

Conference Paper

Etnomethodologi Analysis of Syari'a Manifestation in the Samin Tribe's

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Abstract

The purpose of this research is to determine the form of syari'ah economic practices in the Samin tribe's perspective. This research uses the ethnomethodology approach. The results showed that the local wisdom of the Samin is mutual cooperation, honest, patient, trokal (work), and narimo (sincere). The result also indicates that there are 3 types of social gathering amongst the Samin namely regular social gatherings, mutual cooperation social gatherings and goa social gatherings. In the context of the traditional social gathering, the value of local wisdom "mutual cooperation" is internalized in the activity of savings and loans within the public community. Meanwhile, the value of wisdom honesty is internalized in the accountability of financial records of the social gathering. Implementation of social gathering is can be classified in Islamic economic system which has no system of interest or usury. Social gathering system that exist in Samin tribe is almost the same as the mudhorobah principle in the syariah accounting system

Keywords: Ethnomethodology, social gathering, Local Wisdom, Syari'ah Accounting,

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Received: 2 May 2020

Accepted: 4 July 2020

Published: 14 July 2020

Publishing services provided by
Knowledge E

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1. Background

Indonesia is famously known of its diversity of local culture and has become the indentity of the nation. Diversity is reflected in one meaning like a different color spectrum but boils down to a single point of color; yet, they coexist and complement each other. Beautiful lights radiate its own charm that makes this nation's culture so iconic. Cultural diversity is able to create local wisdom that is held firmly by generations of local people, one of which is the tribe of Samin people who spread in Blora, Rembang, Madiun, Banyuwangi, Purwodadi, Kudus, Brebes, Pati, Bojonegoro and other areas.

Bojonegoro is one of areas inhabited by the Samin tribe. Samin tribe spread in the sub-village of Margomulyo District Bojonegoro District. The Samin tribe is one of the unique tribes in Bojonegoro, Samin means sami-sami or struggling together, in this case is fighting together to fight the invaders. The Samin Society has a Doctrine or "Sikep" that is held up to this day. Saminism makes this tribe more interesting. Kardi (1996) explained that basically Samin has 5 basic teachings which are called "*panca wewaler*

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Sikep Samin” and “*panca sesanti Sikep Samin*”. *Panca wewaler Sikep samin* consists of: (1) *Tresno pepadhane urip* (2) *Ora nerak wewalerane negoro* (3) *Ora nerak sing sak mesthine* (4) *Ora cidro ing janji* (5) *Ora sepoto nyepatani*. *Panca sesanti Sikep Samin* consists of: (1) *Seduluran* (2) *Ora seneng memungsuhan* (3) *Ora seneng rewang* (4) *Ojo ngrenah liyan* (5) *Eling sing kuwoso*. Samin people have different habits, this can be seen from some of their ways of life both in terms of marriage, religion, death, birth, pregnancy, the way they communicate even the economic aspect.

The Samins have their own form of economy which is often referred to as the “Samin economy”. Samin’s economic system is the absolute opposite of a profit-oriented system of capitalism as well as usury. The rich terms of the rich and the poor are getting poorer not applicable to the Samin. The Samin community is ambivalent towards a liberal system such as different blades. The economy in the Samin tribe is very strong with the nuances of kinship and equality. This can be seen from the housing conditions of the majority of residents who have the same characteristics of grounded, wood-paneled or wicker with a haystack in the courtyard of the house and cows tied to the side of the house. Anti-usury is a mandatory principle in the Samin this is reflected in the tribal elders’ expression as follows.

“borrowing something without adding some when returning, the debt of a million will be returned a million so that it’s called as helping, a thousand turns to be eleven, the big people even get rich, eventhough poor people can not be treated bad “ (Kardi, interview on July 30th, 2017)

From the above explanation, Samin’s economic system is in line with the Islamic economy which we all understand well. Islamic economics is the economics of Islam, created with the joints and foundations of Islamic teachings; Islamic economic theories and models are Islamic economic theories and models, structured and shaped by syllables and based on the teachings of Islam; the Islamic economic policy is the economic policy that is Islamic; designed and executed in a sensible and Islamic manner; namely a life whose economy is run based on science, theory, and policies that has islamic value. (Dumairy in Muhammad, 2005: 160)

