



## Cultural Value behind the Supply Demand Approach in Pricing to Fishers in the Tomini Bay Area

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**Abstract:** *This article aims to find the formulation of the price concept implemented by fishermen in the Tomini Bay Area. This research is in the realm of qualitative research using ethnomethodology as the method. Data collection techniques were carried out by following ethnomethodological rules and using passive participating interview techniques. Key informants as primary data set in this study are fishermen in Dulanga Beach, Bongo Village, Batudaa Pantai District, fishermen in Bongo Village, and fishermen in Huangobotu Village. The results of this study found that pricing can not only be understood at the technical level, where costs are very important in determining it. The fisherman's profit set in the price can be zero when the price is only seen from a material perspective. The price of fish commodities to fishermen in the Tomini Bay Area is determined by the strength of the demand and supply functions that are formed in the cultural value of him dia nuhe to taude which means compliance with rules or regulations. The purpose of pricing in principle will always end in profit. The profit element in the price becomes very meaningful when it is described not only in material but also in non-material contexts.*

**Keywords:** Price, Culture, Fishermen, Ethnomethodology.

### Introduction

#### Background

Tomini Bay is one of the water areas in Gorontalo Province. Its specific location between the provinces of North Sulawesi, Gorontalo and Central Sulawesi is an area that has high economic value because of its potential. The potential of abundant fishery resources plays a very important role in contributing to the running of the community's economy. Having an area of about 6 million hectares, the Tomini Bay area can be said to be like a piece of heaven that has fallen to earth with all the beauty it has. The ecosystem attached to the Tomini Bay Area is able to present various types of fish that grow and develop as a gift from the Almighty Creator.

The fishery potential of the Tomini Bay Area makes most of the population a livelihood as fishermen. Fishermen in the Tomini Bay Area influence the formation of cultural identity that applies in the pattern of life activities. In contrast, the culture found in coastal communities affects the behavior patterns of fishing communities in the Tomini Bay Area. In relation to fishing activities, fishermen in the Tomini Bay Area generally use certain methods in setting the selling price. Fisherman as *cultural being* (creator of culture) appears in the various challenges faced in setting prices. The pricing method understood as part of efforts to achieve prosperity. It can be said that basically the explanation of price theory has a very abstract nature which provides an explanation of matters related to economic events that lead to welfare (welfare implications). Although the price theory is very abstract, the main ideas contained in it are very simple which includes a description of market behavior, about consumers and producers.



The abstract nature inherent in price makes the study of price an interesting topic to investigate. Various explanations about the elements that make up prices are a hidden mystery because they are a very decisive part for the sustainability of a business that is involved. Errors in determining the selling price will be fatal for the going concern of a business and can even cause unexpected losses. So far, research on prices has revealed various methods used by producers and traders, both in the form of products and services offered to consumers. The formation of prices is not only explained through the collaboration of supply and demand functions, but the cost approach becomes an important element that is inseparable and is present in the price-forming elements. Cost-based pricing can be described in the method of cost plus pricing, markup, target costing, price penetration and price skimming (Hardesty, et al., 2012 and Hinterhuber, 2008). In addition to the ease in presenting the information contained in a product, making the pricing method in the perspective of the cost approach the most dominant used because it is considered the most rational in achieving profits.

Determination of selling prices as part of management accounting science provides an indication that prices can be created because of the availability of information about the expected profit planning, as well as the amount of cost of goods inherent in a product. In order for profits to be optimal, prices are usually formed through considerations of cost efficiency. The concept of selling price is actually not as simple as that contained in the formulation of the selling price which is currently believed to exist. Reality shows that the concept of selling price is a concept which in practice contains very complex elements. The motivation for setting the selling price which leads only to material gains can actually lead to unhealthy practices. Kasus formalin, borax and ingredients that can threaten the health of consumers today are often found in marketed foods. Likewise, various realities of price competition are part of the social construction that occurs among traders.

So far, the practice of setting selling prices is understood as a value-free accounting practice. Research results (Amaliah, 2014; Paranoan 2014; Amaliah, 2015, 2016, 2018, 2020). shows that actually accounting practice is full of cultural values. In line with that, based on the observations of researchers, fishing communities in Tomini Bay show certain cultural patterns. This can be seen from the equipment used and the traditions adopted in fishing. Moving on from this phenomenon, it is possible that the price fixing that is practiced is influenced by cultural values that are characteristic of the local community which are still upheld even in today's modern era. In addition, according to the researcher's understanding, So far, there has been no research that examines price fixing practiced by fishing communities in the Tomini Bay Area. Based on this, it is hoped that the results of this study can provide

The purpose of this study is to construct a price formulation implemented by fishermen in the Tomini Bay Area based on culture. The cultural reality contained in the coastal fishing community is expected to be able to produce a drop of thought about the concept of determining selling prices based on cultural aspects so that they can enrich insights in the development of accounting science. This research is here to reveal the phenomenon of social accounting, in particular the method of determining the selling price that is practiced by the fishing community in Tomini Bay. Theoretically, the results of this study can enrich the concept of selling prices that are currently implemented, so that they can be useful for practitioners and academics.

