

# Pannyori Accounting Practices in the Akkorontigi Tradition: Transparency and Accountability in South Bontonompo District

Sri Rahayu Syah<sup>\*1</sup>, La Ode Sabaruddin<sup>2</sup>

## Affiliation:

<sup>1</sup>Polytechnic of the Indonesian Professional Education and Development Institute Makassar, Indonesia

<sup>2</sup>Department of Accounting, Faculty of Economic and Business, Airlangga University, Surabaya, Indonesia

<sup>2</sup>Department of Accounting, Faculty of Economic and Business, Airlangga University, Surabaya, Indonesia

## \*Correspondence:

sri.rahayu.syah-2024@feb.unair.ac.id

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## Abstract:

*This research seeks to study pannyori accounting within the Akkorontigi tradition in the community of Bontonompo Selatan District. This research uses a qualitative method with an ethnographic approach and establishes the community in the Bontonompo Selatan District as the research site. The data collection techniques include field observation, interviews with key informants, primary informants, and supporting informants, as well as documentation. Research findings: accounting practices occur when the pannyori is received by the bride's family. The practice of transparency in pannyori involves recording it, reading it aloud, and having it witnessed by the invited guests, while the practice of accountability in pannyori means returning it if the giver of pannyori holds a celebration. The meaning contained in pannyori within the Akkorontigi tradition is a form of love, a spirit of cooperation, and solidarity. Theoretical implication: expansion of the accounting concept in the sociocultural context. Policy implications: transparency in receiving, recording, and announcing (stating the amount of pannyori) and accountability in returning pannyori. With accounting practices such as accountability and transparency in the management of pannyori, the Akkorontigi tradition remains preserved and relevant in today's era, making it important to sustain.*

**Keywords:** Pannyori, Akkorontigi, Transparency, Accountability, Ethnography.

## INTRODUCTION

In the wedding tradition of South Sulawesi, two terms refer to the self-purification ceremony before marriage, namely akkorontigi in Makassar culture and mappacci in Bugis culture. Akkorontigi is one of the traditional customs of the Makassar ethnic group performed before marriage, which holds symbolic meaning as a form of self-purification for the bride and groom before entering married life. In this ceremony, finely ground betel leaves are placed on the palms of the bride and groom as a symbol of their spiritual and inner readiness to marry with a pure and sincere heart (Sarhini, 2019). Although it does not affect the legal validity of the marriage, this tradition has a sacred purpose: to give profound meaning to the marriage in accordance with local customs (Ramadani & Ario Sumilih, 2022).

The implementation of the Akkorontigi tradition includes several stages, such as appassili (steam bath), appatamma (completion of the Quran), the main Akkorontigi procession, and anynyori or annangra, which is the donation to the bride and groom families. This tradition is rich in symbolic and

educational da'wah values, encouraging the community not only to perform the rituals ceremonially but also to internalize the cultural and religious values contained within them (AR & Asmawarni, 2020; Husna, 2023). In practice, the implementation of this tradition is expected to remain in line with Islamic values, including wearing clothing that covers the aurah and avoiding physical contact between non-mahram individuals of the opposite gender (Syarifuddin & Damayanti, 2015).

In the cultural context of South Sulawesi, the terms 'pannyori and passolo' are known to refer to similar practices, namely the giving of money or assistance to the organizers of traditional events such as weddings. However, terminologically, there are distinct differences based on ethnicity: pannyori is a term commonly used in the Makassar community, while passolo' is used in the Bugis community. Although the terms are different, both have the same social meaning and function as a form of moral and material support from family, relatives, or the community to the party holding the event, as well as a form of solidarity and social reciprocity that has been passed down through generations.

In the South Bontonompo District, Gowa Regency, the Akkorontigi tradition has its uniqueness, namely the presence of guests who bring pannyori as a form of support to the bride and groom's family, usually given during the walimah or wedding reception (Aryhani, 2020). This tradition strengthens the values of solidarity and togetherness, although the large amounts are often considered a burden on the family (Tahir et al., 2023). Thus, the community continues to uphold this practice as a social and economic obligation passed down through generations despite shifts in its meaning and implementation (Aurelia & Kesuma, 2023).

From the perspective of Islamic law, the pannyori tradition does not contradict the principles of Sharia as it reflects the spirit of mutual assistance and welfare. However, the interpretation that pannyori' is a debt does not align with the principles of debt in Islam (Isnania & Billah, 2024). The practice of gift-giving, such as pannyori in Bugis culture, is often misinterpreted as a debt, leading to social misunderstandings and shifting the meaning of giving from an expression of affection to an economic burden (Heri & Maloko, 2023).

This tradition also reflects the social role structure based on age and gender: teenage boys and elders generally bring money, mothers contribute necessities, and teenage girls give gifts to the bride (Hajar et al., 2020). More than just an economic contribution, this practice is a form of reciprocity and an expression of the philosophy of siri', where the giving of pannyori is understood as a moral debt that must be repaid on a similar occasion (Aurelia & Kesuma, 2023).

