

# Benefits of Sharia: The *Uang Panai*' Marriage Metaphor of Bugis-Makassar Tribe in Indonesia

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## ABSTRACT

This research aims to reveal the other side of the sharia benefits of culture giving *Uang Panai*' based on Sharia Value Added point of view (SVA) as well as to break the negative stigma of various societies regarding culture the giving of expensive *uang panai*' at a wedding public the Bugis-Makassar tribe.

Research is a type of qualitative research using a case study approach in a critical paradigm. The research object is located in South Sulawesi. This study uses primary data through interviews with various informants and secondary data through literature review through websites such as online journals and information related to the research topic. Besides that, technique test data used that is Sharia Value Added (SVA) as a tool analysis in solving every profit related issue from culture giving *uang panai*' at a wedding public the Bugis- Makassar tribe.

The results of this study indicate that the culture of giving *uang panai*' in South Sulawesi is not a transaction but still generates a profit. This is indicated by the existence of four types of sharia benefits derived from the culture of giving *uang panai*' at marriages of the Bugis-Makassar people and are formulation from form Sharia Value Added (SVA), among others, namely sharia benefits in shape monetary, mental or psychological, spiritual and social added value that can be obtained by both sides party.

**Keywords:** *Uang Panai*', Sharia Benefits, and Sharia Value Added (SVA).

## INTRODUCTION

Indonesia is one of the countries that have various type people with different culture and customs backgrounds (Rinaldi *et al*, 2022). Culture is one inheritance nation that needs to be guarded and preserved. Therefore, culture is very important and priceless the price. Ethnic group nation has a culture in it there is aspect as well as elements which can be used as a symbol differentiator between one tribe with another (Kadir *et al*, 2021).

Wedding culture in each region is often a hot topic for discussion, both in terms of cultural background, customs and traditions of the wedding itself. Marriage is held not only to unite two hearts that love each other but behind that there are several factors that can be considered in carrying out a marriage, including economic factors, social status, and the values of cultural traditions from each region. Marriage is one of the obligations that needs to be carried out and is very important in social life (Alimuiddin, 2020). True marriage gives birth to a happy life. At least that is the hope and final estuary of the act of uniting men and women in one harvester bond. But getting to that point is not an easy matter, men and women have to go through separate stages that have been socially, culturally and religiously reconstructed.

One of the cultures of the Bugis-Makassar tribe which is closely related to culture marriage is *Uang Panai*'. The Bugis-Makassar community recognizes that *Uang Panai*' is a tradition that cannot be missed in carrying out a marriage process (Ahsani *et al*, 2018). *Uang Panai*' is a gift given by the groom's family to

the bride's family in accordance with the agreement of both parties (Kadir *et al*, 2021). *Uang Panai'* or commonly called *doi mandre* is given as spending money in holding a wedding reception for the bride.

The tradition of giving *Uang Panai'* (*doi mandre*) in Bugis-Makassar tribal marriages from the previous generation to the present generation still exists and continues according to the times as the main requirement in carrying out the wedding ceremony. Along with the times, the function of the value of *Uang Panai'* has socially shifted, where previously the value of *Uang Panai'* did not have a standard benchmark in carrying out a marriage. According to Mustafa & Syahrani (2020), in their research they argue that the value of *Uang Panai'* given can be determined based on social status, education, heredity, physical condition, occupation, to the economic status of the bride. Apart from that, the value of *Uang Panai'* can also reflect a man's pride in proposing to a woman he loves and is an honor for the bride's family.

*Uang Panai'* and dowry in the marriage of the Bugis-Makassar people in South Sulawesi are an inseparable unit. This is because, in practice, these two things have the same position in terms of obligations that must be fulfilled. Although in this case *Uang Panai'* gets more special attention and is considered as something that really determines the smooth running of the marriage process, so that the total value of *Uang Panai'* is greater than the amount of the Mahar value (Ikbal, 2016).