### **Urgency (Priority) of Research**

This research is here to reveal the phenomenon of social accounting, especially in determining the selling price adopted by the coastal fishing community in Gorontalo. Through accounting, knowledge and experience combined with cultural elements, coastal fishing communities contribute through accounting practices in the concept of economic welfare that is understood. Culture and accounting are like boats and fishermen, both of which are able to contribute not only



to community empowerment, but also to sustainable socio-economic welfare. Theoretically, the results of this study can enrich the concept of selling price so that it can be useful for practitioners and academics.

### Research Roadmap

Various conventional pricing concepts that have been used so far are still too dominant to see the price in terms of quantitative, but marginalize the non-quantitative elements that are actually contained in the selling price element. Quantitative information alone is not sufficient to provide a holistic picture of the selling price concept. Zulfikar (2008) argues that local cultural values sometimes go unnoticed, which actually contribute to accounting practices that are applied by the community together.

The actual selling price concept should not be imprisoned by material values, but should be integrated into religious values (Alimuddin, 2011 and Amaliah, 2014, 2016) and cultural values (Amaliah, 2014; Paranoan 2014; Amaliah, 2015, 2016, 2018, 2018). 2020, 2021). The results of this study provide an indication that the practice of setting selling prices as part of accounting is not a value-free practice but is full of value. Humans as cultural beings express the culture that is believed to be able to answer the various challenges of life they face. Human culture that is manifested through values has colored the series of activities carried out. Cultural values play a role in determining ways of thinking and behaving. So that these values are actually the ones behind the revealed human behavior.

Culture serves as a binder of a person in a society. Through the culture inherent in him, humans can also adapt and survive. It can be said, culture makes humans as a figure who has the uniqueness of the many types of creatures created on this earth. Human culture is colored by various symbols which are reflected through social systems, traditions and customs. This is, of course, related to the social structure that departs from the overall pattern of thought and pattern of action in a social group reality that has different symbols from the symbols adopted by other community groups. Culture is in the scope where humans in a community group live by living the values that are the main basis for behaving in the environment in which they are located. Culture is also a way of human life to solve problems encountered in life.

Mulya et al. (2016) revealed that the definition of accounting is related to the socio-cultural life that occurs. Accounting is actually a culture because it is related to the values adopted in a society. The accounting perspective (including selling price determination) and the values of local wisdom are inseparable. Amaliah's research (2016) found three values in the practice of setting selling prices in the Balinese transmigrant community in Bolaang Mongondow. Culture is a means for humans to meet various needs of life. In addition, culture is not only an art in a society to fulfill its basic needs to survive, but can also be considered as the contribution that humans make to their natural environment.

Amaliah, (2016); Amaliah & Sugianto, (2018) and Amaliah & Monoarfa, (2020) explain that accounting practices applied by the community are actually influenced by cultural values that apply to an area. Furthermore, Amaliah & Monoarfa's research, (2020) explains that accounting is not only influenced by the prevailing culture in a society but on the contrary, accounting can also influence human behavior so that it forms a prevailing culture. Research (Amaliah, Mattoasi & Bokingu, 2020) also found that The element of social value plays a very important role in the formation of the selling price. Meanwhile, Amaliah & Lukum's research (2019) explains that cultural values derived from religious values contained in accounting practice are actually the "truth" that should be integrated in the perspective of an accountant. The emphasis on the cultural context of local wisdom that applies in the Gorontalo community refers to the philosophy: Adat is based on syara', syara' is based on the book of Allah.



## Research methods

This research is here to reveal the concept of selling price implemented by fishing communities in the Tomini Bay Area. This research is in the realm of qualitative research with ethnomethodology as the method. The site in this study is located in the Tomini Bay Area. There were 6 key informants as the primary data sources in this study. The informants in this study were fishermen in Dulanga Beach, Bongo Village, Batudaa Pantai District, fishermen in Bongo Village, and fishermen in Huangobotu Village. This research was conducted through passive participating observations, documentation and interviews. Passive participation observation is meant here, namely observing by following the activities carried out by coastal fishing communities. Passive participating observation aims to ensure that the data obtained are naturalistic and unbiased. Observation of passive participation is also an effort made by researchers to foster a harmonious relationship between researchers and informants in this case the coastal fishing community. With the establishment of a harmonious relationship between researchers and coastal fishing communities, it can break down the barriers between researchers and informants. This relationship can support the acquisition of free flow of information through conversations between informants and researchers,

