

Behind the Concept of the Selling Price: The Reality of Fisherman Culture in Tomini Bay

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Abstract:- This study aims to find the formulation of the concept of selling price based on cultural values found in the fishing community in the Tomini Bay area. This research is in the realm of qualitative research. The sites in this study are located in the Tomini Bay Area in Bongo Village, in Customs and Huangobotu Village. Data collection techniques were carried out through observation and interviews. This study uses an ethnomethodological approach through the stages of analysis: data reduction, data presentation, indexicality, reflexivity and drawing conclusions. The results of this study found that the elements contained in the selling price concept are not always material oriented. The concept of selling price implemented by fishermen in Tomini Bay contains cultural elements that are used as a reference. The value of compliance and heluma are an integral part of the price formation process. The value of compliance with the price element is interpreted as the efforts of Tomini Bay fishermen in building synergies now and in the future so that sustainable cooperation can be established. In addition, mutual welfare and the establishment of brotherly ties between communities are an important part of the concept of profit contained in the selling price.

Keywords:- Selling Price; Fisherman; Tomini Bay; Ethnomethodology.

I. INTRODUCTION

The issue of price is an interesting topic to study. Why? Apart from that in every activity, humans are often carried out at a "price". The existence of a price attached to a product or service is one of the attractions for the product being marketed. Once the importance of the role of a price makes in preparing it maximum efforts are needed so that the price set is at the right value. Errors in determining prices result in losses and even the cessation of a business. Although at first, the price of the order in a barter transaction. However, when the system of exchanging goods in the barter system is no longer sufficient in the process of fulfilling the needs of human life, in the end the barter method undergoes a shift by using a medium of exchange in the form of money (Landsburg, 2008:32 and Snelgrove, 2012). So far, the concept of selling price is considered a value-free science. This shift causes money as if it is the only symbol that is the best element in the element contained in price.

The concept of selling price which is only based on material value can actually shape the human mindset to become egoistic and materialistic. The orientation of the selling price based on a mindset that is limited to numbers is reflected in the reality of fraud cases as is often found today, such as the presence of formalin or borax contained in food commodities offered to consumers. To maximize material profit, the price set is often juxtaposed with unethical behaviors that harm consumers. Cases of formalin or borax found in marketed food are a series of impacts if the practice of price fixing is understood only in terms of money. The concept of selling prices that are completely based on material values can form a materialistic mindset. To maximize material profit, the price set is often juxtaposed with unethical behaviors that can harm consumers. Based on the results of previous research, it was found that the elements forming the selling price can not only be explained through quantitative aspects but non-quantitative elements are also contained in the price concept.

In defining the concept of selling price, humans seem to forget the real cultural reality that has been inherent in humans. As a cultural being, humans are the creators of culture. As a human creation, culture is an expression of human existence in the world in responding to the various challenges it faces. The actual selling price concept should not be imprisoned by material values, but integrated into religious (Islamic) values (Alimuddin 2011) and cultural values (Amaliah, 2014; Paranoan 2014; Amaliah, 2015, 2016, 2018, 2020 and 2022). Through various previous research results, it is indicated that the practice of setting selling prices as part of accounting is not a value-free practice but is full of value. In line with this, Zulfikar (2008) argues that local cultural values sometimes go unnoticed which actually contributes to the accounting practices applied by the community. The important thing to observe is the cultural values behind accounting practices that are carried out together.

The reality of the differences found in the fishing community in the Tomini Bay Area shows its own characteristics. This can be seen in the traditional tools used and the traditions adopted. Traditions related to fishing activities, such as determining auspicious days in boat descent, prayers during boat descent, taboos on matters related to fishing activities. Tradition itself is a behavior that still has links to the past and is still maintained today. In addition to the fishing process, the use of bamboo in the process of selling fish, which underlies the character possessed by coastal fishermen, allows them to play a role in the price determination process.

Based on the background described previously, the purpose of this study is to determine the concept of a culture-based selling price implemented by the fishing community in the Tomini Bay Area. The uniqueness inherent in fishermen in the Tomini Bay area leads researchers to find methods that are still maintained in setting selling prices. This uniqueness allows the presence of a formula for selling prices adopted by fishermen in the Tomini Bay Area which is different from other price formulations. The cultural reality contained in the fishing community in Tomini Bay is expected to be able to produce a drop of thought about the concept of selling price from a cultural perspective so that it can enrich insights in the development of accounting science. The philosophy of life of the Gorontalo people "customs based on syara' syara' based on the book of Allah" should be used as a guide and a backrest to organize the pattern of life of the people of Gorontalo. This means that the philosophy of life provides a way of life that all behavior should uphold religious values and applicable customary rules.

