
REVEALING CAPITAL ACCOUNTING PRACTICES BASED ON LOCAL WISDOM AND RELIGIOSITY VALUES

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Abstract

This research aims to reveal capital accounting practices by Ilaburo traders based on local cultural religiosity values. This research uses the spiritual paradigm. The approach used is Islamic ethnomethodology. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy. The results showed that the capital used by ilabulo sellers came from personal funds, gifts from husbands, and parental loans. This practice of capital accounting lives on in the spirit of cooperation among families. This value is reflected in the actions of the husband, who provides both material and non-material support to his wife to trade ilabulo, parents, who provide unsecured money loans, flexible debt repayment terms, and no interest on loans. In the Islamic culture of Gorontalo, the value of cooperation is often advised by the elders through lumadu "delo tombowata lo tabo wau labiya" which means like a mixture of fat and sago. This expression stirs up the meaning of a sakinah household life." The implication of this research is to present the concept of capital accounting, not only material but conditions with non-material values in the form of local culture and religiosity.

Keywords: Capital, Local Culture, Islamic Ethnomethodology

INTRODUCTION

Capital is one of the pieces of information that will be presented in accounting financial reports. But unfortunately, in accounting science, limiting capital is limited to material (money) and ignores non-material values (Kamayanti, 2011, 2016b, 2017; Raharjo & Kamayanti, 2015; Triyuwono, 2006, 2015, 2011). This is because accounting knowledge (including capital) is knowledge adopted from Western countries conditioned by modern values such as materialism, secularism, egoism, and utilitarianism (Triyuwono, 2015, 2011). Values that are in fact, contrary to the philosophy of the Indonesian nation, which is thick with divine values (Kamayanti, 2016b, 2017, 2018; Ludigdo & Kamayanti, 2012)

Embracing and applying capital accounting methods originating from Western nations come with challenges. It gives rise to concerns about marginalizing local cultural values within capital accounting practices. The risk exists that these indigenous

cultural values may be overshadowed and supplanted by Western cultural values, a point emphasized by certain experts. For instance, according to Shima & Yang, (2012), the adoption of a single standard like IFRS may eliminate a nation's distinctiveness, but decision-makers within the Indonesian accounting profession do not consider this to be a major concern. Cooper et al., (2003) argue that the adherence to a sole international standard (IFRS) will lead to the erosion of local norms and culture due to globalization, indicating a tendency toward standardization. Kamayanti & Ahmar, (2019) the expansion of globalization through IFRS will lead to cultural alienation or a 'horror' culture, signifying the loss of national identity.

The issue of the diminishing significance of capital accounting practices rooted in local culture appears to be worsening due to the progression of capital accounting science. In particular, capital accounting research is predominantly dominated by studies based on modern values, making it rare to come across studies focusing on capital accounting grounded in local cultural values (Thalib & Monantun, 2022a, 2022b). This is indeed regrettable, especially considering that Indonesia, a nation abundant in cultural values, is seldom addressed in studies related to capital accounting.

Departing from the problems described earlier the researcher was moved to raise the theme of this research, namely capital accounting based on local cultural values. This study is focused on traditional food sellers in Gorontalo, namely *ilabulo*. Several researchers have conducted accounting studies in the context of SMEs based on local culture (Agustuliani & Majid, 2016; Anwar et al., 2015; Ubaidillah et al., 2013; Zalshabila, 2012). The difference between this study and some previous research is that the focus of this research is sellers of typical Gorontalo food, namely *ilabulo*. Several researchers have carried out studies on *ilabulo*, for example, (Adam & Xyzquolyna, 2020; Harmain, 2014; Nadirah, 2019; Nupulo et al., 2020; Poliyama et al., 2021) but accounting studies that examine accounting practices by sellers still need to be carried out.

Building upon the earlier discourse, the research question is formulated as follows: How do *ilabulo* sellers engage in capital accounting? What local cultural values inspire *ilabulo* sellers in their capital accounting practices? Stemming from these inquiries, the research aims to uncover the capital accounting practices of *Ilaburo* sellers grounded in local cultural and religiosity values.

LITERATURE REVIEW

A comprehensive of accounting, limited to techniques and calculations, does not manifest abruptly. These two terms are prevalent in the majority of accounting literature, exemplified by definitions provided by the American Institute of Accountants, for instance.