In-depth interviews were conducted by researchers with research informants to understand various activities related to the practice of determining selling prices applied by coastal fishing communities. Researchers trace the history of the development of pricing practices carried out by coastal fishing communities that have been carried out since the past until now. Through interviews, researchers can identify subjects and feel what they experience in their daily lives through the behavior and speech of the informants. Theoretically, the results of this study can enrich the concept of selling price so that it can be useful for practitioners and academics. To find the research objectives to be achieved, this research is in the realm of qualitative research using an ethnomethodological approach. Departing from the objectives to be achieved in this research, a qualitative method is used. The process of qualitative research is based on a methodology that investigates a social phenomenon and human problem by describing and understanding it in depth. The ethnomethodology approach is used to see the meaning of the reality of selling price fixing in a cultural perspective which is implemented by the coastal fishing community in Gorontalo. The initial stage in this research is to explore the cultural values adopted in the practice of setting selling prices implemented by the coastal fishing community. Excavation of cultural values that follow the rules of ethnomethodology is based on the process of indexicality and reflexivity as the characteristics of ethnomethodology. Departing from the phenomenological basis, Ethnomethodology is the study of daily human activities that are routine in nature and focus on aspects of ongoing interactions. If stated a little differently, ethnomethodology views the world as a solution to problems in the practice of life and takes place continuously. In short, the emphasis on ethnomethodology is how or by what method, a person can understand his everyday world (Basrowi and Sudikin, 2002: 53; Denzin and Lincoln, 2009: 338; Moleong, 2018 and Poloma, 2007: 282). Emphasis on what method to use, makes every researcher must focus on how an individual in a society applies various procedural practices to understand and explore the actions taken in various situations encountered (Salim, 2006:201; Denzin and Lincoln, 2009:338 and Heritage, 1984:4 which referred to by Ritzer and Goodman, 2010:418). So, it can be said that ethnomethodology focuses on efforts to study and understand social realities that are carried out in their daily lives. This includes how an individual in a society acts, behaves and seeks to understand their daily life, carrying out practices with various procedures. It can be said that ethnomethodology focuses on efforts to study and understand social realities that are carried out in their daily lives. This includes how an individual in a society acts, behaves and seeks to understand their daily life, carrying out practices with various procedures. It can be said that ethnomethodology focuses on efforts to study and understand social realities that are carried out in



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## Discussion

### Cultural Studies and Its Implications for Accounting

Humans and culture are like two sides of a coin that cannot be separated from one another. There is no human without culture, and vice versa, there is no culture without humans in it. As a cultural being, humans are the creators of culture. As a human creation, culture is an expression of human existence in the world in responding to the various challenges of life that it faces. The relationship between humans and culture is not distant. Culture is a sphere in which humans in a society must live by living a set of values that are the main basis for determining attitudes towards the environment in which they are located. It is this set of values that is believed and implemented in the community that distinguishes it from other communities.

The form of "cultural values", can be broken down into "ideas" and every social pattern into "actions". For example, the livelihood system is broken down into its elements and sub-elements, such as: fishermen whose form in each part is their custom. Meanwhile, the form of the social system is its social activities and its physical form is various cultural objects in the form of equipment used. Social organization can also be broken down into its sub-elements, namely the kinship system, community system, social stratification system, leadership system and others. When viewed from the various forms of culture described above, it shows that in the reality of social life, one form of culture cannot be separated from other forms of culture. The form of culture as values which are the form of ideas will provide direction to the cultural system (ideas) and social systems (activities) as well as the physical form (works) of humans. Culture is a means of human beings in order to meet the various needs of his life. Culture is not only an art in life that is developed by a society to fulfill its basic needs to survive, but can also be considered as a human contribution to the natural environment.

Cultured means that each individual is able to display behavior that is in accordance with the human values that develop in society. Through formation Culture-based accounting can also be interpreted as a form of dedication to love for noble values as a priceless asset. Sylvia (2014) is of the view that accounting does not stand alone, but in it there are cultural values and other elements that make up accounting as a whole. In line with the expression of Efferin (2015) in his research confirms that there is a need for efforts to harmonize local wisdom with accounting so that accounting practices can develop and be beneficial for long-term social welfare. Amaliah, (2016); Amaliah & Sugianto, (2018) and Amaliah & Monoarfa, (2019) explain that accounting practices applied by the community are actually influenced by cultural values that apply to an area. Research (Amaliah, Mattoasi & Bokingu, 2019) found that in society the cultural values that are still practiced to this day are cultural values that are based on religious teachings. Amaliah and Badu's research (2020) reveals that actually in accounting reality there is a cultural reality in it. Culture gives value to every financial transaction that occurs in economic activities carried out by humans.

### The Scope of Culture in the Tomini Bay Area: When Fishermen Go Down to the Sea

Indonesia is an archipelagic country which is famous for having a wide sea area of 70% compared to land area. The extent of the sea that is owned certainly implies that Indonesia has a very large potential of fishery resources and can even be said to be abundant. Suman et al. (2016) in his research stated that Indonesian waters have potential fish resources of 9,931 million per ton per year. With this potential, it provides an opportunity for Indonesia to become a developed country in its economy in 2030. It is no different from the potential possessed by the waters in the Tomini Bay Area. Tomini Bay, also known as Gorontalo Bay, is a large area of waters located on the



island of Sulawesi. Amri, Suarso and Awwaludin (2006) in their research stated that Tomini Bay is a deep sea water that has abundant fish resources. The description of the location of Tomini Bay is shaped like a funnel that opens to the east and borders the Maluku Sea, Tolo Bay, and Sulawesi Sea while in the west the bay is closed water. This is what makes Tomini Bay in terms of the category referred to as semi-enclosed waters. The large potential of fishery resources makes people in the Tomini Bay Area mostly choose to work as fishermen. and the Celebes Sea while the western part of the bay is closed water. This is what makes Tomini Bay in terms of the category referred to as semi-enclosed waters. The large potential of fishery resources makes people in the Tomini Bay Area mostly choose to work as fishermen. and the Celebes Sea while the western part of the bay is closed water. This is what makes Tomini Bay in terms of the category referred to as semi-enclosed waters. The large potential of fishery resources makes people in the Tomini Bay Area mostly choose to work as fishermen.