II. METHOD

This study aims to find the formulation of the concept of selling price based on cultural values through accounting behavior in society, especially in determining selling prices. Based on the methodology, it can be said that this research is in a qualitative paradigm. To answer the objectives of this research, an ethnomethodological approach is used. The ethnomethodological approach is an approach in qualitative research that can be used to investigate the social phenomena of people who are in a community. In this case, it refers to the fishing community in the Tomini Bay Area. The ethnomethodological approach views the world with its various realities as a practice of the methods used in everyday life to solve various problems found. Moving on from phenomenology, the ethnomethodological approach emphasizes how the methods that apply in a community, a human being can understand his everyday world.

The emphasis on what method is used, makes every researcher must focus on how an individual in a society applies various procedural practices to understand and explore the

actions taken in various situations encountered (Salim, 2006:201; Denzin and Lincoln, 2009:338). and Heritage, 1984:4 which is referred to by Ritzer and Goodman, 2010:418). So, it can be said that ethnomethodology focuses on efforts to study and understand social realities that are carried out in their daily lives. This includes how an individual in a society acts, behaves and seeks to understand their daily life, carrying out practices with various procedures. This research was conducted in Tomini Bay Area in Gorontalo Province. This research was conducted through passive participating observations, documentation and interviews. Passive participation observation is meant here, namely observing by following the activities carried out by coastal fishing communities. Passive participating observation aims to ensure that the data obtained are naturalistic and unbiased. Observation of passive participation is also an effort made by researchers to foster a harmonious relationship between researchers and informants in this case the coastal fishing community. With the establishment of a harmonious relationship between researchers and coastal fishing communities, it can break down the barriers between researchers and informants. This relationship can support the acquisition of free flow of information through conversations between informants and researchers, so that both researchers and coastal fishing communities have positive feelings about the in-depth interviews conducted.

In-depth interviews were conducted by researchers with research informants to understand various activities related to the practice of determining selling prices applied by the fishing community in the Tomini Bay Area. Researchers trace the history of the development of pricing practices carried out by coastal fishing communities that have been carried out since the past until now. Through interviews, researchers can identify subjects and feel what they experience in their daily lives through the behavior and speech of the informants. The informants in this research are:

There were six key informants in this study as primary data sources. The informant data in this study are as presented in the following table.

No.	Informant	Information
1.	YN	Fishermen and Responsible Persons at Dulanga Beach, Bongo Village, Batudaa Pantai District
2.	S	Fishermen in Bongo Village, Batudaa Pantai District
3.	T	Fishermen in Bongo Village, Batudaa Pantai District
4.	Y	Fishermen in Huangobotu Village, Kabila Bone District, Inengo Pantai Beach
5.	LP	Fisherman and owner of a fishing fleet at Customs, Hulondhalangi District, Gorontalo
6.	AKM	Fishermen in Bongo Village, Batudaa Pantai District

Table 1:- List of Informants

Source: Data Processed

➤ Price Study

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

which actually contributes to accounting practices that are applied by the community together.

The actual selling price concept should not be imprisoned by material values, but should be integrated into religious values (Alimuddin, 2011 and Amaliah, 2014, 2016) and cultural values (Amaliah, 2014; Paranoan 2014; Amaliah, 2015, 2016, 2018, 2018). 2020, 2021). The results of this study

provide an indication that the practice of setting selling prices as part of accounting is not a value-free practice but is full of value. Humans as cultural beings express the culture they believe in responding to the various challenges of life they face. Human culture that is manifested through values has colored the series of activities carried out. Cultural values play a role in determining ways of thinking and behaving. So that these values are actually the ones behind the revealed human behavior.

