

LOCAL WISDOM ON THE CLOVE FARMER SHARING SYSTEM: CASE STUDY IN BOBANEIGO, NORTH HALMAHERA, NORTH MALUKU.

Dzurriyyatil Izzah¹,
Iwan Triyuwono²,
Aji Dedi Mulawarman³

ABSTRACT

Indonesia as an agrarian country that still relies on the village-to-urban agricultural system to drive the wheels of the economy in urban areas by supplying local products originating from the village. The life of the people who originally always instill mutual traits changed with the modernization influenced by the capitalist doctrine, making humanity more idealistic, everything will be judged by money and discrimination against the weak. So, the local wisdom become a shield to maintain cultural values in society against the onslaught. Local Wisdom on a Profits-sharing System Clove farmers are a profit-sharing system that is always practiced when clove harvest arrives. Revenue-sharing is the interest of cloves and not in the form of money. So this study aims to explore local wisdom on the clove-sharing system. This chapter will specifically explore the profit-sharing system of clove farmers and their contribution to science. The purpose of this study was to express in depth the practices of clove harvesting in the local wisdom of the Bobaneigo community which is still ongoing and applied today. This study uses interpretive qualitative research methods with ethnomethodology approach in order to be able to understand various things related to clove farmers' sharing practices. The results of this study indicate that the results shared by the Bobaneigo community are by sharing results in the form of ownership rights, employment, prayer, wealth, benefits, happiness, which contains the values of honesty, justice, sincerity as a form of human relations with humans (social) in maintaining the continuity of business and life of others which indirectly have an impact on the maintenance of clove / natural trees (human relations with their creatures) which will be accounted for to the Creator as the owner of the universe (human relationship with God). Sharing results have a psychological, material, spiritual and social impact that contains elements of repertoire, responsibility and cooperation.

Keywords: profit sharing, clove farmers, ethnomethodology

Introduction

Sharing-sharing is a system that includes the sharing of business results between investors and managers (Suwiknyo, 2009). This system has long been applied by communities in agriculture, livestock and trade (Afzalurrahman, 2004). The joint venture with the profit-sharing system as a form of mutual cooperation that allows the business to run smoothly (Hidayati, 2012). Revenue-sharing not only requires the parties working together to contribute in financial form only but can be in the form of manpower, management, skills and good name (Rivai & Nizar, 2012).

Shared-sharing in Bobaneigo society is a hereditary practice that has been practiced by ancestors since time immemorial. The division system is fixed or can be said 50:50 results and never changed. Although clove prices have decreased or clove harvest is not much due to natural factors (eg volcanic eruptions that cause clove trees damaged by volcanic ash or long dry seasons). Self-sharing is an acculturation of Islamic culture that enters the archipelago that encourages the process of indigenization of Islamic values in various sectors of life, such as in the economic, political, social, cultural, including to the agricultural sector (See Perwataatmadja (1996) in Khasanah, 2013: 15). The process of Islamization gives its own color and style to the local values which further acculturates become the source of work ethics of the society, because the content of justice in every Islamic principles that coloring the society's economic attitude, so that the values become the motivator to uphold justice in berekonomi (See Khasanah, 2013).

The clove-distribution process only has two principal subjects, ie between the tree owner and the worker so that the division is 50:50, in addition to the results so far discussed more in rice and rubber farmers only, for clove cultivation, as far as the researcher has not done research. Profit-sharing research on economics and accounting is mostly done on Shariah-compliant banks, and shariah financial institutions, but there are still many studies on the share of agriculture. In fact, if we look at Indonesia is the largest agrarian country so that the results in the field of agriculture need to be studied more deeply, especially about the local accounting values prevailing in the community.

The research of profit-sharing system in business practices in Indonesian society is found in several areas of commodities such as agriculture, livestock and trade, with different local terms for profit sharing, as Harkaneri's (2013) agricultural research on plantation-rubber in the Kampar community in Riau which is known by the term perduo and for tigo that is 2/3 part for tiller while 1/3 part for the owner of the garden. But all costs are borne by the farmers. If all costs are borne by the owner then divided into two parts for the owner and the cultivator. This happens if the farmers only work to take rubber latex, while the owner provides fertilizer and cleans the garden from the bushes. The result of Harkaneri's research is that the results of the Pupuk contain the values of KINDOJUKAN (Justice, Sociality, Trust, and Berkamanahan).

The system is almost identical to the maroon-sharing system examined by Wahyuningsih (2011) which is a cultivator who has a big role in the farming process compared to the owner of the sample field that occurs in the field are the farmers who pay the farm laborers and buy their own seeds. If the harvest then half of the harvest is handed over to the owner of the rice field. The results show that the implementation of the profit-sharing agreement cannot only improve the economy but also can foster solidarity within the community. This is manifested by mutual help-help when one of them has difficulty. The difference with the current research is: 1) Owners of clove trees that plant, care for and clean the land, until the time of harvest arrives. 2) At harvest time the clove workers come to the tree owner to harvest the cloves or called manae cengke with the agreed-upon agreement and the 50:50 share harvest of the clove tree owner (clove farmer) 50 and the clove picker 50 or regular known as pica tenga especially Bobaneigo in North Maluku community.

The plantations have different harvest periods, this depends on the local climate, the height of the place and other factors that are so large that it begins to bloom and the harvest time is not the same (AAK, 1981: 116) to know the season or harvest time, and average production of clove farmers and producer areas in North Maluku, interviewed with Ternate plantation head of Salim Basalamah (Interview, April 7, 2015) informed that:

"Cloves have two harvest seasons, the" big "season (the term for full harvest) that happened several years ago in July, August and September. It is said the big season because clove harvest takes place simultaneously in one village with another village until almost all villages face clove harvest season. A small harvesting season from the month of December is the clove season that occurs only in one region or several villages with a small production amount, clove flower that appears only on some branches of trees and in a farmland field only occurs in some trees.

During the great harvest period, the farmers face the reality: a) all cloves belonging to the farmers flower almost simultaneously so that almost all the energy is absorbed by the clove tree owners, b) All farmers face the same harvest in their own gardens, c) at the same time for approximately three to four months, d) The labor involved in the harvesting activities is very limited, e) The clove flowering period is not too long and requires immediate harvesting (ranging from four or five days) before the cloves turn into fruit (pods) . Since all farmers are involved in harvesting and harvesting should be done in the shortest time as well as some of the things mentioned above, the presence of labor in the harvesting activities is absolutely necessary. The problem that then arises is the lack of labor that is proportional to the amount of production and harvest time should be done as soon as possible so that production is not in vain if the clove flowers turn into fruit (clove pods or clove pods, not sold as dried clove flowers). It is in these facts that production activities involving workers with various forms of wage and profit-sharing systems are common in North Maluku, as is the case in Bobaneigo Village, Halmahera Island where activities are cengke.

