

Power Behind Pricing Practices Based on Torajanese Culture

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Abstract

The purpose of this research is to reveal power behind pricing practices of buffalo as an animal sacrifice in Torajanese tradition. The buffalo's selling price in Toraja that reach hundreds of millions ruphias is an appealing phenomenon to study because buffalo in Toraja is appreciated as special animal with many cultural symbolic meanings that give affects to its price. Method of this research is using qualitative research methods with ethnography study towards in depth exploration and observation in regards to the concept of price determination based on Torajanese culture, South Sulawesi, Indonesia. Result of research that power behind pricing practice caused the price of buffalo in Toraja is very high. There are two powers that affect the pricing practices of buffalo such as the religion of the ancestor named *Aluk Todolo* and the power of the noble family. In fact the price is not merely based on cost, profit mark up and market prices, so that the Government should prepare instrument to cover this phenomenon.

Keywords: Power, pricing practice, buffalo, Torajanese culture.

1. Introduction

Social interaction is a mechanism of reproductive dominance relationships between individuals and groups. A mechanism that establishes what is called culture. Normally, prevailing culture is the culture of the ruling. An effort to always distinguish themselves from what is done by most people is one strategy to maintain the dominance and a means to accumulate other types of capital. So ideology, talent and cultural taste have been made as myth that hides their interests that are in a position to dominate. The environment influence on the accounting practices of pricing. Various studies reveal this case, such as, Odongo, et al (2012), was examine the impact and the extent to which global Cultural differences affects a company's pricing decisions. Juan's research (2011), which proved empirically that price perception influenced by culture/ environment significantly. Maxwell (2001) examined the effect of price and brand to the consumption behavior of American people and Indian people and the results stated that consumption behavior of society will be different in different cultures. Ackerman and Tellis's research (2001) also supports Maxwell's research (2001), in which they examined the behavior of consumer spending and the price of products in the two groups; the American culture and Chinese cultures. They found that the differences in the behavior of these two groups is very sharp, the Chinese people more careful in buying products and spend a lot of time for shopping.

In the company concept, pricing is one of the most important and complex decisions faced by managers. Pricing product give direct impact on the company's profit to survive. The analysts takes 7-8 years to learn the price of goods/services in the market and test the foundation of pricing (Easton, 2013). Although the way the pricing is the same used by every company that is based on costs, competition, demand, supply, and profit but the optimal combination of these factors are different according to the nature of the product, market, and company goals.

1.1. Price

Price is the amount of money expected, required, or given in payment for something. Price is the value that is put to a product or service, or in other words price is a value that expressed in other monetary form for exchange (transaction). Many factors involved in pricing and the definition depends on the problems of accurate determine on what is sold. Hansen and Mowen (2001:633) states that the selling price is the monetary amount charged by a business unit to the buyer or customer on goods or services sold or delivered. While Mulyadi (2001:78) argues that the selling price should cover the full cost and profit. So basically the selling price is equal to the production cost plus profit mark-up. Definition of price is different with value.

Value is the person's perception on an object that is converted into a convertible currency or the equivalent of goods. This value is valid for a certain time and will change over time. Hence the value of a person's perception (the benefits or the value of an item/object), then the value can be different from one person to another, causing a difference value which ultimately affects the price of an item/object. In other words it can be said that in addition to costs and profits of the main factors in pricing product, there is a value attached to an item that can affect a person's perspective on the goods and relate to how many prices are determine.

1.2.Pricing Product

Company made pricing with a variety of ways. At the small companies pricing usually set by top management while at the big companies pricing is usually handled by the division manager and product lines. In normal circumstances, the price should be able to cover all the full costs and generate profits that commensurate with the investment. In special circumstances, the price of the products are not burdened with the task to cover the full cost. There are four methods of determining the selling price according to Mulyadi (2005: 77), namely: (1) determining the selling price in the normal state (normal pricing), (2) determining the selling price in the cost type contracts, (3) determining the selling price of special order, and (4) determining the selling price of the products or services produced by the company are regulated by government. In the fourth method, the cost is the starting point for selling price formulation. Meanwhile, according to Kotler (2005) there are six methods of pricing, namely: (1) pricing mark-ups, (2) Pricing based on target returns, (3) pricing based on perceived value, (4) Determination of value pricing, (5) Pricing corresponding current prices, and (6) Determination of price sealed bid.



