



## Exploration of Cultural Value-Based Pricing Practices: A Case Study of the Traditional Weaving Craft Business (Lipa' Sa'be) in Gowa Regency

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### ABSTRACT

This study aims to explore the pricing practices of Traditional Weaving (Lipa' Sa'be) in Gowa Regency, which are influenced by sociocultural values. In conventional financial management literature, pricing is generally seen as a technical process based on production cost calculations (cost-plus pricing). However, among craft MSMEs in Gowa, a "counter-logic" was found that goes beyond such mathematical calculations. This study uses a qualitative approach with a phenomenological case study to deeply understand the internalization of local wisdom into business decisions. Data were collected through participatory observation, documentation, and in-depth interviews with artisans and community leaders in Gowa Regency. The results show that the determination of the selling price of Lipa' Sa'be weaving is a manifestation of "Cultural Accounting." Field findings reveal that price is not only formed by material costs but is dominated by non-financial variables such as motif complexity, length of production, and the symbolic value of the product. The principle of Siri' (self-honor) acts as a quality control mechanism and the basis for intellectual valuation, where the price reflects the weaver's dignity. Meanwhile, the principle of Pacce (empathy) creates price flexibility through "Brotherhood Pricing," which functions as a social investment strategy and a guardian of community loyalty. This study concludes that the sustainability of traditional businesses in Gowa does not depend on formal financial administration but on cultural resilience and social capital. The implications of this research emphasize the need to deconstruct financial management theory to be more contextual in respecting local wisdom as a foundation for a sustainable economy.

## **INTRODUCTION**

In the business world, determining a selling price is often considered a technical calculation focused solely on production costs and desired profit. According to Mulyadi (2016), conventional pricing is centered on calculating costs to avoid losses. However, in the practice of the Lipa' Sa'be weaving craft business in Gowa Regency, mathematical logic is often not the sole guideline. For local communities, a piece of woven cloth is not merely a commodity, but a symbol of identity and ancestral heritage with profound philosophical significance. This aligns with Koentjaraningrat's (2015) view that cultural values constitute the most abstract and powerful layer guiding human behavior, including economic activity.

The reality on the ground shows that Gowa artisans heavily incorporate emotional aspects and social values when setting prices. The complexity of the motifs, reflecting social strata, and the months-long production time are more influential variables than the market price of the yarn. This uniqueness is often unexplained by modern management accounting theory, which tends to ignore non-financial factors. Furthermore, the economic behavior of the Gowa people is strongly influenced by the principle of *Siri' na Pacce*. According to Hamid (2010), this principle is not just about self-esteem, but also about empathy and social solidarity, which allows for highly flexible pricing in transactions.

The internalization of the *Siri' na Pacce* values in this business practice creates a unique economic ecosystem, where the rupiah figure on the price tag becomes a manifestation of the craftsman's dignity. This flexible pricing reflects an unwritten social agreement between producers and consumers at the local level. For craftspeople, setting prices too low for sacred motifs is considered to undermine the honor of the family and ancestors (*Siri'*). Conversely, offering more affordable prices to fellow citizens who need cloth for traditional ceremonies is a manifestation of empathy (*Pacce*).

However, amidst the current tide of globalization and economic modernization, the existence of these local wisdom-based business practices is beginning to face major challenges. Mass product standardization and global market pressures often force business actors to abandon traditional values for the sake of cost efficiency. According to Rahardjo (2014), modern economic pressures tend to erode the humanistic side of a business, causing many traditional businesses to lose their identity due to being trapped in price competition alone. If these culturally based pricing practices in Gowa are not documented and scientifically understood, it is feared that future generations will only see woven fabrics as industrial commodities without understanding the philosophical spirit contained within.

This apparent gap between academic theory and the reality on the ground signals the need for financial management to broaden its multidisciplinary perspective. As Suwarjono (2013) emphasizes, accounting and management should not be viewed merely as calculation tools, but also as social communication tools that must be able to adapt to their environments. The dominance of positivistic Western theories often fails to capture the essence of

Indonesia's people-centered economic practices, which are steeped in communal values and local spirituality.

This literature gap also impacts MSME development policies, which are often misdirected. Many government programs attempt to "impose" modern accounting standards without considering cultural variables, often leaving artisans feeling administratively burdened. Yet, even without complex financial records, the Tenun Lipa' Sa'be business has proven to be remarkably resilient and able to survive various generational crises. This resilience demonstrates that social and cultural capital have a stronger binding force than mere financial capital.

Therefore, this research is crucial in uncovering how this local wisdom forms a strong financial foundation for artisans in Gowa Regency. By documenting culturally based pricing practices, it is hoped that the noble values of Siri' na Pacce will be academically recognized as an integral part of business management science in Indonesia. The results of this research are expected to not only enrich the body of knowledge but also provide new perspectives for policymakers in formulating creative economy development strategies based on local identity.

