

Reality of Sinamot: Uncovering the Meaning of Interdependence and Reliability Behind the Sinamot Practice in Traditional Batak Weddings

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ABSTRACT:

Research Objectives - This study aims to analyze how the practice of sinamot in Batak traditional weddings reflects characteristics of interconnectedness and reliability through the processes of recognition, measurement, recording, and accountability.

Method - The study employed an interpretive qualitative approach with a phenomenological focus. Primary data were collected through interviews and document analysis involving five informants a married couple, the parents of the bride and groom, and a traditional village chief and were analyzed using the Miles and Huberman model.

Findings - The research findings indicate that the recognition of sinamot begins with the marhusip or marhori-hori dinding agreement; measurements are determined through contextual family negotiations, while record-keeping and accountability are conducted in a simple, informal manner based on social legitimacy. The information generated is highly relevant for customary decision-making, but its technical reliability is lower than that of formal accounting practices.

Theoretical Implications - This study can contribute by applying accounting concepts within a sociocultural context as a means of implementing relevance and reliability. Furthermore, this study is also expected to serve as a reference for future research examining accounting practices within a sociocultural context regarding the recognition of financial and non-financial information.

Research Novelty - This study expands the field of cultural accounting by positioning sinamot as a customary-based economic practice that balances interdependence and reliability in a culturally distinctive form.

ABSTRAK:

Tujuan Penelitian – Penelitian ini bertujuan menganalisis bagaimana praktik sinamot dalam pernikahan adat Batak dapat mencerminkan

karakteristik keberpautan dan keterandalan melalui proses pengakuan, pengukuran, pencatatan, dan pertanggungjawaban.

Metode Penelitian – Penelitian ini menggunakan pendekatan kualitatif interpretif dengan jenis fenomenologi. Data primer diperoleh melalui hasil wawancara dan studi dokumentasi terhadap lima orang informan yang terdiri atas pasangan suami istri, orang tua kedua pihak, dan seorang raja parhata, lalu dianalisis dengan model Miles dan Huberman.

Temuan Penelitian - Hasil penelitian menunjukkan bahwa pengakuan sinamot terjadi sejak kesepakatan marhusip, pengukuran dilakukan melalui negosiasi kontekstual, sedangkan pencatatan dan pertanggungjawaban berlangsung secara sederhana, nonformal, dan berbasis legitimasi sosial. Informasi yang dihasilkan sangat relevan bagi pengambilan keputusan adat, tetapi keterandalannya lebih rendah secara teknis dibanding praktik akuntansi formal.

Implikasi Teori - Penelitian dapat kontribusi melalui penerapan konsep akuntansi dalam konteks sosial budaya sebagai wujud pengimplementasian keberpautan dan keterandalan. Selanjutnya, penelitian ini juga diharapkan dapat menjadi referensi bagi penelitian selanjutnya dalam mengkaji praktik akuntansi dalam konteks sosial budaya tentang pengakuan informasi keuangan dan non keuangan.

Kebaruan Penelitian - Studi ini memperluas kajian akuntansi budaya dengan menempatkan sinamot sebagai praktik ekonomi berbasis adat yang menyeimbangkan keberpautan dan keterandalan dalam bentuk yang khas budaya.

Kata kunci: Sinamot; Cultural Accounting; Accounting Process; Relevance and Reliability.

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A. INTRODUCTION

Sinamot is a crucial element in traditional Toba Batak weddings and is inseparable from the accompanying series of traditional ceremonies. Over time, sinamot has come to be understood not only as a cultural symbol but also as a practice with economic dimensions, as it involves an agreement on value, obligations on the part of the groom's family, and the use of funds by the bride's family. The value agreed upon in sinamot does not stand alone as a nominal figure but arises from a process of social interaction that considers family status, education, dignity, and kinship relations between both parties. Thus, sinamot represents a mechanism for the distribution of resources legitimized by custom, while also reflecting an exchange of value with tangible economic implications. Several studies have identified sinamot, mahar, belis, and uang panai' as cultural

practices that carry both social and economic significance (Marbun et al., 2023; Naibaho et al., 2023; Firda et al., 2023; Wardani & Yanuarista, 2023).