From many methods of pricing that is known in the literature of accounting and finance, in fact no one has touched the cultural aspect. Pricing buffalo in Toraja which is one of the districts in South Sulawesi province has unique characteristics. The selling price of buffalo is very high when we compared to other regions. Nowadays price of one buffalo such as Saleko (one of the kind of buffalo) reached a billion rupiahs (Paranoan, 2014). This study will reveal that prices not only oriented to costs and profit but want to reveal various power behind pricing buffalo.

2. Research Methods

The methods used in this research is a qualitative research method, which is a process of research and understanding based on a methodology that investigates the social phenomena and human issues. The selection of qualitative method in this research is to provide a new perspective on the overall concept of pricing (holistic), with the assumption that understanding the concept of pricing is not just by looking at the cost and profit mark up mathematically, but also to understand the behavior/action of individuals in implementing pricing practices that applied based on the cultural values/local wisdom. This is in line with the suggestion by Moleong (2007:6) that qualitative research is a research that aims to understand the phenomenon of what is experienced by the subjects in a holistic manner (eg, behavior, perception, motivation, and action) and by a description in the form of words and language in a specific and natural context by utilizing a variety of natural methods. Ceswell (2007:5) also expresses that qualitative research is designed to help us to understand people and what they declare and do, so as to understand the social and cultural context in more depth at which the person lives. By using a qualitative approach, we expect to explore the socio-cultural sphere in which accounting has a side of the sphere.

In the perspective of science, ethnography is an approach to research method that aims to examine an object that is associated with the culture of a community or a social community by describing the way they think, live, behave and such as it is (Muhadjir 2007: 147). According to Spradley (1997:3), ethnography is to describe the activity of a culture in which the main goal is to understand the way of life from the native's point of view. Ethnographer actively participate in the group under research and focus on the meaning of behavior, language, and social interactions within the group (Sukoharsono, 2006).

The core of ethnographic research is an effort to pay attention to the meaning of the actions of the events experienced by the people who want us to understand which is expressed through the language and actions that governing their behavior, or in other words a system of meaning by Spradley so-called a culture (Spradley, 1997:5). Spradley argues that culture refers to the knowledge acquired that people use to interpret the experience and spawn social behavior. Limiting the definition of culture as shared knowledge, has changed the emphasis of the various phenomena to an emphasis on the meaning of various phenomena. Furthermore Spradley (1997:11) argues that ethnographers make conclusions of culture through three things: 1) from what people say 2) from the way people act, and 3) from the various artifacts left behind. Ethnographic research is used in exploring and describing the



accounting life amidst social interaction. Ethnographic research does not simply observe human behavior, but also make sense of the behavior that can be framed in the life of accounting science (Sukoharsono, 2009:91).

This study used ethnographic methods because this research aims to uncover the power behind the pricing practices in the Torajaese culture that formed by the influence of cultural values in the Toraja society.

2.1. *Situs and Informant*

This research was conducted in the District of North Toraja, South Sulawesi Province in which phenomena occur buffalo prices. Four informants were used in this study who are indigenous actors which is directly involved in traditional activities and activities of buffalo's transaction. So that the informants have experienced in this phenomenon. The researcher collected data by settling in the community and participate in traditional activities.

3. Result of Study

3.1. *Toraja's Culture*

Toraja is one of the tribes in South Sulawesi who live in the mountainous valley about 340 km from the provincial capital of South Sulawesi, Makassar. It is located approximately 800-1000 meters above sea level. Toraja is divided into two regions/districts; North Toraja and Tana Toraja, each led by a regional head. Culture is a way of life that developed and jointly owned by a group of people and passed down from generation to generation. Culture is made up of many complex elements, including religious and political systems, customs, languages, tools, clothing, buildings, and art. Culture is an overall lifestyle that is complex, abstract, and broad.