"Accounting involves the skill of documenting, categorizing, and summarizing transactions and events of a financial nature in a meaningful manner, typically expressed in terms of money, along with presenting the resulting outcomes." (American Institute of Accountants, 1940).

It is obviously understood that accounting defined by American Institute of Accountants refers to the terms technique and calculation. The accounting technique lies on its form of recordings which are divided into two types of transaction such as; debit and credit. While, calculation refers to financial transactions. In the end, these two terms of accounting yield information which is beneficial for decision making. In accordance with the previous explanation, Accounting Association, defines accounting, which counts heavily on technique and calculation as follows:

(As) the process of identifying, measuring, and communicating economic information to permit informed judgments and decision users of the information" (Accounting Association. Committee to Prepare a Statement of Basic Accounting Theory American, 1966)

The question lies on whether or not accounting is only limited to technique and calculation. The answer is, of course no. There are several things that need to be taken into consideration, as according to Suwarjono, Hofstade and Mardiasmo that in the developing of accounting, it is affected by several things such as cultural values, economic sector, law and regulation system, and social and politics in where accounting develops (Hofstede, 1986; Mardiasmo, 2014; Suwardjono, 2011). The application of accounting varies significantly from one country to another and even from one region to another. This diversity stems from distinct cultural values, economic systems, legal frameworks, and political structures in each country or region.

It is essential to recognize that these factors, particularly those related to local values, can influence the structure, techniques, and calculations involved in accounting,

Burchell, S., Clubb, C. & Hopwood, (1985) consider that accounting tend to emphasize on the social factor: “Accounting is coming to be seen as a social rather than a purely technical phenomenon. The social contexts of the accounting craft are starting to be both recognized and made more problematic. ... accounting both emerges from and itself gives rise to the wider contexts ...Accounting ... also has come to be more actively and explicitly recognized as an instrument for social management and change”. In light of the preceding clarification, accounting is shaped by its social construction, and conversely.

METHODS OF RESEARCH

In the realm of accounting studies, diverse paradigms are available to unveil reality. Examples include positive, interpretive, critical, postmodern, and spiritual paradigms (Briando et. al., 2017; Kamayanti, 2016a; Triyuwono, 2015). This research employs the spiritual paradigm, selected due to its broader scope wherein the reality of accounting extends beyond the material realm. Within the spiritual paradigm, accounting encompasses not only the material aspects but also non-material elements in the form of emotions and spirituality (Kamayanti, 2015, 2016a, 2020; Triyuwono, 2015, 2011). This existence is brought into being with the approval of the Creator. It aligns with the objective of this study, which is to uncover the capital accounting practices of *ilabulo* sellers, extending beyond material considerations to encompass non-material values, specifically local culture and religiosity.

The methodology employed in this study is Islamic ethnomethodology, which derives from a contemporary ethnomethodological approach. Modern ethnomethodology investigates the lifestyle of group members, wherein this lifestyle is crafted through collective creativity without divine intervention. Islamic ethnomethodology builds upon this foundation with a specific Islamic perspective (Garfinkel, 1967, 1967; Kamayanti, 2015, 2016a, 2020). Islamic ethnomethodology is a methodology that examines the lifestyle of group members, operating under the belief that these individuals have the capacity to shape this way of life with the sanction of God (Thalib, 2022). The selection of an Islamic ethnomethodological approach by the researcher was driven by the congruence between the study's objectives and the goals of Islamic ethnomethodology. Specifically, the focus was on examining how *ilabulo*

sellers engage in capital accounting, emphasizing the incorporation of non-material values such as culture and religiosity.

This research utilizes a qualitative method, a choice made by the researcher to diverge from the typical generalization inherent in quantitative methods. The study aims to emphasize the nuanced understanding of reality, particularly in exploring how *ilabulo* sellers practice capital accounting. To achieve a profound insight, the research is conducted in a natural context, aligning with the qualitative method's characteristic of gathering data within a natural setting (Sugiyono, 2017; Yusuf, 2017).

Two data collection methods employed are passive participatory observation and structured interviews. Passive participatory observation involves the researcher observing social situations without direct involvement (Sugiyono, 2017; Yusuf, 2017). Methodologically, in this study, researchers are confined to observing how *ilabulo* sellers engage in capital accounting rooted in local culture without direct participation. Another technique employed is structured interviews, a method in which the researcher formulates a comprehensive set of questions related to the research theme prior to conducting interviews with informants. Subsequently, the researcher extracts information based on the pre-prepared questions (Sugiyono, 2017; Yusuf, 2017). From a technical standpoint, researchers, prior to interviewing informants, formulated a set of questions regarding their implementation of capital accounting grounded in local culture. Subsequently, researchers extracted information based on the pre-established list of questions.