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

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

Amaliah, (2016); Amaliah & Sugianto, (2018) and Amaliah & Monoarfa, (2020) explain that accounting practices applied by the community are actually influenced by cultural values that apply to an area. Furthermore, Amaliah & Monoarfa's research, (2020) explains that accounting is not only influenced by the prevailing culture in a society but on the contrary, accounting can also influence human behavior so that it forms a prevailing culture. Research (Amaliah, Mattoasi & Bokingu, 2019) also found that cultural values that are still being practiced today are cultural values that are based on religious teachings. Meanwhile, Amaliah & Lukum's research (2019) explains that cultural values derived from religious values contained in accounting practice are actually the "truth" that should be integrated in the perspective of an accountant. The emphasis on the cultural context of local wisdom that applies in the Gorontalo community refers to the philosophy: Adat is based on syara', syara' is based on the book of Allah. Amaliah and Badu's research (2020) reveals that in reality accounting there are cultural values attached to every financial transaction that occurs in economic activities carried out by humans.

III. RESULT AND DISCUSSION

► *Tomini Bay Fisherman's Cultural Value: Selling Price as Compliance Index*

Although modernization has penetrated in every activity, until now cultural symbols are still firmly held by the fishing community in Tomini Bay. Amaliah, et.al (2022) revealed that cultural values are still inherent in the life activities of fishermen in Tomini Bay. Fishermen in Tomini Bay still use astrology (constellations) to determine the direction of the sea, especially the position of fish in the sea that is the target of the catch. The cultural reality in fishing that still survives today, apart from the traditional equipment used in fishing, is also seen through the traditions used in fishing to avoid harm. Everything that is shown in the culture that is still attached to the lives of fishermen in Tomini Bay is an integrated attribute in fishing activities. This gives an indication that in human life will never be separated from cultural reality. Humans and culture merge with each other like two sides of a coin, there is no human without culture and no culture without humans playing a role in it. The fishing community as a creator of culture, makes culture not just an attribute without meaning, but culture functions as a solution to every problem faced in carrying out their profession.

The tradition of fishing that is carried out in the daily life of the Tomini Bay fishing community is a pattern of cultural behavior that has been passed down from generation to generation. This cultural pattern which is an ancestral heritage is believed to be a guideline so that in carrying out fishing activities they avoid unwanted things and the most important thing is to get blessings from the Almighty Creator. For example, when preparing to unload a new boat, there is a ritual performed by the fishing community which is still being maintained. This is as stated by the following informant Mr. Lukman:

"I've been looking for fish since the 90s. The other fish that I sell, I eat myself. My fish are usually sold at TPI. Usually there are a lot of fish, usually in October, November, December there are a lot. But still read the prayer if you go to sea to be safe at sea. If we have a new boat, we usually have to read a prayer to invite Ustad, then read a prayer and then find a good time, please get off the boat to go to sea." (LP)

From the excerpt from the interview, it can be concluded that a fisherman strongly believes in the rules of the sea. This is done so that in carrying out his profession as a fisherman he is always protected from harm. Practicing the patterns of life that have become habits carried out by the fishing community is a form of effort to avoid harm. This form of obedience is a reflection of obedience to the rules that have been set in religion that humans in their lives are always under the power of the Almighty Creator. In the fortune that is obtained by a fisherman is a gift from the Giver of Fortune. This is also expressed by the following informants:

"The catch depends on sustenance as well, aa... we only take one sample yesterday that was unloaded here, right, by chance now the position of the tuna fish is mostly in, in eee in the southwest, in the southwest in the area there are also the

area here. But we mostly catch them there because there are a lot of islands, right where the tuna spawn, it's in a bay that has many islands, that's usually the case. Well, coincidentally, our location meets the requirements for tuna spawning grounds, so the tuna that we get from here from children to adults may not be the same as other locations where only chicks but the mother is not present" YN.

A similar statement is also revealed in the following interview results:

"The target of the fishermen themselves, the first depends on sustenance from God. The second is that there is a target because when you go down, you will bring supplies, including ice. Now, let's take the example of these rich ships, which only have a capacity of up to five tails. So when he gets five, whatever happens, he has to go home. Because when he adds it will be risky, it's not a question of lowering the price, the boat can't afford it, the ice can't afford it, all the fish are damaged." (YN)

From the results of an interview with a fisherman on Dulanga Beach, it has been shown that with His greatness, Allah SWT has created a vast ocean with all the wealth in it which seems to be endless for humans. God has determined the position of certain types of fish to be offered to humans. Therefore, humans must submit and obey the provisions of fortune that have been set for each human being on this earth. The fishermen are always aware of being obedient to the provisions of fortune that have been set by the Almighty Creator, Allah SWT.