Torajanese culture is all the things accumulated in *aluk*, *ada' pemali* or *aluk 7777* which is stated in the association and the daily life of the Torajanese such as in personal life, social, economic, political, art and religion. Through culture, the Torajanese can build an intimate relationship with God, other human and their natural environment (Paranoan, 1989). Torajanese culture is a human creation in the forms of material and spiritual. All sorts of public knowledge stored in memory or in books in the form of the symbol that will be a guidance and be used in the future. Through their culture, they study the mental activities such as custom, building of *Tongkonan* house, dances, carving, and others.

The Torajanese have their own religion and still maintained until now called *aluk Todolo*. The believers of *aluk todolo* up to now is 15% and the rest are Christians and Islam. The doctrine of *aluk Todolo* is one form of animism which assumes that each object among others; rocks, trees, rivers, has the power. So, they do worshiping and give offerings by sacrificing animals such as buffaloes, pigs, and chickens (Paranoan 1989:90). This old belief has great influences in the order of society, and influence the mindset, behavior, and relationships of Torajanese with their fellow human beings, with the natural surroundings and the Divine. This complex influence is crystallized in the form of ceremonies in Torajanese society and the structure of their life.

Torajanese have two major traditional ceremonies *Rambu Tuka'* and *Rambu Solo'*. *Rambu Tuka'* is associated with gratitude to God, joy, birth, marriage and success of the harvest, while *Rambu Solo'* is related to death and grief that aims to honor and deliver the spirit of the deceased to the spiritual world, back to immortality with their ancestors in a place called *puya*, which is located in the Southern part of human habitation. As generally in the traditional beliefs; (which distinguishes from Celestial religions), they do not recognize the concept of heaven and hell, but they believe the recent world and the spiritual world (*puya*).

3.2. *Toraja Buffalo*



Toraja buffalo (*bos bubolus var sandaica, tedong* in Toraja language) is different from the buffalo from other areas in general. Its body is fat and muscular, its skin is clean and shiny, and its food is well provided. For Torajanese, Buffalo is not just an animal for helping the farmers plowing in the fields or as the consumed meat at a ceremony. But, it has become a value standard of specific services or goods. In Toraja, Buffalo is rarely or even almost never seen to be used in plowing. Instead of using buffalo, the farmers tend to use tools such as tractors to plow the fields because buffaloes are considered very valuable. There is a myth that buffaloes' and human's ancestors were brothers.

Toraja buffalo is taken care as well as possible because it is used as a means of worship/sacrificial animal in the traditional ceremonies conducted in Toraja. This statement is overlaid by Simon Petrus, one of my informant, that:

"Generally the buffalo is valued by the weight. So, a big (buffalo) in South Sulawesi costs about 5 million rupiahs. But, they only value the buffalo by the meat. People of South Sulawesi prefer to consume beef because the meat is more delicate than the buffalo. However, Torajanese culture puts buffalo as *oto'naeanan*; *oto'na*: high, *eanan*: property-that is the highest property, higher than gold. They put the Toraja buffalo as a supreme offering .. "

From the statement, it appears that Torajanese place buffalo as the highest treasure which is more valuable than gold, but in this case for a living buffalo. When the buffalo is dead then it is not more than just as animal which is valued on meat for consumption, calculated by weight scales. As a value standard of specific services or goods, buffalo also has become one of the valuable trading commodity (Kompas, 2013).

In *Aluk Todolo* belief, buffalo also has a basic philosophical value that use the buffalo as the main offering in *RambuTuka'* and *Rambu Solo'* ceremonies. As a symbol that refers to the work and the results of human endeavor as well as a symbol of prosperity, and the value of the buffalo as major sacrifices in *Rambu Solo'* funeral to determine the level of the ceremony, as the basis for determining the *tana'* (a system of social stratification) as well as a payment (dowry) in a marriage or divorce.

In addition, the function of the buffalo in the lives of Torajanese can not be separated from the meaning of religion according to the teachings of *Aluk Todolo*, with *mantunu* ritual associated with the *Rambu Solo'*; firstly, as the main animal in a ceremony that determine the level of *Rambu Solo'*; secondly, as a basic of social judgment to a dead person and his descendants who carry out the ceremony; and the thirdly, as the basic calculation and social judgment on the person who died.

