

# Rambu Solo Traditional Ceremony of The Tana Toraja Tribe: A Sharia Accounting Perspective

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## Abstract

The objective of this study is to ascertain the customary ceremonial march and religious observances of Rambu Solos conducted by the Christian community of the Tanah Toraja ethnic group. This research method employs a qualitative approach that deviates from the norm, utilizing a critical paradigm. The critical paradigm aims to effect a comprehensive transformation of societal behaviors that may contradict cultural values, ethics, customs, religion, and other norms. This study's data-gathering methodology involved interviews with three research informants. The researcher used verse 282 from the Al-Qur'an Al-Baqarah to critique livestock loan transactions during the ceremonial event of Rambu Solo. The study findings indicate that the Rambu Solo ritual is a traditional ceremony involving the placement of a long-preserved corpse into a stone burial. The Rambu Solo rite involves exchanging goods or services to settle a debt. The cultural ritual traditions of Rambu Solos events involve using livestock, specifically bonga buffalo and pigs, as a barter system to pay debts. The execution of accounts payable in the traditional Rambu Solo ritual event resembles the implementation of arisan.

**Keywords:** Rambu Solo, Accounts Receivable, Al-Baqarah 282, Critical Paradigm

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## Introduction

Sukirman (2021) mentions that the discourse on accounting and culture is familiar and essential because accounting must be understood as a form of culture in which accounting grows and develops. This study aims to determine the social reality of cultural values and accountability values in the traditional ceremony of death, or what is known as the traditional ceremony of Rambu Solo of the Tana Toraja people in Toraja and North Toraja Regencies. Rambu Solo is a traditional ceremony of the Protestant Christian religion in Tana Toraja Regency, South Sulawesi Province. The traditional ceremony of the Rambu Solo ritual is a religious ceremony in the form of a corpse burial that is preserved for years at home and can even be preserved for up to ten years. The traditional sign ceremony is a legacy from their ancestors and has become a cultural tradition passed down from generation to generation. The formal ceremony of the Rambu Solo ritual is the burial of a dead body in a rock or a rocky cave. The traditional sign ceremony, Rambu Solo, is usually held once a year in June,

accompanied by *ma*, *badong*, and the slaughter of buffalo and pigs. Marselina et al. (2023) mention that the Rambu Solo ceremony in Tana Toraja requires a very large (expensive) cost. The high price is due to the many buffaloes and pigs sacrificed and the time the ceremony is held. The striped buffalo (*tedong bonga*), a type of mud buffalo with black and white stripes, has an important position and is closely related to traditional ceremonies, namely as buffalo cut offerings to the creator.

Accountability is the primary and paramount component of financial management throughout all facets of life. In a pluralistic society, accountability in financial management within a specific region is intricately linked to cultural factors, such as the accountability in financial management involved in organizing and conducting traditional funeral ceremonies (known as *signs solo*) for Toraja Christians. The current financial management accountability model employed by the Toraja people relies on an accountability framework rooted in emotional and kinship ties. Irawati and Caesar (2019) defined accountability as the state of being responsible and obligated to explain how one exercises their authority. Accountability is a crucial cornerstone that ensures the continued existence of an organization. The Tana Toraja people exhibit financial accountability, particularly in their traditional funeral ceremonies known as Rambu Solo. This accountability arises due to the presence of debts. The debtor in this scenario is the party representing the deceased's relatives. The family of the dead got substantial aid in the form of both monetary and non-monetary support, including Bonga buffalo and pigs. This aims to ensure the seamless and successful execution of the traditional death feast ceremony, Rambu Solo, when the designated day arrives. Any aid received will incur a financial obligation that must be repaid in currency later. Accounts payable in accounting are settled upon reaching the specified due date, which includes the date, balance, and year. The debts and credits during the traditional Rambu Solo ceremony are a distinctive form of financial obligation. Its uniqueness lies in the fact that the maturity duration of the loans is not decided just by the time of repayment. The debt repayment obligation will only be triggered upon the death of one of the debtor's relatives.