This research was carried out by a key informant, AN, who said that 70% of the livelihoods of the people in the Tomini Bay Area, especially Dulanga Beach in Bongo Village, are fishermen. The rest, people in Bongo Village work as civil servants, traders and farmers. Fishermen in Bongo Village are divided into several categories. There are outskirts fishermen, there are also weekly fishermen as mentioned by the informant. Fringe fishermen usually go out to sea up to 2 miles away. According to the informants, fishermen who are categorized as fringe fishermen usually only get catches in the form of stone fish, oci fish, tuna fish, and deho fish. In addition, informant AN also explained that a fisherman usually has to spend time at sea in the afternoon until the morning. This category of fishermen is also termed as daily fishermen. In addition to daily fishermen as mentioned by the AN informant, there are also weekly fishermen. This weekly fisherman is a fisherman who aims to find tuna. Fishermen who specifically aim to find tuna have to spend more time than daily fishermen. If the daily fisherman only needs time at sea for a day and a night, it is different from the weekly fisherman who has to spend a week at sea and even more than that. The basic difference that distinguishes between daily fishermen and weekly fishermen is also seen from the equipment used. If the outskirts fishermen use trawls, the weekly fishermen use large boats to find fish. Amri, Suarso and Awwaludin (2006) revealed that the combination of fish species caught in the waters of the Tomini Bay Area is rich and diverse. This type of fish is also a feature of fish resources found in the waters of Tomini Bay. In addition, there is also a type of fish that becomes the identity of fish found in waters caught in deep sea waters, namely Malanggis fish.

The brief reality record as described above shows that the fishing activities that dominate the profession that most people in Dulanga Beach in Bongo Village require a fisherman to have to travel many miles and spend all day at sea even weeks in order to can get the fish as expected. The tough challenges faced by informants in their professions indicate a fighting spirit in making a living to support their families. Behind the struggles faced by fishermen, in the process of catching fish, fishermen in Bongo Village are not alone but are accompanied by the equipment needed in the fishing process. In addition to using boats, fishermen who are referred to as fringe fishermen also use trawls and fishing rods. So the types of fish that are targeted by fishermen have been adjusted to the distance that must be traveled and the equipment used, for example for the type of tuna, the equipment used is a single-edged fishing rod. Why does tuna need a single-edged fishing rod? Because the size of tuna is large, while other types of fish such as oci and deho require a fishing rod with many hooks because it has a small size.

In all the attributes that are inherent in humans in the life they navigate, it shows that there is no human who does not have culture and there is no culture without humans playing a role in it. Livelihoods as fishermen, the relationship between fishermen and the equipment used in fishing in the sea indicate the presence of cultural attributes. According to EB Tylor's reasoning as referred to by Sulasman and Gumilar (2018) explains that in every culture the cultural elements contained



in fishing communities are: livelihood systems or economic aspects, knowledge systems (cognitive), technology and living equipment. Habermas argues that knowledge is the basis of culture that is inherent in humans. As a fisherman, knowledge or skills are needed that must be honed so that they can recognize and understand well the methods and equipment used to get the expected fish catch. The knowledge possessed by a fisherman is not obtained just like that without a mature knowledge and experience process and becomes a habit of life in the activities they do. One thing is certain that the knowledge possessed by a fisherman is used to solve life's challenges faced in the profession as a fisherman. The knowledge possessed by a fisherman is not obtained without knowledge and a mature experience process and becomes a habit of life in the activities they do. One thing is certain that the knowledge possessed by a fisherman is used to solve life's challenges faced in the profession as a fisherman. The knowledge possessed by a fisherman is not obtained just like that without a mature knowledge and experience process and becomes a habit of life in the activities they do. One thing is certain that the knowledge possessed by a fisherman is used to solve life's challenges faced in the profession as a fisherman.

Understanding culture can be said to have a narrow meaning but can also be interpreted broadly. Sulasman and Gumilar (2018) explain that EB Tylor in his book "Primitive Culture" reveals that culture has complex meanings including knowledge, beliefs, arts, morals, law, customs and abilities. Culture can also be interpreted as habits acquired by humans as part of society. In essence, culture is related to various things related to reason and mind. Meanwhile, according to Andreas Eppink, culture contains all social values, social norms, science and social, religious, intellectual and artistic structures, all of which are characteristics of cash owned by a society. The various definitions of culture that have been revealed are basically a collection of all human efforts towards the perfection of life as cited by Sidi Gubali (1998). The concept of culture is an interesting concept to observe, Daeng (2014) states that the definition of culture is said to have a broad meaning because of the 179 definitions that have been collected the concept of culture becomes clearer when detailed in the dimensions of form and content of culture, so it can be said that culture is created by humans. and created man.