From an accounting perspective, the quality of information does not stop at the existence of nominal values, but is also determined by the underlying processes of recognition, measurement, recording, and accountability. These four processes form the foundation for creating information that is not only informative but can also be used as a basis for decision-making. Suwardjono (2014) emphasizes that useful information must possess the characteristics of relevance and reliability. Relevance pertains to the extent to which information can influence decisions through its relevance and timeliness, while reliability emphasizes the level of trust in the information, including aspects of honesty, neutrality, and verifiability. The problem is that the *sinamot* practice takes place within a socio-cultural context that relies more on deliberation, trust, and customary legitimacy than on formal administrative procedures. The absence of written recording standards, system-based measurement, or formal audit mechanisms makes this practice fundamentally different from modern accounting practices.

Previous research on cultural accounting has shown that community economic practices do not always align with formal accounting standards. This underscores that accounting is fundamentally contextual and can adapt to the values and norms prevailing within a society. Rachmadani et al. (2024) demonstrate that the value of a traditional dowry can be determined through cultural mechanisms, while Thalib (2022a) emphasizes that informal record-keeping and social trust can serve as the foundation for accountability in traditional ceremonies. These findings indicate that accounting practices do not always require formal documentation to generate trust; rather, trust can be built through social legitimacy and moral commitment among the parties involved. However, these studies generally discuss dowries or customary costs from the perspective of cultural meaning, value determination, or cost management, and thus have not specifically examined the quality of information produced in these practices.

These limitations point to a research gap, particularly in understanding how the characteristics of interdependence and reliability are formed in customary-based economic practices such as *sinamot*. To date, few studies have explicitly linked accounting processes recognition, measurement, recording, and accountability to the quality of information within a cultural context. In fact, in the practice of *sinamot*, each of these stages is actually present, even though they are not formalized within a standardized administrative system. The absence of studies integrating these two aspects has resulted in the practice of *sinamot* not yet being fully understood as an information system possessing its own accounting logic.

Based on this gap, this study positions *sinamot* as a setting where accounting concepts are tested outside of formal business entities. The novelty of this study lies in its effort to integrate an analysis of accounting processes recognition, measurement, recording, and accountability with the characteristics

of information quality, namely relevance and reliability, within the context of customary practices. With this approach, the study not only reveals how the value of sinamot is determined and managed but also how this information becomes relevant for customary decision-making and trusted by the parties involved without the support of formal systems. Thus, this study aims to understand how economic information within Batak customary practices becomes meaningful, trusted, and useful, while also contributing to expanding the understanding of accounting as a contextual social practice that is not limited to formal frameworks alone.

B. LITERATURE REVIEW

This study is grounded in the perspective of cultural accounting, which views accounting practices as part of a social reality shaped by the values, norms, and culture of society (Pangestu & Purwanti, 2026; Wahyuni & Sartika, 2024). From this perspective, accounting is not understood as a neutral technical system, but rather as a living practice that evolves alongside the social dynamics of its context. Therefore, sinamot is not viewed merely as a monetary amount or a financial obligation, but as a socio-economic practice carrying symbolic meanings such as respect for women, the seriousness of men, and the strengthening of inter-family relationships. The value contained within it is not measured solely by numerical figures but also by the social context underpinning it. Cultural accounting helps explain that an economic activity still possesses a logic of value management, even if it is not organized through a formal administrative system, because social legitimacy and collective agreements can function as effective regulatory mechanisms.

The concepts of relevance and reliability serve as the primary foundation for understanding the quality of information that emerges in sinamot practice. According to Suwardjono (2014), relevance indicates the ability of information to influence decisions, while reliability indicates the level of validity and trustworthiness of the information. These two characteristics become particularly important when sinamot is viewed as economic information, as the agreed-upon value must be relevant to the family in determining the continuity of customary processes, while also being trustworthy to all parties involved, even if not always supported by formal written evidence. In this context, the concepts of recognition, measurement, recording, and accountability are used as analytical tools to trace how this information is formed: from when the obligation of sinamot begins to be recognized in the customary process, how the value is negotiated and determined, how the agreement is collectively stored and remembered, to how the practice is accounted for within the social sphere. Thus, these four processes not only reflect technical activities but also demonstrate how communities build functional information systems outside formal frameworks.

Furthermore, the application of the concepts of interconnectedness and reliability in a cultural context also opens the door to understanding that the

quality of information is not always determined by the existence of formal documents, but rather by the extent to which that information is collectively recognized and capable of maintaining social trust. In the practice of sinamot, interconnectedness is reflected in how information regarding the amount and agreement on sinamot serves as the basis for consideration in proceeding to the next customary stage, such as marpudun saut or a traditional ceremony. Meanwhile, reliability is built through the consistency of agreements, the involvement of traditional leaders, and mutual recognition among families, which serve as a mechanism for social verification. This demonstrates that a society's system of values and norms can replace the role of formal procedures in ensuring the quality of information.

