Teori & Paradigma Penelitian Sosial, Edisi Kedua, Penerbit Tiara Wacana, Yogyakarta
- Djamhuri, A., 2011, Ilmu Pengetahuan Sosial Dan Berbagai Paradigma Dalam Kajian Akuntansi, Jurnal Akuntansi Multiparadigma, Volume 2, Nomor 1.
- [31] Kasiram, M., 2010, Metodologi Penelitian: Kualitatif-Kuantitatif, Cetakan II, Penerbit UIN-MALIKI PRESS
- [32] Moleong, Lexy J., 2010, Metodologi Penelitian Kualitatif, Edisi Revisi, Cetakan keduapuluhtujuh, Penerbit PT Remaja Rosdakarva, Bandung
- [33] Muhadjir, N., 2000, Metodologi Penelitian Kualitatif, Rake Sarasin, Yogyakarta.
- [34] Coulon, A., 2008, Etnometodologi, Cetakan Ketiga, Penerbit Lengge: Kelompok Kajian Studi Kultural (KKSK) Jakarta dan Yayasan Lengge Mataram, Penerjemah Jimmy Ph.PAAT.
- [35] Hope-Pelled, L., K.M. Eisenhardt and K.R. Xin, 1999, Exploring The Black Box: An Analysis Of Work Group Diversity, Conflict And Performance, Administrative Science Quarterly, Vol. 44 No. 1, pp. 1-28.
- Richard, O.C., T.A. Kochan, And A. McMillan-Capehart, 2002, The Impact Of Visible Diversity On Organizational [36] Effectiveness: Disclosing The Contents In Pandora's Black Box, Journal of Business and Management, Vol. 8 No. 3, pp. 265-91.

- [37] Pelled, L.H., 1996, Demographic Diversity, Conflict And Work Group Outcomes: An Intervening Process Theory, Organization Science, Vol. 7 No. 6, pp. 615-31.
- Baldvinsdottir, G., Andreas Hagberg, Inga Lill Johansson, Kristina Jonall And Jan Marton, 2011, Accounting Research And Trust: A Literature Review, Qualitative Research In Accounting & Management, Vol.4, pp.582-424.
  Winter, M., 2003, Embeddedness, The New Food Economy And Devensive Localism, Journal Of Rural Studies, Vol.19 No.1, [38]
- [39] pp.23-32
- [40] Hinrichs, C., 2000, Embeddedness And Local Food Systems: Notes One Two Types Of Direct Agricultural Markets, Journal Of Rural Studies, Vol.16, No.3, pp.295-303
- [41] Cadilhon, Jean J., Andrew P. Fearne Poole, Phan Thi Giac Tam, Paule Moustier, Nigel D. Poole, 2005, Collaborative Commerce Or Just Common Sense? Insights From Vegetable Supply Chains In Ho Chi Minh City, Supply Chain Management: An International Journal 10/3, 147-149.
- Andibya, Budut W., Budi Nugroho, Budi Santoso, Budi Sucahyono, Iman Firdaus, Dan Muhammad Gibralta A., 2008, The [42] Wonderful Islands Maluku: Membangun Kembali Maluku Dengan Nilai-Nilai Dan Khazanah Lokal, Serta Prinsip Entrepreneurial Government, Beragam Potensi Dan Peluang Investasi, Cetakan Pertama, Gibson Group Publications, Jakarta
- [43] [44] Tim Penyusun al-Mukmin, 1999, Tragedi Ambon, Cetakan Pertama, Penerbit Al-Mukmin, Jakarta-Timur.
- Widyosiswoyo, S., 2004, Ilmu Budaya Dasar, Cetakan Kelima, Penerbit Ghalia Indonesia

# Papalele Selling Price Concept in Cultural Values Scope of Community Maluku

ORIGINALI	ITY REPORT			
3% SIMILARITY INDEX		2% INTERNET SOURCES	0% PUBLICATIONS	1% STUDENT PAPERS
PRIMARY S	SOURCES			
1	www.scirj.org Internet Source			
2	pt.slides	share.net		1 %
Submitted to University of Technology, Sydney Student Paper				1 %
Exclude quotes On Exclude n			Exclude matches	< 1%

Exclude bibliography On