As defined by the Big Indonesian Dictionary, accounts payable refers to funds obtained from individuals and subsequently loaned to others. Worldwide, Islamic debt refers to lending a specific quantity of money or products to a borrower, who must return the same amount within a predetermined timeframe. Debts and receivables exhibit significant adaptability, depending on the situation and conditions. According to Islamic teachings, there are multiple arguments concerning the legality of credit. If credit serves a beneficial goal, such as providing assistance or alleviating hardship, it is considered permitted or "*jaiz*" under the law. In the Al-Qur'an Al-Baqarah verses 245 and 282, Allah Subhanahu Wa ta'Ala states that those who willingly lend their wealth to Allah by spending it on His cause will be rewarded with a multiplied payment. Allah can limit and increase provisions; ultimately, you will be brought back to Him. Accounts payable and credit differ in that accounts payable refer to the amount owed by a company to its creditors, whereas recognition involves the obligation to make extra payments beyond the initial purchase. If there are no outstanding debts, the amount to be repaid must equal the amount borrowed. According to the law, any additional amount charged is considered usury, which is illegal. In Islam, there are instances of debts incurred by Rasulullah Sallallahu 'Alaihi Wasallam. During that period, he owed a sum to a Jewish individual, which he settled by relinquishing a mortgaged suit of armor. According to the

narration in the Al-Bukhari Hadith, it is stated that "The Prophet Shallallahu 'Alaihi Wasallam purchased food from a Jew without any money and subsequently used his armor as collateral." The reference for this is Hadith Al-Bukhari, number 2200. According to Patty and Irianto (2013), accountability is a type of introspection that bridges the gap between religion and bookkeeping and cannot be disentangled. This activity is grounded in the belief that the connection between God and humans is an individual relationship. It is manifested through the practice of accountability, encompassing spiritual, social, and financial dimensions. congregation members and church leaders demonstrate this through their daily conduct.

Indonesian society is characterized by its pluralistic nature, which is evident at national and regional levels. Pluralism exhibits multiple dimensions. Some conflicts arise due to variations in ethnicity, socioeconomic status, political affiliations, religion, and other factors. Each tribe possesses distinct practices based on race, yet it is evident that the dispersion of the people has led to the blending and integration of cultures in different areas (Rusli, 2012). With the passage of time, accounting has evolved beyond its traditional confines of numerical calculations. The Indonesian people embody a religious society that firmly believes in the existence of a superior being, God Almighty, who is both the creator and the ultimate authority of the universe. Humans are among the various beings created by God, bestowed with life to utilize the cosmos to attain wealth. Humans must consistently express gratitude for the blessings bestowed upon them while engaging in their endeavors (Pertiwi and Ludigdo, 2013).

## Research Design and Method

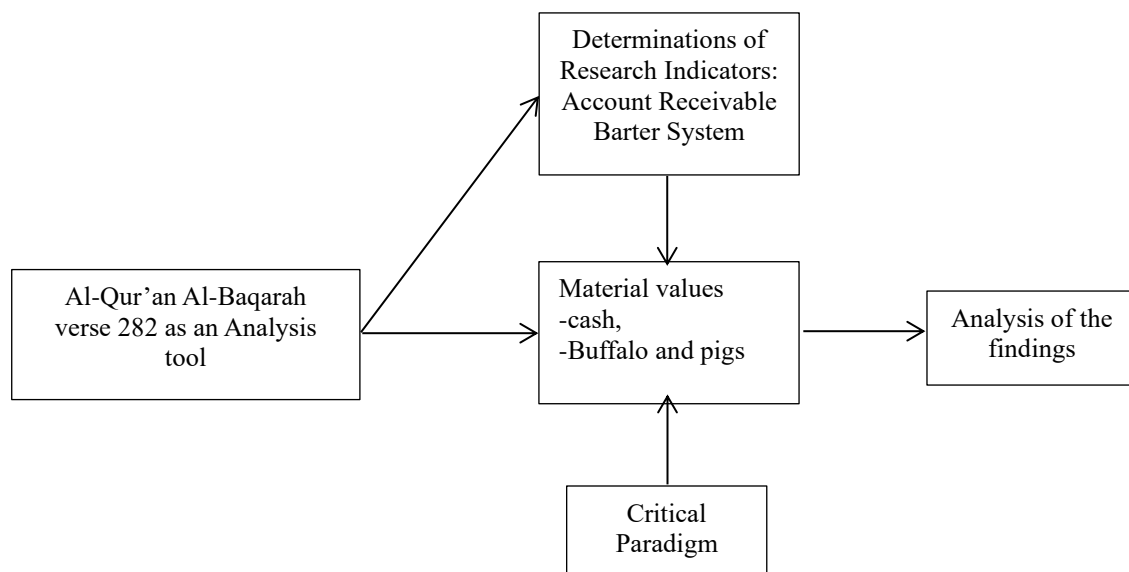
This research is located in Tampan Bonga Village, specifically in the Bangkelekila District of the North Toraja Regency, which is situated in the South Sulawesi Province. The researchers chose to conduct their research in the village of Tampan Bonga due to the prevalence of Christianity among the locals, who regularly partake in the traditional and cultural festivities of Rambu Solo annually. This paper examines the Tana Toraja Tribe's Traditional Ceremony of Rambu Solos from the perspective of Sharia Accounting, with a specific focus on the Qur'an Surah Al-Baqarah 282 teachings. The accounting field has significant social ramifications and impacts social interactions, necessitating the consideration of human and social elements in gathering and analyzing information for decision-making purposes. These activities lack inherent value and are, therefore, subjective. The primary foundation for proponents of the critical accounting paradigm is the assertion that the "accounting body" contains several embedded interests, particularly those of specific influential parties. Broadbent (2002), Cooper and Hopper (2006), and Adler et al. (2007) propose that critical accounting is inherently linked to and diverges from established accounting procedures in its analysis. The study utilizes subject data as its primary data source. According to Indriantoro and Supomo (2013: 145), subject data refers to research data that consists of opinions, attitudes, experiences, and characteristics of individuals or groups who are the topic of the study. This study's data sources consist of primary and secondary data. Preliminary data was collected by conducting interviews with the three research informants, also called the three research subjects. Researchers acquired secondary data from reputable national and international journals. Sugiyono (2022) states that qualitative data gathering involves utilizing observational techniques commonly employed in qualitative research

