Research Journal of Finance and Accounting ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online) Vol.6, No.10, 2015



# Noema and Noesis Concept of Debt in Rambu Solo' Culture (Study in Toraja Society)

Chalarce Totanan<sup>1</sup> Made Sudarma<sup>2</sup> Gugus Irianto<sup>2</sup> Unti Ludigdo<sup>2</sup> 1.Faculty of Economic and Business, Tadulako University 2.Faculty of Economic and Business, Brawijaya University chalarce@gmail.com

#### Abstract

Debt is a common practice in the social relations of society. However, the debt then becomes the instrument of business. Therefore has been supporting in acquiring profit making humanisnya side to help others be forgotten. Culture of *rambu solo*' as a ritual of death and is part of the culture of the people of Toraja inconsistent with the principles of business. This ritual is loaded with meaning exchanging material which is then interpreted as a debt to be paid (refunded). Practice this debt is commonly practiced by generations giving rise to the practice of debt with joint liability guarantee. The results of this study demonstrate that the Toraja people still view noema and noesis debt as a medium for expressed of attention and media for mutual help among others in distress. **Keywords**: Debt, *rambu solo*', noema, noesis.

#### 1. Introduction

Debt is like a double-edged sword (Burke dan Prosed, 2002; Gardarsdottir dan Dittmar, 2012; Jensen, 1985; Iskan 2009; Jensen dan Meckling, 1976; Bisnis Indonesia, Kamis, 19 April 2012; Jensen *at el.* 1992; Chen dan Steiner, 1999). On one side is the lubricant of economic debt and on the other side is considered as the cause of the economic crisis if uncontrolled (Yunus, 2008). Debt is a very crucial issue. Various concepts of existing debt partially understood by the public only as part of the business for profit. This partial understanding leads to different practices between the public and the company. In another aspect of the opportunities obtain large profits also affect the debt position in life and the business world. Various aspects of the debt is actually found in the social relations which later evolved into practice economic of social practices.

This article is intended to provide a more comprehensive perspective on the debt, which is the cultural perspective *rambu solo*' from the point of view of phenomenology. The structure of this article consists of three main parts, namely a review of the practice of debt based on the principle of economic and social, cultural concept of debt in perspective *rambu solo*', and conclusion. In the review of the practice of debt in cultural perspective *rambu solo*' described in the scope of noema and noesis of the phenomenology. In the section on the concept of perspective debt in *rambu solo*' described by stakeholders regarding the philosophical foundation of human existence in phenomenology.

#### 2. Overview of Noema and noesis

Phenomenological philosophy aimed to search for the meaning of an object that descry to the subject. According to Husserl object is always in touch with the awareness that an internal process in man associated with the object appears. This is the consequence that an object can produce a variety of new objects based on the perception of each individual who saw the object.

Various perception made by individuals will form *noemata* (meaning made) and allow each person see objects even though the object was not seen again. For example, when we think about the tree even though we do not currently see the tree. If people see objects and associated with debt, it can be said that the people of Toraja in *rambu solo*' culture has a diving ritual consciousness 'debt culture' that, although each individual will have a perception of meaning which may be different to the same object.

Noema as objects that conscious in phenomenology requires a meaning that is unique from each subject. Noema object will be perceived by the senses, noema as given phenomena in consciousness. The object that appeared to intentionality subject. Something called the actual and intentional object by Husserl (1970: 241). The other central concept of intentionality is that of noema said Moustakas (1994: 69). Noema means something that is seen, touched, thinking or feeling unified consciousness (embedded) with experience of the subject. Objects that are correlated with the subject.

Pair correlation integral noema is noesis. Noesis a subject to be aware of. Noesis to show the meaning behind noema. Noesis fused "embedded" with the noema. Noema are real objects that led to the noesis. The real object is not always visible to the fact that the sense of sight. Noesis behind noema. As phenomenology understood looking at the meaning behind the object that giving in consciousness, which means there materiality as correlation for consciousness.

The existence of materiality means no target object. Noema and noesis as the unit of analysis in this case is connected with the mind and senses. According Kuswarno (2009: 43) noesis is the basic ingredient of

mind and spirit of man which is the ideal side of the object and not the actual state of the object. Noesis that has been brought into the research will make a description of the noesis subjective, because it provides no meaning to him when we are perceiving, remembering, judging, feeling, and thinking.