The reason for the clove to be taken as an object because cloves is one of the largest plantation business in North Maluku, especially in Bobaneigo and this plantation is owned by almost all people. Cloves also have a historical value that is high enough as a plant that keeps the history and cloves able to shape the civilization of the people of North Maluku and even the world community so this research is important to do. The motivation of this research is to see how the local community-sharing practices are always practiced whenever they are in Bobaneigo Village, Kao Bay Sub-district, North Halmahera Regency, North Maluku Province.

The need for a large workforce based on clove harvesting is not easy. In one clove tree alone, it takes 8 to 10 male workers, given the high clove tree condition of 30 meters, so that only male workers perform the process wherever cengke while women and children, his work under the tree cloves that are being harvested. A series of tasks performed by the workers then the question is how the Bobaneigo community share-results?

This study aims to reveal in depth the practice of harvesting of clove crops in the local wisdom of Bobaneigo society that is still ongoing and implemented today. This profit-sharing system became a hereditary habit and is maintained even in other areas the system has been abandoned and they turn to wage in the form of money. Local wisdom research for clove farmers is expected to theoretically generate a new concept of a profit-sharing system in agriculture, based on local wisdom with the values of justice contained therein. Practically first, this research can contribute to farmers in maintaining business continuity by applying a profit-sharing system that contains local wisdom values. Secondly, this research can be a reference solution for regulators (Department of agriculture, government in this case Village government, City and Province) to give space for the application of agriculture products as wide as possible so as to give positive impact to regional development with decreasing of poverty level.

Methodology

Research methodology is part of science that studies processes, principles and procedures used as a form of approach to a problem in finding solutions to the problem (Mulyana, 2010). This research uses qualitative method with interpretive paradigm. The interpretive paradigm is a paradigm that is more emphasis on the meaning or interpretation of a person to a symbol (in this case is accounting) with the main task is to interpret and understand social phenomena, not to explain and predict and control social phenomena (Salim, 2006; Triyuwono, 2012). The use of this paradigm aims to interpret the findings of a local nature that lies behind the background of human thought involved in it which is full of subjectivity and value.

Ethnometodology: As a Research Approach

Ethnometodology is one of the schools of thought in the interpretive paradigm (Burrell & Morgan, 1979; Coulon, 2008; Denzin & Lincoln, 2003; Ritzer, 2015). Ethnometodology is the study of everyday practices that community members use, common in living their daily lives (Ritzer, 2015: 3). People are perceived to live their daily lives through intelligent practices or it can be said that ethnometodology deals with the organization of everyday life. The use of ethnometodology in this study aims to understand and analyze the accounting practices that are understood and practiced by Bobaneigo people on clove harvest with a profit-sharing system. The understanding and analysis referred to above is based on the situation occurring in the day-to-day context of the society, as a social reality. The use of ethnometodology is intended to capture the reality of accounting practice in a society studied in its entirety as the context that encompasses it.

The research location used as research site in this research is in Bobaneigo, North Halmahera Regency of North Maluku Province with its local culture which is cengke (clove harvest) with pica tenga (share-yield) system between clove tree owner and clove flower still practiced hereditary and only found in Bobaneigo. North Halmahera Regency is located in the Halmahera archipelago which has 17 Subdistricts with 195 Villages, but the research location is in Kao Bay Village Bobaneigo Village.

The reason the researchers chose this location first, the only area that still maintain its local tradition for generations and is still going on until now. Although villages and other areas have begun to abandon the habit of profit-sharing and turn to wage with money. Secondly, access to the research location is quite easy, researchers can take the sea route by speed boat 45 minutes from the port of New Town, Ternate to Port Sofifi or using the ferry boat 1 hour 30 minutes from port Bastieng, Ternate to Sofifi port. Then travel to the location by car travel for 1 hour 30 minutes. Third, the good relationship between researchers with key informants facilitate researchers get research data. In this research, the informants are the owners of clove trees and picking workers. It is expected to provide accurate information and data related to the farmers' clove-sharing system in Bobaneigo. 1) clove tree owners are clove farmers who are in Bobaneigo and have long been implementing the generational revenue-sharing system in accordance with the previous message tetuah. 2) the picking workers are the ones who always come from outside the Bobaneigo area ie Seram, Banggai, Manado, Ambon, Luwuk every time arrives harvest season uninvited they will come to the owner of the tree and convey his intention to want to work in clove farmers who have been long known.

Data collection in qualitative research is the method of observation, interview, and documentation. The activity of collecting data and data analysis becomes one thing that cannot be separated from each other both running simultaneously or simultaneously running to analyze the data, researchers do since the early stages of observation to understand the practices and daily actions of the community or clove farmers and workers in the Village Bobaneigo. To make it easier to analyze the data in the field, the researcher performs several stages as follows: first do data reduction, that is to simplify or transformation of rough data that emerges from written note in the field.

The Origin of Bobaneigo People

The Bobaneigo people are referred to as Malay whose origin is thought to have come from Peninsular Malaysia. In the voyage then they come to southern and southeastern Celebes. The journey then arrived at Halmahera Island, the cultural element of language and the name of the clan was carried along and still found today used as the language of Gorap, the language used by the Gorap people in Bobaneigo Village, Halmahera Island. This tribe has a distinctness compared to other tribes in North Maluku. They have their own language which is not derived from Ternate, Bacan, Sula, Tobelo-Galela, although some of the vocabulary has similarities with the local language in North Maluku, including Indonesian (read: Malay).

From the language aspect, quite a lot of the Gorap language vocabulary used in Bobaneigo has phonetic proximity or sound similarity with Malay vocabulary (similar to the present Indonesian language), there are changes that occur in the reduction of one letter in front or back of the word and the addition of one letters at the beginning or end of a word or a sort of insertion in a word.

On behalf of people who distinguish men and women. Some of the names attached to Bobaneigo people use "La" fragments for men and fragments "Wa" for women's names. This is a name fragment used by tribes on the islands of Buton, Muna, Raha and tribes on small islands such as Tumbuku Island in the archipelago of Southeast Sulawesi Province. Name example: Wameme, Lambutu, La Nusu, Wa Tent

The fragment of "La" is understood as the attachment or the front part of the word laailaaha illallaah, while the fragment "Wa" is part of the word waashadu anna muhammadarrasuulullaah, so the whole is a shahadah.

The knife, or dagger called "kiris" by Bobaneigo people is a knife used by Bugis people as a tool that is believed to give a suggestive force in the business. This knife is called "piso mancari". This culture originally came from the Bugis tribe in South Sulawesi, which is famous for its tenacious and earnest in trading and persistent in sea voyages to the eastern archipelago, including to Halmahera since the first. It is not surprising that the tribes in South Sulawesi, the tribes of Southeast Sulawesi, North Maluku and Maluku are very famous for its maritime life is strong to navigate the archipelago since the past.

Bobaneigo Village Leadership History

The Prior to Islam

At this time people (groups or communities) Bobaneigo was still inhabited a place called Ngeba, about two miles more than Bobaneigo Village now. This period is called the period Ngeba, where the community has not come into contact with religion (Islam). Greatness, strength and masculinity fight or battle into a measure of leadership today.