## LITERATURE REVIEW

Financial management is essentially the art and science of managing financial resources to achieve organizational goals effectively and efficiently. In classical Indonesian literature, Mulyadi (2016) emphasized that cost accounting and financial management often focus on the efficient use of capital and profit optimization through tight cost controls. The primary focus from this perspective is how companies can calculate the cost of goods manufactured precisely so that the established profit margin can ensure the long-term sustainability of the company's operations.

Conventional pricing generally follows a cost-plus pricing model, where prices are determined based on accumulated costs plus a certain percentage of profit. According to Hansen and Mowen (2013), in the Indonesian translation, this approach is considered the most rational and safe because it ensures all costs are covered. However, this approach is often criticized for being technically mechanistic and tending to ignore qualitative external variables, such as perceived cultural values, consumer emotional ties, and the social context in which the business operates.

In Indonesia's highly diverse economic context, financial management theory cannot be separated from aspects of economic anthropology. Koentjaraningrat (2015) explains that human economic activity is always bound by the cultural value systems prevailing in a society. Culture is not a confounding variable, but rather a deep-seated layer that guides how individuals view wealth, value, and exchange. Therefore, pricing cultural commodities such as woven fabrics cannot be viewed solely from the physical value of the thread, but rather as the price of a cultural process.

One of the main pillars influencing the economic behavior of people in South Sulawesi is the Siri' na Pacce philosophy. Hamid (2010) emphasized that

Siri' represents self-respect, a moral compass for action, while Pacce represents a deep sense of empathy for others. In the business world, these two values are inseparable from financial decisions. Siri' encourages artisans to maintain product quality to the highest standards to uphold honor, while Pacce allows for economic flexibility that prioritizes social solidarity over mere material gain.

Furthermore, accounting should not be viewed merely as a rigid calculation tool, but as a social communication tool. Suwarjono (2013) argues that accounting is a value-laden practice and must be able to adapt to the environment in which it is applied. This concept of contextual accounting opens up space for "Moral Accounting" or "Cultural Accounting," where financial decisions – such as granting discounts or setting high prices for sacred motives – have their own rationality that may not be visible in formal accounting journals but makes sense within sociocultural logic.

The challenge facing traditional MSMEs today is the onslaught of modernity, which brings with it a spirit of standardization and mass efficiency. Rahardjo (2014), in his study of the people's economy, noted that economic modernization often forces local businesses to abandon their identity in order to compete on a price scale. This is crucial because when a cultural product loses its philosophical spirit and is viewed as merely a commodity, the bargaining power of artisans weakens, and the resilience of businesses based on social capital is slowly eroded.

The resilience of businesses in Indonesia's traditional crafts sector is often found in informal financial management. Although many artisans lack modern cash management systems, they are resilient thanks to extensive social capital. This aligns with research in Indonesia showing that trust and community networks often serve as more effective financial guarantees than physical collateral in formal banking institutions.

As a synthesis, this study positions this literature review as a bridge to understanding how sociocultural variables are internalized in financial management. The combination of Mulyadi's (2016) cost accounting theory and Hamid's (2010) philosophical values is highly relevant to analyzing the phenomenon of Lipa' Sa'be Weaving in Gowa. Thus, this literature review goes beyond simply presenting theory, but also builds an argument that local wisdom is an integral part of the economic defense system and determines the value of a creative business in Indonesia.

## **METHODOLOGY**

### **A. Research Approach and Type**

This research uses a qualitative approach with a phenomenological case study. This approach was chosen because the researcher sought to deeply understand the phenomenon of selling price determination influenced by cultural values from the perspective of the business owners themselves. According to Creswell (2015), qualitative research is particularly appropriate for exploring issues that are not widely understood or possess unique characteristics, such as local wisdom.

### **B. Research Location and Object**

1. Location: The research was conducted in Gowa Regency, South Sulawesi, specifically in traditional weaving craft centers.
2. Object: Pricing practices for Lipa' Sa'be woven products and the internalization of Siri' na Pacce values in business decisions.

C. Data Sources (Informants)

The selection of informants was carried out using purposive sampling techniques (based on certain criteria), which include:

1. Main Craftsmen: Business owners or weavers who have run their businesses for generations.
2. Traditional/Community Leaders: To provide perspective on the philosophical meaning of the Siri' na Pacce motif and values.
3. Customers/Collectors: To examine the perception of value from the buyer's perspective.