Shari’a economy or what we commonly call Islamic economics is a hot discussion topic that is currently sweeping the world today with no exception Indonesia, This is demonstrated by the actions of Bank Indonesia in 2017 which conducts the economic empowerment of islamic boarding school at 62 from all over Indonesia. This step involves 32 Representative Office of Bank Indonesia. It is confirmed by the Forum Business Forum Indonesia islamic boarding school and Syariah Cooperative islamic

boarding school Business formed by 17 boarding schools in East Java as part of Indonesia Sharia Economic Festival (ISEF) 2017. (Yuniar in Liputan 6, 2017)

Initial observation shows that Samin have traditional social gathering which is a manifestation of the existence of local wisdom values passed down from generation to generation. There are 3 types of *social gathering* in the Samin namely regular social gathering, mutual cooperation social gathering and goa social gathering. Accounting linkage with culture is a fresh breeze in the world of accounting research such as the research that has been done by Sopanah (2013) Community Participation in Local Wisdom-Based Regional Budgeting Process (Study on Bromo Tengger Tribe Society of East Java) and Davie (2007) "A Colonial" Social experiment ": Accounting and a communal system in British- ruled Fiji. Research in the field of Islamic economics has also been investigated by Taheri (2003) entitled "*The basic principles of Islamic Economy and their effects on accounting standards-setting*", Baydoun (2000) yang berjudul "*Accounting Policy Choice in a Ribba-Free Environment*" Serta Taheri (2003) "*The basic principles of Islamic Economy and their effects on accounting standards-setting*"

2. Research Method

This research belongs to qualitative research with etnomethodology approach. The etnomethodology study is a study that focuses on the search for meaningful daily activities agreed upon by community members. This is what distinguishes ethnography from etnomethodology. Ethnomethodology begins with an indexity that seeks expressions or and body language that arises between communities. This language / phrase is very distinctive and contextual. The second stage is to conduct ferlexivity that reveals the things that are considered the actors / informants "not interesting" for the actors / informants underlying the occurrence of an activity. (Kamayanti, 2016:146)

3. Result and Discussion

The word "Samin" is not always as simple as the perception of today's society, yet, there are many stories in it. Samin is not just a folk in the forest interior, Samin is an icon of struggle against Dutch and Japanese capitalism. The word "Samin" is not a negative word like the perception that circulates in society. Nor is meant as "dablek" as people in the 40s say. It has been more than half a century of independence of the Republic of Indonesia and Samin also no longer has a negative connotation. Once upon a time,

TABLE 1: Data Collection Method

No.	Informant	Goal	Expected Result	Method/Frequency
1.	Customary character: 1. Mbah Harjo Kardi	Exploring the value of local wisdom held firmly by Samin tribe	Obtained data on the importance of local values and traditions in the daily life of the Samin community	1. Documentation 2. Observation 3. Interview with surrounded informant from 3-5 people
2.	<i>Arisan</i> Committee: 1. Mr. Bambang 2. Mrs. Surti 3. Mbah Harjo Kardi	Digging information about the procession of the <i>Arisan</i> tradition and its meaning	Obtained data on: 1. Systematics / procedure of <i>Arisan</i> implementation 2. Documentation of <i>Arisan</i> records 3. Documentation of social gathering activities 4. The meaning contained in the tradition of arisan	1. Documentation 2. Observation 3. Interview with surrounded informant from 3-5 people
3.	<i>Arisan</i> member and Samin community: 1. Mr. Lamiran 2. Mr. Sawiji 3. Mr. Riyan 4. Mr. Danang	Digging information about the procession of the <i>Arisan</i> tradition	Obtained data about the implementation of <i>Arisan</i> tradition that exist in the field along with its meaning	1. Documentation 2. Interview with surrounded informant from 3-5 people

Source: Processed Data

the Samin people were unruly and unwilling to obey the colonist's orders, but today the samin people refer to themselves as one who holds the "Sikep" that their ancestors have taught. They are people who live with honest guidelines, do not steal, be who they are, never get jealous, envy, eligater, steadfast stance and obey the rules of government as expressed by the following tribal leaders.

"The nowadays rules is to build this country, yet, during the colonial era was made to build the invaders'country out there, the Netherlands. Thus, we did not want to pay taxes back then. (Mbah Harjo, interview, July 13th, 2017)

The teachings of samin began to be famous in colonial times because they did not want to pay taxes to the invaders. Since then the samin are said to be "ndablek" but now they have obeyed all government regulations, including in terms of paying taxes. Because they are aware of the tax paid to the Indonesian government is for the welfare of the people of Indonesia itself. In contrast to the colonial era, the tax paid by the people is used to welfare the people of the colonizing country. Samin also has its own philosophy on the basis of Pancasila as the following tribal leader explains.