The function of pannyori is also related to the need to raise funds to fulfill other customary obligations, such as *uang panaik*, which is the cost of the wedding ceremony given by the groom's side to the bride's family. *Uang panaik* is different from *sompa*, which is a religiously recognized dowry as it is more related to the symbol of social status and customary responsibilities (Syarifuddin & Damayanti, 2015). However, the practice of *panaik* is often criticized because it is considered to add an economic burden and lead to the commercialization of marriage (Rahayu & Yudi, 2015).

In the context of accounting, the practice of pannyori in the Akkorontigi tradition shows that the local community has a resource management mechanism based on values and local wisdom. The process of openly recording contributions, reading the amount of money in public, and the obligation to return similar contributions in the future are manifestations of traditional transparency and accountability. This approach is relevant to the values of social justice, as reflected in Pancasila, which strengthens unity and social cohesion through an open and fair reporting system (Girindratama & Putra, 2024). Modernization and globalization pose significant challenges to this tradition, risking the displacement of local values by universal systems. Therefore, it is important to explore how these traditional practices are maintained and adapted to contemporary needs.

Although this practice is rich in social and spiritual values, previous research generally only presents descriptive and normative aspects. Not many studies have linked the practice of passolo' with the accounting theory framework, particularly cultural accounting and social accounting. Such an absence creates a theoretical gap in the literature that demands a stronger conceptual approach to explain cultural practices as part of the economic reporting and accountability system (Akbar et al., 2023).

The traditional accounting method, which looks mainly at formal businesses and physical transactions, does not adequately explain how reporting works, the values exchanged, and how socially-based debts are managed. As noted in the research on the Toraja community, the customary debt system is more determined by ethical values, conscience, and moral responsibility than mere economic rationality (Akbar et al., 2023). In the Akkorontigi tradition, the open recording of Passolo, accompanied by returns, demonstrates a distinctive and structured accountability system. However, the theoretical framework of mainstream accounting has not adequately accommodated non-material elements like love, mutual assistance, and solidarity.

Therefore, this research aims to fill the conceptual gap in the literature and expand the scope of culture-based accounting. This study contributes to the expansion of accountability and transparency concepts in non-formal reporting systems by embedding local values within the theoretical framework. The passolo' tradition in Akkorontigi has the potential to become an alternative paradigm in the development of accounting theory that is more contextual and inclusive of local culture.

Several theories that can help understand this practice include cultural accounting theory, which looks at the recording system as part of the community's social and economic information; economic anthropology theory, which sees passolo' as part of the gift economy and mutual relationships; and a local customary-based approach that highlights values like honesty, mutual help, and responsibility in shaping group accounting practices. In this context, the practice of passolo' is not merely a monetary transaction but also a reflection of a complex and integrated cultural-accounting system within the social structure of the Makassar community.

### **Research Focus**

1. How does the community in Bontonompo Selatan District interpret the Akkorontigi tradition? This interpretation serves as a conceptual basis for understanding the value system that underlies the community's social practices regarding the Akkorontigi tradition. This interpretation is important from an accounting perspective because the cultural values that live within the community determine how society builds informal yet systematic reporting and accountability systems (Firth, 2013). This tradition reflects symbolic expression and serves as an ethical foundation for the management of collective resources.
2. What is the meaning and role of pannyori in the Akkorontigi tradition, and how have its values and interpretations changed in the social and economic context of the community in Bontonompo Selatan District? The practice of pannyori, which involves recording, public announcements, and the obligation of repayment, indicates the existence of a traditional reporting system that fulfills elements of transparency and social accountability. The change in perception of pannyori as a burden or debt indicates a dynamic in the culturally based social control system. From an accounting perspective, this context is important for explaining how non-formal reporting practices adapt to the continuously evolving economic and social pressures. How can the meanings of the Akkorontigi and pannyori traditions be integrated into a culture-based accounting perspective to manage resources and ensure accountable financial reporting? This integration is necessary to develop a more contextual accounting

paradigm that can accommodate local values such as cooperation, siri', and reciprocity as forms of community moral accountability. Thus, the overall focus of this research coherently demonstrates how local cultural practices can be articulated in accounting theory as a form of reporting and accountability based on social values while simultaneously enriching alternative approaches to the development of accounting science.

## **RESEARCH METHOD**

This research uses a qualitative approach with ethnographic methods aimed at deeply exploring the life, cultural practices, and value systems of the community that carry out the Akkorontigi tradition. Ethnography was chosen because it can capture the complexity of the social context and the symbolic meanings inherent in the community's traditional practices (Creswell, 2014), particularly in relation to pannyori. According to Sarah Pink and others (2022) in Design Ethnography, this method involves not just watching but also participating and reflecting, which helps researchers understand the ongoing social and cultural changes in a responsible way (Pink et al., 2022). Additionally, the methodological guidelines from Creswell (2014) serve as a primary reference when designing the stages of this ethnographic research.