traditions. These techniques include in-depth interviews, participant observation, and focus group discussions (FGD). This study's primary data collection approach involved interviewing the four research informants. The interviews conducted for this research endeavor to uncover comprehensive and precise information regarding using debts and repayments in the traditional Rambu Solo rites. These rituals involve a barter system and resemble Arisan. Informants in the field of alternative research are undeniably present. The informants in this study actively supplied precise, truthful, and dependable information to the interview researchers. Research informants know the research subject and can provide insights and perspectives as active participants and observers.

**Table 1. Research Informants**

No	Informant Name	Religion	Work
1	Tetty Indriani Pasinnong	Moslem	Self-employed
2	Ermin	Christianity	Housewife
3	Ludia	Christianity	Housewife
4	Ahmad	Moslem	Torajan people
5	Umar Muslim	Moslem	Academics

Carried out with a system of bartering livestock in the form of buffalo and pigs, it is a step-by-step phenomenon. This is because the Mayyit family received many donations, both in the form of money and livestock. Al-Baqarah 282 is an analytical tool that analyzes the practice of debts arising from the traditional rituals of the Rambu Solos. In this case, Al-Baqarah 282 will observe all forms of deviance committed by the Tana Toraja people related to the practice of debts and credit carried out using the barter system, which will then be described as research results. In the following, a picture of the critical paradigm data analysis technique is presented, based on the Al-Qur'an Al-Baqarah verse 282, namely:



**Figure 1. Critical Paradigm Data Analysis Techniques**

Source: Processed for Research Purposes. 2022

## Results and Discussion

### *Overview of Tana Toraja and North Toraja Regencies*

Indonesia is recognized as an archipelagic nation comprising numerous tribes, languages, and cultures. Indonesia possesses a significant abundance of national cultural diversity, for which we should express gratitude and strive to safeguard its existence. Tana Toraja Regency and North Toraja Regency are in South Sulawesi Province. The Tana Toraja Regency encompasses a vast area of 2,054.30 km<sup>2</sup> and is home to a total population of 268,558 individuals. It comprises 19 sub-districts and 159 sub-villages, making it a region with many cities in Makale. The people of Tana Toraja consist of five religious groups, with Islam accounting for 12%, Catholicism at 18.68%, Protestantism at 64.74%, Hinduism at 3.81%, and Buddhism at 0.01%. The North Toraja Regency encompasses numerous cities in Rantepao, spanning an area of 1,217.98 km<sup>2</sup>. It comprises 22 sub-districts and 111 lembang, or villages, with a total population of 226,998 individuals. The people of North Toraja consist of three predominant religions: Islam, accounting for 7.62% of the people; Catholicism, accounting for 20.06%; and Protestant Christianity, accounting for 72.31%. The traditional festivities in Tana Toraja Regency and North Toraja Regency are Rambu Tuka' (wedding ceremony) and Rambu Solo (funeral ceremony).