D. Data Collection Techniques

1. Participatory Observation: Researchers went directly to the weaving site to observe the production process, the level of difficulty, and how transactions occurred.
2. In-depth Interviews: Casual but structured question-and-answer sessions with artisans regarding the reasons behind their pricing.
3. Documentation: Collecting photos of the production process, simple sales records (if any), and literature related to the history of Gowa Weaving.

E. Data Analysis Techniques

Data were analyzed using the Miles, Huberman, and Saldana (2014) model, which consists of three stages:

1. Data Reduction: Summarizing interview and observation results, then selecting data that only relates to pricing and culture.
2. Data Display: Organizing data in narrative paragraphs or tables to clearly demonstrate the relationship between "Culture" and "Price."
3. Conclusion Drawing: Formulating answers to the research questions based on field findings.

F. Data Validity (Triangulation)

To ensure the authenticity of the data, researchers used Source Triangulation. This means comparing the results of interviews between craftspeople and comparing them with explanations from traditional figures and direct observations.

## RESEARCH RESULT

Based on in-depth observations and participatory interviews conducted at the Lipa' Sa'be weaving craft center in Gowa Regency, a pattern was discovered indicating that selling price determination is not solely based on mathematical calculations. The phenomenon in the field indicates a shift from a conventional financial management paradigm to the practice of "Cultural Accounting," which is heavily influenced by the local wisdom of the Makassar community. In this process, there is a stark contrast between the logic of industrial efficiency and the logic of honor held firmly by local artisans.

The uniqueness of this economic practice lies in how non-financial variables are internalized into managerial decisions, where the *Siri' na Pacce* principle serves as the primary foundation for determining a product's value. To provide a clearer picture of the differences between modern management theory and the sociocultural realities practiced by artisans in Gowa, the research findings are summarized in the following comparative table:

Table 1. Analysis of Internalization of *Siri' na Pacce* Values in the Business Management Dimension of Weaving Craftsmen in Gowa Regency

| Assessment Dimensions   | Field Data Indicators  | Modern Management Logic   | The Role of the <i>Siri' na Pacce</i> Principle  |
|-------------------------|--|---|--|
| Basic Pricing           | Determined by the complexity of the motif (Example: <i>Sure' Penggi</i> ) and the duration of the work (45–60 days). | Based on the calculation of raw material costs + fixed profit margin.         | <i>Siri'</i> : Craftsmen value intellectual skills and inherited motifs as self-respect, not just labor.   |
| Product Quality         | Using natural dyes and a tight weave standard without defects.   | Quality standardization based on production costs (material efficiency).      | <i>Siri'</i> : A feeling of shame ( <i>Masiri'</i> ) if the cloth fades or is damaged, because the product is a representation of the weaver's dignity in the eyes of society. |
| Price Negotiation       | Prices are dynamic; they can drop significantly for fellow Gowa residents or relatives.                              | Fixed price or volume-based discounts.  | <i>Pacce</i> : The sense of empathy to help others to appear appropriate in traditional ceremonies, defeats the logic of profit maximization.                                  |
| Business Sustainability | Surviving across generations without formal financial reporting.   | Depends on capital accumulation, cash management, and operational efficiency. | Cultural Resilience: Business continuity is guaranteed by social capital and community trust in the philosophical values of the product.                                       |

Source: Data processed 2026

Based on the data in the table above, this study found that the pricing of Lipa' Sa'be woven fabrics in Gowa Regency does not exist in a vacuum, but is deeply rooted in the sociocultural structure of the community. Theoretically, conventional financial management always emphasizes cost efficiency and profit maximization as the primary goals. However, in the context of artisans in Gowa, a "counter-logic" was discovered where non-financial values became the primary conductor in determining the price tags on their products.

The first aspect that stands out is how the principle of *Siri'*, or self-respect, is internalized in determining the base price. For artisans, price is not simply a means of exchange, but rather a representation of intellectual brilliance and craftsmanship passed down through generations. Intricate motifs, crafted over months, are highly valued not only because of the time invested, but also as a form of respect for the craftsman's dignity and the cultural majesty inherent in them.

Furthermore, the *Siri'* principle also serves as a natural yet stringent quality control mechanism. Craftsmen feel a strong moral responsibility for the quality of the fabrics they produce; there is a deep sense of shame if their products fade or are damaged when worn in public. This is the underlying reason why they are reluctant to compromise on cheap raw materials. The high price guarantees that the product is made to the highest standards of honor.

On the other hand, this research reveals the role of the *Pacce* principle, or empathy, in providing flexibility in financial practices. In modern business management, fluctuating prices without commercial justification are often perceived as detrimental inconsistencies. However, in Gowa, a craftsman consciously reduced his profit margin significantly to help relatives or fellow local residents present themselves appropriately at traditional ceremonies. This action represents a form of social investment that prioritizes solidarity over immediate material gain.