If the fisherman chooses to sell his caught fish to the company, a fisherman follows the procedures and standard prices that apply or the price offered by the company, as well as if the fisherman sells his catch to the TPI. Prices are set according to generally accepted price standards depending on the type, size and quality of fish. As stated by the following informants:

"All Class A, B, C, as soon as the tuna comes from loading and unloading from the boat, there is already an officer from the company, he directly tests the meat to see the thickness of the meat itself, he is taken directly into the bone marrow to test whether the tuna is fresh or not. the meat is taken from the bone marrow. So it's interesting to see, check, now, it's feasible and this test is done twice, the one on the other side sometimes it can be c because only the one on the other side can't, what effect does it have due to lack of ice."(T)

According to the researcher's observations, the price of each fish depends on the type if it has good quality has a higher price when compared to fish whose freshness is in the medium category, while fish with low quality and size also has a low price. Regarding prices, the Tomini Bay fishing community has so far complied with the company's price standards or the Fish Auction Place (TPI). A fisherman usually has customers either in the company or in the TPI depending on whom the catch will be sold to. The informant stated this as follows:

".....the price of this fish is different, especially for tuna, tuna has a class price, class A, B, C and local is the price

of tuna. Which one is the price of A, which is 50 or one kilo, today it's 55. Yesterday it was 51, today it's 55 different companies with different intakes" (S)

The same thing was said by an informant ...who explained further:

"Meanwhile, the price of tuna is 30 a kilo, 31,000 a kilo at the auction yesterday when they came in, yesterday the price was 30 thousand. When they entered, the price of tuna dropped to 27000. Imagine the 3 hatches they got, almost 12 tons, one time down for the incoming trawl. Now that's what I said earlier, the price of fish at the auction depends on the supply of fish that comes in from the fishermen. If the supply is large, the price will decrease slightly, but if the supply is small, the price of fish will increase. But people never determine the price of fish. When they are at sea preparing to go home they will contact relatives or family or what is on land, how much did the fish cost yesterday afternoon. They said 25000 kilos aa, they've counted the fish in the boat. Oh, it's about 10 kilos or 20 kilos or 30 kilos at this price, how much does it cost? There is still can for the children and wife. There is capital to go back." (Y)

In line with what was stated by the following informant:

"Fish from Gorontalo aa, depending on what type of fish it used to be. 3 days if OCI is now 18 thousand 1 kg, if single is 19. He uses sizes 40-60, 80-100, some in 200. So if the problem is that other empty companies are there, right here, there are around 15 tons a day" (Y)

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

".....Like yesterday the price of 51000 has now increased to 55000. The price of 51000 is what determines the company that supplies are held at the company's shelter, they haven't delivered yet. Say something like that, usually the fish are exported directly to Japan, Europe, it's time to make deliveries in large quantities. So when they haven't had time to

send it and the reservoir is almost full then they will measure the price of the fish, usually it will be lowered a little because we still have a lot of supply because we haven't sent it yet but if when they are empty and in need, the price will go up because they need supply, so they will compete with other companies. Each company plays the price because they want to compete with other companies, right. Fishermen are just suppliers and that's all from the company." (S)

The prices set for fish caught by fishermen are determined and adjusted to the reality of fish caught by fishermen. The type and quality of fish factors play an important role in the process of price formation. Referring to the behavior patterns of fishermen in Tomini Bay, it can be concluded that the value of local wisdom "compliance" has colored the activities of fishermen in their profession. The value of compliance is an integral part of the price formation process.

As previously described, in the concept of the selling price of fish commodities by fishermen in Tomini Bay, there is an element of compliance value in it. This illustrates that the concept of selling price is not only determined by quantitative values in costs and profits but also contains qualitative values in the concept of selling prices to fishermen in Tomini Bay. The value of compliance with the price element is interpreted as the efforts of Tomini Bay fishermen in building synergies now and in the future so that sustainable cooperation can be established. Collaboration between fishermen and companies or TPI does not mean that it only benefits one party but can benefit both parties. It is proven that the relationship between them (fishermen, companies and TPI) is still established today and is expected to continue in the future.