3.3.Social Stratification

Every community has something worthy of appreciation, it may be wealth, power, intelligence, profession, etc. As long as the men still differentiate the appreciation on his belongings, creating social layers in society. According to Max Weber social stratification is the classification of people who belong to a particular social system into hierarchical layers according to the dimensions of power, privilege, and prestige. The more ownership and skills a person has, the higher the position and awards he will receive in the community, and vice versa. Social stratification can occur by itself because of its offspring at birth (ascribed status) and can also occur because of deliberate action (achievement status), such as intelligence, being an officer at the formal / non-formal agency, and others.

As people of India and Bali, the Torajanese society from the ancient time has recognized the social stratification system derived from their ancestors' beliefs called *Aluk Todolo*. The Strata regulates various aspects of life, especially in interacting in society. The position of a person set according to the strata greatly affects the interaction relationship, so the difference can be seen the in way they dress and behave. This rises to a difference in the lives of the Torajanese. The Levels of social life in Torajanese society is called *Tana'* (caste) which is divided into several levels (Kobong, 2002:78; Duli, 2003) .

The levels of *Tana'* in the Torajanese society are as follows: 1) *Tana' Bulaan*, (gold) is a layer of high nobility as the heirs to receive *sukaran aluk*, a trust to set the rules of life and lead the religion. 2) *Tana' Bassi*, (iron) is a layer of middle nobility as the heirs to receive the trust to set the leadership. 3) *Tana' Karurun*, (palm stick) which is the layer of the most people who have never been ruled directly, who can receive the trust as handymen or skillful people 4) *Tana' Kua - kua*, (reed) is a layer of slaves as heirs who should accept the responsibility as servants of the nobility. Usually a simple house of *tana' kua - kua* is located behind the *tongkonan* house, they serve the nobility from sunrise to sunset. However, in the present time, this view is rarely seen, considering the economic and social status began to change. They chose to make a living outside Toraja to increase the economic and social status.

Pong Layuk also revealed about the social structure of the Torajanese society:

" The social structure is associated with the order of creation, so it is a transcendental ontological structure; unchangeable. In the sky, it is still a simple structure in which the basic structure is the men of pure gold (*tana bulaan*) and the men of clay (*kaunan*). When the men are getting more in numbers, the social structure is developing and its development is not the same in every region, producing variations in the structure. "

During the Dutch control in Tana Toraja, by Governor Kroegen servants layer was dispensed (Harahap, 1952 in Paranoan, 2014). However, the role of *Tana'* in the life of Torajanese is still there until now, although the implementation is not as restrictive as the ancient times. Social stratification can be seen in the use of one's names. The names are usually taken from the descendants of the father or mother attached to the user. In the implementation of traditional ceremonies, certain positions of *Tana'* are very important. The social groups who become the leaders in every traditional ceremony in the teachings of *aluk Todolo* always refer to *Tana' Bulaan*. The social stratification in *Tana' Bulaan* is always identified with wealth and power. This is apparent in the implementation of traditional ceremonies with animals sacrificed in large quantities and distributed to the people who deserve them. Nowadays, the social strata is gradually shifting and no longer solely based on ancestry or position, but by the level of education and economic capability (Melalatoa, 1995; Adams, 1998). Social stratification of family group is also determined by the rulers who built *Tongkonan*.

4. Discussion

4.1. Ancestral Religion and Pricing Practices

Each region has its own culture and tradition, as well as in Torajanese society. Various of traditions carried out by the people are the acculturation of the local culture/ancestral religion *Aluk Todolo* where this tradition affects the accounting behavior of the people. Tradition/culture is very close to religion because it is one of the most dominant life value of culture in human life. Religion is a cultural system which implies that any religion will contain a socio-cultural system that gives a conception of reality and plan to make it happen. This means that the human conception of reality itself is not derived from knowledge, but belief in the absolute authority of a different religion and belief (Geertz, 1973:57). Religion is believed as the oldest power that is able to affect one's way of thinking and acting (Suseno, 2000:1).