Determining the amount of the economic value of *Uang Panai'* has become a problem which until now has become an ingrained polemic among the community (Mustafa & Syariani, 2020). The many requests for the value of *Uang Panai'* and the incompatibility of the economic conditions of the groom also often become a barrier for a man to marry the woman he loves. Based on the reality that often occurs in the community, many couples decide to elope (*silariang*) because there is a factor of the inability of a man to fulfill the dependents of the large value of the *uang panai'*. In addition, most women only decide to marry when they reach the age of four and there are many unmarried adult women (old maids) also reflecting that the high value of *Uang Panai'* is one of the factors causing the breakdown of a relationship (Daeng *et al*, 2019). As quoted from the Tuesday edition of *detikNews* headline (09/7/2019) regarding the news of the case of an elopement marriage that occurred due to the inability of the groom to fulfill the provision of *Uang Panai'* which was less than 5 million rupiah in the name of *Siri'* in this case blood must be spilled.

The high value of *Uang Panai'* is often used as a benchmark in the arena of competition in society so that it will have a very bad impact on single, unmarried women (Syarifuddin & Ratna, 2015). In addition, with the term that, girls are a long-term investment that must be cared for, educated, and schooled to have a high position, making every parent set a high target in terms of giving the value of *uang panai'*, so that young people nowadays now consider that the culture of *Uang Panai'* is transactional in nature which will benefit only one of the parties.

Profit is something that is obtained by someone who comes from the results of efforts on various economic activities carried out (Sari, 2014). Profit is often equated with profit. Based on the community's point of view, profit can be interpreted as profit that can be measured by the level of prosperity that has been obtained by a person. Profits based on a sharia accounting point of view are not only based on monetary gain, but there is a combination of mental (psychic) and spiritual benefits in it (Triyuwono, 2006).

Based on the reality that occurs in society, most studies that examine the culture giving *Uang Panai'*, only discusses the pros and cons of giving *Uang Panai'* value by using the local wisdom base *Siri' Na Pacce* as a reference concept for giving *Uang Panai'* value itself, which indirectly focuses on individual interests. only (in this case the bride's family) as a place of competition in obtaining praise. Therefore in this study, researchers wish to reveal the other side of the benefits of sharia from culture giving *Uang Panai'* at a wedding public Bugis-Makassar tribe by using Sharia Value Edded (SVA) as a tool to solve problem in this research.

## METHODOLOGY

A critical paradigm using a case study approach conducted in South Sulawesi. This research uses the type of primary data obtained through results interview with some respondents and secondary data from abomination literature and internet searching related to the things you want to examine as well as archives related to the object under study. Besides that, technique test data used in the this research namely Sharia Value Added (SVA) as a tool analysis in solving every profit related issues from culture giving *Uang Panai*' at a wedding public the Bugis-Makassar tribe. As for technique testing the validity of the data used in this study is *Credibility* (Internal Validity) which includes triangulation data source in the form of excavation information certain through interview and observation directly accompanied by evidence documentation form picture. As well as triangulation theory form the final result of qualitative research is in the form of a formulation of information or *a thesis statement*.

## RESULTS AND DISCUSSION

Profits can be interpreted as something that is obtained from the results of efforts for economic activities that have been carried out (Basri, 2021). Some people believe that profit only emphasizes financial aspects such as material (Subiyanto & Triyuwono, 2004). This is indicated by the existence of business activities that only focus on economic value (*profit*).

From an Islamic point of view, profit is expressed as an acquisition that does not only focus on worldly (material) gains. Instead, it is accompanied by *ukhrawi* benefits (good deeds) (Jamin, 2018). The real advantage is not only focusing on material values, but there are other benefits besides that. Referring to Triyuwono's research (2011), views sharia benefits as a form from sharia added value which is a combination of material, mental and spiritual added value. As for inside this research adds one component new added value that is social added value literally own connection connection with culture gift of *uang panai*'. The existence of social added value is a development of a new theory from the formulation of Sharia added value which was previously developed by Iwan Triyuwono. The development of this theory is something that is "natural" as long as the topics raised and discussed are different from previous research.