The presence of the researcher in the field is participatory, where the researcher not only observes but also directly engages in community activities. The researcher is an individual who was born and raised in the city of Makassar and has paternal lineage from Gowa Regency, the location of this study. With a residence in Mangasa Village, Tamalate District, which is only about 34.1 km from Salajangki Village, Bontonompo Selatan District, the researcher has easy access to the field and is able to build closer social relationships with the local community. This proximity fosters an open atmosphere during the interview and observation process.

This research was conducted in Salajangki Village, Bontonompo Selatan District, Gowa Regency, South Sulawesi a location that serves as the center for the Akkorontigi tradition. The data collected is sourced from primary data, namely information obtained directly through field observations, in-depth interviews with customary leaders and tradition bearers, as well as visual documentation and local cultural archives. Data collection techniques were carried out through three main methods: participatory observation of ceremonies and traditional activities, in-depth interviews with key informants such as community leaders and the families of the bride and groom, and documentation in the form of photos, videos, and field notes that support the analysis.

This research utilized thematic analysis techniques to analyze the data. This process includes organizing information to facilitate exploration, identifying key themes that emerge from field results, and in-depth interpretation of the social and cultural meanings contained within. This analysis is conducted iteratively to address the formulated problem comprehensively.

To ensure the validity of the data, several validation techniques were used, namely source triangulation, member check, and audit trail. Triangulation is carried out by comparing data from observations, interviews, and documentation. Member check is conducted by confirming the analysis results with informants to ensure the accuracy of the interpretation, while an audit trail systematically records the entire research process to maintain methodological transparency.

The research stages begin with the selection of cultural groups and research locations, followed by the data collection process through observation, interviews, and document analysis. The researcher builds a relationship of trust with the community to

obtain authentic data that reflects local values. After the data is analyzed thematically, the results are compiled into a rich ethnographic narrative, complete with direct quotes from informants, to deeply represent the experiences and perspectives of the community (Creswell, 2014).

## RESULT AND DISCUSSION

The researchers attended the Akkorontigi tradition on the evening of Friday, August 23, 2024, at 7:00 PM local time in Leyo II, Salajangki Village, South Bontonompo District, Gowa Regency, South Sulawesi. The event featured the groom along with his extended family, which included both parents, grandparents (Datok), siblings, cousins, uncles, and aunts. Neighbors, friends, and the local community in the Bontonompo Selatan District also attended the same occasion.

The atmosphere of the Akkorontigi night at the groom's residence was filled with a sense of family and traditional values. The light from the lamps creates a warm atmosphere, accompanied by the strains of traditional Makassar music that accompany the Akkorontigi procession, radiating a sacred ambiance. The extended family gathered to witness the ritual of applying henna as a symbol of purity and spiritual preparation for the bride and groom. Each Akkorontigi equipment has its meaning, reflecting hopes, prayers, and traditional values passed down through generations.

Panrita (Traditional Leader) gives advice and prayers for the household life that the bride and groom will embark on. Close female relatives such as mothers, aunts, siblings, and cousins take turns preparing the betel nut for the groom. Guests are provided with traditional Makassar dishes that complement the Akkorontigi night. The Akkorontigi tradition is not just a moment of preparation for the wedding day (marriage contract) but a ceremony filled with love, closeness, and blessings because the extended family gathers to pray, give their blessings, and remind the couple to start their new life journey with abundance and wisdom.

The Akkorontigi night is usually accompanied by the recitation of the Qur'an for the bride and groom. It serves as a symbol that the bride and groom have graduated in their recitation of the Qur'an. The Khatam Al-Qur'an will be led by the mosque's Imam, who will guide the bride and groom in reciting the Qur'an and also provide advice and a closing prayer. This ritual emphasizes the importance of preparing the bride and groom physically, mentally, and spiritually before entering married life.

On the night of Akkorontigi, the researcher did not have the opportunity to conduct interviews with the informants. Finally, the researcher scheduled an appointment with the informant. The table below displays the informant's profile.

**Table 1. Profile of Research Informants**

No.	Name of Informant	Age (Year)	Role in the Community	Status
1	Sabaruddin Dg Tombong	58	Panrita (Traditional Leader)	Key informant
2	Muhammad Ilham Dg Beta	27	Bride who has performed Akkorontigi	Primary Informant
3	Nasir Dg Pole	36	Bride who has performed Akkorontigi	Primary Informant

Source: processed results, 2024

### **Akkorontigi Tradition in the Community of South Bontonompo Sub-district**

The Makassar community practices Akkorontigi, a traditional custom, before the wedding day. This tradition aims to pray for the bride and groom so that the wedding ceremony runs smoothly and is full of blessings. As stated by Sabaruddin Dg Tombong (Cultural Leader) as a key informant,

*"Akkorontigi is a tradition of the Makassar people."*

Akkorontigi is performed on the eve of the wedding day, usually the night before it, with the purpose of praying so that the wedding ceremony can proceed smoothly. Generation after generation, this tradition has been passed down and preserved, particularly in the Bontonompo Selatan District.

*"Akkorontigi has become a culture passed down from generation to generation; this tradition is always carried out at every wedding, especially in Bontonompo Selatan."*

Many guests, including family and the surrounding community, attend the Akkorontigi event.