## DISCUSSION

This "Brotherhood Pricing" phenomenon creates a unique economic paradox: discounts are offered not to increase sales volume, but to strengthen social networks. In the long run, this practice becomes a survival strategy for traditional UMKM. Through the *Pacce* principle, artisans build strong, emotional customer loyalty, a far more valuable and stable asset than transactional digital marketing strategies.

The sustainability of traditional craft businesses in Gowa Regency also demonstrates that formal bookkeeping systems are not the sole determinant of business success. Although many artisans lack standard profit and loss statements, they demonstrate remarkable resilience, weathering various economic crises. This resilience stems from community trust and the intrinsic value of their products, which can never be replaced by mass-produced goods from large manufacturers.

This provides a fundamental critique of the financial management literature currently taught in formal educational institutions. These theories tend to be "culturally blind" and assume that all economic actors act rationally and

mathematically. The findings in Gowa demonstrate a dimension of "cultural rationality," where financial decisions are based on strong moral considerations, dignity, and a sense of humanity, which we refer to in this study as Moral Accounting.

In conclusion, this study confirms that the development of traditional craft UMKM in Indonesia, particularly in South Sulawesi, must be carried out with an approach that respects local wisdom. Empowering artisans does not mean forcing them to abandon Siri' na Pacce values for the sake of numbers on paper, but rather helping them communicate these noble values to the global market. Thus, high selling prices will be perceived by the market not as a burden, but as a form of appreciation for a priceless cultural heritage.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on the research results and discussions presented, it can be concluded that the practice of determining the selling price of Lipa' Sa'be Weaving crafts in Gowa Regency is a form of Cultural Accounting that constructs conventional financial management theory. This research proves that the rupiah figures in the price tag are not simply an accumulation of production costs and profit margins, but rather a value construction that deeply integrates sociocultural aspects. The value of Siri' (self-esteem) acts as an anchor of quality and determines the intellectual value of the resulting motif, while the principle of Pacce (empathy) provides space for price flexibility based on social solidarity and network capital.

Furthermore, this conclusion suggests that the sustainability of traditional MSMEs in Gowa does not depend on the accuracy of formal financial reports, but rather on cultural resilience and community trust in the philosophical value of the product. Pricing influenced by local wisdom is an effective survival strategy in maintaining business identity amidst the tide of modernization. Therefore, business management science must begin to recognize that non-financial variables and noble human values have an equal, if not more dominant, role in shaping sustainable economic decisions at the local level.

## **ADVANCED RESEARCH**

Based on the research findings regarding the internalization of Siri' na Pacce values in the financial management of weaving artisans in Gowa, here are some strategic suggestions for further research to enrich the treasury of local wisdom-based management science:

1. Expanding the Locus and Cultural Comparison (Comparative)

Further research could conduct comparative studies by comparing MSME management practices in other ethnic groups, for example, the Javanese with their Eling lan Waspada philosophy or the Balinese with their Tri Hita Karana concept. This is important to determine whether "Cultural Accounting" has similar patterns across Indonesia or whether it possesses unique characteristics unique to the Makassar community.

2. Quantitative Analysis and a Culture-Based Likert Scale

This research has laid a strong qualitative foundation. Future researchers are advised to develop quantitative research instruments (questionnaires) that validate the Siri' and Pacce variables as variables influencing financial

performance or business sustainability. Developing Likert scale indicators based on local values would be a significant methodological contribution to management science in Indonesia.

3. **Consumer Behavior Perspective (Buyer Side)**  
The current research focuses on the perspective of artisans (producers). Suggestions for future research include exploring the consumer perspective: are buyers of Tenun Lipa' Sa'be also driven by the Siri' na Pacce principle when making transactions? Understanding consumer willingness to pay based on cultural appreciation would be very useful for branding strategies for traditional products.
4. **Digitalization and the Preservation of Local Values**  
In the digital economy era, it is necessary to examine how e-commerce platforms influence the practice of "Fraternity Pricing" (Pacce). Future research could focus on the question: Will the transactional and impersonal nature of digitalization erode the sociocultural values of artisans, or will it become a new tool for communicating Siri' values to a wider market?
5. **Contextual Accounting-Based MSME Mentoring Model**  
It is recommended to conduct action research that designs a simple financial reporting model while still accommodating local values. Researchers can try integrating "Social Capital" reporting into conventional financial reports so that artisans can remain bankable without losing their cultural identity.
6. **Transgenerational and Regeneration Analysis**  
Given the challenges of modernization, further research needs to examine the perspectives of the younger generation of artisans (Gen Z and Millennials). Do they still uphold the Siri' na Pacce principle in business, or have they completely shifted to a modern management logic that purely pursues profit? This is crucial for mapping the future of the creative industry in Gowa Regency.

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