Referring to the fourth form added value of sharia above, the researcher wishes to reveal the other side of the advantages of the culture of giving money. Based on the four sharia added values that can be discussed as follows:

### 1. Sharia Benefits in the Form of Economic Added Value

In the culture of marriage carried out by the Bugis-Makassar people, the gift of money is never separated from *panai*' (Mustafa & Syahrani, 2020). Some people see that the culture of giving *Uang Panai*' is a transactional activity that will bring an advantage, but this is considered wrong. Dg. Bau as a traditional figure said:

"The culture of giving *Uang Panai*' cannot be said to be a human trafficking transaction, but it can be said to be a form of respect for a man for the woman he wants to marry. But if you say it is profitable, of course it is profitable from an economic point of view, because women get additional spending money from holding receptions. but it does not rule out the groom's party can also experience benefits"

From the expression of Dg. The smell above reveals that the culture of giving *Uang Panai*' is not a transaction but still brings an advantage to the bride and groom. Dg. Mo'la as the bride's party also expressed her opinion regarding the economic benefits of the culture of giving *Uang Panai*'. He revealed that:

“This culture of giving *uang panai*’ is a tradition that has been passed down from generation to generation when holding a wedding, especially for us, the people of South Sulawesi. This tradition can also be considered as an advantage for us women, because we both want to get married, but I, as the bride’s party, receive *uang panai*’ from the groom’s side in staging a recession. Meanwhile, the groom’s party does not get *Uang Panai*’ like us women.”

The expression of Dg. Mo’la when interviewed at the location of his residence shows that the culture of giving *Uang Panai*’ actually provides an advantage in terms of material. Dg. Mo’la also revealed that giving *Uang Panai*’ as spending money in holding a wedding reception given by the groom is an advantage from an economic perspective because there is no reciprocal gift made by the bride to the groom. In addition, the giving of *Uang Panai*’ can also be categorized as an advantage because it is in accordance with the concept of profit in Islam which has the principle of liking (agreement), the principle of *ridho*, the principle of sincerity and the principle of accepting risk (Tamama & Syahril, 2019).

Dg. Mo’la as the bride’s party revealed about experience in staging reception wedding on location his residence. He disclose that:

“When I first got married, I used my parents’ money to hold a reception. At that time my expenses in holding the reception were in the form of making uniforms for my family and office friends, around Rp. 10.000.000 then the cost of food for *the gorongtigi* and reception is around Rp. 7.000.000 then there are also payments for renting tents, decorations and wedding dresses, around Rp. 15.000.000. then the payment for the cook is around Rp. 3,000,000, and at that time 2 cows cost around Rp. 20.000.000 there is also music electric instrument for rent, around Rp. 7.000.000 and rent for entertainment around Rp. 2.500.000 if in total, my expenses are around Rp. 64.500.000. where these expenses are covered first with the parents’ personal money of Rp. 49.500.000 and from donations given by my other parents’ families of Rp. 15.000.000. As for my other income apart from holding the reception, it comes from *mappasollo* money of Rp. 59.220.000 and *mappacing* of Rp. 35.640.000. for my *Panai* money is Rp. 90,000,000 it’s I just got the just before my consent was granted. for the costs incurred by the parents that I replace it I used the *Panai* money again, I received the *mappasollo* money and the *mapaccing* money and for the rest I made a brick business”

In addition, Dg. Sulaiman also as the groom 1 also gave his opinion regarding his economic activities in holding a wedding reception. He revealed:

“For *Uang Panai*’ which I am give to my wife before marriage it was Rp. 90.000.000. Half from Rp. 90.000.000 that’s me get from my hard work themselves and for the rest of the *Uang Panai*’ of Rp. 45.000.000 million of them were assisted same parents. Anything for a fee the reception was approximately Rp. 52.500.000 The is also assisted by parents. So if asked about amount my spending fits the bill reception maybe me say me the amount based on my guess just remember because There is more little but me No remember. Well for my expenses At that time I bought uniforms for my family the price is around Rp. 2.000.000 then rent decorations, tents and clothing the bride is worth it range of Rp. 25.000.000 then for purchases material food around Rp. 7.000.000 rent entertainment music around Rp. 2.500.000 rent entertainment *Gandarang* also costs around Rp. 1.000.000 and lastly I also cut it cow One tail if I’m not mistaken the price around Rp. 15.000. 000. And for my other income, that’s me get from *Mappasollo* ji money of Rp. 117,230,000. well from *Mappasollo* money results me that’s me return old people’s money issued in holding a reception wedding and all I leave it to the parents everything”

base it information on researchers can decipher information it and present into the form later recording will reflect about economic activities carried out by Dg. Mo’la and Dg. Sulaiman as informants in holding a reception marriage, As for the form recording the journalization is as follows:



Journal Recording Dg. Mo'la (Bride's Side)				Journal Recording Dg. Sulaiman (Groom's Side)			
<b>Journal for Organizing a Wedding Reception</b>				<b>Journal for Expenditure outside of Organizing a Wedding Reception</b>			
Cash		Rp. 64.500.000		Cash		Rp. 90.000.000	
Debt for Wedding Reception			Rp. 49.500.000	Salary Income			Rp. 45.000.000
Grant Income			Rp. 15.000.000	Debt for <i>Uang Panai'</i>			Rp. 45.000.000
Uniform Burden		Rp. 10.000.000		<i>Uang Panai'</i> Expenses		Rp. 90.000.000	
Food Load for 2 Days		Rp. 7.000.000		Cash			Rp. 90.000.000
Expenses for renting tents, decorations and bridal wear		Rp. 15.000.000		<b>Journal for Organizing a Wedding Reception</b>			
Cook's salary expense		Rp. 3.000.000		Cash		Rp. 52.500.000	
Expense for Food (2 Cows)		Rp. 20.000.000		Debt for Wedding Reception			Rp. 52.500.000
Electron Entertainment Load		Rp. 7.000.000		Uniform Burden		Rp. 2.000.000	
Entertainment Expense " <i>Gandarang</i> "		Rp. 2.500.000		Expenses Rental of Decorations, Tents and Bridal Wear		Rp. 25.000.000	
Cash			Rp. 64.500.000	Expenses of Food Materials		Rp. 7.000.000	
<b>Journal of Revenue outside of Wedding Receptions</b>				<b>Journal for Debt Payment for Wedding Receptions</b>			
Cash		Rp. 184.860.000		Debt for Wedding Reception		Rp. 49.500.000	
<i>Mappasollo</i> Income			Rp. 59.220.000	Cash		Rp. 49.500.000	
<i>Mappacing</i> Income			Rp. 35.640.000	<b>Journal for Business Investment</b>			
<i>Uang Panai'</i> Income			Rp. 90.000.000	Investment for business		Rp. 135.360.000	
<b>Journal for Debt Payment for Wedding Receptions</b>				<b>Journal of Revenue outside of Wedding Receptions</b>			
Debt for Wedding Reception		Rp. 49.500.000		Cash		Rp. 117.230.000	
Cash			Rp. 49.500.000	<i>Mappasollo</i> Income			Rp. 117.230.000
<b>Journal for Business Investment</b>				<b>Journal for Debt Payment for Wedding Receptions</b>			
Investment for business		Rp. 135.360.000		Debt for Wedding Reception		Rp. 52.500.000	
Cash			Rp. 135.360.000	Debt for <i>Uang Panai'</i>		Rp. 45.000.000	
<b>Journal for Cash Allocation for Parents (Grants)</b>				<b>Journal for Cash Allocation for Parents (Grants)</b>			
				Other Expenses		Rp. 19.730.000	
				Cash			Rp. 19.730.000

Based on from results recording journaling on show that Dg. Mo'la and Dg. Sulaiman as Informant experience an advantage in a manner financial in holding a reception wedding on location their respective residences. To clarify about amount profits obtained by Dg. Mo'la and Dg. Sulaiman in execution activity reception marriage, then the financial statements of profit/ loss can be presented as follows:

Dg. Mo'la (bride's side)		Dg. Sulaiman (groom's side)	
<b>Income for the Wedding Reception</b>		<b>Income for the Wedding Reception</b>	
Grant Income	Rp. 15.000.000	-	Rp. 0
<b>Total Income For Wedding Reception</b>	<b>Rp.15.000.000</b>	<b>Total Income For Wedding Reception</b>	<b>Rp. 0</b>
<b>Expenses For The Reception</b>		<b>Expenses For The Wedding Reception</b>	
Uniform Burden	Rp. 10.000.000	Uniform Burden	Rp. 2.000.000
Food Load for 2 Days	Rp. 7.000.000	Expenses Rental of Decorations, Tents and Bridal Wear	Rp. 25.000.000
Expenses for renting tents, decorations and bridal wear	Rp. 15.000.000	Expenses of Food Materials	Rp. 7.000.000
Cook's salary expense	Rp. 3.000.000	Music Entertainment Rental Expenses	Rp. 2.500.000
Expense for Food (2 Cows)	Rp. 20.000.000	Entertainment Rental Expense " <i>Gandarang</i> "	Rp. 1.000.000
Electron Entertainment Load	Rp. 7.000.000	Expense For Food (1 Cow)	Rp. 15.000.000
Entertainment Expense " <i>Gandarang</i> "	Rp. 2.500.000	<b>Total Expenses for a Wedding Reception</b>	<b>(Rp. 52.500.000)</b>
<b>Total Expenses for a Wedding Reception</b>	<b>(Rp. 64.500.000)</b>	<b>Total Gross Profit/Loss</b>	<b>(Rp. 52.500.000)</b>
<b>Total Gross Profit/Loss</b>	<b>(Rp. 49.500.000)</b>	<b>Income Outside the Wedding Reception</b>	
<b>Income Outside the Wedding Reception</b>		Salary Income	Rp. 45.000.000
<i>Mappasollo</i> Income	Rp. 59.220.000	<i>Mappasollo</i> Income	Rp. 117.230.000
<i>Mappacing</i> Income	Rp. 35.640.000	<b>Total Revenue Excluding Wedding Reception</b>	<b>Rp. 162.230.000</b>
<i>Uang Panai'</i> Income	Rp. 90.000.000	<b>Expenses Outside the Wedding Reception</b>	
<b>Total Revenue Excluding Wedding Reception</b>	<b>Rp.184.860.000</b>	<i>Uang Panai'</i> Expenses	Rp. 90.000.000
<b>Total Net Profit/Loss</b>	<b>Rp. 135.360.000</b>	Other Expenses	Rp. 19.730.000
		<b>Total Expenses Outside the Wedding Reception</b>	<b>(Rp. 109.730.000)</b>
		<b>Total Net Profit/Loss</b>	<b>Rp. 0</b>

Based on profit/loss report image on show there is a form the advantages accrued by both parties in holding a reception wedding matter the marked with results acquisition positive obtained by Dg. Mo'la as the bride Rp. 135.360.000 which is where whole profit the he allocated in the form venture capital investment. Meanwhile, Dg. Sulaiman as the bride and groom man gain profit Rp. 0 which profit *financial* obtained by him entirely greedy to his parents (other expenses on the income statement) as a greeting accept love Dg. Sulaiman Because has assisted in holding a reception wedding. To be able to see form allocation the gains made by both parties then it can be poured into the statement of financial position as follows:

Statement of Financial Position Dg. Mo'la (Bride's Side)		Statement of Financial Position Dg. Sulaiman (Groom's Side)	
<b>Assets</b>		<b>Assets</b>	
<u>Current asset</u>		<u>Current asset</u>	
Cash	Rp. 0	Cash	Rp. 0
Investment for business	Rp. 135.360.000	Total Assets	Rp. 0
<b>Total Assets</b>	<b>Rp. 135.360.000</b>	<b>Liabilities and Equity</b>	
<b>Liabilities and Equity</b>		<b>Liabilities</b>	
<u>Liabilities</u>		<u>Liabilities</u>	
Debt for Wedding Reception	Rp. 0	Debt for Wedding Reception	Rp. 0
		Debt for <i>Uang Panai'</i>	Rp. 0
<u>Equity</u>		<u>Equity</u>	
Retained Earnings	Rp. 135.360.000	Retained Earnings	Rp. 0
<b>Total Liabilities and Equity</b>	<b>Rp. 135.360.000</b>	<b>Total Liabilities and Equity</b>	<b>Rp. 0</b>