Leadership at this time was a group leadership where the group of former people was led by a man who had the power or superiority as a knight capable of defeating his opponents in inter-group warfare, or the ability to cope with other groups in inter-group feuds. Successive ruling groups in his time, are as follows:

Taliki

Kadu

Tagalele (capita Galela)

Karamat

The sustainability of this leadership is inherited genesis or hereditary from father to son. The survival of the pagan rulers ended up in Karamat's leadership which was suspected to be influenced or dominated by the Kingdom of Ternate.

Influence of Ternate Sultanate Authority

In the course of the next leadership, people began to move from Ngeba about 2 km to the village of Bobaneigo now. The period of leadership that rely on kedigdayaan, weapons power and knighthood began to recede. The power began to be dominated by the influence of the Sultanate of Ternate which is thick with Islamic culture, it is also acculturated in "adat se atorang" (custom and rules) According to the Ministry of National Education, (2008: 8) in Indonesian Dictionary of customs and rules (deeds and so on) commonly obeyed or done since time immemorial.

According to (Jusuf et al., 2005: 181-182) and other social matters, voluntarily practiced by indigenous peoples because of the opinion that what was decided by the adat stakeholders and has been approved by Kolano as Tubaddir Rasul means the Messenger indigenous peoples must obey and obey the leader (sultan). The Kolano (king) sparked one noble aspiration to be achieved together at the Moti Conference of 1322: "Adat matoto Rasulullah religion, basic ma kitabullah se sunnah rasul, Majojoko Dolo Bololo, Dalil tifa se dalil moro, I torari baldatun taiyyibatun wa rabbun gafur "means" Adat bersendikan Rasulullah (Islam) based on kitabullah (Al-qur'an) and sunnah Rasul (hadith) based on the word philosophy (message of the ancestors) to safe and peaceful country forgiven by Allah Subhanahu wata'ala.

The influence of the Sultanate took place along with several changes, among others:

Society changed from developing group ties to a larger society environment without group boundaries that existed before (Soekanto, 2015) with some people who became ancestors of large families of Bobaneigo people, such as families surnamed Kalero and Sharafuddin. Mixing between group members began to be accepted and lowered the next offspring so that it appears that the attachment of kinship relations (Koentjaraningrat, 2002: 122). The forerunner of Bobaneigo village begins with six seven houses that settle in the middle of the area that is still overgrown with large trees, the houses are very simple four-storied stacked roof "woka" (palm leaf) established split up just fill the temporary intent, the existing connecting road is a land route using dirt roads, coastal roads along the coast and sea transport that has always been there.

The leadership system is more influenced by the authority of the Sultanate of Ternate. This early village leadership was elected or appointed directly by the community unanimously on the only option. This choice is certainly sanctioned by the Sultanate of Ternate, through the bobato world, which takes care of the things of society or life in the world. Today's leadership criteria are more focused on noble personal qualities. In practice, a person who will be elected head (kampung) must be a good-hearted person. In Ternate term is called Gimalaha, or a good-hearted person of the village. Before elected, he must be a person who is known everyday to have a sense of responsibility to the community, a sense of justice shown in the interaction of his daily life, used to encourage, promote or help the welfare of fellow villagers, have a sense of togetherness shown in many activities people, like and used to work together in the village activities or help members of the community in physical work, showing willingness and compassion towards fellow citizens, especially for those who need or cannot, always show a mutual respect, respect in good relationships with the family as well as to villagers and guests from other villages.

"Om Hama ini kapala kampong, dia jago mangael. Paitua ini dia pe kehidupan ekonomi biasa-biasa saja. Satu kali Om Hama pigi mangael ikang. Pas so selesai mangael kong bale kadara, parahu bolong hela ka dara di paser lagi, orang-orang so bakurebe ka lao di parau. Waktu itu ada dua kelompok orang-orang: pertama orang-orang yang bakurebe pi di parahu adalah orang-orang yang punya doi dan ingin bili ikan dari om Hama. Kedua orang-orang yang hanya babadiri jao-jao saja denga cuma lia-lia orang bili ikang deng bakurebe ikang. Dong ini adalah orang yang tra punya doi, deng tra sanggup mo bili ikang".

Pas, orang so selesai bili ikang deng dong so ambe dong punya masing-masing trus pigi, deng om hama basuara di orang-orang yang tadi hanya bali-lia dari jao saja.

Om Hama : *"Eh... ngoni yang disana, jang ngoni pigi dulu, ngoni kamari ambe ngoni pe bagian nich".*

(Deng orang-orang yang tadi hanya lia-lia langsung capat-capat ba dekat diparau). Trus om hama bilang,

Om Hama : *(berbicara sambil melihat ke arah orang-orang yang datang)ngoni pilih dah, mo ambil yang mana terserah, mo barapa banya ambe suda. Om hama kase pa dorang deng cuma-cuma karena tau dong trada doi mo bili ikang.*

("Om Hama is a village headman, he is an expert in fishing, his life is quite simple, one day Om Hama goes fishing and when he finishes fishing and returns to land, the boat he has not had time to withdraw is a lot of people coming vying closer to the boat. At that time there were 2 groups of people: the first people who raced to the boat were the ones who had the money and wanted to buy fish from Om Hama Both those who just stood away-far and just look around people buying and scrambling fish. These are people who have no money, and can not afford to buy fish. Once, the buyers have finished buying fish and they have taken them and gone Om Hama then say to the people who just stood up from far away).

Om Hama: "Uh ... you guys who are there, do not go yet, come here take your share

(Then the people who had been looking only rushed to come closer to the boat). Then Om Pama said,

Om Hama: (Talking while looking towards the people who come)

("You pick it up, take what it's up to, how much please take it .. Om pest give to them for free, because they know there is no money to buy fish").

"Om Hama kalo pi mangael deng dapa 4 ekor ikang, biasanya tidak sampe 4 ekor yang dibawa pulang, lengkali malah so abis di jalang. Trus orang yang di kasi ikan juga disuru ambil dan pilih sandiri, yang punya tra campor untuk barbage tu ikang".

("Om Hama jika pergi memancing dapat 4 ekor ikan, biasanya tidak sampai 4 ekor yang dibawa pulang, terkadang sudah habis di jalan. Kemudian orang yang dikasih ikan juga disuruh mengambil sendiri dan pilih sendiri, tanpa pemilik membagikannya untuk mereka").

Without these criteria will not be appointed as head of the village. At this time the power of politics does not apply. The only option is to a good-hearted person or Gimalaha. No campaigns, no political machine no genital heritage of power. A person appointed to lead is a person who comes from a respectable family and from among good people. If the qualified person has been owned, then there will be no other competitors because the villagers do not want to lose the good character if there are other competitors. Some people who lead by this criterion according to the time and the political power of the kingdom and the state are as follows:

At the authority of the sultanate of Ternate, the village was led by Moses.