This research is situated in Limboto District, Gorontalo Regency, Gorontalo Province. The choice of this location is motivated by Gorontalo being a province characterized by a distinctive culture rooted in the principles of Islamic religious law. This is reflected in the community's life philosophy encapsulated in the phrase "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (custom is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran)). It signifies that all cultural practices in the Gorontalo region must conform to the values of Islamic religious law (Baruadi & Eraku, 2018). Fascinatingly, the principles of Islamic religious teachings serve as the foundation for all aspects of the daily lives of the local population, encompassing their selling of *ilabulo* (Thalib, 2022).

Informants in this study were selected using a purposive sampling technique. Yusuf, (2017) described purposive sampling as a data collection method wherein researchers choose informants based on specific criteria, including the informants' knowledge and experience related to the research theme. In this study, informants were selected based on their experience in selling illobulo, having engaged in this business for a minimum of two years. Another crucial criterion is the informants' willingness to share information with researchers regarding their practices of capital accounting. Table 1 provides a summary of information gathered from the three informants in this study.

Table 1. Research Informants

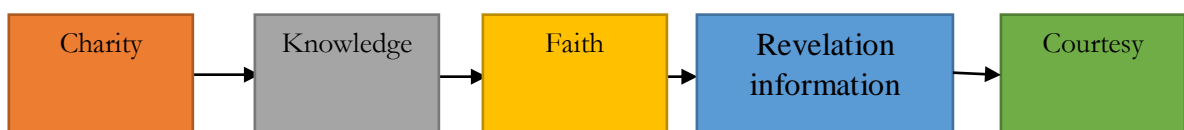
No	Name	Age	Long Sales Experience	Address
1.	Mrs. Narti	31 years old	5 years	Limboto, Kayu Bulan Village
2.	Mrs.Uyan	25 years old	2 years	Limboto, Bolihuangga Village
3.	Mrs.Elen Maliki	24 years old	2 years	Limboto, Bolihuangga Village

Source: *Results Of Data Processing by Researchers, 2023*

Table 1 contains information regarding the informants in this study. The initial informant, Mrs. Narti, is presently 31 years old and has been involved in selling for over five years. She resides in Limboto, specifically in. Kayu Bulan Village, and is a native of the area. The second informant is Mrs. Uyan, currently 25 years old, with a two-year experience in selling *ilabulo*. Mrs. Uyan was born and raised in the Limboto area of Gorontalo. The third informant, Mrs. Elen, is 24 years old and, similar to Mrs. Uyan, has been selling *ilabulo* for two years. She is a native of Gorontalo, specifically from Limboto in Bolihuangga Village.

In this study, the data analysis employs Islamic ethnoemtodology. The analysis comprises five stages: charity, knowledge, faith, revelation information, and courtesy (Thalib, 2022). The following is an overview of the stages of data analysis from this study.

Figure 1. Islamic Ethnoemtodology Data Analysis



Source: (Thalib, 2022)

The initial phase of data analysis is characterized as charity. Within the analysis of Islamic ethnomethodological data, charity denotes expressions or actions by group members that reflect their way of life (Thalib, 2022). In the context of this study, the technical aspect of charity analysis aims to identify the expressions and actions of *ilabulo* sellers that pertain to their approach to capital accounting.

The second phase of data analysis is categorized as knowledge. Within the analysis of Islamic ethnomethodology data, knowledge pertains to the rational interpretation of expressions or actions by group members that reflect their way of life (Thalib, 2022). In the context of this study, the technical aspect of knowledge analysis is utilized to ascertain the rational meaning behind the expressions or actions of *ilabulo* sellers in relation to their capital accounting practices.

The third phase of data analysis is characterized as faith. Within the analysis of Islamic ethnomethodological data, faith represents a non-material, emotional, and spiritual value that serves as the driving force behind the way of life of group members (Thalib, 2022). In this study, the analysis of faith serves the purpose of identifying non-material values, local cultural values, and religiosity, which constitute the essence of *ilabulo* sellers practicing capital accounting.