Pricing practice in Torajanese people which is laden with the influence of *Aluk Todolo* belief, is a social practice that lives in the community. Social practice is formulated by Bourdieu as a result of the dialectical dynamics between exterior and interior externalisation, or the dialectical dynamics between internalizing everything that is experienced and observed from outside of the social actors with disclosure of everything that has been internalized and become the part of the social actors (Bourdieu in Rusdiarti 2003:33). Bourdieu defines habitus as a conditioning associated with the terms of the existence of a class. The results of a habitus is a disposition of systems that long-lasting and can be inherited.

Accounting practices rooted in Torajanese society as the presence of habitus that exists within every individual in Torajanese society about *Aluk Todolo* beliefs and the values in it. The development of accounting of pricing practices that affected by ancestral beliefs are the result of dialectical dynamics between religious values growing in society with a the accounting behavior of community in the form of traditional rituals/traditions, or dialectical dynamics between internalizing everything that is experienced and observed from outside of indigenous actors to the disclosure of everything that has been internalized and become part of the individual actor of traditional rituals.

The religious tradition of *Aluk Todolo* through traditional rituals that influence accounting behavior in Torajanese society, through socialization of values contained therein are formed and absorbed into the consciousness of the individual. This social practice is the result of an active interaction between objective social structures with habitus possessed by the actors. This habitus of religious tradition describes the tendency of accounting practices embedded in the actors, which relates to the tendency of physical behavior, perception/way of thinking and acting of each individual. As revealed by Simon Petrus :

" So powerful is the influence of *Aluk Todolo* that although people have abandoned but its grasping is still so powerful. So, because of the culture and customs of *Aluk Todolo*, whatever the religion is, they still practice *Aluk Todolo* because it is fused in their life. "

Maintaining the tradition has very important meaning in the lives of the people of Toraja. Although they claimed to be a devoted Christian followers, but they still perform rituals which according to other Christians are contrary to Christian teachings. However, until now the Torajanese still maintain and develop local cultural values of *Aluk Todolo* that deeply rooted in society and seek justification in religious teachings.

4.2. Domination of the Rulers in Pricing Practices

One of the negative nature of human is mastery. Mastery is one of human nature if he feels stronger than others. The group who feels stronger have the instinct to master in a variety of ways to the groups around it. Sometimes, the reflection of passion or instinct on this ruling knows no signs of ethics or morals because the desire has been dominated by the struggle for power object.

As an instinct, It is very old and rooted in the origin of humans and tribal organizations. Mostly, the history of early tribal society was the history of conquering and being conquered. Power is Close with the ruling powers. The dynamics of Torajanese nobility (the dominating group) have very important role in shaping the culture. This ruling determines the customary rules applicable in the society and also contribute directly to the accounting behavior of society, they are the actors behind the buffalo pricing in Toraja.

This domination is characterized by the position in the governmental and political structures which is dominated by the class of *Tana' Bulaan*, the highest caste in Torajese society. The Nobles and their relatives play an important role in the bureaucracy and politics. In Toraja, the cultural construction of knighthood is long overdue since their interaction with the outside world as the kingdom of Gowa, kingdom of Bone, in the Dutch colonial era of the 18th century until the New Order Era. The nobility is considered as the incarnation of God (*To Manurun*) who are charismatic and deserve to lead. This nobles had ruled in the past, in the Dutch colonial times and used as intermediaries in the system of government of the Netherlands (Van Klinken 2010:166). There was an effort to make the nobility discourse as the entrance to master the arena. And become a dilemma because the domination form it is considered as the unquestionably accepted part (doxa). Their domination effect at the local level because they generally occupy official positions in the government. Pong Bungin outlines the situation.

" Once there was a *Rambu Solo'* ceremony held at *Rante To' Nangka*. That is a tourism site as well.