Furthermore, ethical and logical theories help to deepen our understanding of the sinamot practice as a contextual accounting phenomenon. Hoesada (2018) explains that decision-making in accounting is not based solely on technical rationality but also takes into account moral responsibility toward others. In the practice of sinamot, this is reflected in the consideration of the man's economic capacity, respect for the hula-hula, and the value of holong (affection), which forms the foundation of social relations in Batak society. Decisions regarding the amount of sinamot are not solely based on quantitative economic logic but also on ethical and social considerations that maintain the balance of relationships between parties. Meanwhile, logical theory helps explain how consistency and rationality remain present in the deliberation process, so that the resulting agreement can be collectively accepted as something "reasonable" within the cultural context.

Thus, the relationships between concepts in this study can be understood more comprehensively. Sinamot, as a cultural accounting practice, is not only analyzed through the processes of recognition, measurement, recording, and accountability, but is also understood as a social information system shaped by the values, norms, ethics, and logic of the community. This approach allows the study to reveal how relevance and reliability are not merely theoretical concepts but are truly realized in customary practices through distinctive social mechanisms. Therefore, this study not only enriches the literature on cultural accounting but also provides a broader understanding of how accounting can function contextually in community life.

C. RESEACRH METHOD

This study employs an interpretive qualitative approach grounded in phenomenology. This approach was chosen because the research focuses on the meanings constructed by indigenous practitioners regarding the sinamot practice, rather than on statistical measurements or quantitative generalizations. Within an interpretive framework, reality is understood as something shaped through social interaction and individual subjective experience; thus, phenomenology is relevant for exploring the lived experiences of the informants as they engage with and interpret the sinamot practice. Through this approach,

the study seeks to understand how sinamot is not only carried out as a customary obligation but is also interpreted as a form of responsibility, respect, and complex social relations among the parties involved.

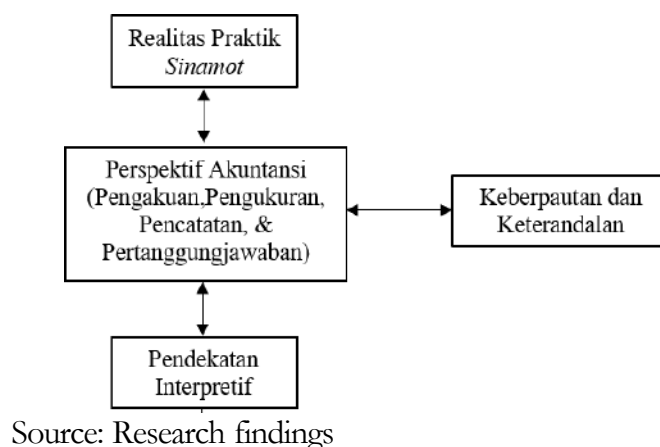
The research subjects consisted of five informants: a married couple who had wed according to Batak customary law, parents from both sides, and a raja parhata as a representative of customary authority. These informants were selected on the grounds that they were key actors directly involved in the entire sinamot process, from negotiations to implementation. By incorporating diverse perspectives, this study captures the dynamics of the sinamot practice more comprehensively, both from the perspective of the primary participants and those holding the authority to regulate the course of the custom. The research was conducted in Dumai, Riau, from November to December 2025, serving as the social context where the sinamot practice was directly observed and interpreted.

The data used consists of primary data obtained through in-depth interviews and supported by documentary research. In-depth interviews allow researchers to explore information in an exploratory and reflective manner, thereby revealing the deeper meanings behind the practice of sinamot. Meanwhile, documentation is used as supporting data to strengthen the findings and provide additional context for the information obtained from informants. Data analysis employs the Miles and Huberman model through the stages of data reduction, data presentation, and drawing conclusions, so that complex data can be organized systematically and made easily understandable.

To ensure the validity of the data, this study applies the concept of trustworthiness, which includes credibility, transferability, dependability, and confirmability (Kamayanti, 2021; Qomaruddin & Sa'diyah, 2024). Credibility is maintained through the researcher's direct involvement and triangulation of sources; transferability through a detailed presentation of the research context; dependability through the consistency of the research process; and confirmability through efforts to maintain the objectivity of the findings. Thus, the research results are expected to be not only methodologically valid but also scientifically accountable.