➤ *Tomini Bay Fishermen's Cultural Values: Selling Price as Heluma's Indexicality*

Talking about price, selling price generally describes the accumulated costs and expected profits. In simple terms it can be said that the ultimate goal of setting a selling price is to make a profit. The selling price is one of the determinants of the sustainability of a business. Once the importance of the role of price in a product makes everyone very careful in determining the price. Because mistakes in determining prices can cause losses and even stop a business. The reality of the profits obtained by fishermen is described below.

"Meanwhile, the price of tuna is 30 a kilo, 30000 a kilo at the auction yesterday when they came in, yesterday the price was 30 thousand. When they entered, the price of tuna dropped to 27000. Imagine the 3 hatches they got, almost 12 tons, one time down for the incoming trawl. Well, that's what I said earlier, the price of fish at the auction depends on the supply of fish that comes in from the fishermen. If the supply is large, the price will decrease slightly, but if the supply is small, the price of fish will increase. But people never determine the price of fish. When they are at sea preparing to go home they will contact relatives or family or what is on land, how much did the fish cost yesterday afternoon. They said 25000 kilos aa, they've counted the fish in the boat. Oh, it's about 10 kilos or 20 kilos or 30 kilos at this price, how much does it cost?

There is still can for the children and wife. There is capital to go back." (YN)

The accounting practices implemented by fishermen provide information about the value of the profits obtained from the fish caught while at sea. The profit obtained is of course generated from the sales income obtained after deducting the costs that have been incurred during fishing. Based on the results of the interview, it is known that the profits obtained are partly used for daily needs, some are set aside to be used as capital for the next fishing trip. The costs required during the sea are usually used for eating and drinking while at sea and the purchase of ice cubes so that the caught fish stays fresh to the ground as well as the purchase of ship fuel. Meanwhile, the cost of purchasing equipment is not calculated every time you go to sea because the equipment is not used only once. The following is an excerpt from an interview with your informant;

"One time they go to sea the average income can be more than 20 kilos, now 20 kilos if we calculate with the auction price, for oci it's an average of 25 thousand and one kilo. So, if you multiply 25 thousand by 20, how much do you get? 450 yes, so 450 is a day's income for a daily one. Later, when they paid for it, it would be around 100 thousand, the 100 thousand had already eaten from home, right, even if it was counted, it would mean that they ate 20, let's say 30 thousand. How much is two big bottles of water, let's say we take the standard aqua which is one gallon and one liter. Now, that's under two liters, which means that 7 thousand means 15 thousand, let's say we take the price of a restaurant for one serving, it's 30 or 40 thousand. So, let's see, if the equipment already exists, some of it, but we just need to take the standard which is for additions, say 30 thousand extra, extra rich is a fishing rod, that's a hook and that's it. Not really.. that's why we take only for the prescription, 30 thousand is for daily, right, 30 thousand for nylon and the recipe is enough for the one that was still available yesterday. Right, the fishing line for one unit can be used repeatedly, so we take the standard 30 thousand, so the one that costs 100 thousand costs 100 thousand only to spend on cigarettes, if you have, for example having your own lights means battery charge, usually like that, caz the battery is only 10 thousand to 15 thousand for the battery charge. Now, the lamp has been facilitated before, it's impossible to replace the lamp once, right, so it must be used up to 20 to 30 times, so that's a 100 thousand cost, so the income is 450 per day minus one hundred thousand. The net is 350 thousand per one day". (Y)

Fishermen's income is very much determined by the costs that have been incurred while fishing. Quantitatively, the fisherman's profit is the difference between the income minus the costs that have been incurred. Meanwhile, the income received by fishermen is generated by multiplying the number of fish obtained with the set selling price. Associated with the costs that have been sacrificed by fishermen while at sea can be in the form of fixed costs and variable costs. The more fish you get, the more profit you get. Lamia (2013) explains that capital is one of the factors that affect fishermen's income. The greater the capital owned by fishermen, the greater the opportunity to get the catch obtained while at sea.

Related to price, the elements of price are not only in material form but are also manifested in non-material form. This reality is revealed in the following interview results.

“If they sell fish, I will give it to them, they are also looking for profit. If there is a bidder, I will give it as long as it's not too low because there's a lot of fish, I'm also sorry that I want to sell it again.” (LP)

The results of interviews with informants reveal a similar reality, as follows.