*"Thus, this tradition is increasingly developing and becoming well-known in the community,"* added Sabaruddin Dg Tombong.

The Akkorontigi procession involves various parties who play important roles in the smooth running of the event. The family of the bride and groom serves as the hosts, while traditional leaders are present to ensure the rituals are carried out in accordance with Makassar cultural values. The traditional leaders also offer prayers or advice to the bride and groom. Additionally, the surrounding community and neighbors attend to assist with the preparations and enhance the event, together with the village imam, who leads the prayer. As explained by Sabaruddin Dg Tombong,

*"Akkorontigi is attended by: 1) the bride and groom's family, who act as hosts; 2) traditional leaders who are present to ensure the ceremony is conducted in accordance with Makassar customs and cultural values. They also offer prayers or advice for the bride and groom. 3) The community and neighbors come to help prepare the event and join in the festivities of the Akkorontigi event. 4) The village imam, who comes to participate in the prayers."*

A customary leader, known as panrita, guides each stage of the Akkorontigi tradition while the family members follow their instructions. Muhammad Ilham Dg Beta also emphasized this:

*"The traditional leader (panrita) expertly guides each procession." The family members only follow the guidance of the traditional leader. Starting from the preparations, Akkorontigi, up to the wedding day."*

This tradition has become an important part of Makassar society's culture, strengthening social bonds and preserving local wisdom through prayer and togetherness.



Figure 1. The family comes to apply henna and pray for the groom-to-be  
Source: Documentation, 2024

The image above is the Malam Akkorontigi procession, a traditional ceremony in Makassar culture that takes place before a wedding. In this procession, the groom undergoes the ritual of applying henna on his hands, symbolizing self-purification and prayers for blessings in the married life he will embark upon. The groom dons traditional Makassar attire, complete with a traditional crown. His palms are open, facing upwards, and beneath his hands are jackfruit leaves and seven colorful traditional Makassar sarongs, symbolizing the festivity of the traditional ceremony. In front of him, someone usually an elder or close family member applies henna with extreme reverence. In the background, there are traditional symbols that often become part of the ceremonial equipment, symbolizing prosperity and prayers for the continuity of life.

This procession aims to pray for the smoothness of the wedding event and to strengthen social bonds between families, neighbors, and the surrounding community. Akkorontigi usually involves various elements of the community, such as the bride and groom's families, local leaders, village imams, and the general public. This event reflects the values of togetherness and cooperation, where the community participates in the preparations and provides both moral and material support.

### **The Meaning of the Akkorontigi Tradition to the Community in the South Bontonompo District**

The Akkorontigi tradition holds deep significance for the community in the Bontonompo Selatan District. This tradition serves as a moment to offer prayers and blessings to the bride and groom so that the wedding ceremony goes smoothly. It is, as stated by Sabaruddin Dg Tombong,

*"a symbol of prayers and blessings from those present."*

The form of social support is moral and material support from family and the surrounding community. In addition, this tradition also serves as a symbol of togetherness and solidarity between families and the community. According to Muhammad Ilham Dg Beta, the Akkorontigi culture stands out due to its numerous customs that require strict adherence. It is also part of fostering kinship, where family, neighbors, and the community will gather at the event. They also help each other to ensure the event runs smoothly.

The Akkorontigi tradition also reflects the preservation of ancestral culture passed down from generation to generation; for Muhammad Ilham Dg Beta, the experience of carrying out this tradition holds profound meaning. He stated,

*"For me, the experience of carrying out the Akkorontigi tradition is very fulfilling. I am grateful to be able to experience and contribute to preserving this tradition, fostering togetherness among family and the local community, and feeling proud of this culture."*

Although it requires considerable preparation, this tradition provides a profound meaning that is felt by all parties involved. The value of togetherness is profound in this tradition. Nasir Dg Pole explained,

*"The value of togetherness in the Akkorontigi tradition is very significant."*

This tradition is not just a customary ritual but also a moment that strengthens family and community bonds. The Akkorontigi process certainly involves many participants. Family and neighbors help each other in preparing food, decorations, and traditional equipment. This tradition also involves the wider community, who come as guests to participate in prayers and give pannyori. Nasir Dg Pole also senses the warmth and unity inherent in this tradition. He stated,

*"Yes, I often attend the Akkorontigi event when there are family members or neighbors who hold it."*

The event is very sacred because many traditions are performed. A prayer ceremony is held to pray for the smoothness and safety of the bride and groom. In addition, it fosters family warmth and community togetherness. This event transforms into a moment where everyone comes together. Their presence made the event lively. At the event, we can see the bride and groom wearing traditional Makassar attire and the house adorned with lamming decorations, which are characteristic of Makassar celebrations. Thus, the Akkorontigi tradition is not merely a customary ritual but also a medium for cultural preservation, a symbol of social solidarity, and a meaningful moment that strengthens family and community bonds.