The research framework of this study positions sinamot as a cultural accounting practice analyzed through four main processes recognition, measurement, recording, and accountability and then links these to the characteristics of information quality, namely relevance and reliability. This framework enables researchers to explore how sinamot practices generate economic information that is not only culturally meaningful but also serves an informative function in customary decision-making. Thus, the methodological approach employed functions not only as an analytical tool but also as a bridge to understanding the relationship between social practices and accounting concepts in a more contextual manner.

Figure 1. Research Framework



D. ANALYSIS

Analysis shows that sinamot is, in essence, not a transaction involving the sale of a woman, but rather a customary obligation that must be fulfilled so that a marriage can be fully conducted according to Batak custom. Informants consistently emphasize that sinamot is understood as a symbol of the groom's commitment to building a household, a form of respect for the bride's family, and part of the social mechanism that maintains the order and continuity of customary ceremonies. In this context, sinamot functions not only as a normative obligation but also as a social instrument that affirms reciprocal relationships between families and maintains harmony within the kinship structure. Therefore, sinamot cannot be separated from the cultural values that surround it, as its meaning lies not only in the monetary value but also in the symbolism it embodies.

Furthermore, the interpretation of sinamot as a customary obligation indicates that this practice holds a strong dimension of legitimacy within society. The agreement reached is not only socially binding but also serves as a moral foundation for the parties to fulfill their commitments. In this regard, sinamot functions as a mechanism that regulates the balance of the relationship between the male and female parties, thereby preventing imbalances in the traditional marriage process. Thus, from the outset, sinamot has served as relevant economic information because it influences family decisions regarding the progression of marriage stages, including resource readiness, timing of implementation, and the division of responsibilities among the parties (Marbun et al., 2023; Romaito et al., 2025).

In terms of recognition, the sinamot is considered established once both families reach an agreement during the marhusip or marhori-horiinding. This moment becomes a crucial turning point because it is at that time that the agreed-upon amount gains social legitimacy and transforms into a binding obligation for the man's side and a right for the woman's side. This recognition does not require a written contract; rather, it is sufficient through an oral agreement witnessed by traditional leaders and the extended family. This

demonstrates that, within a cultural context, recognition can occur through mutually acknowledged social mechanisms. This finding suggests that, substantively, recognition in sinamot is closer to an accrual basis, as the obligation arises when the socio-economic event occurs, not when the entire payment is made (Collyn et al., 2024). The interdependence during the recognition stage appears to be very strong, as information regarding the amount of the sinamot forms the basis for various strategic decisions in the customary process. This information is used to determine the financial readiness of the groom's family, schedule the next steps, and ensure that all parties share a common understanding of the obligations that must be fulfilled. In other words, sinamot information is not only socially recorded but also directly used in decision-making, thereby fulfilling the characteristics of interrelatedness as described in accounting theory.

From a measurement perspective, the value of the sinamot is not determined by accounting formulas or fixed standards, but rather through a closed and context-specific negotiation process. This process involves complex considerations, such as the groom's economic circumstances, the bride's educational background, the family's social status, and the norms prevailing within the indigenous community. Although it does not employ formal methods, this process nonetheless demonstrates a context-based rationality. This finding aligns with studies on dowries and customary costs, which indicate that value determination is not always objective or formal but remains rational within its social context (Ali & Jeandry, 2019; Firda et al., 2023; Rachmadani et al., 2024). In practice, the concept of holong serves as the guiding principle for this valuation process. This value emphasizes the importance of compassion, balance, and respect in inter-family relationships. Therefore, the resulting sinamot amount is not merely a negotiated figure, but a reflection of a mutual understanding that takes into account both economic and social aspects. This demonstrates that the valuation in sinamot does not lose its rationality, but rather integrates economic rationality with the cultural values that are alive in society.

Record-keeping in sinamot practices also takes a simple, non-standardized form. The records created are generally informal, such as personal notes or collective memories that serve to document the terms of the agreement, the amounts paid, and the technical details of the customary procedures. These records are not intended to meet financial reporting standards, but rather to maintain consistency of information among the parties involved. Thus, record-keeping serves a practical function as a tool for remembrance and coordination. Furthermore, the existence of these informal records indicates that the need for information management persists in sinamot practices, even though it is not formalized within an administrative system. This finding reinforces the argument that informal record-keeping can still be useful as long as it is mutually recognized and understood by the social community that practices it (Thalib, 2022a; Az-zahra & Masripah, 2022). In other words, the function of record-keeping does not lie in its form, but in its ability to

maintain the continuity of information. Accountability in the sinamot system is not demonstrated through detailed reports on fund usage, receipts, or other written evidence, as is typical in formal accounting practices. Instead, accountability is established through social mechanisms such as the presence of collective witnesses, the openness of the payment process within customary forums, and the trust fostered among families. The open payment process serves as a form of transparency that can be directly observed by the parties concerned.