Based on image of the statement of financial position above show exists form allocation advantage in shape venture capital investment made by Dg. Mo'la as the bride and groom woman holding a reception wedding Rp. 135,360,000. whereas form allocation advantage Dg. Sulaiman not in shape investment but in form already given calculated in the calculation of the income statement make a loss on so that no give effect or impact on the statement of financial position. To be able to see more detailed picture about activity cash turn over conducted by Dg. Mo'la and Dg. Sulaiman in carrying out a reception wedding then it can be seen through cash flow statement image as follows:

Statement of Cash Flows Dg. Mo'la (Bride's Side)		Statement of Cash Flows Dg. Solomon (Groom's Side)	
<b>Cash Flow from Operational Activities at the Wedding Reception</b>		<b>Cash Flow from Operational Activities at the Wedding Reception</b>	
<b>Cash Income from:</b>		<b>Cash Income from:</b>	
Debit for Wedding Reception	Rp. 49.500.000	Debit for Wedding Reception	Rp. 52.500.000
Grant Income	Rp. 15.000.000	Total Operational Cash Income for the Wedding Reception	Rp. 52.500.000
<b>Total Operational Cash Income for the Wedding Reception</b>	<b>Rp. 64.500.000</b>	<b>Cash disbursements from:</b>	
<b>Cash disbursements from:</b>		Uniform Burden	
Uniform Burden	Rp. 10.000.000		Rp. 2.000.000
Food Load for 2 Days	Rp. 7.000.000	Expenses Rental of Decorations, Tents and Bridal Wear	Rp. 25.000.000
Expenses for renting tents, decorations and bridal wear	Rp. 15.000.000	Expenses of Food Materials	Rp. 7.000.000
Cook's salary expense	Rp. 3.000.000	Music Entertainment Rental Expenses	Rp. 2.500.000
Expense for Food (2 Cows)	Rp. 20.000.000	Entertainment Rental Expense "Gandrang"	Rp. 1.000.000
Electron Entertainment Load	Rp. 7.000.000	Expense For Food (1 Cow)	Rp. 15.000.000
Entertainment Expense "Gandrang"	Rp. 2.500.000	<b>Total Operational Cash Expenditures for the Wedding Reception</b>	<b>(Rp. 52.500.000)</b>
<b>Total Operational Cash Expenditures for the Wedding Reception</b>	<b>(Rp. 64.500.000)</b>	<b>Total Cash Flow Operational Activity of Wedding Reception</b>	<b>Rp. 0</b>
<b>Total Cash Flow Operational Activity of Wedding Reception</b>	<b>Rp. 0</b>	<b>Cash Flow from Investing Activities at Wedding Receptions</b>	
<b>Cash Flow from Investing Activities at Wedding Receptions</b>		<b>Cash Income from:</b>	
<b>Cash Income from:</b>		-	
-	Rp. 0	Total Cash Income Investment Wedding Reception	Rp. 0
<b>Total Cash Income Investment Wedding Reception</b>	<b>Rp. 0</b>	<b>Cash disbursements from:</b>	
<b>Cash disbursements from:</b>		-	
-	Rp. 0	Total Cash Expenditures Wedding Reception Investments	Rp. 0
<b>Total Cash Expenditures Wedding Reception Investments</b>	<b>Rp. 0</b>	<b>Total Cash Flow Investment Activity Wedding Reception</b>	<b>Rp. 0</b>
<b>Total Cash Flow Investment Activity Wedding Reception</b>	<b>Rp. 0</b>	<b>Cash Flow from Funding Activities at a Wedding Reception</b>	
<b>Cash Flow from Funding Activities at a Wedding Reception</b>		<b>Cash Income from:</b>	
<b>Cash Income from:</b>		Mappasallo Income	
Mappasallo Income	Rp. 59.220.000		Rp. 117.230.000
Mappasing Income	Rp. 35.640.000	Total Funding Cash Income from Wedding Reception	Rp. 117.230.000
Uang Panai' Income	Rp. 30.000.000	<b>Cash disbursements from:</b>	
<b>Total Funding Cash Income from Wedding Reception</b>	<b>Rp. 184.860.000</b>	Debit for <i>Uang Panai'</i>	
<b>Cash disbursements from:</b>		Rp. 45.000.000	
Debit for Wedding Reception	Rp. 49.500.000	Debit for Wedding Reception	Rp. 52.500.000
Investment for business	Rp. 135.360.000	Other Expenses	Rp. 19.730.000
<b>Total Funding Cash Outlay from the Wedding Reception</b>	<b>(Rp. 184.860.000)</b>	<b>Total Funding Cash Outlay from the Wedding Reception</b>	<b>(Rp. 117.230.000)</b>
<b>Total Funding Activity Cash Flow from the Wedding Reception</b>	<b>Rp. 0</b>	<b>Total Funding Activity Cash Flow from the Wedding Reception</b>	<b>Rp. 0</b>
<b>Total Ending Cash</b>	<b>Rp. 0</b>	<b>Total Ending Cash</b>	<b>Rp. 0</b>