### **Pannyori in the Akkorontigi Tradition in the Community in South Bontonompo District**

Pannyori is an integral part of the Akkorontigi tradition practiced by the Makassar community, including in the Bontonompo Selatan District. Family, relatives, and the community give this money to the prospective bride and groom's family as a form of financial support. The process of giving is done openly, where the name of the giver and the amount of money are mentioned in front of the attendees, while the recording is done by a special party to ensure transparency. According to Sabaruddin Dg Tombong,

*"Pannyori is one of the distinctive features of Makassar weddings."*

On the night of Akkorontigi, pannyori is given by some relatives, close family members, and members of the surrounding community. The purpose is to provide financial assistance to the party organizing the Akkorontigi event.



The giving of Pannyori usually comes from close family members, such as uncles, aunts, cousins, neighbors, and the surrounding community. Muhammad Ilham Dg Beta explained,

*"Those who give passolo' on the night of Akkorontigi are usually close family members, such as uncles, aunts, cousins, and the surrounding community."*

The goal is to enliven the Akkorontigi night and provide initial assistance so that the family has money/capital for the wedding reception. In addition, pannyori also has a symbolic meaning as a form of moral support from the guests present. Nasir Dg Pole stated,

*"For the Makassar people, the Akkorontigi tradition marks the release or blessing given to the bride and groom to start a new life in marriage."*

This Pannyori serves as a symbol of support from close family and guests who attend the Akkorontigi event. The pannyori given at the Akkorontigi event helps the bride's family, especially in covering the costs of event preparations and wedding necessities.

This tradition often receives donations in forms other than money. Besides money, donations can take the form of necessities such as rice, wheat flour, granulated sugar, coconut oil, or other types of gifts. However, most people come bringing money. Muhammad Ilham Dg Beta stated,

*"In my opinion, Pannyori refers to the assistance provided by family, relatives, and community members who come to pray for the Akkorontigi event."*

Donations of rice, oil, and flour typically accompany the monetary offerings. Essentially, Pannyori is meant to help the family that is conducting the Akkorontigi ceremony. The tradition of giving Pannyori not only helps lighten the financial burden of the bride and groom's family but also strengthens social bonds and solidarity among family members and the community involved.

### **The Meaning of Pannyori in the Akkorontigi Tradition in the Community in South Bontonompo District**

Pannyori holds significant meaning in the Akkorontigi tradition for the Makassar community, including in the Bontonompo Selatan District. One of its main meanings is as a form of financial assistance provided by family, relatives, and the community to the families of the prospective bride and groom. This assistance aims to lighten the family's burden in organizing the wedding event and the newlyweds' household needs. As explained by Nasir Dg Pole,

*"The meaning of pannyori for the Makassar people has several interpretations, including a form of mutual assistance culture where extended family and guests provide financial support to the bride and groom's family."*

The purpose is to help with the wedding expenses and household needs of the newlyweds.

Pannyori is also a symbol of social support and solidarity from the surrounding community. The presence of extended family and neighbors who give Pannyori reflects a shared concern in making this traditional event successful. Pannyori also carries the meaning of prayers and blessings for the bride and groom. As Nasir Dg Pole added,

*"In addition, Pannyori is considered a prayer and blessing for the family and guests present."*

Reciprocity plays a significant role in this tradition, as the recipient's family records the amount of money given. It is done so that similar assistance can be given back at the same event in the future, demonstrating how this tradition strengthens social bonds and continues to be passed down as a culture of mutual support in Makassar society.

### **Accounting Perspective on Pannyori in the Akkorontigi Tradition in the Community in South Bontonompo District**

From an accounting perspective, the tradition of recording pannyori during the Akkorontigi event highlights a commitment to traditional accountability, which emphasizes both transparency and responsibility. We record every pannyori gift to ensure clear and transparent documentation. As explained by Sabaruddin Dg Tombong,

*"During the akkrontigi, there is a session for the giving of pannyori, which is collected and then recorded in a book." The name of the pannyori giver is recorded along with the amount of pannyori so that the host knows the total amount".*



Figure 2. Passolo' money notebook cover.  
Source: Documentation, 2024.

Image 2 is documentation containing a list of pannyori received by the bride and groom's family from the attending guests. The book is called Pakkorontigian and contains the attendance list of guests who give pannyori. This pannyori is recorded in a special book and then archived. Afterward, the bride-to-be will open this notebook to review the debt records while returning the pannyori, serving as a form of accountability. The bride-to-be keeps this notebook. The bride-to-be acquires this notebook as both property and a debt that requires repayment.