In the reign of the Republic of Indonesia after the independence of Indonesia, the village led by Hi. Djumati for 30 years old.

New Order Period; the leadership was then led by Muhammad Hakim who was directly elected unanimously without a competitor. Muhammad Hakim served for 30 years as head of the village, ending in the 1980s. During his tenure Muhammad Hakim the fisherman, an expert on fishing, contributed a lot of fish catch to the people in need free of charge without receiving any reward. With the catch of Muhammad Hakim spread his affection to the community, helping families who need fish in large quantities, share their catch to the community without having to pay, until sometimes his own family barely enjoy the catch.

Then after Muhammad Hakim, Muin was elected head of the village at the end of the New Order period. The electoral system begins to recognize more than one candidate and is not directly appointed unanimously. The election is conducted through a voting process based on the number of voters. Or political power becomes decisive no longer based on the conscience and criteria Gimalaha as before.

After Muin's term, the new village chief was elected Yadi, who was the head of Bobaneigo village with a leadership election system like Muin, through a vote with his rival. Then the village leadership in the form of a village administration is headed by a village head, held by Abdullah Fara after Yadi's term ends. In September 2016, a village head election was held, which was re-won by Abdullah.

The leadership period of the gimalaha version is very different from the leadership through the election as it is now. In fact, the leadership treatment of the gimalaha version is a very nurturing leadership of the community, where the various livelihoods of the community will be the responsibility of the village leadership. The whole period of leadership since Moses until now has lasted almost a hundred years with various social experiences that have passed the people of Gorap tribe in the coast of Kao bay.

Bobaneigo Village Community System

The community is a group of people residing in a certain area for a relatively long time, having norms governing their lives toward a shared goal, and in which the members regenerate or breed (Setiadi & Kolip, 2013). In the community system is contained as a whole the fundamental component as the basis of the dynamic movement of the determinants of social or community structures, aims to meet basic human needs basically have several functions, namely: 1) Provide guidance to members of the community, how they should behave or behave in the face of problems in society, especially those concerning needs. 2) Maintaining the integrity of the community. 3) Provide a grip to the community to hold a system of social control (social control) which means as a system of society to the behavior of its members (Soekanto, 2015).

Social Stratification

Social class or social stratification tends to be defined as a group whose members have a common political orientation, cultural values, attitudes and social behaviors that generally look the same (Setiadi & Kolip, 2013: 399). In social coatings, the Gorap tribe does not recognize the rank or class in society, which is an attitude of respect and politeness towards the elderly and the position of positioning themselves as young people or descendants of the former (Mudaffar Sjah, 2005: 75). Thus the social layers in the Gorap tribe are only known to two groups, namely the group of highly respected elders (elders) and groups of young people who are descendants of the parents. The influence of nobility is not here.

Group of Old people

Since the influx of Islam and the influence of the sultanate, the elderly group has shifted from those who lead their groups by their knighthood to elderly people who have more advantages over the life of the Gorap people in Bobaneigo. In the subsequent period, groups of people constitute a layer of community groups that are bound in a system that is closer to society in general without any genial or community boundaries.

This group consists of elderly, religious leaders (usztad teachers of the so-called khalifa, pilgrims, imams, mosque officials, judges syara 'religious scholars), elderly community leaders, head of village administration (in the past the head of village a middle-aged man), as well as other elderly people who are influential because of his charisma and good character in society. Included in this groups are the old people who have attitude and outlook of life that is very wise and always emulated.

Group of Young People or Children

In the present, this group is the next generation of Villages, born of their elders. The group is already familiar with education or has relocated from junior high school, high school to undergraduate. The average young man (aged between 25 - 50 years) has a much more open life as it is today with its effects. Yet these young people still make the parents as role models in their attitudes and behavior.

Residence

Gorap tribe is seen from the residence or village settlement, there are Gorap tribes who live in the Village of Nusa Jaya or Tail, Village Nusa Ambu or Sondo-sondo (in East Halmahera Regency), and Gorap tribe who live in Bobaneigo Village. Between Bobaneigo Village and Nusa Ambu (Sondo-sondo) are only 8 Km away. Meanwhile, between Bobaneigo Village to Nusa Jaya Village (Tail) is approximately 1 hour drive car. There is also the Gorap tribe, called the Tobelo Gorap People who live in the District Tobelo, North Halmahera District. From the information obtained from Mr. Amin that, "The Tobelo Gorap people are the Gorap people who move to Tobelo, live and live there until now" (Amin Jalal, interview, Bobaneigo Village, August 20, 2016).

Between Gorap tribes in Tobelo (Tobelo Gorap), Gorap tribes in Bobaneigo, Nusa Ambu, and Nusa Jaya still have the same language they had received since the previous generation. Bobaneigo becomes a transit port of people from Tobelo, Galela, Morotai or other places on the coast of Kao bay that will be to Ternate. Bobaneigo Village is just seven kilometers from Dodinga Village located on the western coast of the island of Halmahera, its position overlooking the island of Ternate. In the past from Dodinga beach people continue the sea journey by boat across to Ternate island. So the sea route from Morotai, Tobelo and other places in Kao bay area to Ternate first stop at Bobaneigo Village, they stay overnight or rest and eat, then continue the journey (used to walk) to the Village Dodinga and then use the boat rowing or sailing across to the island of Ternate. In the past, crossing to Ternate from Dodinga takes more than a day, depending on wind and weather conditions.

Mutual cooperation

The social behavior of the Gorap people in Bobaneigo Village is strongly influenced by the dominance of the Kingdom of Ternate, such as the tradition of mutual cooperation in various forms and purposes. The behavior of mutual cooperation is still very attached to the Gorap people it is possible to be caused by social relationships that are familial among the citizens since their ancestors. As the tradition of mutual cooperation in Ternate, in the form of bari (mutual cooperation when building a house, opening the village road), morong (special forms of mutual assistance in agriculture, such as opening new land or planting seeds), lilian (mutual cooperation in the preparation of marriage in the form of cooking, cleaning and decorating the house more done by mothers). Of course there are still many other forms such as cleaning the village to build mosques, langgar, help in homes that suffered misfortune or death (See Andi Atjo, 2001: 19-20). In Bobaneigo, these mutual assistance activities, as well as in other forms, are equally valid and lived by the people from the past to the present, without distinction from one another.