"It is the basis of Pancasila that for itself (*Sikep* tribe), that is why the red joins the white, yellow follows the black, the black located in the eyes and

symbolizes only happiness, if the red is in the ear, the feeling is here “(pointing mouth and nose) (Mbah Harjo, interview, July 14th, 2017)

The philosophy of Pancasila has been summarized neatly in a documenter book that discusses the teachings of Samin and the history of the Samin struggle until it extends to the areas of East Java and Central Java. The book also contains a lineage from Ki Samin Surosentiko as the founder of the Samin tribe.

3.1. Mutuality Index and Honesty in Arisan Samin Tradition

Cultural values are still firmly held by the citizens of Samin to the recent time. Incoming modernization can not abandon them from the various teachings and all the *attitude* that has been attached to every citizen. Based on the principles of kinship and strong mutual cooperation, then, it is formed several traditions in the Samin tribe. Tradition of this tradition aims to strengthen the brotherhood and sense of belonging to whatever is in the environment Samin. These traditions include the tradition of *splice* (mutual help) in everything such as farming, home making, making cultural monument, making agricultural tools, etc. There is also a tradition of *social gathering* consisting of 3 types of regular social gathering, mutual cooperation social gathering and *goa* social gathering.. Local wisdom is illustrated from the following table.

The regular social gathering system develops and runs like an *social gathering* in general in the wider community. This is gathering which has a 33- member. The main purpose of holding this regular gathering is to strengthen the sisterhood for mothers of the village to be used as savings in the future. This regular socialgathering activity is done regularly on Friday. The amount of money used for social gathering is Rp10.000, - per person.

“*regular social gathering* is meant as the women’s social gathering located at the women’s house. If you win the social gathering then you will go home by bringing money. Both female and males may participate in this *group* . Here’s how *gotong-royong* takes place) (interview with Mbah Harjo on December 20th, 2017)

The most famous social gathering among the Samin is a mutual cooperation. *It’s* done every night of Friday. The main purpose of holding this social gathering is to help others who are troubled by financial problems by lending them this money. The system of this social gathering is that every citizen who follows the *socialgathering* must gather on the night of Friday. Then they collect some money that is believed to be their savings.

TABLE 2: Content of Samin teaching values taught in *Arisan* Traditions

Samin Teaching	Form of Activities in Arisan	Explanation
Honest	Members and administrators learn to be honest in terms of ownership of money or in times of need of money and is responsible with the decision / preliminary agreement in the form of social gathering, each meeting the amount of money that really exist in the presence of members not just writing in the book	This includes the formation of responsibilities and transparency between the board and members
Patient	Exercising patience by saving money	The communities are trained to fond of saving money because later during Eid celebration, the savings will be dismantled and given according to the amount stated in the notebook.
Trokal (Working)	It means trying not only to be patient but trying to work as well	In this case, trying to save little by little and still istiqomah and painstaking for the results and obtained in accordance with the expected.
Narimo (Sincere)	Receiving sincerely with what is given by the God Almighty	Nerimo in this case is willing to receive any results obtained for a year saving in arisan.

Source: Processed Data

The money already deposited will be recorded in the book and for the person saving will be given a simple receipt as proof and hand. The money saved by all members of the social gathering will be summed and Mr. Bambang will give every member of the *social gathering* the opportunity to express his difficulties and borrow the money amount with sufficient funds to lend it. The money borrowed should be returned to the next *social gathering* with the same amount; not less or more.

“This is social gathering, It’s here but it’s not given any interest or anything, so it’s a mutual cooperation of social gathering which intended to help the one in needs) (Mr. Lamiran, interview, July 13th, 2017)

The most uniq is goat social gathering. The goat is an exalted animal in the life of the Samin. *Arisan* oxen held every jum’at pahing. The main purpose of holding this *social gathering* is to empower the livestock groups that exist in the Samin. The bulling system is the same as the usual system, but the gathering of bulls is made into glue in terms of overcoming the problems that occur in the cattle being kept. The amount of money raised in social gathering is Rp5,000, - the essence of this *social gathering* is not the amount of money received, but how the cows are kept can grow well and overcome all

obstacles together. This bulling system is one of the members of the *social gathering* to be entrusted with a mother bull. He had to take care of the oxen to maturity and produce offspring. The first child born will be taken by Mbah Jo and given to the other members. For the member who keeps the calf until adulthood and breeds, the parent of the ox will be his. As the following explanation.