BAHANMAKANAN			
NO	NAMA	ALAMAT	JENIS
1	N.DG.MEMANG	BENGO	TELUR 60 BUTIR
2	K.DG.BAJI	BENGO	TELUR 60 BUTIR
3	C.DG.CAYA	BENGO	TELUR 60 BUTIR
4	DG.SENGA	LEYO	MINYAK BIMOLI 1
5	DG.JIA	KANDEA	MINYAK KUNCI MAS 1
6	R.DG.MAWARA	LEYO	GULA 5 LITER
7	L.DG.RAHNE	LEYO	TELUR 51 / GULA 5 LITER
8	B.DG.NGINANG	LEYO	GULA 5 LITER / AGAR 1 DOS
9	H.DG.NGUGU	LEYO	MINYAK LAVENA
10	H.J.NANNA	PANGKEP	MENTEGA 5 KG / MINYAK FILMA 1
11	S.DG.SI.NA	LEYO	MINYAK BIMOLI 1
12	M.DG.JIPA	RAJAWALI	MINYAK LAVENA 2
13	T.DG.ASU	LEYO	MINYAK BIMOLI 1
14	H.DG.NINANG	BENGO	GULA 10 LITER
15	M.DG.TARINANG	LEYO	TELUR 120 BUTIR
16	I.DG.LU.MU	BENGO	TELUR 60 BUTIR
17	B.DG.LEBANG	SALAJANGKI	TELUR 100 BUTIR
18	H.DG.PINE	LEYO	TELUR 60 BUTIR
19	M.DG.SUNGGU	SALAMBEKA	GULA 10 LITER
20	S.DG.RAMPU	LEYO	GULA 7 LITER
21	H.J.TOMMI	LEYO	MINYAK BIMOLI 1
22	H.J.A.DG.KEMANG	PONGTIKU MKSR	GULA 10 KG
23	H.DG.KEMBONG	KAMPONG BERU	GULA 5 LITER
24	K.DG.MEMANG	SALAMBEKA	MINYAK BIMOLI 1
25	T.DG.NGILI	BENGO	GULA 5 LITER
26	T.DG.SANGINGING	MANDENGENG	GULA 5 LITER
27	H.DG.RIMANG	MINASA UPA	GULA 5 KG / TERIGU 3 KG
28	S.DG.NA'NA	JATIA	GULA 10 LITER
29	G.DG.ROSI	KAMPONG BERU	MINYAK ALI BABA 1
30	A.DG.RATANG	JATIA	GULAKU 10 KG
31	SIA	BIRING BALANG	MINYAK BIMOLI 1
32	M.DG.LU.MU	PANMANDONGANG	GULA 10 LITER
33	J.DG.KINANG	BENGO	TELUR 50 BUTIR
34	YUS.KERO	SALAJANGKI	KUE JATUK BANGUN
35	S.DG.NGAI	PETTARANI	TERIGU KOMPAS 1 KARUNG
36	M.DG.BOLLO	TIDUNG	GULAKU 10 KG

37	P.DG.KONA	JATIA	100.000
38	DG.LAU	BENGO	100.000
39	P.DG.SUNGGU	BENGO JAYA	200.000
40	S.DG.SYALI	TIDUNG	500.000
41	S.DG.NGUNGUNG	SALAMBEKA	200.000
42	K.R.DG.NOMO	TIDUNG	10.000.000
43	S.DG.DATI	P.DONGANG	100.000
44	SEGA	E.KUNYI	1.500.000
45	P.DG.NATA	JATIA	100.000
46	L.LU.DG.TOLA	L.DONGUNENG	100.000
47	E.DG.NGEGE	E.MENAS/GEONG	50.000
48	R.DG.SALUNG	P.DONGANG	100.000
49	TATA.NINNA	BENGO	1.000.000
50	A.N.DG.SARENG	LOYO 2	500.000
51	S.DG.BALI	BAK.BAL	200.000
52	S.DG.TATA	LOYO	100.000
53	K.DG.TARA	LOYO 1	100.000
54	N.DG.BEJA	KANDEA	1.000.000
55	L.DG.MAJA	S.DONGANG	100.000
56	S.DG.NEGLA	JATIA	100.000
57	S.DG.NERANG	S.BEKA	200.000
58	A.DG.TANANG	BIBAL / S.DPU	100.000
59	L.DG.NYENGA	P.DONGANG	200.000
60	M.DG.SORANG	BENGO JAYA	100.000
61	M.DG.KAMPO	KP.BERU / M.INDRA	800.000
62	B.DG.NAI	KATIMORANG	100.000
63	S.DG.NYANU	S.BEKA	100.000
64	I.DG.LANG	LOYO / KP.BERU	200.000
65	S.DG.NAI	P.DONGANG	150.000
66	L.DG.DLA	BIBAL	50.000
67	S.DG.LAU	S.BEKA	100.000
68	DG.SOLLE	BIBAL	200.000
69	P.DG.NGTI	TIDUNG	100.000
70	S.DG.CASINE	S.BEKA	200.000
71	A.DG.KATS	LOYO 2	100.000
72	M.DG.NGUNGUNG	LOYO 1	100.000