***Towards a Level of Understanding on the Process of Preserving Corpses in the Traditional Ritual Ceremony of the Rambu Solo of the Tana Toraja Tribe***

This topic focuses on the sub-theme of preserving corpses using the preservative formalin, which has a longevity of up to ten years. In addition, this sub-theme also addresses the social standing of the deceased individual during their lifetime, symbolized by the presence of three keris blades positioned above the corpse. This sub-theme highlights the dead's economic capacity when incorporated into the extravagant Rambo solo ceremonial celebration.

Ermin or Mom Anne stated that before the traditional signs ritual ceremony, ten corpses are typically present at home awaiting the event's commencement. The technique of embalming is conducted to ensure the preservation of the deceased body for a duration of up to ten years. Ermin stated that upon the sudden demise of the dead, formaldehyde is promptly administered to the corpse. However, before this procedure, obtaining authorization from the local governing body is necessary. The doctors from the local, regional public hospital performed the process of injecting formalin into the body of the deceased. Injecting corpses with formaldehyde prevents the emergence of any odor. The cadaver is subsequently adorned with both manila paper and fabric. Three keris blades were placed on top of the corpse. The three keris blades serve as just symbols, as the keris must adhere to the odd number requirement and cannot be even. Ermin strongly underlined that no one wears the keris emblem; only specific castes are permitted to wear it. The presence of three Keris blades on the corpse signifies that the deceased belonged to an affluent or opulent family rather than merely having a Keris placed on the body. It means that the keris is emblematic of the individual's affluence. "In this instance," stated the deceased's spouse, "it is not merely a matter of placing a keris on the deceased's body or employing the kesis symbol." The significance is in the hierarchical categorization of individuals into lower, middle, and upper strata in one's life, akin to a caste system. Not every departed individual is honored with decorations. For instance, the value of a buffalo can reach tens of millions or even hundreds of millions of rupiahs. In some cases, buffalo prices have gone as high as seven hundred million

rupiahs.

Ludia stated that during the deceased's lifetime, they regularly shared personal thoughts and feelings with their siblings. According to Ludia, the dead exhibited frequent forgetfulness throughout their life and was subject to teasing by Ludia. You may purposely be forgetful, but you claim this because you do not experience it yourself. The deceased harbored an aversion towards traveling throughout his entire. Ludia mentioned that I am fond of traveling and enjoy exploring even remote places like Irian Jaya. As per Anne's mother, during the deceased's lifetime, she was taken to Makassar along with her grandson. However, she experienced discomfort and frequent illness while in Makassar. Consequently, she requested to return to Toraja. Upon arriving in Toraja, her health improved significantly.

Ermin (Mama Anne) proceeded to do the traditional signs ceremony alone, allowing us to assess each family group's economic capacities. Consequently, Torajans who need more financial resources possess a mere one or two buffaloes at the utmost. The Toraja people have a distinct culture, which may be unfamiliar to you, mainly if you are not part of their community or acquainted with individuals who are. They have many social groups within their society. If we currently lack the resources, we will acquire them later with the intention of our future generations repaying the debt. Ermin asserted that this practice was a long-standing tradition inherited from their forebears and transmitted through successive generations.

### ***Al-Qur'anic Criticism Surah Al-Baqarah 282 Against the Traditional Ceremony of the Rambu Solo of the Tana Toraja Tribe***

This topic focuses on the critique of verse 282 from Surah Al-Baqarah in the Al-Qur'an within the context of the Rambu Solo ceremonial event. The ceremony, which resembles a social gathering, involves the exchange of buffalo and pig cattle. This sub-theme also elucidates the significance of the traditional Rambu Solo ritual, which is purportedly passed down through generations as an ancestral legacy; however, it needs biblical documentation or explanation. In addition, the traditional Rambu Solo ceremony symbolizes Indonesia's vastness since it showcases the country's cultural, ethnic, and religious variety.

Cultural values serve as principles that direct human behavior within a culture. Nevertheless, as an abstract notion, a cultural value is inherently universal, encompasses many aspects, and often poses challenges when articulating it logically and tangibly. Due to their abstract and wide-ranging nature, cultural values in a society reside in the emotional domain of the individuals who are members of that society (R. Rusli, 2020). Culture will flourish under the influence of religious guidance. Culture will persistently evolve in response to changing times. Cultural diversity fosters the emergence of multiple tribes and customs that exhibit variations across different regions. This statement aligns with the teachings of Allah Subhana Wata'ala, as mentioned in the Al-Qur'an, specifically in Surah Al-Hujurat verse 13. The scripture states, "O mankind, we have created you from a male and a female and made you nations and tribes so that you may know each other." Undoubtedly, Allah most reveres the individual who displays the highest level of devotion and righteousness. Indeed, Allah possesses omniscience and complete knowledge.