At this point, a trade-off between relevance and reliability becomes apparent. Sinamot information has a high degree of relevance because it directly influences decisions and the continuity of traditional ceremonies; however, its reliability is not supported by formal evidence, as is the case with organizational accounting practices. The absence of written documentation can be viewed as a limitation from the perspective of modern accounting. Nevertheless, within the Batak cultural context, reliability is still present through social legitimacy, shared recognition, and moral commitment upheld by the ethics of kinship relations and the customary logic that governs the consistency and reasonableness of decisions (Hoesada, 2018; Salamah et al., 2024). Thus, the practice of sinamot demonstrates that the quality of information is not solely determined by the existence of a formal system, but also by the strength of the social values that underpin it. Overall, this analysis shows that the practice of sinamot incorporates a comprehensive information system, even though it is not formally structured as in modern accounting. The four processes recognition, measurement, recording, and accountability remain present and functional within a sociocultural framework. This confirms that accounting as a practice is not monolithic but can take various forms depending on the surrounding social context.

E. DISCUSSION

The findings of this study confirm that accounting practices do not necessarily have to take the form of formal organizations, ledgers, or comprehensive financial statements. In the context of sinamot, accounting practices are instead implicitly present through social interactions, customary agreements, and collective mechanisms implemented by the community. Compared to previous studies that highlighted mahar, belis, or uang panai' as customary costs and social symbols (Firda et al., 2023; Wardani & Yanuarista, 2023; Rachmadani et al., 2024), this study demonstrates that sinamot can be interpreted more broadly as an economic information practice that not only holds symbolic value but also fulfills the characteristics of information quality namely, relevance and reliability within a cultural framework. Thus, the practice of sinamot illustrates that accounting is not confined to formal systems but can also thrive within social structures bound by values, norms, and beliefs.

Furthermore, the theoretical contribution of this study lies in its effort to expand the meaning of cultural accounting. This study demonstrates that the value of information does not stem solely from the existence of formal

documents, recording standards, or standardized reporting systems, but can also be built through customary forums, the presence of social witnesses, and a commitment to values that are collectively upheld. In this context, the quality of information is measured not only by technical aspects but also by the extent to which it is recognized, understood, and trusted by the community that uses it. This offers a new perspective that relevance and reliability can be established through social mechanisms distinct from modern accounting practices, yet remain functional in supporting decision-making.

Based on the research findings, it can be concluded that the practice of *sinamot* in Batak traditional marriage conceptually reflects an accounting process consisting of recognition, measurement, recording, and accountability. Recognition occurs once an agreement is reached in the *marhusip* or *marhori-hori dinding*, marking the emergence of social obligations and rights; measurement is established through family negotiations that consider economic conditions and cultural values; recording is done simply as a reminder of the agreement; and accountability is realized through trust, openness in traditional forums, and collective testimony. These four processes demonstrate that although not formalized, the *sinamot* practice still possesses a systematic structure for managing economic information.

These findings also indicate that the interconnectedness of *sinamot* tends to be more prominent than its reliability from a formal perspective. The information generated is crucial to the continuity of traditional ceremonies, thereby exerting a strong influence on family decisions. Meanwhile, reliability is not established through written documents or formal evidence, but rather through social legitimacy, shared recognition, and the consistency of practices upheld within the community. Thus, reliability in *sinamot* is contextual, meaning it depends on the strength of the values and norms that bind the traditional practitioners. This study has limitations because it is based on a limited number of informants and has not examined in greater depth the variations in *sinamot* practices across different Batak communities. Additionally, the limited research timeline restricts exploration of the long-term dynamics of *sinamot* practices, including potential shifts in meaning and mechanisms. Consequently, the findings of this study cannot yet be broadly generalized but are better understood as a representation of a specific social context.

Therefore, future research is recommended to conduct more intensive and long-term fieldwork, for example through ethnographic or ethnomethodological approaches, so that *sinamot* practices can be observed in greater depth within the daily lives of the community. Such approaches allow researchers to understand in greater detail how the processes of recording, recognition, and accountability unfold naturally within social interactions. Furthermore, follow-up studies could also develop comparative analyses with other traditional dowry practices in Indonesia, thereby enriching our understanding of the diversity of cultural accounting practices and expanding theoretical contributions to the development of contextual and culture-based accounting science.

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