The Behavior of Bobaneigo People's Life

The past tribe of Gorap people in Bobaneigo is strongly influenced by the advice of elders based on local religion and philosophy abstracted from the teachings of Islam. The forms of teaching in this local philosophy are conveyed in the form of oral literature that is heavily influenced by the Sultanate of Ternate. The forms are called: a) Dolobololo is a piece of expression, statement of one's feelings and opinions, in the form of satire and imagery. b) The Tifa Theorem is a form of proverb, a declaration of opinion that is guidance and advice expressed in the form

of theorem. c) The moro is a form of old literary poetry which in its discourse reveals parable-shaped arguments. d) Pantun e) Cum-cum guess puzzles are usually held in the place of mourning the day of death of a person. The young culprit is divided into two groups of 10 or more people each. If one group loses because it is incapable of guessing the guess presented by its counterpart, then the punishment for the group that is not able to guess is to do something work or provide something for the needs of the house where the mourning ceremonies of the day such as firewood, old coconut fruit and others. f) Mantra as a complement to local culture has an important role in past societies. Can be found everywhere the mantra throughout the country. The use and purpose are the same. In past Ternate culture, mantras functioned for treatment, immunity with the aim of defending themselves from fights or warfare, to be loved by people, to ask for help from the unseen spirit, to give thanks to the supernatural spirit or to resist disaster. In today's rural society, the mantra still serves as a treatment. g) Tamsil in oral literature Ternate contains advice and guidance containing religious elements, as a warning to followers to really learn the science of religion and practice it while still alive. The presentation of the imagery is done by religious leaders at the mourning event of the day of death at home where the mourning event was performed. The goal is that listeners who attend the mourning event also remember that they too will go through the way as the dead who have preceded. i) Rorasa (bobaso) is a statement of feelings of advice and guidance. Its presentation to certain ceremonies, especially in traditional ceremonies, such as the inauguration of the sultan, the tribute offerings to the sultan, received the great guests, the marriage ceremony, the customary banquet, the burial efforts of the sultan, and other traditional ceremonies. Rorasa is a preface to traditional ceremonies that are presented directly by traditional or religious leaders (Hasan, 2003: 92-96).

Sharing in the form of distribution of rights applied by farmers is a form of division of property required in Islam so that the property does not settle on a handful of people alone, but disseminated to the community, so that everyone can cultivate a kind of business of his choice to survive and be able to provide for self and his family.

A work contract (raw talk) is an early stage of the results-sharing process that is an agreement involving two parties (bidders and owners of clove trees) to carry out the results-sharing activities. The terms agreed in the work rules are when to start picking, on which tree will be picked, who will pick, how to share and other things that follow. The findings of this research are openness and agreement between the two parties on an agreed cooperation plan. Their duties and responsibilities, work authority and the rights and obligations of each party and the sense of mutual understanding, mutual trust and mutual reciprocity.

The tahlilan (batahlil) is the stage after the contract of work is agreed. This activity is held one day before the harvest of cloves. The summons are a prayer reading as a form of request that the process of harvesting the cloves can be done well without any obstacles. The series was attended by pouring houses, traditional advocates, religious advocates, family, closest neighbors, and workers who were all of the male sex they sat in the living room. While the women sit in the middle room. The findings of this research are in the activities of tahlilan contained the hope of the servant to the khalik in order to obtain blessings, guidance, strength, sincerity of work, given help and exit whenever there is a constraint, so as to obtain maximum results. This activity is a form of sharing-yield of clove farmers in the form of prayers. Praying in the form of tahlilan has a psychic effect on the self that is prayed so as to protect them from the greedy and greedy nature.

Rooting (baukur) is an activity done after the picker lowers the clove flower under the tree with in salapa. The measuring tool used is a condensed milk tin as a tool called cupa. Cupa as a measurement tool used as a standardization of the size that has been known long time local community. Cupa does not have needles and numbers to indicate the weight of an object. Initially still made of bamboo and then switch to milk cans because milk cans are easily obtained after the entry of condensed milk. Measuring (baukur) is done to find out how much cloves are obtained in one salapa, making it easier for the owners and workers to record the results they get from one climb. The findings of this research are the standardized sizes, which local people use to measure seeds, flour, sugar, walnuts and others that can be measured using this tool. cupa as a tool that motivates workers to earn more than the previous amount per salapa, as well as a tool to share honesty and sincerity between workers and owners in the form of information on the amount received from each worker. The process of cupa to kg is very well understood by farmers ie 7 cupa of raw cloves equal to 1 Kg.

1. Profit-sharing is a collaboration between a picking worker doing climbing and picking work with a clove tree owner receiving clove picking. The parties directly involved in profit-sharing (picatenga) are the pickers as active actors while the owner as a witness to the course of the profit-sharing stage. Other workers are also a witness so they are satisfied and more secure transparency. Revenue is practiced directly under a tree, should not be self-interested (by taking part of it first) but, a fair share is shared equally, through profit sharing (picatenga) so that the worker gets one of the sticks, the owner even so according to the contract agreed upon. The findings of this research are profit-sharing as a form of wage system in the form of clove flowers applied by tree owners to bind workers and motivate workers to work harder. The more you picked the more you get. Revenue-sharing is honest, sincerity in the form of transparency-sharing of results witnessed by workers and owners, the sincerity of the two parties who give up each other's cultivated results (the owner gives up the tree picked by the workers and the workers give up the quotation to the owner).

2. Picking (bapunggu) cloves is an activity undertaken by women and children who do not have agricultural land and have limited expertise in climbing and picking. They are usually present every clove harvest season occurs. How workers can collect in clove farms belonging to clove farmers, collecting workers are required to seek permission in advance to obtain permits. This indicates the existence of a natural labor contract between the collecting worker and the farmer. Clove flower fall is no longer taken by the clove tree owner so that the collecting worker gets a chance to pick it up. This form of sharing in this way is a very effective and efficient form of sharing, because to get it the workers have to collect it first so that it can get dozens of RAW clove cucumbers that will be sold and priced at Rp. 7000, - per cupa. The findings of this research are the freedom and justice of property rights in distributing property. The freedom in question is the freedom of action of every individual based on religious values, where every individual is free to take and utilize what is his right with an honest and harmless way. Justice in question is a balance between material and spiritual elements, the balance between individuals and society, and between a society and other communities. So in this activity it can be seen that the sharing is done in the form of sharing property, sharing of ownership rights, sharing of employment, and sharing the benefits of clove harvest.

3. Recording or in Bobaneigo called bacatat is the process of writing out the results of the clove-harvest yields obtained from the picking workers after picking in the clove farmer's garden and the purchase of clove flowers obtained from the clove-collecting workers, results in the form of wealth distribution. Recording remains done even though the farmers do not know about accounting because of the habit of remembering and educational backgrounds that are owned, so the listing is quite simple. The findings of this research are recorded as a form of information to be known together on the yield of cloves obtained. So they can plan how much will be saved for future needs and how much is sold at the appropriate market price. Record also as a form of transparency between the owner and the worker on the distribution of pickers and the sale of clove flowers made between the owner and the collector.

4. Recording or in Bobaneigo called bacatat is the process of writing out the results of the harvesting of cloves obtained from the picking workers after picking in the clove farmer's garden and the purchase of clove flowers obtained from the clove-collecting workers, results in the form of wealth distribution. Recording remains done even though the farmers do not know about accounting because of the habit of remembering and educational backgrounds that are owned, so the listing is quite simple. The findings of this research are recorded as a form of information to be known together on the yield of cloves obtained. So they can plan how much will be saved for future needs and how much is sold at the appropriate market price. Record also as a form of transparency between the owner and the worker on the distribution of pickers and the sale of clove flowers made between the owner and the collector.