An expansive country is abundant with a wide range of ethnicities and cultural variations. There is an adage that says, "A different field means a different grasshopper, and a



different depth means a different fish." In each region populated by diverse ethnic groups, distinct customs are associated with different religions. The practices that apply to the Tanah Toraja tribe, primarily followers of the Catholic and Protestant faiths, are not exempt in this situation. The religious ceremonial procedures of the traditional Ramblas Solo ceremony are regularly observed on an annual basis.

According to Mrs. Ermin, the traditional Rambu Solo ceremony of the Tanah Toraja tribe is conducted like an arisan. Ermin provided an example of his mother's experience, where she was part of five different association groups. These groups collaborated to support the families of the deceased by providing financial aid for traditional funeral ceremonies at specific times. In this scenario, the family of the dead is obligated to reimburse all the financial assistance obtained from the five associations.

The compensation for this aid might be provided either in the form of a monetary sum or in the form of animals, specifically buffaloes and pigs. Ermin asserted that the neighbors' pig and buffalo meat gifts would be reciprocated once a sufficient quantity had been accumulated. Mrs. Ermin, also known as Mama Anne, asserted that if individuals provide buffalo meat, it will be returned to the donor. Subsequently, once the funds are ample, a Rambu Solo event will be conducted. Ermin illustrated that the deceased individual had eleven siblings, and he was the sole unemployed sibling. Consequently, the financial burden of the Rambu Solo ceremony would naturally fall upon the entire family, particularly the offspring of the deceased. The family bears full responsibility for the expenses associated with the Rambu Solo event. In this scenario, the family refers to either the nephew, the biological child, or the relatives of the deceased individual. Likewise, the deceased's spouse had six siblings, and the deceased's spouse affirmed that the deceased did not engage in any employment while alive.

The Rambu Solo ceremony is a customary economic activity involving the payment of debts. It pertains explicitly to animals involved in religious rituals, such as boars and buffaloes. These ceremonies are conducted when there is a need to bury a body that has been deceased for several years. From the standpoint of Islamic legal authorities, incorporating debt practices into the traditional Rambu Solo ceremony can be classified as usury fadhl. Riba Fadhl refers to the trade of similar products with varying quantities or qualities, and the goods being exchanged fall under the category of 'usury goods.'

Tetty cited verse 282 of Al-Baqarah in the Al-Qur'an, which pertains to muamalah. Debts that require documentation must be seen and should not impose excessive difficulties on the contracting parties. According to Ahmad, including obligations in the Rambu Solo ritual event cannot be justified by referencing Al-Qur'an Al-Baqarah verse 282. This is because the Rambu Solo ritual event is not a part of Islamic teachings, and the Toraja ethnic culture is not mentioned in the Quran. The Qur'an and the Rambu Solo rites do not pertain to Christian beliefs. Urbanus shared the same idea, stating that using Al-Qur'an Al-Baqarah 282 is irrelevant and quite distant. Aluk Todolo is the designated appellation for traditional practices. However, not all Torajans properly adhere to these rituals. Numerous individuals have been influenced by religious doctrines, particularly those of Christianity.

Ermin stated that organizing the Rambu Solo ceremonial rite requires significant money for constructing housing, typically amounting to hundreds of millions or even billions of rupiah. Typically, arrangements for accommodations are made approximately three to four

months before the Rambu Solo event. The cottage is constructed from intricately carved ebony wood. Lodging refers to a traditional dwelling where guests and family can stay during the Rambu Solo ritual, a traditional rite. The rooms are utilized for religious ceremonial practices, specifically roasting pigs and buffaloes, and are typically attended by many families, ranging from hundreds to thousands. The Rambu Solo ritual, a traditional event, has gained international recognition, attracting tourists from many countries. This occurrence presents a unique and infrequent chance to be seen.