73	A.DG.NEGLA	BENGO JAYA	100.000
74	S.DG.NGAI	S.BEKA	100.000
75	S.DG.KANU	P.DONGANG	250.000
76	L.DG.CASINE	BENGO JAYA	100.000
77	M.DG.ANTE	KOCONA	100.000
78	P.DG.TULO	KP.PANAMBURA	200.000
79	N.DG.SALU	S.BEKA	200.000
80	M.KHAR.TAMBONE BERU	LOYO 2	7.000.000
81	M.DG.NABUNG	JATIA	100.000
82	A.DG.TUTI	P.DONGANG	150.000
83	S.DG.BANUNG	BENGO JAYA	100.000
84	S.DG.NEGLA	TABUNG	1.000.000
85	M.DG.PALANG	BIDUNG	100.000
86	M.DG.MANUNG	LOYO 1	250.000
87	S.DG.NEGLA	KOCONA	100.000
88	A.DG.BANU	SOKABAYA	1.000.000
89	S.DG.SAREP	BENGO	100.000
90	S.DG.NYENGA	S.BEKA	200.000
91	S.DG.LUANG	B.BALANG	100.000
92	S.DG.NEGLA	JATIA	100.000
93	K.DG.CIKA	JATIA	100.000
94	S.DG.SA.BE	KP.BERU	1.000.000
95	K.DG.MUNTUNG	S.BEKA	100.000
96	M.DG.SIBALI	JATIA	100.000
97	R.DG.MANANG	S.BEKA	100.000
98	MELI.KUNI.CASINE	S.BEKA	100.000
99	S.DG.NERANG	LOYO	150.000
100	DG.PAGA	BENGO	100.000
101	M.DG.DAKO	BERPANGKAT	100.000
102	M.DG.NAI	LOYO	100.000
103	S.DG.DATI	S.BEKA	200.000
104	M.A.DG.MINUNG	BENGO JAYA	100.000
105	L.DG.NEGLA	LOYO 2	1.000.000
106	DIGA.MAJA	LOYO 2	500.000
107	S.DG.TANANG	K.BALI.MAY	1.500.000
108	S.DG.JAKOB	JATIA	100.000

Figure 3. List of passolo money givers and forms of daily necessities.  
Source: Documentation, 2024.

Figure 3 is a list of pannyori donors containing information about their names, addresses, and the amount of pannyori given. Pannyori can also take the form of other essential goods such as rice, flour, granulated sugar, eggs, and so on. Whatever is given, everything is recorded in the "pakkorontigian" book.



Figure 4. Process of recording and reading passolo' money.  
Source: Documentation, 2024.

Figure 4 shows the process of recording and reading the pannyori. We deliberately amplify the reading of the passolo money amount (using a microphone) so that the guests present can witness and hear it.

This recording process is carried out by a specially appointed person who has quick writing skills to ensure that all contributions are accurately recorded. Once the recording is complete, a reader will publicly announce the donor's name and the amount of money given. The procedure is done to ensure transparency so that everyone present knows who contributed and how much, as expressed by Nasir Dg Pole.

*"Guests who give pannyori hand it over to the bride's family; the recipient records the amount of money and the giver's name in the prepared book."*

We will read it aloud afterward. It ensures that the guests in attendance are also informed.

This recording is also important because it can be used as a reference for similar events in the future. Muhammad Ilham Dg Beta added,

*"It is given to the family; then, the family gives it to the trusted officer or family member to record it in the book. It is important to note that in the future, it will be reciprocated in the same way if the giver also holds a party or celebration. Accountability in the pannyori tradition is also highly valued. Every pannyori gift is expected to be reciprocated at a similar event in the future."*

As explained by Sabaruddin Dg Tombong,

*"Pannyori is returned when the giver holds a similar event, such as a wedding, the completion of Quran recitations, and other celebrations."*

Similarly, Muhammad Ilham Dg Beta stated,

*"Pannyori is returned when the person in question also holds a celebration such as a wedding, circumcision, and other festivities."*

This tradition creates a cycle of mutual assistance that fosters social and economic relationships among community members. Even as a symbolic gesture, the return can be made in the form of other necessities such as rice, flour, or oil, as mentioned by Nasir Dg Pole:

*"It will be returned at a similar event, such as a wedding or other major event." Occasionally, one may choose to return pannyori more symbolically. Like rice, flour, oil, and so on."*

In reality, situations often occur where the return of pannyori does not match the amount received, especially for economic reasons. For example, a person receives a pannyori worth Rp 500,000 and then returns it for less than Rp 500,000. It occurs because the individual is not currently employed (has no income) or their financial situation is unstable due to crop failure or difficulties in running their business. However, this situation can be understood in certain economic conditions. For Sabaruddin Dg Tombong, he stated,

*"It usually happens like that, maybe because they can't repay due to insufficient finances." That's normal and understandable. Muhammad Ilham Dg Beta added, "It often happens like that."*

Maybe as the person in question does not have or is unable to, it often happens since they don't check the notebook of the number of passolo' given previously. Accounting records are essential for ensuring that the pannyori is returned to the giver. It serves as a way for the recipient of the pannyori to be held accountable for returning it. In the absence of an accounting record, individuals may return the pannyori at a value lower than the nominal amount they originally received.

However, in Makassar culture, which highly values reciprocity, returning an amount lower than what was received can create a negative impression. The people of Makassar highly value tegung siri' na pace. Therefore, for those who have financial capability or stable financial conditions (already working or having an income), it is not very comfortable if someone receives a pannyori worth Rp 500,000 and then returns less than Rp 500,000. Typically, people return pannyori in accordance with the nominal amount or even exceed it. Particularly, if you received the pannyori more than a year ago, you typically need to return it at a value exceeding its nominal value. As Nasir Dg Pole said,

*"Returning the pannyori in a lesser amount than received in the Akkorontigi event is certainly not in accordance with the customs and culture of Makassar, which highly values the principle of reciprocity."*

It could create a negative impression. However, in certain circumstances, such as economic difficulties, a lower return should be considered acceptable.