5. The wage-sharing ratio shows that the wage system benefits the owner of the tree, but the profit-sharing system remains undertaken today. While the profit-sharing system that logically and mathematically harms the owner is preferred because being able to answer the problem of the owner will lack the actual workforce is absolutely necessary. Sufficient labor, will be able to complete all the work of harvesting cloves faster than the time it is feared the owner will be wasted if done alone by the owner. On the other hand, profit-sharing gives a better benefit to owners and workers.

From each of the index stages shows that the results of the results-sharing research practiced by the Bobaneigo community are by sharing in the form of property rights, employment, prayer, wealth, benefit, happiness, containing honesty, fairness, sincerity as a form of human relationship with human (social) in maintaining the continuity of business and fellow life which indirectly impact on the maintenance of clove tree / nature (human relationship with the creature) which will be accounted to the Creator as the owner of the universe (human relationship with God).

Conclusion

This study uses an etnometodological approach in order to reveal the practical reality of sharing in a community (in Bobaneigo Village) studied as the context that covers it. From the research results, there are six stages in the result-sharing process that is, a) Conduct work contracts (talk standard) followed by the reflexivity that performs the employment contract as part of the initial sharing process. In this way each side will be open to sharing information with each other, knowing what their duties and responsibilities are, to what extent work and what rights and obligations each individual has. b) Tahlilan (batahlil), putting tahlilan (batahlil) contained reflection of the hope of the servant to khalid in order to obtain the blessing hidayah, strength, sincerity of work, given the help and the way out if there are constraints, so get maximum results. Berdo'a also embodies the belief of society that the sustenance obtained solely from Allah SWT is not only caused by human effort. c) Measuring (Baukur) is an indexicality that reflects activities to motivate workers to gain more from the first salary, to measure as a substitute for the scales, and as a form of information to the owner that of whom the clove flower he receives in one climb. And the owner can know whether or not a clove tree that produces clove flowers with the number of lots or slightly depending on the age of the tree. d) Profit-sharing (picatenga) as a form of indexicality that reflects the tree owner values the worker's work by allowing it to measure and take its share first and share it fairly. This activity shows the owner of the tree directly pay the wage of workers before dry sweat. e) Picking up (Bapunggu) is an indexicality that reflects the sharing of clove trees in the distribution of property owned by the owners, by allowing women and children workers to collect cloves in their plantation areas, which the tree owners say is that the clove drop is rights of other people (clove flower). f) Record (Bacatat) is an indexicality that reflects as a form of information to know together about the harvest of cloves obtained from anyone, how many, so that the tree owner can control the harvest he receives. Some can be sold and the rest can be saved as savings.

Good traditions (ensuring the welfare of many people) based on the prevailing Islam in Bobaneigo Village society shapes the attitudes and behavior of socio-economic life in relationships among individuals. This happens in the activities of harvesting cloves through the implementation of a profit-sharing system (picatenga) in Bobaneigo Village. Good traditions containing these good values are believed to be the guidelines of life that provide good for not only ourselves and family but can be shared with others. These good traditions are the advice of parents who are hereditary. Specifically the values are in the following forms of activity or deed:

Practices Form of Syar'i.

Shared-sharing (picatenga) is a manifestation of the application and practice of Islamic teachings in the field of economics that are practically musharaka and have social, religious, ethical and environmental impacts. This form of profit sharing is carried out through the stages that guarantee and demand the responsibility and transparency of the parties involved in cooperation among them.

Carry out the Trust on the ownership of Treasures

Sharing (picatenga) is not just a mathematical distribution of clove flowers, but it encourages the birth of beliefs, attitudes and actions to fulfill the mandate of property ownership so that it can function social, economic, syiar functions in various forms such as: a) distribution of wealth, can be enjoyed by others according to the rules agreed by the parties. b) give attention and care to others in need by giving excess of treasures according to philosophy "hands on better than hands below" c) channeling zakat maal, infaq, sadaqah and compensation and donation for mosque, school and village needs to be shared. d) eliminating the greed and miserliness of his harvest. e) avoid the accumulation of wealth on the one hand (farmers, owners of cengekeh), so it is not categorized as an agrarian capitalist.

Implementation of Shiar / Da'wah

Through the practice of Islamic teachings in profit-sharing (picatenga) then deliberately has manifested a good example (uswah hasanah) in every process of sharing results. In this case the accountable and transparent division is a teaching and invitation to all parties to apply according to agreement, justice, togetherness and mutual respect according to norms taught and dida'wahkan Islam.

Share Opportunities / Employment Opportunities

In the application of profit-sharing (picatenga) the opportunities / job opportunities are not only given to pickers and collectors, but other workers also receive jobs such as grass trimmers, garden cleaners, food mothers (at tahlilan), elders implementing tahlilan, leaf clovers and twigs, loading and unloading workers, sea transportation ASDP (ferry boat), food stalls, hawkers, shopkeepers weighing, pouring and checking the state of clove flower and other parties who related in this revenue-sharing chain.

Growing a sense of kinship

Clove picking can last for almost 2 months. During this period there is an interaction between the owner and the picker that takes place almost every time. In the interaction of cooperation, service, eating together, enjoying morning and afternoon coffee together, greet each other, relaxed conversation, and light activity among them naturally, slowly gave birth to an emotional connection. As a host, not infrequently clove owners offer a meal together. During that period when pickers come from distant places, they usually use house facilities such as bathrooms, wc or kitchens from clove tree owners. Even could be welcome stay. When the relationship is more open and the understanding and mutual acceptance, it is not uncommon to grow a sense of kinship among them. This will greatly assist the profit sharing process (picatenga) so as to enable this stage to run smoothly. In the end a good impression will be left behind after this cooperation ends.

Ensuring Continuity at Next Harvest

After all the steps have been passed, the picker requests that in the coming harvest season this work will be entrusted to them. This request is filed so that they still get the same job opportunity. It's because of their experience that gains profit, comfort, trust, and satisfaction during work. This request benefits both parties, the pickers and clove owners. The picking party ensures that it will get work in the coming season while the clove owner has a well-known labor of pickers. As it is known, accepting a new worker means beginning a new "introduction," with respect to the new nature, behavior, habits, beliefs and forms of personal interaction.

Providing Security, Comfort and Cooperation Satisfaction

Security that the work will not be reduced because they are directly involved, the convenience due to the division of results can be ascertained in fact, how the ability of the work of the picker. The previous revenue sharing plans and systems discussed earlier, shared processes and stages, transparency, polite and mutual interaction, mutual trust and mutual respect, and good relationships between owners and workers give satisfaction to both parties.