### **Natural Symbols As Signs: From Constellations To Bamboo**

The knowledge possessed by a fisherman is used to solve the challenges of life faced in the profession that is involved as a fisherman. Choosing to work as a fisherman is not an easy matter, is it not? navigating the vast ocean in the Tomini Bay Area requires special skills. The special skills possessed by a fisherman are a manifestation of a way of thinking that is not easy. This is as expressed by an informant, as follows:

“Yes, if the tools used are, on average, our fishermen still use handlines, handlines, so handlines, they are a kind of roller made locally, where rope or nylon is rolled. Now the equipment here is also the fishing rods, sometimes there are those that have been made by the community themselves, the hooks are made, some are bought at the shop, it depends on the user himself, the fisherman himself, which one do you prefer, use homemade or from a shop, it depends. Then, for example, the trawl automatically uses nets, well, nets, the nets here are divided, as well as special nets for deep nets up to 3-40 meters deep, 40 meters deep, 40 meters deep, what distance is the circle area up to 500 meters the square is big. If the side raft can be up to 200 meters deep, only up to 10 or 15 meters. Yes, for example, oci and cob fishermen like that usually use the handline, but the fishing rod model is not the same as the tuna fishing line. If you're fishing for tuna, you only have one eye, if you're fishing for cob or oci, it's usually up to 50 hooks on one line. There are also those who use stick sticks but maybe not up to 10 people, it depends, they are more comfortable especially tuna catchers, tuna specialists are more comfortable using handlines because they have their own technique on how to keep the fish fresh until the boat so that the price is high.” (YN) Yes, for example, oci and cob fishermen like that usually use the handline, but the fishing rod



model is not the same as the tuna fishing line. If you're fishing for tuna, you only have one eye, if you're fishing for cob or oci, it's usually up to 50 hooks on one line. There are also those who use stick sticks but maybe not up to 10 people, it depends, they are more comfortable especially tuna catchers, tuna specialists are more comfortable using handlines because they have their own technique on how to keep the fish fresh until the boat so that the price is high.” (YN) Yes, for example, oci and cob fishermen like that usually use the handline, but the fishing rod model is not the same as the tuna fishing line. If you're fishing for tuna, you only have one eye, if you're fishing for cob or oci, it's usually up to 50 hooks on one line. There are also those who use stick sticks but maybe not up to 10 people, it depends, they are more comfortable especially tuna catchers, tuna specialists are more comfortable using handlines because they have their own technique on how to keep the fish fresh until the boat so that the price is high.” (YN) tuna specialists, they are more comfortable using handlines because they have their own technique on how to keep the fish fresh on the boat so that the price is high.” (YN)

In an effort to get optimal catches, it does not only require strong determination, courage and patience in exploring the seas in the Tomini Bay Area. A fisherman is also required to have skills in operating various kinds of fishing gear in accordance with the characteristics of the depths of the sea where various types of fish are the target of catching. In addition to expertise in conquering various types of fish that are the target of catching through the type of equipment used, a fisherman in the Tomini Bay Area was long ago required to have expertise in using constellations to be used as a compass in seeing the position of the fish in the sea that was the target. The following are the statements of informants related to this matter:

“Usually the majority of people still believe in the constellations.... hoooh, the constellations are also present in farmers, so it's the same if it's in the stars like if for example this is an example, for example, let's say that star is what the star is when, for example, where is he, at what point, at which point they already know that the position of the fish is are here without having to use tools they already know..... but God's sustenance determines but for generations our fishermen still use the natural code, yes, especially the most important thing is the constellations”. (E)

So far, we know that astronomy is widely used by farmers to determine the planting and harvesting times in farming. What was revealed through interviews with informants showed that in various cultures, fishing communities in Tomini Bay mostly use astronomy in their seas. Fishermen in Tomini Bay have a treasure trove of astronomical knowledge that is used to find out the exact position of various types of fish in the sea. In addition, expertise in the science of astronomy which is passed down from generation to generation is also used to determine the direction in navigating the ocean. Through the reality of local wisdom, it has proven that fishermen in Tomini Bay actually have a scientific mind in carrying out their profession through local wisdom about astronomy. The results of Amu, Salam and Hamzah's research (2016) confirm that the knowledge system of fishermen comes from experience that is passed down from generation to generation. Knowledge of the stars and the moon is called poliyama and hulalo. Knowledge of constellations is by looking at the state of the stars in the sky, Ewela, which is a constellation consisting of four stars forming a configuration like laying. This constellation marker is always followed by an arrangement of two stars, namely Tahulo. Through the combination of these constellations, a fisherman can predict the direction of the wind and the direction of the waves. Based on the belief of the fishing community, through the constellations as a sign of the imminent arrival of large fish. Meanwhile, Otoluwaya is a constellation consisting of three stars. This constellation is believed to be a sign of the emergence of abundant fish but the level of the fish's willingness to forage or prey is very less. Tadata star is a constellation of seven stars, which is a symbol of the presence of small pelagic fish in abundance to the surface. From the description above, the author concludes that having a scientific mind in carrying out his profession, a fisherman still upholds the belief that all fortune has actually been determined by Allah Almighty,





humans are only doing their best to pick up the fortune that has been bestowed by Him. The knowledge of the constellations that have been used so far is used by fishermen as a practical means in carrying out their profession.