In the Qur'an Al-Baqarah verse 282, Allah Subhana Wata'ala instructs believers to document non-cash transactions that are not settled immediately. Allow a writer from your group to transcribe it accurately. The writer should not hesitate to record it as instructed by Allah. They should proceed with writing, and the debtor should willingly accept the written agreement. The debtor must have a reverential awe of Allah and not diminish any part of their debt.

The cattle trading system was a common practice for debts and credits throughout the Jahiliyya era, as evidenced by the context of Surah Al-Baqarah verse 282. According to Al-Baqarah verse 282, debts play a significant role in the accrual basis accounting recording technique. In other words, receivables are recorded as company assets when generated rather than when cash is received. Al-Baqarah verse 282 highlights the importance of documenting the timing of loan transactions when they are not conducted in currency. This is highly pertinent to using the accrual basis approach in accounting for recording transactions. Upon examining Al-Qur'an Al-Baqarah verse 282, it becomes evident that there is no correlation between the practice of debts and debts in the ancient rite of Rambu Solo. According to the context of Al-Baqarah verse 282, it is necessary to accurately and equitably document all debt transactions when they occur. The nominal value of debt repayments at maturity must equal the value and amount of the debt transaction. In contrast, the debt-receivable marketing in the traditional Ramblasolo ceremonial rite requires that the value and weight of the livestock given be greater than the value and importance of the livestock received by the prior debtor. In this scenario, debt transactions involving cattle barter systems, where the value and weight determine returns, are classified as usury falls.

### ***Critical Paradigm in Framing the Receivables of the Rambu Solo Traditional Ceremony***

This debate focuses on debt transactions within the critical paradigm. The fundamental objective of the critical paradigm is to transform the established structure, mindset, and aberrant conduct of individuals and communal groups throughout all aspects of existence, with a particular emphasis on religious life. In this research perspective, the critical paradigm challenges using buffalo and pig livestock as debt, suggesting that they could be replaced with livestock of equivalent value through bartering. Additionally, it proposes that debts for buffalo and pig livestock could be settled by paying a sum that exceeds the animal's market price—the bovine livestock. Sukoharsono (2009) cites Carspecken's (1996) comment in Pasco (2000) to propose that critical researchers can investigate a diverse range of phenomena. However, Thomas (1993) in Hair (2003) differentiates the process of selecting study topics in critical ethnography from that in conventional ethnography.



*The difference between critical and conventional ethnographic topic choice begins with a passion to investigate an injustice (e.g., racism); social control (language, norms, or cultural rules); power; stratification; or allocation of cultural rewards and resources to illustrate how cultural meanings constrain existence.*

The primary objective of critical research is to scrutinize a phenomenon to emancipate an individual or a group from constraints or effect a change in their beliefs or circumstances (Ludigdo, 2013). Tetty explains the customary practice of indebtedness in the traditional sign ritual rite. The deceased's family got sympathy from their relatives and coworkers. In addition, the deceased's family is provided with financial aid through monetary support. If the help is provided as monetary aid, it will be directly disbursed to the designated beneficiary, with the exact amount known exclusively to the recipient. If one receives debt assistance in the form of livestock, specifically pigs and buffalo, the protocol for handling such service is distinct. In this case, the donor must officially register the livestock with the designated authority. This is also done due to the imposition of local levies on pigs and buffaloes. Subsequently, the pig or buffalo is transferred to the designated recipient. The animals may be sacrificed during the ritual, kept for future use, or sold to someone else.

The officer documents the accounting treatment of buffaloes and pigs on unformatted paper that needs to establish guidelines or recording standards. Subsequently, it is duplicated and later sent to the relevant person (the recipient initially intended to receive the donation), which needs more regulations or established criteria for documentation. The relatives of the deceased are required to restore it due to customary law. The outcome hinges on the recipient's prior capacity to receive the aid or donation. If he can return, he will make an effort to do so promptly since he carries a moral and societal obligation as long as he remains indebted.

If the donation or loan is in the form of a buffalo or pig, the individual must return it with an equivalent monetary value. Additionally, it is common for the returned quantity to be of greater worth and weight than the original. Nevertheless, the remaining amount and surplus of this loan will be recalculated as the debt of the prior borrower. This is the actual significance of such things, since they enhance the bonds of friendship between individuals. There shall be no cessation of reciprocal generosity (Na po pa'dik pa'dikta).