Educating Honesty and Openness of Cooperation

Honesty and openness will give birth to work satisfaction that becomes the main capital. Revenue-sharing (picatenga) conducted directly, openly, with the involvement of interested parties ensures transparency and accountability of revenue sharing. It becomes a state or reality that educates both parties about the qualities and principles of honesty and openness in cooperation and effort. Education honesty and openness is not only happening at the time of profit-sharing (picatenga) only. This intriguing, deliberate and conscious reality will educate and remind the owner and the worker that honesty and openness bring more results, not just financial or material gains. In this activity, profit-sharing (picatenga) is a matter of honesty and transparency education that can be applied in other forms of business and cooperation activities, so it is hoped that this application will not only have financial impact but also have an educative moral effect which comes from the teachings Islam.

Skills and Skills Distribution

Clove harvest not only creates the wealth distribution of the excess wealth but encourages the need for the distribution of skills or skills of the picking workers in a mutually beneficial situation for both parties. At the time of the big season (many clove trees harvest) the presence of skilled pickers and skills is needed because it takes a lot of labor pickers. The number of clove trees that harvest sometimes not balanced with the number of pickers that resulted in clove flowers that could not be picked turned into pods that do not sell flowers clove. In the case of a shortage of pickers, the owner of the garden will incur losses. Distribution of expertise and skill gives advantages to non-destructive harvesting of clove flowers and large quantities of picks. Skilled pickers may come from other areas outside the village of Bobaneigo offering services.

Giving Birth a Clove Accounting Form

The whole process and phases of clove harvesting through planning, activities, financing, revenue sharing, recording as well as social and individual interactions, direct and indirect influences on people and the environment have given birth to a form of clove accounting (at least in Bobaniigo village). Certainly this clove accounting will be different from the treatment of copra for example, due to differences in activities, treatment and physical differences on cloves and copra.

References

- AAK. (1981). *Petunjuk Bercocok Tanam cengkeh*. Jakarta: KANISIUS.
- Afdal, A. M. N. (2015). *Rukun Kematian: Konstruksi Sosial Praktik Akuntansi Asuransi Masyarakat Suku Bugis*. Brawijaya, Malang.
- Afzalurrahman. (2004). *Muhammad: Encyclopedia of Seerah*. London : The Muslim Schools Trust: Yayasan Swarna Bhumi.
- Alwasilah, A. C. (2011). *Pokoknya Kualitatif Dasar-Dasar Merancang dan melakukan Penelitian Kualitatif*. Jakarta: Pustaka Jaya.
- Amal, M. A. (2002). *Maluku Utara, Perjalanan Sejarah 1250-1800*. Ternate: Universitas Khairun.
- Andi Atjo, R. (2001). *Orang Ternate dan Kebudayaannya*. Jakarta: Zikrul Hakim.
- Antonio, M. S. (2015). *Bank Syari'ah dari Teori ke Praktik* (cetakan ke). Jakarta: Gema Insani dan Tazkia Cendekia.
- Arifin, Z. (2009). *Dasar-dasar Manajemen Bank Syariah*. Jakarta: Alvabet Ekonomi.
- Baridwan, Z. (2010). *Intermediate Accounting*. Yogyakarta: BPFE-yOGYAKARTA.
- Bungin, B. (2010a). *Analisis Data Penelitian Kualitatif Pemahaman Filosofis dan Metodologis Ke Arah Penguasaan Model Aplikasi*. Jakarta: PT. Raja Grafindo Persada.
- Bungin, B. (2010b). *Metodologi Penelitian kualitatif: Aktualisasi Metodologis Ke arah Ragam Varian Kontemporer*. Jakarta: Raja Grafindo Persada.
- Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*. USA: Ashgate.
- Coulon, A. (2008). *Etnometodologi*. (A. N. Zaman & N. O. Bana, Eds.) (Cetakan ke). Nusa Tenggara Barat: Lenger.
- Creswell, J. W. (2012). *Research Design Pendekatan Kualitatif, Kuantitatif dan Mixed*. Yogyakarta: Pustaka Pelajar.
- Creswell, J. W. (2013). *Qualitative Inquiry and Research Design Choosing Among Five Approaches* (Third). India: Sage.
- Denzin, N. K., & Lincoln, Y. S. (2003). *Strategies of Qualitative Inquiry* (Second Edi). Amerika: Sage.
- Depdiknas. (2008). *Kamus Besar Bahasa Indonesia*. Jakarta.