So noema is the opposite of noesis, which is something that is accepted by the five senses. That is noema are fixed and have accurate evidence, because it is a form noema and objective criteria such as the object appears to our senses. For example, we can distinguish between a buffalo and pig from its shape even though both have four legs and a tail. We can also distinguish it from the sound they make. Perception everyone will be the same because the criteria and objective shape and fixed. Noema will guide us in noesis and there will be no noesis when we have previously noema.

Noema in debt *rambu solo*' culture is a pig, buffalo, and the money that materially visible. Noesisnya are the values that underlie the behavior of the give and take that is then interpreted as a debt or obligation that must be met and paid at a later date, even without billed.

## 3. Overview of Debt Rambu Solo' Practice

*Rambu solo*' is a ritual practiced by the party of death Toraja society. Death ritual is based on the philosophy as a way of delivering spirits to heaven called *puya*. Human of Toraja believe that to get to the puya the spirits require material or property. Value of the material provided will determine the quality of life of the spirits in *puya*. Life in *puya* described synonymous with life in the real world. Therefore, a person who has died and will be buried family must do the party *rambu solo*' 'first. To carry out the necessary party animal as a sacrifice, and also other costs to make the party can take place successfully characterized by the presence of the sacrificed animal.

*Rambu solo'* is a capital-intensive (need more money) traditional rituals. This capital consists of capital to buy sacrificial animals, human capital, and capital for consumption purposes. In addition to material capital, social capital is also necessary and cultural capital. All types of capital is derived from informal relations executive ritual with relatives, friends, co-workers and the surrounding community. This informal relations in the economic and legal terms is called cooperation without agreement. Unlike formal relations in relation creditors and debtors in the financial system, cooperation to raise capital in the ritual *rambu solo'* done voluntarily and without solicitation or negotiation. Similarly formal relations debtor and creditor cooperation (approval) agreements generally arise due to the initiative of the debtor. But not so in the informal relations in cultural frame *rambu solo'* for the initiative always comes from the creditors.

The initiative provides loans in the form of material and money for a ritual capital arises when a person is in grief and will ritual of family was died. People around him knew that he needed funds to carry out the ritual. Based on these reasons the people around him to come with the material as a way to help. In relation to each other to give and bring this matter then arises practice debts. The practice of non-contractual debts this was originally a natural reflection of the principle of reciprocity, which is a feeling of wanting to repay the kindness he had received.

Although the practice of debts are not as in conventional debts, particularly in the world of banking practices that require contracts and legal sanctions to make the culprit obedient. Being interesting that until now debts in ritual *rambu solo*' does not require evidence recorded and without agreement, but not found any denial jammed debt and unpaid. Similarly, the term loan interest is not known, so that debts do not have the mathematical calculation of the interest and repayment period. All the debts from the onset until the settlement is only based on integrity and trust.

Such practices in cultural debts of *rambu solo*' in Toraja society whose implementation is loaded with the basic principle of mutual trust and mutual help. In the implementation of the 'party' this custom came the concept of trust relationships debts. Relationship debts are hereditary from one generation to the next (joint liability). In the first stage, the organizers of the party will be the borrower's grief, because at that time the whole clump family, acquaintances, friends, business associates as (Bondholder) will bring different types of material recorded by the organizers of the party and is treated as a liability 'debt' that one day should be returned to the giver.

Cultural debt of *rambu solo*' practice is in line with the opinion of Coleman (2011: 244) that the obligation is created if the reply is not only the good of more valuable and profitable grantor trust, however, also requires the sacrifice of the recipient trust exceeds the initial kindness received. If so, then the recipient of a loss of confidence in the first transaction, but an obligation which has raised on the shoulders of others (the first grantor trust) can be expected to favor when a reply kindness fulfilled.

Debt in the form of a *rambu solo*' culture could be: buffalos, pigs, money, and including all food ingredients. These materials will be a 'loan' to the party organizers and se 'should' it is returned, which brought later when through the same thing (grieving). This cycle continues, if the first die, the obligations it will decline in the off spring, the term legal liability. Model responsibility of joint liability succeed only if the culture of mutual help still strong. As long as there is a vast potential gains from transactions between the two actors, then

the investment created simultaneously through vengeance obligations and the creation of a new obligation is a profitable investment; in addition, these investments create opportunities reposal wider by others in the future (Coleman, 2011: 245).