The fourth phase of data analysis involves the revelation of information. This analysis establishes a connection between the values that serve as the essence of the way of life for group members and the values found in the Quran or hadith (Thalib, 2022). If the values guiding the way of life of group members contradict those found in the Quran and hadith, such values will face criticism, and vice versa. In the context of this study, the technical analysis of revelation information establishes a connection between the values motivating *ilabulo* sellers in their capital accounting practices and the values prescribed in Islamic religious law.

The fifth phase of data analysis is courtesy. In the analysis of Islamic ethnomethodology data, the courtesy analysis is employed to integrate the findings from the four previous stages into a cohesive unit (Thalib, 2022). This is aimed at acquiring a comprehensive understanding of the way of life of group members. In technical terms, within this study, the courtesy analysis integrates the four preceding findings into a unified entity to comprehend how *ilabulo* sellers engage in capital accounting. As mentioned earlier, this research adopts Islamic ethnomethodology within the spiritual

paradigm and does not employ a modern ethnomethodological approach within an interpretive paradigm.

RESULTS AND DISCUSSION

Capital in trading can be obtained through loan sources or using personal money. Specifically, *ilabulo* sellers, who became informants in this study, revealed that the capital they obtained came from their funds and loans. This is as expressed by Mrs. Narti as follows:

I have been selling for a long time, so I have forgotten the exact amount from selling ilabulo. The capital is around Rp 1,000,000. The capital did not come from loans, but personal money, from my husband's and my savings. My husband works as a bump driver. Suppose I am an ilabulo seller. Next, for capital in the form of a place to sell, it's a rental system, so you get paid Rp. 100,000 per month.

Based on Mrs. Narti previously explained to the researcher that she had been selling *ilabulo* for a long time, so she could not remember exactly how much capital was spent on selling *ilabulo* for the first time. Mrs. Narti estimates the capital spent to sell *ilabulo* is around Rp 1,000,000. The capital comes from her savings plus her husband's income. In other words, she and her husband worked together to be able to sell *ilabulo*.

In the previous narrative from Mrs. Narti, capital accounting practice was found in the form of sources of capital. This practice is in the charity "money from my husband's savings." The knowledge from this charity is that the source of capital used by Mrs. Narti to buy *ilabulo* merchandise comes from her savings and is supplemented by money given by her husband. In other words, both Mrs Narti and her husband worked together so that Mrs. Narti could have a livelihood by trading *ilabulo*

Furthermore, Mrs. Narti again said that the capital obtained from her husband no longer needed to be returned because this capital was a form of her husband's support for her to be able to trade. The following is an explanation from Mrs. Narti:

Suppose the capital given by the husband does not need to be returned. The point is that we both support each other in their respective jobs. Likewise, if, for example, my husband needs money, and I have income

from the ilabulo seller, I will give it. Usually, the money is used to repair bentor. We both work together to provide for the needs of the family. So help each other.

Based on the previous explanation from Mrs. Narti, the researcher understands that Mrs Narti and her husband help each other obtain sustenance. When Mrs Narti opened a business selling *ilabulo*, her husband provided support in the form of capital and labor so that she could sell *ilabulo*. And vice versa, when her husband needed financial assistance, and Mrs Narti had excess funds; she would help her husband. For Mrs Narti, helping each other in the household is natural. Their work aims to earn sustenance, which will be used to finance their household needs.

This is in line with what Mrs. Uyan said: the capital from trading in *ilabulo* came from personal funds and assistance from her husband, not from loans. The following is her explanation:

The Ilabula uses sago and chicken fat. For the capital per day, I spend Rp 100,000. Then per month, I pay rent for a place to sell for Rp 100,000. If the capital comes from the husband's gift. My husband works, so I allocate part of the funds to sell ilabulo.

Based on the explanation from Mrs. Uyan previous, the researcher understands that the capital she issues every time she sells is around Rp 100,000. Then the monthly fee is Rp 100,000. This fee is used to pay the rent for the place to sell it. The capital used to trade *ilabulo* comes from personal funds, specifically her husband's monthly allowance.

Starting from the narrative of Mrs. Uyan, it was found that *ilabulo* capital accounting practice was sources of capital. This practice is in the charity "capital comes from the husband's gift." The knowledge from this charity is a source of capital to set up a business selling *ilabulo*, which comes from Uyan's husband. The income is obtained from her husband's profession as a bentor driver. In other words, Mrs. Uyan's husband supported Mrs. Uyan in opening an *ilabulo* trading business.