Based on cash flow statement image above show exists results cash acquisition of Rp. 0 of second side. It show that all his income received in cash finished used in staging reception wedding as reflected in the activity operations on the statement of cash flows above. Meanwhile on activity investment No reflect exists form activity the resulting cash inflows and outflows Because No exists form investment form purchase or sale of fixed assets made by both parties in carrying out a marriage. And on activity funding has appear exists activity marked by presence cash income earned by both parties and residual income the fully used to pay debts in holding reception marriage and as for the rest of income the he allocated in the form venture capital investment as done by Dg. Mo'la and submitted completely to parents as was done by Dg. Sulaiman.

Based on from preparation of financial reports researchers can conclude that in culture wedding has gave birth to a culture called culture gift of *Uang Panai*'. Culture *uang Panai*' giving is true has bring in an advantage for second parties as experienced by Dg. Mo'la and Dg. Sulaiman When holding a reception wedding at location their respective residences .

## 2. Sharia Benefits in the Form of Psychological Added Value

This added value is more directed at the advantages obtained by someone related to character emotion or mood his heart (Sari, 2014). In tradition giving *uang panai*' sometimes lots drain thoughts and emotions. Besides, we can't deny it that culture giving *uang panai*' can bring an advantage from economic value for the bride and groom woman. This can cause appearance attitude emotional positive from the bride's side women and men. Dg. Lola as part of the family bride woman disclose feeling at the time cash receipts'. He disclose that:

"Thank God, it was us receive Rp. 90.000.000 as spending money. Feeling I time receive the money on time before consent accept naturally I happy and touched Because child I getting married and coming along the same her husband"

Based on expression of Dg. Lola on top show exists feeling he is happy and touched feel when he want accept giving money from the family bride signifying man that his son will get married and come along stay along with her husband.

In addition, Dg. Solomon as the groom's side also expressed his feelings when the *Uang Panai*' was handed over. He revealed:

"Thank God, it's time for the family I giving the *uang panai*' to the bride and groom family bride woman I participate feel some happiness as well as pleasure alone. Because through giving *uang panai*' that's what I can help reduce burden from the bride's side woman and her family in holding a reception at his house"

Based on expression of Dg. Sulaiman on show exists feeling happy, charmed and altruistic (help each other) that he is gain in culture gift of money. So that researchers can conclude that in culture the giving and receiving of *uang panai*' when want carry out a marriage has give rise to a feeling happy, happy, touched and an attitude of mutual help which values These can be categorized as shapes profit psychic or mental that can be acquired and felt by both parties in carrying out a marriage .

## 3. Sharia Benefits in Spiritual Added Value

Spiritual gain is an advantage that is obtained based on the spiritual activity carried out, where this advantage focuses more on the benefits that are faced with piety to Allah SWT (Syafeie, 2020). In tradition of giving *uang panai*', of course, it also brings benefits from the other side, such as spiritual benefits that are felt by the bride and her family. Dg. Mo'la as the bride said:

"Thank God time I married first, as for the amount of *Uang Panai*' that I have thank you it can be said to be very sufficient in holding a reception at home even though the *Uang Panai*' is only used to replace money from previous parents used for hosting receptions. But, of course I as the bride and groom was very grateful"

Based on expression of Dg. Mo'la when interviewed at location his residence show that he was very grateful for the amount of *uang panai*' that Dg. Mo'la accept from the family side bride man although the benefits only used to replace the previous parent's money used for roll out reception wedding.