- Djaelani, A. R. (2013). Teknik Pengumpulan Data Dalam Penelitian Kualitatif. *FPTK IKIP Veteran Semarang*, xx, No. 1, 82–92.
- Elanda, Y., Santoso, B., & Yuswadi, H. (2012). (Decomposition of Farmer and Structure of Farmer Society). *Sosiologi, UNEJ*, 1, 1–7.
- Fatwah Dewan Syariah Nasional. Prinsip Distribusi Hasil Usaha dalam Lembaga Keuangan Syariah (2000). Indonesia biaya administrasi atas jasa-jasa lainnya.
- Giddens, A. (1984). *The Constitution of Society: Outline of The Theory of Structuration*. Cambridge, UK: Polity Press.
- Grafinkel, H. (1967). *Study Ethnomethodology*. Prentice Hall: New Jersey.
- Harahap, S. S. (2007). *Krisis Akuntansi Kapitalis dan Peluang Akuntansi Syariah*. Jakarta: Pustaka Quantum.
- Harkaneri. (2013). *Memahami Praktek bagi-hasil Kebun Karet masyarakat kampar Riau (Sebuah Pendekatan Etnografi)*. Tesis Program Magister Akuntansi. Pascasarjana fakultas Ekonomi Dan Bisnis. Malang. Brawijaya.
- Hasan, A. H. (2003). *Aroma Sejarah dan Budaya Ternate*. Jakarta: Antara Pustaka Utama.
- Have, P. Ten. (2004). *Paul Ten Have*. London: SAGE Publication.
- Herdiansyah, H. (2010). *Metodologi Penelitian Kualitatif Untuk Ilmu-ilmu Sosial*. Jakarta: Salemba Empat.
- Hidayati, L. (2012). Tinjauan Hukum Islam Terhadap Bagi Hasil Antara Pengelola Dan Pemilik Sapi.
- Hoetoro, A. (2007). *Ekonomi Islam Pengantar Analisis Kesenjangan dan Metodologi*. Malang: Badan Penerbit Fakultas Ekonomi Universitas Brawijaya (BPFE UNIBRAW).
- Izzah, D. (2016). Kontribusi Akuntansi Syariah dalam Membentuk Peradaban. Akuntansi Syariah Seri Konsep dan Aplikasi Ekonomi dan Bisnis Islam. *FORDEBY ADESY*. Jakarta.
- Jejakimawan. (2012). Profit sharing and revenue sharing. Retrieved May 30, 2012, from <https://jejakimawan.wordpress.com/2012/05/30/profit-sharing-vs-revenue-sharing/>
- Jusuf, H. M. A., Mudaffar, H. S., A. Gamaluddin, G., Yusuf, T., Ridwan, H. D., Hidayatullah, M. S., ... Sunarjo, Djoko., et al. (2005). *Sejarah Masuk Dan Berkembangnya Agama Islam Dan Momen*. Ternate: HPMT Press.
- Kamayanti, A. (2016). *Metodologi Penelitian Kualitatif Akuntansi Pengantar Religiositas Keilmuan*. Jakarta: Yayasan Rumah Peneleh.
- Karim, A. A. (2007). *Bank Islam Analisis dan Fiqih Keuangan*. Jakarta: PT. Grafindo Persada.
- Kasmir. (2004). *Bank dan Lembaga Keuangan Lainnya*. Jakarta: Raja Grafindo Persada.
- Khasanah, U. (2013). *Analisis praktik-praktik sistem profit and loss sharing (pls) pada masyarakat petani padi di malang raya*. Brawijaya.
- Koentjaraningrat. (2002). *Pengantar Antropologi Pokok-Pokok Etnografi*. Jakarta: Rineke Kencana.
- Mannan, M. A. (1992). *Islamic Economic: Theory and Practice*. Jakarta: PT. Intermasa.
- Mantra, I. B. (2008). *Filsafat Penelitian dan Metode Penelitian Sosial*. Yogyakarta: Pustaka Pelajar.
- Moleong, L. (2015). *Metodologi Penelitian Kualitatif*. Bandung: Rosda.
- Mudaffar Sjah, H. (2005). *Solusi Kultural Dalam Konflik Maluku Utara*. Ternate: HPMT Press.
- Mulyana, D. (2010). *Metodologi Penelitian Kualitatif Paradigma Ilmu Komunikasi dan Ilmu Sosial Lainnya* (Cetakan Ke). Bandung: PT. Remaja Rosdakarya.
- Nawawi, H. I. (2012). *Fikih muamalah*. Bogor: Ghalia Indonesia.
- Nuralfiah, S. (2009). *Manusia Sebagai Khalifah*.
- Rawls. (2008). *Ethnomethodology's Program: Working Out Durkheim's Aphorism*. London: Littlefield Publishers.
- Reeve, J. M., Warren, C. S., Duchac, J. E., Suhardianto, N., Kalanjati, D. S., Jusuf, A. A., & Djakman, C. D. (2015). *principel of accounting*. Jakarta: Salemba Empat.
- Ritzer, G. (2012). *Teori Sosiologi Dari Sosiologi Klasik sampai Perkembangan Terakhir Posmodern*. Yogyakarta: Pustaka Pelajar.
- Ritzer, G. (2015). *Etnometodologi Dalam Ilmu Sosial*. (I. R. Muzir, Ed.) (Juli). Bantul: Kreasi Wacana.
- Rivai, V., & Nizar, U. (2012). *Islamic Economics & Finance Ekonomi dan Keuangan Islam bukan Alternatif, tetapi Solusi*. Jakarta: Gramedia.
- Saidi, Z. (2015). *Tidak Syariahnya Bank Syariah*. Yogyakarta: delocomotif.
- Salim, A. (2006). *Teori Dan Paradigma Penelitian Sosial*. Yogyakarta: Tiara Wacana.
- Salle, I. Z., & Lutfillah, N. Q. (2016). *AKUNTABILITAS PERSPEKTIF ISLAM* (1st ed.). Jakarta: FORDEBY ADESY.
- Samiun, A. A. (2015). *Bentuk Dan makna Praktik Akuntansi Upahan Dan Hapolas: Pendekatan Etnografi*. Brawijaya Malang.

- Setiabudi, H. Y., & Triyuwono, I. (2002). *Akuntansi Ekuitas dalam Narasi kapitalisme, Sosialisme dan Islam*. Jakarta: Salemba Empat.
- Setiadi, E. M., & Kolip, U. (2013). *Pengantar Sosiologi Pemahaman Fakta Dan Gejala Permasalahan Sosial: Teori, Aplikasi, Dan Pemecahannya*. Jakarta: Kencana.
- Soekanto, S. (2015). *Sosiologi Suatu Pengantar*. Jakarta: PT. Raja Grafindo Persada.
- Spadley. (1997). *Metode Etnografi Pengantar: Amri Marzali*. Yogyakarta: Tiara Kencana.
- Straus, A., & Corbin, J. (2013). *Dasar-dasar Penelitian Kualitatif*. Yogyakarta: Pustaka Pelajar.
- Sudarma, M. (2006). Tinjauan Kritis Paradigma Positivisme. In *Metodologi Penelitian* (p. 12). Malang: Program Doktor Pasca Sarjana Universitas Brawijaya.
- Suwardjono. (2006). *Suwardjono Teori akuntansi*. Yogyakarta: BPFE Yogyakarta.
- Suwiknyo, D. (2009). *Kamus Lengkap Ekonomi Islam*. Jakarta: Total Media.
- Suyanto, B., & Sutinah. (2015). *Metode Penelitian Sosial berbagai alternatif pendekatan*. Jakarta.
- Tafsir, T. A. (2009). *Shahih Tafsir Ibnu Katsir*. Bogor: Pustaka Ibnu Katsir.
- Triyuwono, I. (2012). *Akuntansi Syari'ah Perspektif, Metodologi dan Teori*. Jakarta: PT. Rajagrafindo Persada.
- Umar, H. (2007). *Metodologi Penelitian untuk Skripsi dan Tesis Bisnis*. Jakarta: PT. Raja Grafindo Persada.
- Wahyuni, A. S. (2013). Penyesuaian Konsep Bagi Hasil Adat-Syariah. *Akuntansi Multiparadigma*, 4(2086-7603), 467–478.
- Wahyuningsih, T. (2011). Sistem Bagi Hasil Maro Sebagai Upaya Mewujudkan Solidaritas Masyarakat. *UNNES*, 3 (2), 197–204.
- Weygandt, J. J., Kieso, D. E., & Kimmel, P. D. (2014). *Accounting Principles Pengantar Akuntansi*. Jakarta: Salemba Empat.
- Yafie, A. (2006). *Merintis Fiqih Lingkungan Hidup*. Jakarta: Ufuk Press.
- Yahya, M., & Agunggunanto, E. Y. (2011). Teori Bagi Hasil (Profit and Loss Sharing) Dan Perbankan Syariah Dalam Ekonomi Syariah. *Jurnal Dinamika Ekonomi Pembangunan*, 1(1), 65–73.
- Zulfikar. (2008). Menguak akuntabilitas dibalik tabir nilai kearifan budaya jawa. *Akuntansi Dan Keuangan*, 7(September), 144–150.

Dzurriyyatil Izzah¹,
^{1,2,3} Faculty of Economics and Business, University of Brawijaya

Iwan Triyuwono²,
^{1,2,3} Faculty of Economics and Business, University of Brawijaya

Aji Dedi Mulawarman³
^{1,2,3} Faculty of Economics and Business, University of Brawijaya