The Akkorontigi event records pannyori as a debt, as the giver will repay it during a celebration. Pannyori implicitly functions as a debt transaction that requires subsequent repayment. Overall, the tradition of recording pannyori in the Akkorontigi event reflects the principles of transparency and accountability that are important in maintaining social and economic relationships within the community, as well as being part of a culture that emphasizes the value of reciprocity. Accounting practices, such as accountability and transparency in the management of pannyori, increasingly preserve the Akkrontigi tradition.

### **Maintaining the Akkorontigi Tradition in the Community in South Bontonompo District**

Maintaining the Akkorontigi tradition in the South Bontonompo District is essential for cultural preservation and strengthening social ties in the community. One way to ensure this tradition remains relevant is by involving the younger generation in every aspect of its implementation. As Sabaruddin Dg Tombong stated,

*"The Akkorontigi tradition can be maintained by: 1) Practicing the tradition at every Akkorontigi event; 2) Involving young people in both the preparation and execution of the tradition, such as helping to arrange offerings and understanding their roles in the customary ceremony."*

Their involvement in event preparations and understanding of the cultural values contained within will help ensure the continuity of this tradition in the future.

Furthermore, traditional leaders play a crucial role in ensuring the procession adheres to the inherited rules. As Sabaruddin Dg Tombong stated,

*"The presence of traditional leaders ensures that the execution of the tradition obeys the rules that have been passed down."*



Documentation of the event procession through photos or videos shared on social media is also one way to introduce this tradition to the younger generation and the wider community. Muhammad Ilham Dg Beta stated,

*"The Akkorontigi tradition is still relevant for the current generation because it helps understand and preserve the community's cultural traditions. This tradition also strengthens family bonds and social ties within the community."*

Thus, this tradition not only preserves cultural values but also strengthens family and community bonds, which are very valuable in social life. Nasir Dg Pole also added,

*"The akkrontigi tradition is certainly still very relevant because it helps preserve culture."*

The akkrontigi tradition sets the Makassar community apart from the cultures of other tribes. Moreover, this tradition serves as a reminder for the younger generation about the importance of respecting ancestral culture; of course, this tradition also strengthens social bonds between families and the community.

However, we must address challenges such as financial burdens and the interests of the younger generation to ensure the relevance and benefits of this tradition. As Nasir Dg Pole explained, "The Akkorontigi tradition has a significant positive impact on the general public in the South Bontonompo District, especially in social aspects such as strengthening family and community bonds. Additionally, the tradition helps preserve the local Makassar culture so that young people understand the cultural heritage of our ancestors. Economically, this event also supports the economy by providing wedding decoration services, make-up services, drum, and electronic music services, as well as traditional clothing rentals." However, challenges such as financial burdens and the interest of the younger generation must be addressed through education, simplification of traditions, and adaptation to modern life so that this tradition remains relevant and beneficial to the community.

To solve these issues, educate people on the importance of this tradition and simplify the event's processions. Thus, the Akkorontigi tradition will continue to be preserved, providing social benefits and strengthening the bonds between families and the community in the South Bontonompo District.

## CONCLUSION

This research presents a unique approach by integrating ethnographic and accounting perspectives in understanding pannyori within the Akkorontigi tradition. The novelty lies in the in-depth analysis of how the principles of transparency and accountability are applied within the context of traditional culture. This research also highlights the role of tradition as a socio-economic mechanism that strengthens community ties while preserving local cultural identity in the Bontonompo Selatan District.

The Akkorontigi tradition is a customary procession held on the eve of the wedding day, aimed at praying for the smooth conduct of the wedding ceremony the following day. Family, neighbors and the surrounding community attend Akkorontigi. This custom can strengthen social bonds and become a symbol of solidarity. The Akkorontigi tradition is part of the ancestral heritage that plays an important role in preserving the cultural identity of the Makassar community amidst the tide of modernization in the Bontonompo Selatan District. The pannyori tradition is defined as the voluntary giving of a sum of money to the

event organizers, symbolizing financial and moral support. The accounting practice takes place when the family of the prospective bride and groom, who are organizing the Akkorontigi, receives the pannyori. As a form of transparency, the pannyori is recorded in a book, read aloud (using a microphone), and witnessed by the guests. The giver of the pannyori will later return it as a form of accountability, provided they hold a celebration. Pannyori serves as a mechanism of reciprocity that can strengthen social and economic relationships within the community in the Bontonompo Selatan District. The meaning contained in the giving of pannyori in the Akkorontigi tradition is a form of love, a spirit of cooperation, and solidarity. With accounting practices such as accountability and transparency in the management of pannyori, the Akkorontigi tradition remains preserved and relevant in today's era, making it important to sustain.

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