Term debt in *rambu solo*' called '*indan*' with guideline value is based on the size of the magnitude of buffalo or pig body circumference when delivered. In *rambu solo*' culture term payback periods (payments) are not met, as well as billing concept is not found, because the charge was considered taboo and involves self-esteem, as well as wounding and altruistic principles underlying thruthfulness. This means that the debt in the cultural sphere *rambu solo*' in principle and practice different from conventional debt-laden practices calculation of profit and loss. Here's the big picture of debt in cultural rituals *rambu solo*', both individually and collectively family:

Table 1 Data Event of Rambu Solo '1												
Years	Family	Sub-district	Buffalos (Tail)	Value of Money								
2009	M Limbong	Tikala	45	1.125.000.000								
2009	Saleppang	Tikala	32	800.000.000								
2009	Abraham	Tallunglipu	31	775.000.000								
2010	Pare L	Kapala Pitu	50	1.250.000.000								
2011	Maria K	Tallunglipu	40	1.000.000.000								
2011	N Rante	Kapala Pitu	24	600.000.000								
2011	Philipus T	Tikala	230	5.750.000.000								
	2009 2009 2009 2010 2011 2011 2011	2009M Limbong2009Saleppang2009Abraham2010Pare L2011Maria K2011N Rante2011Philipus T	2009M LimbongTikala2009SaleppangTikala2009AbrahamTallunglipu2010Pare LKapala Pitu2011Maria KTallunglipu2011N RanteKapala Pitu2011Philipus TTikala	2009M LimbongTikala452009SaleppangTikala322009AbrahamTallunglipu312010Pare LKapala Pitu502011Maria KTallunglipu402011N RanteKapala Pitu24								

Source: Data adapted from three sub-districts (2012).

## Table 2Data Buffaloes and Pigs In *Rambu Solo*' Ritual (2009-2011)<sup>2</sup>

No	Sub- district	2009		2010		2011		Values (Rp 000.000)		Total (Rp
		Buffalos	Pigs	Buffalos	Pigs	Buffalos	Pigs	Buffalos	Pigs	000.000)
1	Tikala	156	424	75	789	329	172	8.425	2.770	11.195
2	Tallunglipu	99	227	113	775	152	186	7.500	2.376	9.876
3	Kapala Pitu	82	669	112	907	102	231	14.575	3.614	18.189
	Jumlah	337	1.320	300	2.471	583	589	30.500	8.760	39.260

Source: Data adapted from three sub-districts (2012)

The second picture above table shows the potential benefits and possible losses can sometimes be calculated and may also not be ascertained. We can calculate how much profit to be gained if the loan was given, but we can not be sure exactly how loss if not provide such loans. This is due to the practice of *rambu solo*' debt not see the material but there is the concept underlying the relational and spiritual.

In many situations the debt on the basis of trust, especially in social relations can not use the argument of economic law and strictly. This situation is often triggered by the absence of a nominal agreement submitted by the trustor to the trustee. Likewise, the placement of trust to the trustee in *rambu solo*' culture involving voluntary sources without knowing trustor or ensure real commitment on the part of the trustee. This is in line with the opinion of Coleman (2011: 132) that in certain cases the provision of trust can be done unilaterally without their knowing it, and trust also has an element of delay time (Coleman, 2011: 132). Likewise in the world of debts *rambu solo*' no exchange of materiality. Noema material which give on awareness exchanged and transferred in the transaction. However noesis is behind these debts can be varied in accordance with the intentions, desires and agreement of the subject transaction or are involved in it.

The application of economic principles are practiced in the cultural domain debt *rambu solo*' noema loaded with real materiality and also noesisnya. As is known to the natural world (the real world) in view of phenomenology noema and noesis acknowledged its existence. The differences that arise with the flow of the natural world in rationality is noema and noesis presents it self as an object to people who realize it. If so debt *rambu solo*' introduce himself to the people as objects and can not be separated from people who realize it as a subject. Debt *rambu solo*' as an object of consciousness requires the subject directed to him. But it is not enough to point it because the principle of phenomenological consciousness questioning what has been received by the senses reveal his true identity. Meaning to look beyond the literal meaning.

Like body and soul are inseparable, but in Cartesian dogma with 'I think' became inseparable. Such separation can not be done with the noema and noesis in debt phenomenology *rambu solo*'. Real-world debt by the senses seemingly only empirically as static transaction will significantly narrow because it does not cover the whole picture involving emotional, imaginative and real human relationships. It is caused by the view that the

<sup>&</sup>lt;sup>1</sup> Entered value is the market value without taking into account inflation and only a USD 2,500 for buffalo and Rp 2 million for one pig, not including other costs.

