

ABSTRAK

Siti Nurhalizah, 2023. Memaknai Konsep Hutang Piutang pada Tradisi *Otok-Otok* Wanita (*Bine'an*) dan Laki-Laki (*Lake'an*) di Madura. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Trunojoyo Madura. Dibawah bimbingan ibu Dr. Rita Yuliana S.E., MSA., Ak., CA.

Tujuan penelitian ini berupaya untuk mengetahui dan mengungkapkan perbedaan dan makna konsep hutang piutang pada sumbangan anggota kelompok *otok-otok* wanita (*bine'an*) dan laki-laki (*lake'an*) di Desa Morkepek, Kecamatan Labang, Kabupaten Bangkalan. Jenis penelitian yang digunakan adalah penelitian kualitatif pendekatan fenomenologi. Teknik pengumpulan data menggunakan metode observasi, wawancara dan dokumentasi. Untuk menentukan informan menggunakan teknik *purposive sampling*. Hasil penelitian ini menyimpulkan bahwa terdapat perbedaan konsep hutang piutang pada anggota kelompok *otok-otok* wanita (*bine'an*) dan laki-laki (*lake'an*) di desa Morkepek yaitu terkait objek dan nominal sumbangan (*bhubuwen*) yang diberikan wanita uang dan barang namun jika laki-laki hanya uang saja sehingga ketika anggota sudah meninggal dunia bagi wanita akan diwariskan ke anak perempuan pertamanya, jika laki-laki akan dianggap lunas. Selain itu, terdapat makna konsep hutang piutang dalam tradisi *otok-otok* wanita dan laki-laki ini yaitu sebagai bentuk informasi, pertanggungjawaban, tolong-menolong dan menabung/investasi.

Kata Kunci: Perbedaan konsep, memaknai, tradisi *otok-otok*, hutang piutang.

ABSTRACT

Siti Nurhalizah, 2023. Understanding the concept of accounts payable and receivable in the Otok-Otok tradition for women (*Bine'an*) and men (*Lake'an*) in Madura. Thesis, Accounting Study Program, Faculty of Economics and Business, Trunojoyo University Madura. Under the guidance of Dr. Rita Yuliana S.E., MSA., Ak., CA.

The aim of this research is to determine and reveal the differences and meanings of the concept of debts and receivables in donations from members of the female (*bine'an*) and male (*lake'an*) otok-otok groups in Morkepek Village, Labang District, Bangkalan Regency. The type of research used is qualitative research with a phenomenological approach. Data collection techniques use observation, interviews and documentation methods. To determine informants using purposive sampling technique. The results of this research conclude that there are differences in the concept of debts and receivables between members of the female (*bine'an*) and male (*lake'an*) otok-otok groups in Morkepek village, namely related to the object and nominal donation (*bhubuwen*) given by women, money and goods, but if it is a man it is only money so that when a member dies the woman will pass it on to her first daughter, if it is a man it will be considered paid off. Apart from that, there is a meaning to the concept of debts and receivables in the women's and men's otok-otok tradition, namely as a form of information, accountability, mutual help and saving/investment.

Keywords: Differences in concepts, meaning, *otok-otok* tradition, debts and receivables.