But since the dead man is a nobleman. So, the government, who was his family made a good concrete access around Rante, it costs billions . If someone else, it's not necessary. "

Meanwhile, according to Pong Lingan :

" In the past, the holders of rule must be *tana' bulaan*, but now has begun to shift as well. If in Tana Toraja is still very feudal , *tana' bulaan* still holds all governments, while the North Toraja is famous as the area of democracy. In North Toraja, not just *tana' bulaan* who hold the government , many people are not of the *tana' bulaan* are department heads. However, in the village, up to the sub-district head are still from the group of *tana' bulaan*. The head of *lembang* is elected directly, so many people also want to enjoy the government. But Regent, Vice Regent, and Secretary Regent are still from the class of *tana' bulaan*."

This happens because a family group of *tana' bulaan* is usually highly educated in school, then work and settle outside Toraja, only a fraction of them are back and working in the region. Others prefer to live in the village and enjoy the priveledge as a group of *tana' bulaan*. This group has got the distribution of meat and possess rice fields (the result can be sold and consumed) so it is not difficult to meet their daily needs. As results, the average level of education only to High School and unable to compete. As ones who are not of the group of *tana' bulaan* trying to get outside of Toraja, studying or working overseas diligently to become successful and begin to occupy the government in Toraja. Pong Bungin reveals this:

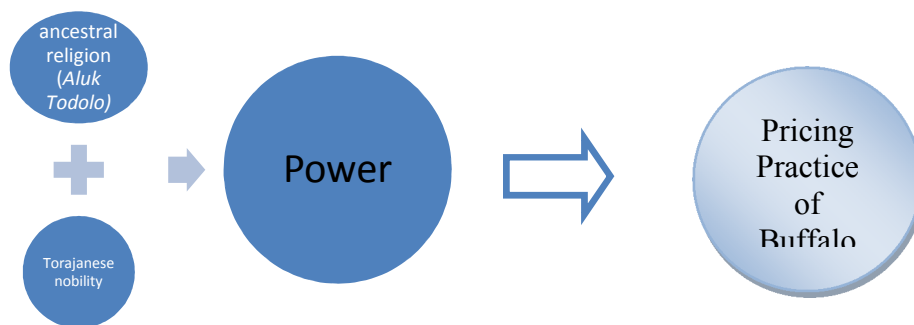
" Not many people from *tana' bulaan* who are still in the village are well educated. As many of those here, they are not taken into account in the outside, so they do not venture out. More happily gambling, sitting on *alang* if there is an event. Whereas others (*kaunan*) go looking for money in Irian, Kalimantan and they succeed .

Even thought not all Torajanese can accept that someone who is not from the class of *tana' bulaan* should hold the power in the government. This is the phenomenon portrait of the dominance of the ruler in Toraja that still widely spreading until now.

From the above description, the author concludes that there is a power behind the pricing practices of buffalo in Toraja that can perpetuate the tradition of continuity over time. The power is ancestral religion and the power of the Torajanese nobility as well as the new dominant elite. The relation of pricing practices and the power is reflected in the figure 4.2.1.

5.Conclusion

In general, the cost factor is an essential component of cost products that must be considered in determining the price (Samryn, 2012:349). These costs include the production cost and non-production costs in the current year. After considering the cost factor that accumulated into the product cost, the next step is considering the position of the product in the competition. These considerations stimulated the *mark-up* value to be included in order to achieve the desired level of profit. In fact, not all pricing concepts have based on cost factor as a fundamental element.



Source: data processed

Figure 1. The Relationship between Pricing Practice and Power

Various traditions performed by Torajanese society is affecting the accounting behavior of the community, among others, the way people evaluate Torajanese buffalo, leading to a unique pricing practice. This practice is laden with the influence of *Aluk Todolo* belief and is a social practice that live in a society that is habitus. Habitus describes a set of tendencies that encourage social actors to play and react in certain ways. These tendencies resulted in practices, perceptions, and fixed and regular behaviors, which then becomes the "norm " which is not further questioned on the rules of their background. In this case, the Torajanese doing various practices automatically without further questioning.

In addition to the ancestral religion, pricing practices are also protected by the power of the dominance

behind the pricing to keep the practice last longer, which is the power of *tana' bulaan* and the new elite. *Tana' bulaan* tries to maintain the status quo that they have obtained over the years while the new elite successfully climb the ladder of power by expanding the economic, cultural, social capital and symbolic. These two powers perpetuate the tradition from time to time.

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