<sup>&</sup>lt;sup>2</sup> Asumtion of buffalo Rp 30.000.000 and pig Rp 2.000.000

transaction is a straight line, which involves only the nominal value of the material. Humans as transactors become synonymous with such material. The material does not have the heart, the mind and the sense of the divine and natural grace of God.

The saving grace of the divine nature is 'belief' that is not taught but embedded in man. Confidence had already existed before synonymous with rational knowledge. Sense empirical ratio can always be assured that all things can be calculated and defined, although not all experience can be defined, formulated with the formula and figures.

Such "owe experience" can only be defined as the ratio has an obligation to pay. But the soul that experience can only be felt. So the five senses just enough to detect what is in the world noema correlation but does not state clearly the "authenticity" of his soul (divine image). Therefore psychologically what is done by humans (actual) is not always what he thought and felt. In line with this Faz (2007: 175) says any behavior that appears in the new surface can be understood or explained when awareness of the offender can be dismantled. This means that there is a gap or space between the self of the observed object (noema) and self-observing (noesis) as a divine gift that is true.

### 4. Noema in *Rambu Solo*' Debt

Only one thing is sure to be experienced by humans in this world is death. Culture *rambu solo*' is an interesting phenomenon container in terms of debt. Implementation of this culture is loaded with the basic principle of mutual trust. *Rambu solo*' could come to fruition because of the participation of all levels of society and especially the relationship of trust in a large clump of family, friends or co-workers (business). Overall the number of transactions for a *rambu solo*' culture can be described in table 2 above.

Table 2 above shows the amount of material if it is only seen as a gift. In the implementation of the "feast" This custom appears debt relations based on the concept of trust. Relationship debt of the initial survey researcher is cyclical, passed down from one generation to the next (joint liability). In the first stage, the organizers of the party will be the borrower's grief, because at that time the whole clump family, acquaintances, friends, business associates will present various types of materials to organize the party. All material presented by participants (Bondholder) recorded by the organizers of the party and is regarded as an obligation "debt".

Forms of debt can be: buffalo, pigs, cigarettes, sugar, coffee, rice, cakes including money. All became "loan" to the party organizers and se "should" it is returned, if that bring future will experience the same thing or grieving. This cycle takes place, if the first die, the obligations it will decline in the offspring, the legal term "joint responsibility." Ranteng responsibility model is successful only if the culture of mutual royongnya still strong and credit system is still used by the Indonesian government to develop the rural economy.

Be interesting to see the relationship of non contractual debts in *solo' rambu* culture 'because valid proof of debt is based on the record pertugas / family when organizing grief rituals. The philosophy of the Toraja undergo ritual interpret the *rambu* of the conducting rituals *rambu solo'* implemented is a "symbol" to participate, lift rate (help) and also sorry. Debt relationship in culture *rambu solo'* can be seen as a form of action with the concept of self, because the gift was made by the concept of "unified" give without (fear) is not returned, do as for himself.

The term administration in *rambu solo*' so-called "*pa'pandan*", the guidelines are based on the size of the magnitude of the value of buffalo horn or body circumference pigs when delivered. The term payback period (payments) are not met, as well as billing concept is not found in the *rambu solo*' culture, because the charge was considered taboo and concerns esteem and injuring thruthfulness and altruistic principles underlying

#### 5. Value Symbol Debt Rambu Solo' Noema 'the Reduced

Human life always takes place in the group with the name of the community. Every society, every culture, every group of people who acknowledge themselves as a collectivity has a theory about the world and their place in it (Jenkins, 2010: 97). Theory collectivity this community will patterned on how the world they live in should be, the nature of society and habits, as well as the relationship cosmology. The result will construct a society based on the theory of their lives through activities and daily preoccupations. All the theories and behavior in the group will be acted as a truth in a pattern that will bring them to happiness.

Objectives, principles, structures that exist in a society groups has always been considered true for being ethical integration of a variety of individuals who live in it, including individuals from outside are included in these groups has. When all benchmark behave accepted and practiced it gives birth to a principle which was then called the norm.