“The communities who own the cow will be invited to join Arisan Lembu in order know each others and sharing on how to take care their cows in a proper manner.. I (Mbah Harjo, interview, December 26th, 2017) “

Our fellow livestock members can submit a complaint during the raising of the livestock, gathering is meant to discuss what the complaint means for deliberation ”(Mas Bambang, interview, December 21th, 2017)

Tradition social gathering is a medium or a means that accommodate the people to meet each other greet each other and also train the sense of care to sedulur. Honesty always upheld by the citizens of Samin also tested and practiced directly in the *social gathering* system. The form of accountability in the *social gathering* activities here is divided into 3 namely: (1) the accountability of members, (2) accountability of the board and also (3) the responsibility of supervisor in this case is Mbah Harjo Kardi. Thus, indeed all the people involved in this social gathering have their own sense of responsibility. As explained by Mas Bambang:

”Members and managers learn to be honest in terms of ownership of money or in times of need of money and responsible with the initial decision / agreement in the form of *arisan*, every meeting the amount of money that really exist in the presence of members not just writing in the book” (Mas Bambang, interview, December 21th, 2017)

The form of accountability of the board of the *Arisan* can be seen from the existence of transparency without limits made by Mas Bambang as the carrier of *Arisan* notes book. He opens a record that guides people to be honest about their financial information in this case is the amount of money borrowed and the amount being saved.

3.2. Tradition social gathering as a Manifestation of Shariah Economy in Samin

The Samins have their own principles in running their economy one of them is anti capitalist. The capitalist is considered a system or order that will make the rich richer and the poor poorer. This is very contrary to the principle of life Samin is *Saduluran*.

The Samin do not make money as a benchmark in everything. They prefer to dabble in the same sweat and laughter to achieve the common goal in the splice system that has been held firm since the establishment of Samin community. Money is not an absolute thing that makes them like a wolf which is thirsty of prey, money is just as a complement in the economy world not as a god of all sources of happiness.

“money is used for the trading purpose, the money can be used for paying anything “ (Kardi, interview, July 30th, 2017)

Based on the above explanation, deifying money like the capitalists is not the nature of the Samin. The principle of *Saduluran* makea Samins are not familiar with usury. When lending money, it will not be subject to different interest from the current tradition of capitalist slaves. Their belief is to help others not to enrich themselves. They do not want to bathe in the ocean of money for sharing in a more beautiful smile, that's what makes them feel valued for having one another. This principle is then applied in mutual cooperation *social gathering* with the absolute slogan without interest. Allah has forbidden the practice of usury in the Qur'an among others as follows.

وَأَخَذِهِمُ الرَّبُّوَا وَقَدْ نُهُوا عَنْهُ وَأَكْلِهِمْ أَمْوَالَ النَّاسِ بِالْبَاطِلِ وَأَعْتَدْنَا لِلْكَافِرِينَ مِنْهُمْ عَذَابًا عَلِيمًا

Meaning: "And because they eat usury, when in fact they have been forbidden from it, and because they eat the treasures of people with a vanity way. We have provided for the unbelievers among them a painful punishment." (an-Nisa: 161)

The implementation of *social gathering* in the Samin tribe is free of the identical capitalist touch by usury. The tradition of mutual *mutual cooperation* is similar to the principle of *muharabah Mutlaqah* in shari'a accounting. The application of *mudharabah mutlaqah* can be in the form of savings and deposits so that there are two types of fund raising: *mudharabah and mudharabah* deposits. Under this principle, there are no restrictions for banks using the funds raised. (Muhammad, 2007: 179). Mutual cooperation of social gathering qualified in the easy-deposit agreement both saving and deposit. It is said saving *mudharabah* because in the system of gathering *gotong-royong*, saved money can be taken anytime according to the needs of the owner of the fund. Then said easy deposit of the customer because the amount contained in the receipt and the record will be fully accepted by the members of the *Arisan* when the *Arisan* is dismantled before Idul Fitri holidays. So, without realizing it, the Samin has been doing sharia accounting in the form of savings and loan funds in the *social gathering* system that has been going on for this.