I am aware of and have been informed by my grandmother about the existence of buffalo and pigs that possess significant dimensions in size, weight, and age. It is crucial to emphasize that their length is the primary factor of importance. For instance, if a length of one meter is not reciprocated in kind, it may result in "social punishment" in the form of ostracization. The elders strongly advise returning the item with a size that exceeds the given amount, such as a length of 1.2 meters for the born animal. This is anticipated to enhance camaraderie and mitigate the potential for such incidents to precipitate the deterioration of brotherly bonds. Weight and age are irrelevant.

Tetty indicated that the exact average price of Buffaloes was uncertain, and the specific quantity varied based on the class or nationality of the deceased. The ritual layout also influences the quantity of buffalo that must be offered as sacrifices. According to Ahmad, the average price for a buffalo per head is highly influenced by the debtors' capacity to establish

the price of animals offered in the Rambu Solo ritual event. This determination mostly depends on the timing of the deceased's arrival, such as the price of a pig. The deceased's family or heirs are expected to repay Babi's debt, which exceeds the value of Rp. 3,000,000.

Regarding the matter above, the price of a pig is primarily determined by its size, while the price of a buffalo is primarily determined by its specific breed or type. A little pig is priced at approximately Rp. 2,500,000, while a huge pig costs over Rp. 10,000,000. The price of a black buffalo (pudu') can vary significantly, ranging from Rp. 18,000,000 to Rp. 45,000,000 and, in some cases, even reaching Rp. 70,000,000. A fighting buffalo often has a price range of Rp. 60,000,000 to Rp. 70,000,000. The Todik Garak Buffalo often fetches a price ranging from Rp. 45,000,000 to Rp. 85,000,000, depending on the markings it bears. The cost of a striped buffalo or a bonga buffalo varies depending on the quality of the specimen, ranging from Rp. 100,000,000 to Rp. 250,000,000.

The Toraja individuals who own wealth or are from the noble class engage in the practice of slaughtering many buffaloes. In addition, it appears that the execution of the death feast in Tana Toraja has become a competition for status, and its sacredness seems to have diminished. This is because they have exhibited their assets to one another. By analyzing the descriptions of the two research informants, Tetty and Ahmad, from a critical paradigm perspective, we can gain a deeper grasp of the fundamental meaning of accounts payable. The accounts payable process in an organization, despite frequently encountering various abnormalities, does not involve any form of force on the debtor to borrow money or purchase specific commodities when the amount to be repaid exceeds the initial loan amount. Receivables refer to the rights to receive payment, products, or services from customers or other entities (Kieso & Weygandt, 2017). Trade receivables refer to the outstanding sums consumers owe for goods and services received during regular business operations. Accounts receivable refer to spoken commitments made by purchasers to remunerate for merchandise or services that have been sold.

*Liabilities are sacrifices of future economic benefits that are quite certain which arise from the present obligation of a business entity to transfer assets or provide/deliver services to other entities in the future as a result of past transactions or events.*

The critical paradigm seeks to liberate and alter. The traditional ritual of borrowing money during the Rambu Solo event has undergone significant societal changes. This might be exemplified by formalizing the customary law inherited from the predecessors of the Tanah Toraja tribe as mandatory and enforceable. The definition above of debts may be criticized for treating debts in the Rambu Solo ceremony. More precisely, the system prohibits the accumulation of debts through the exchange of livestock, particularly pigs and buffalo. These animals possess a greater monetary worth, and exhibit increased physical size and weight. Engaging in debt at the traditional Ramblas Solo rite violates the norms that control loan transactions in the service, trade, and industrial sectors. Furthermore, the gravest violation in the traditional Rambu Solo ceremony is very incongruous with the tenets of Islamic law, namely as delineated in Surah Al-Baqarah 282 of the Al-Qur'an.

***Mapping of Al-Baqarah 282 Research Results and Analysis of Livestock Accounts Receivable in the Rambu Solo Traditional Ceremony***

This discussion provides a succinct and straightforward overview of the findings from analyzing debt transactions involving buffalo and pig cattle during the traditional Ramblas Solo event. It is crucial to facilitate readers' comprehension of the Al-Qur'an surah Al-Baqarah verse 282, which pertains to loan transactions involving buffalo and pig cattle within the context of the Islamic paradigm.

Table 2 presents research indicators and analytical procedures to uncover the details of debt-receivable transactions involving buffalo and pigs in the traditional Rambu Solo ritual of the Tanah Toraja Christians.