Social norms will establish the rules of the community structure, norms and practices and regulate society will manifest in the form of behavior that becomes the system attitudes, beliefs, feelings actually become context and noble values that will integrate life and social activities. This context is referred to as "religious operative" society (Glasner, 1992: 38), and this practice is the noema of ethics that exist in the interaction of social actors. Materialism and spiritual excitement in the community-society thickens further tribal Glasner.

Materiality noema are incomprehensible to the public will descry through interactions known as the transactions in accounting. Noema that manifests itself in the transaction (interaction) later known as asset and noema that is not manifest referred to as services. Noema relationships and interactions in accounting can be described as follows:

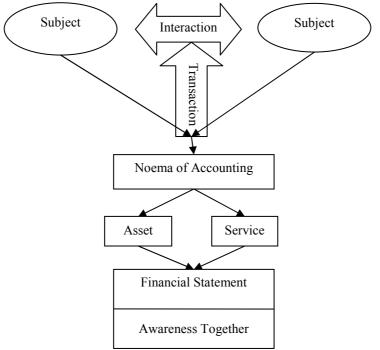


Figure 1 Relationship Transactions and Noema

All processes (in accounting) was in phenomenology referred to as "correlation noesis" and always leads to a final destination that we know as the financial statements but in debts *rambu solo*' referred to as the collective consciousness, in which the offender *rambu* debt *solo*' realize noema just as an object and not the final destination. As one community leader Mr. Tandiarrang:

"Possessions only complementary and follow but silaturrahmi relationships and kinship or family will keep looking each other, and that's all that matters."

Statement of Tandiarrang above was approved by Mr. Benjamin in a broader perspective by saying: "Indigenous coalition (fused) with earth, humans exist as perpetrators of customs, there and give it material or not other cases, men are the perpetrators and the core. Hence the term actually is tongkon, which means come and sit. There is material or not taken during a visit to a *solo' rambu* name remains *tongkon<sup>1</sup>*, and said *tongkon* is a debt that can not be paid ".

This means that the material becomes Gauges in accounting correlation is just a tool towards noesis. This is in line with the principles of phenomenology that an object (noema) in consciousness is not essential difference whether an object is present and terberi in consciousness is an object that actually exist, fiktip or completely absurd because we departed from the evidence that terberikan on consciousness (Husserl, 1976 in Suryajaya, 2012: 181). Nevertheless we can not separate the object and the subject therefore only be recognized if the external reality in between the noema and that is what is referred to as a phenomenon, which is a basic law that departs from what descry on the subject of consciousness.

Debt Noema *rambu solo*' in cultural perspective *rambu solo*'' is a phenomenon that provides a new understanding that materiality as a reflection of the spiritual korelat (transcendent) and then reduced because of "the power of accounting language" subject of debt without realizing it. Gradually this language becomes opinion (doxa) common that when someone gives "something", although the giver does not perceive it as a debt interaction but because it has been hegemony by "term-language" subject consciousness will automatically program their "obligation" debt.

The program says that debt into the human consciousness, finally finished the systemic social and creating basic assumptions in people's lives Toraja and then apply also in the economic system of local livelihoods. This is evident by the issuance of North Toraja Regency Regulation No. 15 year 2011 Tax Slaughter, which refers to the religious value noesis in debt noema *rambu solo*' that acted by the Toraja people as part of their cultural life.

<sup>&</sup>lt;sup>1</sup> Tongkon is means go mourn to ritual of people died.

By law above represents the union of materialism noema correlation with noesis that fused of an effect called "civilization". Therefore, civilization is not static and includes so many systems, including the economic system eventually also carry *rambu solo*' debt culture in the legal market. Though we realize it or not, every culture that originally created the myth is not without purpose, irrational and without legitimacy. View of point is actually located at the beginning of the highest order. Therefore, at the stage of "theological" filled with the concept of action based on the belief in a superpower strength, but because people are always looking cause to be experienced within space and time then, human consciousness filled positivistic neuroscience. Eliminated noesis and noema just looked important.

Debt as part of the economic system can not be separated from the culture system attached with strong especially with *rambu solo*' system which is the main basis of trust. Although it has been known with certainty that the debt if the contractual in business, especially debt *rambu solo*' is trust but still feel very economic system requires a legal base for trade in this field. Though the law (especially formal) also is a product of a social system. This could raise the question, whether the human times before globalization have different behavior with humans who consider themselves living in modern times who always have to be pressed with noema sanctions and proof of transaction.