Nature and local wisdom are not only depicted through the science of astronomy used by fishermen in the Tomini Bay Area in their profession as fishermen, there are other symbols that color the activities of fishermen in sailing. This is as expressed by one of the following informants:

“...The problem with Tomini Bay is that there are only two seasons in the sea. The west season and the east season are every six months, now I'm a little bit about to enter the east season, yes, if the east season the waves can reach up to two meters, eh, that's for the east season, now it's the west season, but a little bit more willing to hand over, that's why he started studying Well, that's what's in Tomini Bay, now the relationship with the fishermen here is related to the season, some are brave in the east season, some dare to go down, some don't dare because of the high risk level, right. Usually it's like that but now it's still used, the constellations are still used but it also depends on the sustenance, if the senior fishermen already understand, the fishermen won, the senior experts already understand. They already understand that seniors are experts, they are fishermen, not children yesterday, if this one doesn't use constellations, he uses his cellphone to determine the coordinates, he still uses cellphones, if seniors don't use cellphones, the location of the raft is memorized, close their eyes they just memorized it. (YN)

The difference between the West and East monsoons actually only shows the difference in the weather, but the problem with the number of fish between the West and East monsoons is that there are the same number of fish, but in the East monsoon the weather is bad, so fishermen choose not to go to sea in the East Season because they consider safety. Fishermen in Tomini Bay are forged in seeing the state of nature. Learning from previous fishermen and through experience in their profession as fishermen, they are very good at seeing the natural weather conditions in each season. The informant's story in the interview excerpt above shows that to go down to the sea there are natural signs in the Tomini Bay Area that need to be considered so that in navigating the sea the fishermen are in the right natural conditions so as to minimize the possibility of harm at sea. The fishermen in Tomini Bay are no doubt very close to nature. The culture inscribed is very clear that a fisherman should always not forget the usefulness of the universe for human survival. Nature and fishermen cannot be separated from each other. Although it is undeniable that the expertise possessed by senior fishermen does not apply to fishermen who are fairly junior. Because they don't understand the science of constellations, junior fishermen only use their cellphones as directions when going to sea. Although it is undeniable that the expertise possessed by senior fishermen does not apply to fishermen who are fairly junior. Because they don't understand the science of constellations, junior fishermen only use their cellphones as directions when going to sea. Although it is undeniable that the expertise possessed by senior fishermen does not apply to fishermen who are fairly junior. Because they don't understand the science of constellations, junior fishermen only use their cellphones as directions when going to sea.

The various symbols shown in carrying out his profession are not only painted through constellations and signs of the seasons, there are many other descriptions of symbols inherent in the profession of a fisherman. One of the cultures as a sign contained in a fisherman in the Tomini Bay Area is the use of equipment as a signal to the public that a type of fish has emerged that is endemic in Gorontalo Province. The fish named by the Gorontalo people is "Nike Fish". This type of fish is believed by the people of Gorontalo to be a type of fish that is only found in Gorontalo Province and not in other areas. Uniquely, Nike fish has always been the pride of the people of Gorontalo so that its existence is always awaited for public consumption with various choices of very delicious processed menus. The following are excerpts from interviews with informants who



provide information that there are cultural symbols used by fishermen or traders who sell fish that Nike fish have been present in the midst of the Gorontalo community:

“Usually we and other fishermen sell the caught fish at fish auctions here. When it appeared that Nike had worn it until now, that Bamboo was only used for Nike clothes. Then for the boats for the pamo (big boats) we also use trawlers.....but.. but if we use kacili (small) boats, we use buili and reketi”.(P)

Talking about fishermen, and the Tomini Bay Area of course cannot be separated from one of the types of fish found in Gorontalo Waters. This type of fish is called Nike or Duwo in the Gorontalo language. Nike is a kind of small fish between 2-4 cm. In Pasingi and Abdullah's research (2018), they found that Nike is one of the types of fish found in Gorontalo waters. Nike is known to come from the gobiidae group. The period of Nike's appearance is not every day but only every month. The emergence of Nike starts from the bay area and moves towards the estuary. Nike's presence which begins in the waters of the eastern part of Gorontalo Bay usually occurs in March, April, and May. Meanwhile, Nike which started from the west bay area occurred in June and July. This is what happened in 2018. It can be said that overall, the duration of Nike's appearance in the waters of Gorontalo Bay occurs for 3 to 9 days at the end of the month or towards the beginning of the month. The uniqueness highlighted by the existence of Nike can also be seen from the type of equipment used by fishermen or fish traders who sell Nike to the public. What is this unique piece of equipment? The following is the type of equipment called Bambuwa for the people of Gorontalo: What is this unique piece of equipment? The following is the type of equipment called Bambuwa for the people of Gorontalo: What is this unique piece of equipment? The following is the type of equipment called Bambuwa for the people of Gorontalo:

**Image 1**

**Bamboo**



“If Bamboowa sounds at night... oooh, so there's Nike. The sound of the Bamboowa is usually followed by the screams of the fishmonger...the new Nike....”.



If the sound of Bambuwa is echoed at night by fish sellers, it is a sign that Nike has appeared. That was the expression of one of the informants who revealed the habits of the people of Gorontalo when Nike first appeared. Bamboo's voice sounds so distinctive because it comes from shells. However, along with the passing of the era, the reality of Bamboo is now slowly disappearing, being replaced by modern equipment that has the same function. Currently, when selling fish, there are only a few fish sellers who still use bamboowa when selling Nike. Bamboo has now become a cultural symbol that is rarely used by the people of Gorontalo when selling Nike.

### **Power of Supply Demand Approach in Pricing**

How can prices be attached to different types of fish? It all starts with the mastery of space and time. Fishermen who became informants in this study simply explained that in certain spatial and temporal patterns, fishermen do not have a role in determining prices. The words of the informants can be described as follows:.