**Table 2. Results of the Analysis of Accounts Receivable Transactions for the Rambu Solo Traditional Ceremony**

Research Indicator	Buffalo and Pig Livestock Accounts Receivable	Results Analysiss (Islamic Critical Paradigm)
Al-Qur'an Analysis Tool Surah Al-Baqarah Verse 282	<ul style="list-style-type: none"> <li>• The debts owed to buffalo and pig livestock in the traditional Rambo solo ritual ceremony are not found in the Bible.</li> <li>• Payables for buffalo and pig livestock resemble the arisan model, and are coercive for the debtor. This transaction has the potential to cause riba nasi'ah</li> <li>• Debts on buffalo and pig livestock are substitutionary and coercive for the debtor. This transaction has the potential to cause riba nasi'ah</li> <li>• Buffalo and pig livestock debts in the traditional ceremony of the Rambu Solo ritual are a means of making friends among Christians of the Tana Toraja tribe for generations.</li> </ul>	<p>It is unlawful based on the provisions in syara' law.</p> <p>Buffalo debt transactions are unlawful in terms of their nature, while pigs are unlawful in terms of their nature and substance. If the return of buffalo and pigs does not exceed the number and weight (kg), then there is no element of riba nasi'ah in it.</p> <p>Buffalo debt transactions are unlawful in terms of their nature, while pigs are unlawful in terms of their nature and substance. If the return of buffalo and pigs does not exceed the number and weight (kg). then there is no element of riba nasi'ah in it</p> <p>Asbahbul nuzul silaturrahim (friendship) among Christians, is subhat (gray), because it occurs as a result of debts owed to buffaloes and pigs which conflict with the Al-Qur'an Al-Baqarah 282 and Al-Maidah verse 2</p>

**Source:** Processed for Research Purposes. 2022

Characteristics of a non-positivist paradigm, also known as a non-mainstream paradigm, include a need for more adherence to established concepts. The systematic writing in the positivist research format (mainstream paradigm) is more structured than in other formats.

Consequently, researchers should comprehensively map the research outcomes after this phase. Outlining research findings will provide a complete response to the study of research data, as per the guidance provided in verse 282 of Al-Qur'an Al-Baqarah. The objective is to facilitate readers' comprehension of the fundamental aspects, content, and outcomes of data analysis in non-conventional paradigm research. According to Suharsono and Iwan (2020), debt refers to a blessing bestowed by Allah Subhana Wata'ala for previous occurrences, serving as a statement of affection and a manifestation of reliance or confidence that should be utilized in line with the stated purposes and repaid within the agreed-upon timeframe. According to Suharsono and Iwan (2020), the process of crystallizing the value of debt encompasses the concepts of fortune, grace, and gratitude. Debt can be understood as a manifestation of trust, where trust and honesty are the primary forms of capital—debt as an expression of affection for all. Debt carries a spiritual significance as it brings solace to both the recipient (the debt) and the giver (the receivables).

## Conclusions

The consequence of the traditional ceremony of the Rambu Solo ritual is that the burden of economic life gets heavier from time to time for those with a middle to lower level of economic life. They are trapped in a routine life wrapped in religious rituals. Imagine those who do not have adequate financial ability are forced to owe and burden the debt to their heirs. From the perspective of Islamic law, giving inheritance to heirs who are not based on sincerity is a grave sin that the corpse will bear. The traditional ceremony of the Rambu Solo ritual is a religious ritual ceremony for Catholic Christians and Protestants, which cannot be eliminated or abolished, even under any circumstances. Even if the sky is falling tomorrow, the traditional ceremony of the Rambu Solo ritual will still be held. As a suggestion from the researcher, it is better to practice debt with a livestock barter system; there is no element of tyranny and no element of coercion; that is, a cross-subsidy approach must be pursued.

Those from the upper middle class should help those from the lower middle class. This is intended to foster generosity and a high level of sensitivity in social life among fellow Christians, as well as to eliminate the poison of MESA (Materialistic, Selfish, Secular, and Atheist). Isn't doing good in helping to lighten the burden of the economic life of others something that is ordered by all religions in this world? The results of observations of researchers from various sources of previous research results indicate that studies or research in terms of debts for livestock buffaloes and pigs in the traditional ceremony of signs solo, based on the perspective of Al-Qaur'an surah Al-Baqarah verse 282, do not exist at all. Once the researchers did. On this basis, the results of research conducted by researchers in Tanah Toraja Regency, South Sulawesi Province, are novelty from the results of this study. Wallahu A'lam Bissyawaf. Fastabikul Khairat!

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