This will disproportionately if specifically brought into debt concept *rambu solo'*. Noema which seemingly is the material in the form of a pigs, buffalos, money, and energy. But that's not a major concern because the noema-noema it serves just a liaison from noesis, greater interest and humane; cooperation and concern for the troubles of others, especially in kinship. Mr. Tandiarrang states:

"Bringing pigs, buffalos, money or otherwise it is a symbol of concern and *kamamaliran* (affection), but that's not important because of the presence and the main concern was to maintain family ties (*silaturrahmi*). The treasure only follow and complement. The presence of that which needs to be."

## 6. Function of Debt Noema Rambu Solo'

As already explained above that physical noema just follow the noesis. This marks the noema material in debts *rambu solo*' will serve as a liaison and a binder to continue to interact with individuals and communities around him. The higher and the stronger the bond that is felt to be an impact on the amount of material that is used as a symbol of the binder. A similar opinion was said by Mr. Tandiarrang and Mr. Rantesalu as follows:

"It is not worth that just cake or cigarettes that we bring our brother. We should still try to bring the pig and that there were buffalo if when we got fortune. Especially for our poor brothers, lest people say we give something to you in accordance with the standards poverty."

Opinion informants above gives meaning and other functions of the noema, not just as an object of conscious. Nor is it merely serves as a binder or media transactions, but more than that as evidence of a variety of things that are not can make in defenition. As said Husserl (1978: 344):

"Every object stands within another open horizon extending beyond what is coperceived and already cofamiliar in the way of experiential objects, extending into the infinity of unknown things, things of possible experiential knowledge."

Opinion Husserl above means that the object in this case noema should not be regarded only as an object that is visible existence because according to Husserl in the subject of the transcendental ego that all activities are constructing or creating the world, and in relation to the world that there is a relationship of reciprocal create of constitution with his world because the subject is also make construct by the world. As explained again by Husserl (1978: 376) that:

"It is evident in advance that this new sort of construction will be a product Arising out of an idealizing, spiritual act, one of 'pure' thinking, the which has its materials in the designated general pregivens of this factual humanity and human surrounding world and creates 'ideal objects' out of them".

Therefore consciousness placed by Husserl as the creation of centers of origin of the world, so that the consciousness of each subject will create a reality that meaning of associated with every object in the world. As in debt *rambu solo*', the same object has been named and interpreted differently.

Concretely subject's behavior not only capture the meaning of the individual or group but also the opportunity to create an understanding of the essence of an object. Example in Toraja: meat traded (in the market) called *pangrera*, meat division of the *rambu solo*' called *tila*', and meat evidence *rambu solo*' as debt a tribute and thanks also referred to as *pa'petampakan*. These terms can be methapor like a pen in the hands of students to be stationary, in the field of journalism as a reporter so the identity of 'journalist', to write a letter to a colleague called pen pals, to the collector so the seller status symbol and become inventory merchandise. Identities are identical because of the title given to the object is something that is experienced, 'one in many' said Adian (2010: 39).

### 7. Value of Rambu Solo' Debt Noema

As explained that the debt noema rambu solo' is not considered to be the most important primary, but as a

symbol still has value. An intrinsic value that serves as a marker for bringing the (indebted) and delivered (owed). Noema with intrinsic value into the media in the practice of reciprocal or a reciprocal relationship as the basis of ethics in behavior. In the economic principles of ethics then seated as formal rules written in the form of a contract.

Noema value of debt in *rambu solo*' culture which is found in this research is *kasianggaran* (mutual respect) and *siri*' (pride or shame). This value is adhered to when a person is involved in a debt transaction of *rambu solo*'. The presence of "self" when ritual *rambu solo*' is considered more valuable. Nevertheless, attendance is not enough without showing evidence through the media material. This means that attention must be manifested and expressed openly through the material that creates the image concerns more than just presence. Sartre (2002: 47) say whatever we choose is always considered the best option, and no one option better for us unless choices are better for our fellow human beings, because we never choose the worst option. This means that the essence debts of *rambu solo*' is reflected in the existence of matter, and this affects the transcendent reality be neglected because the phenomenon has moved to the recognition of materiality as evidence.

### 8. Noesis of Rambu Solo' Debt

That's the essence behind noema is a noesis. Noesis will bring us realize something that refers to what we receive, feel, think, remember or value. As noema which descry as objects as well as the noesis will point to the notion that there is in every individual. Husserl (1931) says:

"Noeses constitute the mind and spirit, and awaken us to meaning or sense of whatever is in perception, memory, judgment, thinking, and feeling" (Moustakas, 2013: 68).