Apart from that Dg. Sulaiman as the bride and groom men also expressed form the spiritual benefits that he get from culture giving uana panai' which he do :

“To be honest, of course the culture of giving *Uang Panai* ‘ has taught us a lot as the groom’s side, such as the attitude that requires us to work hard, be grateful, be sincere, help and can also be called as worship because we work is counted as worship. and get the reward, as well as getting married is the same”

The expression of Dg. Sulaiman The above shows that spiritual benefits can not only be felt by the bride and groom, but also the groom can also benefit from a spiritual perspective which can be marked by the presence of gratitude, sincerity and worship in giving *Uang Panai* ‘.

**4. Profits in the Form of Social Value Added**

The advantage in the form of social added value here is an advantage related to the achievement results provided by other parties (Sari, 2014). This indicates that the benefits of this type are entirely derived from the achievements we have, but to be able to make it more perfect requires an acknowledgment from other parties. This type of advantage is very common in marriage culture, especially in the culture of giving *uang panai* ‘. The culture of giving *uang panai* ‘ has many types of benefits that are rarely known to the public. One type of advantage of the culture of offering *Uang Panai* ‘ is social benefit.

Dg. Sulaiman as the groom’s side disclose that:

“Actually, another purpose of this culture of offering *uang panai* ‘ is as a form of appreciation or appreciation respect from the groom’s side to the bride’s side he wants to marry”

The expression of Dg. Sulaiman above shows that there are still other advantages of giving *uang panai* ‘ which are nothing but social benefits. He revealed that the social benefits of the culture of giving *uang panai* ‘ can be in the form of a tribute or appreciation for the bride.

Dg. Mo’la, on the part of the bride and groom, also revealed that:

“These social benefits can also be felt by the groom, because no matter how much money they bring, they still raise their image and rank in the eyes of society and us as the bride and groom”

Based on expression from Dg. Mo’la on show that it’s not just the bride and groom Only women can feel an advantage social from culture giving *Uang Panai* ‘ except for the bride and groom Men can also feel an advantage social. It can be described through form recognition given by Dg. Mo’la as the bridegroom reflecting woman that of the bride and groom Men can also get an advantage social.

Based on a number of explanation about another advantage of culture granting of *uang panai* ‘ above show that second permanent side obtain good luck from facet economic, psychological, spiritual and social benefits as reflected in some result disclosure expressed by the informants above. To be able to interpret a number of form profit on so the following can be presented types advantage in the frame Shariah Value Added from culture giving *uang panai* ‘ at a wedding public Bugis-Makassar tribe which can be presented as follows:

**Benefits of the Culture of Giving *Uang Panai* ‘ in the Frame of *Shariah Value Added* in Bugis-Makassar Ethnic Marriages**

No	Value-added	Form Profit	
		Bride	Bride Man
1	Economy	Uang Panai'	Passolo money
2	Mental	Happy, cheerful and Altruistic	Happy, cheerful and Altruistic
3	Spiritual	gratitude	Gratitude, sincerity and worship



4	Social	Awards and honors	Lift degree and image family
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### Source: Data processed by the researcher

The picture above shows a form of sharia profit which is a reflection of Sharia Value Added. This profit can be said to be a sharia advantage because the components are obtained, processed and distributed in a lawful way without containing any vanity elements. The existence of this sharia advantage is also a development of knowledge from previous knowledge which can later be developed. be a new profit theory for next researchers.

## CONCLUSION

Culture giving *uang panai* true has produced positive impact, from breaking the negative stigma that culture marriage is an activity transactional which is characterized by existence form giving *uang panai* handed over by the family of the bride and groom man to the bride and groom woman, as well as to break that stigma culture The description of *uang panai* can also be seen bring in an advantage for one party only, as well as the results discussion on show exists types benefits can be obtained by both covering parties Sharia advantages in financial, psychological/mental, spiritual, and social added value in carrying out a marriage.

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