"People still use the auction price, don't they... they already got the price info yesterday, for example, this morning they called me, I got more or less, how much was the price of the fish yesterday at the auction. Usually, if he is in the same family as a neighbor, he has already separated which one should be sold to an auction and which one will be given to a neighbor or sold to a neighbor, that's usually the case..., so when someone says something like this, I suddenly feel sad. .. right. I suddenly feel sad. I remember that So-and-so last night I went to sea, which means that tomorrow we will order with him if we can drop the fish, usually it is given because there is

grief, didn't I think we would have grief, right? so it was given to us but the family price was not in accordance with the auction price, there is usually if for example there are certain fish that are not accommodated in the auction are sold locally and that includes the type of fish that is liked by the general public. So, it is not immediately sold at auction because it is not accommodated there so it is sold locally here. Usually the price for a local like that depends on the average income situation, mostly on that day, then the family factor.” (YN)

The results of interviews with informants confirmed that the determination of the selling price was based on brotherhood. This is related as a form of heluma value or an agreement to accept each other. This habit of the fishing community in Tomini Bay is called "heluma" which is inviting each other to consensus or deliberation for the common interest.

The value of compliance and heluma are an integral part of the price formation process. To provide a clearer picture, the following is an in-depth analysis of indexicality and reflexivity in the following table:

Stages	Form	Data	Indexicality	Reflexivity
Exploring the Behavioral Aspects of Tomini Bay Fishermen	Tradition in lowering new boats to be used by fishermen to find fish	The expression "If we have a new boat, we usually have to read a prayer to invite the Ustad, then read the prayer and look for a good time, thank you for getting off the boat to go to sea"	The fishing communities in Tomini Bay explicitly state that they are obedient to the rules in religion. Obedient to always remember the Creator in the professional activities involved as a fisherman.	The meaning of the implementation of joint prayer is to ask for protection and blessings in carrying out fishing activities as fishermen. Meanwhile, the meaning of determining auspicious days is that the fishing community believes that there are certain days that can be used to carry out the purpose of lowering a new boat.
	Pricing follows generally accepted pricing rules. Prices attached to fish commodities are influenced by factors of fish species, size and quality of fish.	<p>Expression</p> <p>"The price for this fish is different, especially for tuna, tuna has a class price, class A, B, C and local is the price of tuna".</p> <p>"We fishermen never set the price, it is the fish auction party that regulates the price."</p> <p>"Well, the price fixing, for something rich like that for tuna is from the company, but for the OCI one from the auction, the price at the auction yesterday is the price that will be set the next morning, for tomorrow until the afternoon what determines is the amount fish that enter the auction on that day, that is the</p>	<p>Fishermen explicitly state that they comply with the rules set by the TPI or those applicable in the company in setting the selling price.</p> <p>The price attached to fish is determined by factors of type, size and quality of fish according to generally accepted standards.</p>	<p>The meaning of pricing is a reflection of the principle of synergy (Amaliah, et.al., 2022)</p> <p>The synergy formed from the selling price formed is an interaction that will form harmonization so that it can realize going concern in partnering (fishermen and consumers).</p>

		determination of the price.”		
	Prices are influenced by the value of brotherhood between people for the common good	<p>Expression</p> <p>"If I sell fish, I will give it to them, they are also looking for profit."</p> <p>"...usually if he is the same family as a neighbor, he has to decide which one to sell to auction and which one to give to neighbors or sell to neighbors, that's usually the case".</p>	The fishing community in Tomini Bay explicitly stated that the determination of the selling price was based on the socio-cultural values that existed in the community. This is related as a form of heluma value or an agreement to accept each other for the common good.	<p>From the price formed, it means that the fishing community highly upholds cultural values in society.</p> <p>This shows that prices are not always profit-oriented in terms of material value. Mutual welfare between communities is an important part of the concept of profit contained in the selling price. Caring for each other gives birth to an attitude of concern and help each other in determining the selling price.</p>

Table 2:- Ethnomethodological Analysis in the Concept of Prices for Fishermen in Tomini Bay
Source: Data processed

IV. CONCLUSION

Pricing practices in fishing communities in the Tomini Bay Area provide information about the elements that play a role in the structure of the selling price formulation. It can be said that the price of fish commodities that are set is bound by space and time. However, pricing basically includes not only material values, but also qualitative values play a role in it. In qualitative values, there are social values that are attached to the concept of selling price and implemented by the fishing community.

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