If noema conscious focus to the object and looked, then noesis rested on the subject as that realized. Noesis is the internal structure of consciousness, which led intentionality (intentional). Intentionality will correlate the "realism" and "idealism" that far descry and giving on consciousness. Giving on consciousness is evidence (evidence) uncontested.

The above description proves that epistemology giving noesis fully engage the world outside and inside consciousness. That is the essence of the object which departs noesis "immanent" and not as a postulate that "transcendent". Debt noesis of *rambu solo*' stems from the absolute respect to *aluk* (traditional / ancestral religion) are believed to be created in the sky. As people and cultures that developed, *aluk* also experienced growth of very simple rules to be complex because it has been assimilated by the results of the deliberations 'Kombongan (consensus of society)' which is characterized by a modern society of economic thought.

Subjects were aware of noesis in *aluk* death is the perception that was built as a guarantee of continuing journey from death to his body into the divine spirit (god). A guarantee that the spirit has left the body will return to the 'divine' if in celebration of his death in accordance with the rules that have been passed down by his ancestors from the sky. Therefore *aluk* sourced from heaven so that he is divine and all beings, gods subject to *aluk* including *Puang Matua* (God). Implementation inherited and because it is considered as the main legacy. Nevertheless *aluk* can be added and also canceled if approved by the results *kombongan* (deliberation), so *aluk* is no longer static but follow developments and perfected by the next generation of modern humans Toraja by entering understand religion which they profess.

*Aluk* as legislation is feared because it is believed will lead to disaster if violated. Fear of this violation causes people of Toraja always do the cleaning yourself through *massuru'* or sacrifice. Confidence in the *aluk* double-edged, on the one hand as a guarantor of life thanks if executed and on the other as a curse if violated. Therefore, the most important portion of *aluk* is rite. Thus noesis in debts *rambu solo'* is strongly influenced by the meaning of the values contained in the rite of delivering the spirit and soul into the spirit world.

Rite *aluk to mate (aluk* of dead) as described previously based on the belief spirits return to its original place in the sky and became gods. To get there, the ritual must be performed in compliance with the cast. It required the sacrifice of animals such as pigs or buffalos his lunch. This understanding is then shifted to the entry of religion (Christianity and Islamic), that the cuts (sacrifice) the animal is no longer a ghost but the stock symbol "honor" and "love", both the deceased and the bereaved family.

The word respect is understood more deeply than in the literal sense of the word. Philosophy of Toraja society views human beings as creatures with the highest degree (noblest), which was originally created together with various animals and objects, but objects and these animals were ordered to serve the needs of man, namely chicken and buffalo that were created in conjunction with the human a means of sacrificial rites run in humans, rites like the victim and sorrow with buffalo chicken. This belief is in line with the principle of the creation of the modern religion that is revealed through the prophets. As in Christianity and Islam belief that man was created in God's image.

The eminence of man makes the implementation of *rambu solo*' requires a ritual when she died, and in particular when it will be buried. Toraja people who really appreciate the "humanity" look that is simply buried without sacrifice of animals. So that when a person dies and no slaughterhouses is considered to equal the animals and a humiliation for the family. Practice, then when someone dies and off spring or siblings can not

afford to buy a pig or buffalo then, the whole family and even the neighbors will be of mutual help to buy a pig or buffalo though small. This limitation is termed long as there is the sound of '*kumerra* (sound of pigs)' for pigs and for buffalo horn symbol '*potanduk talinganna* (most short horn)". This view is synonymous with the word '*assalan den dipasikonanni* (as long as there)' (originally there were sacrifices). The term is more meaningful to seat people as human beings and not like animals that can anytime and anywhere can be planted (buried) without the need for ritual.

## 9. Conclution

Descriptions above if drawn will appear in the following figure:

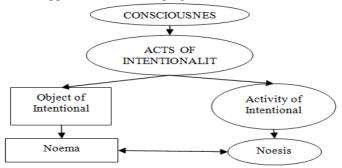


Figure 2 Correlation Process of Noema-Noesis

That is objectified will start from consciousness into a subject called Husserl's action as an act of conscious or intentional. This awareness actions will produce intentional object called noema and intentional activity or subject that realizes of noesis. As explained earlier that the noema and noesis is a correlation that can not stand alone or separately as a unity in the consciousness of the subject.