The *goat social gathering* tradition in Samin has a practical systematically similar to the *mudharabah muqayyadah* principle. The application of this principle is that

depositors act as *shahibul* I and banks as *mudharib*. This fund is used by banks to finance trading contracts and *shirkah*. In the event of loss the bank is liable for any losses incurred. (Muhammad, 2007: 178) The easy system of *mudharabah muqayyadah* in cattle gathering is the bank represented by the facilitator in this case is the tribal leader, Mbah Harjo Kardi. Then, the owner of the fund is a group of livestock Samin and the implementers here are members who are entrusted with the cow. Owners of funds in this case is a group of livestock Samin has an absolute requirement that is to give the calf to other members if the cattle that are kept have entered the maturity to breed and have calves. The Bank (in this case Mbah Harjo) acts as an intermediary that brings together the owners of funds with business executives in this case embodied with meeting members for *social gathering* and discusses what obstacles faced by the members in raising the cow. This Goat *social gathering* system makes Samin communities have the opportunity to get the cow even though not from the rich. Then, the cattle is expected to improve the welfare of the cattle ranchers in Samin.

Based on the above explanation, it can be seen that indeed the Samin have done the Islamic economy even though they do not know at all about it. This also proves that Islam is a "*rahmatan lil alamin*" and so easily accepted among the people. The Islamic system can embrace anyone and sneak it in subtly to the community's joints to create real harmony. The strong Samin of culture also has tasted the sweetness of the Islamic system even though they did not realize it. Samin has made us realizes that life is short and fast, so we must have a goal to live that is to seek goodness like a lifetime mission of Samin that is "searching for a clear water" which means seeking good in the world and in the hereafter.

The results of this study support the research that has been done by Taheri (2003) "The basic principles of Islamic Economy and their effects on accounting standards-setting" and also Baydoun Research (2000) "Accounting Policy Choice in a Ribba-Free Environment" usury is a system that is prohibited in Islamic sharia and the need for the application of Islamic Shariah in the field of economics for Islamic countries. The prohibition of usury has been applied by the Samin tribe in a mutual *cooperation* system. The results of this study also supports the research of Sopianah (2013) Community Participation in the Local Budgeting Process Based on Local Wisdom (a study of Bromo Tengger in East Java community) which shows that local wisdom in society will affect daily activities and the existing community order. This is reflected from the tradition of the dilator *social gathering* with local wisdom derived from the ancestors Samin. However, the results of this study reject research conducted by Baydoun (2000) "A

Colonial Social experiment: Accounting and a communal system in British-ruled Fiji” who found that communal accounting is only used for the benefit of the ruler

4. Conclusion

Like the harmony that comes from the jungle song along with the fauna that live in it. Samin tribe can be “the favorite song” that adorn the journey of Indonesia into perfect harmony. *Arisan* tradition is one of the traditions that exist in the Samin tribe. Implementation of this *Arisan* tradition is done every once in a month where regular *social gathering* tradition is usually done on Friday, mutual cooperation of *social gathering* on sweet Friday. Systematic of regular *social gathering* is same as *social gathering* in general. Members of the *social gathering* gather and draw a name that will be the winner of the event . The procedure of gathering mutual cooperation is different, here the community gathers and deposit the money sincerely and as much as possible then the proceeds of money collected lent to the Samin community who needs money. In the next *arisan*, the borrowed money must be returned immediately and on the eve of Eid, the money collected will be returned to the members according to the amount stated on the receipt brought by the members of the group. In the *goat social gathering* is almost the same as regular *social gathering*, there is only a cattle pedigree for members of the *arisan*. That is, there is one cow that will be treated by one of the members, then when it has breed then the calf will be given to other members and so on. Thus, the cows in the Samin are almost comes from one lineage.

The Samin run the *social gathering* tradition by applying anti-usury system and economic cooperation. The prohibition of usury and the advice of working together in the economic field is part of the Islamic economic instrumental value. The attitude of anti usury is reflected in the system of social gathering where cooperation in the economic field is seen in the bulling system. The implementation of mutual cooperation of *social gathering* is a reflection of *mudharabah muqayyadah* contract in syari’ah accounting, both *mudhorobah* saving and *mudhorobah* deposit. While Goat *social gathering* is a reflection of *mudhorobah muqayyadah* contract outside the balance sheet.

5. Suggestion

The breakdown of the three existing *Arisan* financial records is further emphasized and also good and neat documentation will be helpful for historical tracking where

necessary in the future. The application of accounting science will improve the existing recording system to be more accountable and reliable.

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