

## ABSTRAK

**Mar'aton Soleha. 2024. Akuntabilitas Tradisi *Ngebe-ngebe* Pada Acara Pernikahan Dalam Perspektif Islam.** Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Syahril, SE., M.Ak.

Tujuan penelitian ini untuk mengetahui proses pelaksanaan, faktor pendorong, dan akuntabilitas tradisi *ngebe-ngebe* pada acara pernikahan dalam perspektif Islam di Kepulauan Kangean. Penelitian menggunakan metode kualitatif dengan pendekatan studi etnografi, meliputi observasi, wawancara dan dokumentasi. Hasil penelitian menunjukkan bahwa proses pelaksanaan tradisi *ngebe-ngebe* masyarakat Kepulauan Kangean di mulai dengan memastikan pihak perempuan, penyebaran informasi, waktu pemberian sumbangan, pihak yang memberi sumbangan, bentuk transaksi penyerahan sumbangan, pengembalian sumbangan, sanksi sosial. Faktor pendorong karena sebagai tradisi masyarakat Kangean, tambahan modal acara, nilai kerukunan masyarakat. Akuntabilitas masyarakat ketika melakukan tradisi *ngebe-ngebe* pada acara pernikahan dalam perspektif Islam di Kepulauan Kangean meliputi akuntabilitas vertikal dan horizontal. Akuntabilitas vertikal memastikan hutang-piutang dan investasi wajib dikembalikan baik secara tepat waktu, dengan niat baik dan ikhlas, karena apabila tidak dikembalikan maka akan mendapatkan dosa. Akuntabilitas horizontal melibatkan pengembalian sumbangan sesuai dengan nilai yang pernah diterima untuk menghindari sanksi sosial berupa pembicaraan negatif. Selain itu, amanah, keadilan, dan penghormatan terhadap setiap sumbangan sangat dijaga, transparansi dicapai melalui pencatatan yang benar dan disaksikan banyak orang hal sesuai dengan ajaran Islam yang telah dijelaskan dalam Al-Qur'an surah Al-baqarah ayat 282 yaitu Prinsip mencatat dan mendatangkan saksi dalam bermuamalah.

**Kata Kunci** : akuntabilitas, Tradisi, *ngebe-ngebe*, pernikahan, Islam

## ABSTRATC

**Mar'aton Soleha.** 2024. *Accountability of the Ngebe-ngebe Tradition at Weddings in an Islamic Perspective.* Thesis: Accounting Study Program, Faculty of Economics and Business, Wiraraja University. Supervisor: Syahril, SE., M.Ak.

*The purpose of this study is to find out the implementation process, driving factors, and accountability of the ngebe-ngebe tradition at weddings in the Islamic perspective of the Kangean Islands. The research uses a qualitative method with an ethnographic study approach, including observation, interviews and documentation. The results of the study show that the process of implementing the tradition of ngebe-ngebe of the people of the Kangean Islands begins with ensuring the women's side, the dissemination of information, the time of donation, the party who makes the donation, the form of transaction for the donation handover, the return of donations, and social sanctions. The driving factor is because as a tradition of the Kangean community, additional event capital, the value of community harmony. Community accountability when carrying out the tradition of ngebe-ngebe at weddings in the Islamic perspective in the Kangean Islands includes vertical and horizontal accountability. Vertical accountability ensures that debts and investments must be returned both in a timely manner, with good intentions and sincerity, because if they are not returned, they will get sin. Horizontal accountability involves returning donations according to the value once received to avoid social sanctions in the form of negative talk. In addition, trust, justice, and respect for every donation are very well maintained, transparency is achieved through correct recording and witnessed by many people in accordance with the teachings of Islam that have been explained in the Qur'an surah Al-baqarah verse 282, namely the principle of recording and bringing witnesses in muamalah.*

**Keywords** : accountability, tradition, ngebe-ngebe, marriage, Islam