#### References

Adian, Donny G. 2010. Pengantar Fenomenologi. Koekoesan. Depok.

- Burke, Mary dan Kislaya Prosed. 2002. An Evolutionary Model of Debt. *Journal of Monetary Economics*, 49. Pp. 1407-1438.
- Chen, Carl R dan Steiner, Thomas L. 1990. Managerial Ownership and Agency Conflict: A Nonlinier Simultaneous Equation Analysis of Managerial Ownership, Risk Taking, Debt Policy, and Dividend Policy. *The Financial Review*. Vol 34. Pp 119-136.

Coleman, James S. 2011. Dasar-Dasar Teori Sosial (Fondation Of Social Theory). Nusa Media. Bandung.

Faz, Ahmad Thoha. Titik Ba. Mizan. Bandung.

- Gardarsdottir, Ragna B. dan Helga Dittmar. 2012. The relationship Of Materialism To Debt And Financial Well-Beingg: The Case Of Iceland's Perceived Prosperity. *Journal of Economic Psychology* 33 (2012). Pp. 471-481.
- Glasner, Peter E. 1982. *The Sociology of Secularization a Critique of a Concept*. M. Mochtar Zoerni. Sosiologi Sekularisasi Suatu Kritik Konsep. Tiara WacanaYogya. Yogyakarta.
- Husserl, Edmund. 1978. The Crisis of European Sciences Phenomenology. Northwestern University Press. United State of America.

Iskan, Dahlan. 2009. Kentut Model Ekonomi. Jaring Pena. Surabaya.

Jenkins, Richard. 2010. Membaca Pikiran Pierre Bourdieu. Kreasi Wacana. Bantul

- Jensen, Michael C. dan W. H. Meckling. 1976. Theory of the Firm: Managerial Behavior Agency Costs and Ownership Structure. *Journal of Financial Economics*. Pp. 305-360.
- Jensen, Michael C. 1994. Self-Interest, Altruism, Incentives, & Agency Theory. *Journal of Applied Corporate Finance*, Vol. VII, no. 2 (Summer 1994).
- Jensen, GRDP Solberg dan T.S. Zorn. 1992. Simultaneous Determination of Insider Ownership, Debt and Dividend Policies. *Journal of Quantitative Analysis*. Pp. 247-263.
- Kuswarno, Engkus. 2009. Fenomenologi, Konsep, Pedoman dan Contoh Penelitian. Widya Padjadjaran. Bandung.
- Moustakas, Clark. 2013. *Phenomenological Research Methods*. Sage. Print Publication ISBN: 9780803957992. DOI: 10.4135/9781412995658.
- Sartre, Jean P. 2002. Eksistensialisme dan Humanisme. Pustaka Pelajar. Yogyakarta.
- Suryajaya, Martin. 2012. Materialisme Dialektis. Resist Book. Yogyakarta.
- Yunus, Muhammad. 2008. Banker To The Poor: Micro Landing and The Battle Against World Poverty. Intan Nasution. Bank Kaum Miskin. Kisah Yunus dan Grameen Bank Memerangi Kemiskinan. Marjin Kiri. Jakarta.

The IISTE is a pioneer in the Open-Access hosting service and academic event management. The aim of the firm is Accelerating Global Knowledge Sharing.

More information about the firm can be found on the homepage: <u>http://www.iiste.org</u>

# **CALL FOR JOURNAL PAPERS**

There are more than 30 peer-reviewed academic journals hosted under the hosting platform.

**Prospective authors of journals can find the submission instruction on the following page:** <u>http://www.iiste.org/journals/</u> All the journals articles are available online to the readers all over the world without financial, legal, or technical barriers other than those inseparable from gaining access to the internet itself. Paper version of the journals is also available upon request of readers and authors.

## **MORE RESOURCES**

Book publication information: http://www.iiste.org/book/

Academic conference: http://www.iiste.org/conference/upcoming-conferences-call-for-paper/

# **IISTE Knowledge Sharing Partners**

EBSCO, Index Copernicus, Ulrich's Periodicals Directory, JournalTOCS, PKP Open Archives Harvester, Bielefeld Academic Search Engine, Elektronische Zeitschriftenbibliothek EZB, Open J-Gate, OCLC WorldCat, Universe Digtial Library, NewJour, Google Scholar