“We fishermen never set the price, the fish auction party regulates the price. Yes... the fish auction in Kendari Village at the port, they determine the price of the fish. The price of fish for tomorrow morning depends on the price of fish for this afternoon, that's it. There are companies that actually pick up fish here, just call them and they come, so yesterday was yesterday's market, yesterday's market was 51000 per kilo of tuna. 51000 per kilo, now the fish that was obtained yesterday is 38 kilos of fish, the weight of one is 38 and one is 42. Now the price fixing, for something rich like that, for tuna, it is from the company, but for oci from the auction, the price is the auction is the price that yesterday is the price that will be set tomorrow morning, for tomorrow until the afternoon, what will determine is the number of fish that enter the auction on that day, that is the determination of the price. So, ee... the price of this fish is not the same every day, it's different. So if for example ee.... yesterday afternoon the price was 28000. That means the price this morning at the fish auction per kilo was 28000. But when the sun has started to rise automatically the price of fish will also rise according to the entry of fish, if there is less fish coming in then the price will go up, but if there are lots of fish who enter, the price will go down.” (AKM)

In reality, the price-forming elements can be in touch with the context of space and time. In the context of time, when the available fish is in abundant quantity capacity, then the fish will have a low price, but when the amount of fish obtained by fishermen is in the range of a small quantity, the price will soar. Meanwhile, related to the spatial context, if fish are sold at auction, fishermen will be subject to the standard price set by the auctioneer, as well as if fishermen sell their catch to companies, there are also standard prices that have been listed in the price lists of various types of fish that apply in each company. Due to the large number of companies that are subscribed to by fishermen, it could be that the price of fish will vary according to the standard prices prevailing in each company. The prices attached to fish commodities have their own standards. The standard attached to the value of fish is based on the type of fish, the size of the fish and the quality level of the fish caught by fishermen. The following will present the results of an interview with one of the informants in this study:

“.....the price of this fish is different, especially for tuna, tuna has a class price, class A, B, C and local is the price of tuna. Which one is the price of A, which is 50 or one kilo, today it's 55. Yesterday it was 51, today it's 55 different companies, different take”(S)

What Mr. S said was agreed by Mr. T as well as providing additional explanations as follows:

"All classes A, B, C, as soon as the tuna comes from loading and unloading from the boat, there is already an officer from the company, he tests it directly on the meat to see the thickness of the meat itself, he is taken directly into the bone marrow to test whether it is fresh tuna or no, the meat is taken from the bone marrow. So it's interesting to check, now it's feasible and this test is carried



out twice, the one on the other side sometimes it can be C because only the one on the other side can't, what effect does it have due to lack of ice. They have a target, they have a target.”(T)

When fishermen choose to sell their catches to the company, the fisherman must comply with the price rules and procedures applicable in the company. Your explanation...explained that in the price there is an element of quality. Prices will follow the quality of fish offered by fishermen. From the sale, a fisherman earns income as a result of his catch in the sea as revealed by this research informant:

"The fortune has been arranged by God. One time they go to sea the average income can be more than 20 kilos, now 20 kilos if we calculate with the auction price, for oci it's an average of 25 thousand and one kilo. Now 25 thousand when multiplied by 20. In one week an average of three to four times, they go down. We only take the standard three, meaning that in one week their income is 900 thousand. we multiply if for example in one month there are 4 weeks, we take the standard in 3 weeks, take the standard 3 weeks which means  $9 \times 3 = 27$  means 2.7 million fishermen's income standards are decreasing every day". (E)

What Mr. E said was continued by Mr. S's explanation below:

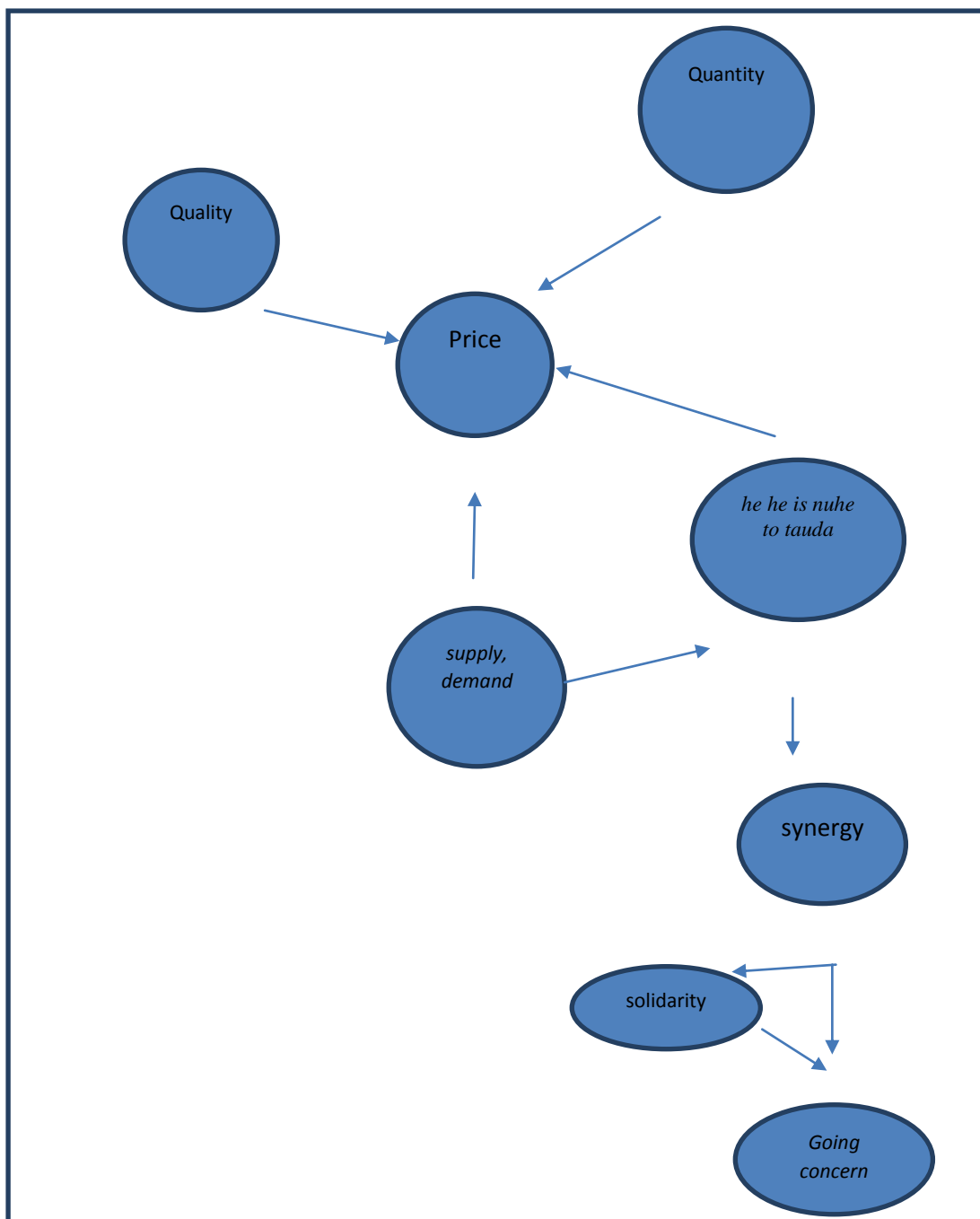
“There are skipjack tuna, there are also tuna, there are also ee kites and oci heeeaa kinds of fish, once in a circle, various kinds of fish are obtained, which will be sorted out which type of fish is this, but there are some that stand out, are they single or skipjack. When it comes to land, the prices are also different, the cob is a kilo like this, the kite is a kilo like this, oci take the standard price. But not much different usually. It's rich in skipjack depending on the market, sometimes skipjack is cheaper than single depending on who enters that day. Moreover, this trawl that entered 20-ton tons was indeed flooded at the auction, so the price went down a bit, maybe it went down maybe 1000-2000 but it feels like 20 tons if it's a thousand and 20 million.”(S)

The better the value of the quality of fish offered by fishermen, the higher the price attached to the fish. Conversely, the lower the quality of fish offered by fishermen, the price of fish will decrease even more. The phrase that fortune is regulated by the Creator shows that the value of compliance is not only for the price rules that have been adjusted by the standards by each company and the auctioneer but also for compliance with the line of fortune that has been set by Allah SWT the Creator.

From all these descriptions, it can simply be said that the equilibrium price is determined by the reality of supply and demand patterns between producers and consumers. Prices are formed from the standard price offered by consumers and producer compliance. In the price formulation, it can also be formulated that the price-forming elements are elements of obedience or loyalty to the standard price rules. He he he nuhe to tauda in pricing is patterned by fishermen. Behind the prices formed in the commodities caught by fishermen in the Tomini Bay area, there is a Gorontalo cultural value, namely he dia nuhe to tauda. The cultural value of him he nuhe to tauda is a symbol of price based on compliance with the rules of the game, compliance with procedures and standards for fish prices based on the quality level of fish as an indicator. The quality of fish in this case includes the type of fish, the freshness of the fish and the size of the fish. All the important elements in the local wisdom of fishermen are the forms of habits that are patterned in the fishermen in the Tomini Bay Area. Local wisdom as a guide to success and as a filter that is maintained.



Image : Formulation of Price Concept for Fishermen in Tomini Bay Area



Prices in the power of demand and supply basically do not stand alone. The components contained in the demand and supply functions in pricing come from the strength of the quality and quantity elements. However, behind the price-forming elements, in the end the price formed will be determined by the synergy value. Fishermen are subject to the price set by the company or the auctioneer not because of helplessness and not for material reasons, but only for the purpose of establishing a business that has a long-term impact. The value of synergy contains the value of solidarity/togetherness. The value of the synergy contained in the Supply and Demand-based price function refers to the spirit of business sustainability carried out by the fishermen community in the Tomini Bay Area. Covey (2011) reveals that the principle of synergy is a creative method to create a better reality in society. The basic principle of synergy can be created if the individual can



grow awareness to explore the opportunities that exist from existing mindsets to build a collaboration.

### Conclusion

The fisherman's profit set in the price can be zero when the price is only seen from a material perspective. The price of fish commodities to fishermen in the Tomini Bay Area is determined by the strength of the demand and supply functions that are formed in the cultural value of him dia nuhe to taude which means compliance with rules or regulations. The purpose of pricing in principle will always end in profit. The profit element in the price becomes very meaningful when it is described not only in material but also in non-material contexts. The value of synergy as a derivative of the cultural value of he dia nuhe to taude is a reflection of the concept of profit in the view of fishermen in the Tomini Bay Area.

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