Furthermore, Mrs. Uyan revealed that before selling *ilabulo* she discussed it with her husband first.

Before selling ilabulo, I discussed it with my husband first. Selling ilabulo is to fill free time because the husband has paid for the

household needs. Then the income from selling ilabulo is used to buy snacks for children. Alhamdulillah, even though it's a little but there is still income.

Based on the explanation from Mrs. Uyan previously, it gave the researcher an understanding that before trading in *ilabulo*, she discussed it with her husband first. Mrs. Uyan revealed that the income from trading the *ilabulo* was used to finance household needs such as buying children's snacks. The rest, for household needs, uses the income from her husband more.

Furthermore, Mrs. Elen expressed the same thing to be able to trade *ilabulo*; she spent around Rp 50,000 per day. The capital comes from personal funds. The following is an explanation from Mrs. Elen:

The capital that I spend every time I sell is Rp 50,000. That's already with coconut oil and leaves to wrap the ilabulo and fish. The Rp 50,000 money comes from my parents. I borrow it so I can trade ilabulo. If I sell here at this place, I will pay Rp. 100,000 per month. Loans to parents are freer, which means I do not need to provide collateral, there is no interest on the loan, and the repayment time is also flexible. It's their parents.

Based on the explanation from Mrs. Elen, previously explained to researchers that the capital she spends every time she sells *ilabulo* is Rp 50,000. Mrs. Elen revealed she could buy all the ingredients to make *ilabulo*. Unlike the two previous informants, Mrs. Elen obtained the capital from her parents. Mrs. Elen revealed that the capital was a loan from her parents so that Elen could sell *ilabulo*

Based on Mrs. Elen's explanation, it was found that capital accounting practices in the form of sources of capital were *ilabulo*. The practice is found in charity "sourced from my parents. I borrow it so I can trade *ilabulo*." The knowledge from this charity is that Mrs. Elen opened a business selling *ilabulo* with loan capital given by her parents. These loans do not require loans and interest on loans, and the payment terms for these loans are flexible.

Mrs. Elen again explained that she had paid off the loan obtained from her parents when her business was profitable.

If it is for loans from family, I have already paid. Not even one month. The parents did not collect, and I am sure they did not expect the loan to be returned. But as a child, you should give money to your parents, not the other way around. What's more, I am already married, the obligation of my parents to pay for it has been completed, now it is the husband's obligation to provide for his wife.

Based on the explanation from Mrs. Elen, the researcher understood that after obtaining income from the *ilabulo* business, she immediately paid off her debt to her parents. Mrs. Elen explained that her parents did not collect the debt, but she paid the debt based on personal awareness.

In the previous discussion, capital accounting practices have been found in the form of sources of capital originating from the seller's funds, sources from gifts from the husband, and loans from parents. Reflecting on these capital accounting practices provides researcher with an understanding of the value of mutual help among families in these capital accounting practices. The value of helping or cooperation is reflected through the sellers (wives) who work, in this case selling *ilabulo* to be able to help their family's economy, husbands who provide support both in labor and material so that wives can open businesses, and parents who provide loans to their children so that their children can set up businesses in the form of selling *ilabulo*. The absence of collateral, loan interest, and flexible loan repayment terms proves the loan terms with the value of mutual help.

Furthermore, in Gorontalo's Islamic culture, the elders often instill the value of helping the family through *lumadu* "*delo tombowata lo tabo wau labiya*" which means something like a mixture of fat and sago. This expression contains the meaning of a *sakinah* household life. In the people of Gorontalo, there is a dish called "*yilabulo*", a mixture of chicken/beef fat with sago seasoned with spices and then wrapped in banana leaves, steamed, steamed, and grilled. After cooking, this mixture of fat and sago tastes delicious, and you can no longer tell which is fat or sago. Husband and wife in a household are expected to be sago and fat partners, that is, full of affection and mutual understanding so that they cannot be separated. So as to create a household that is harmonious and peaceful and is colored by faith and *taqa*, which in Islam is called

sakinah. Such nurturing is expressed in lumadu "delo tombowata lo tabo wau labiya" (Daulima, 2009).

The cooperation between wife and husband and their parents in a family reflects the implementation of the value "*delo tombowata lo tabo wau labiya*". In other words, capital accounting practiced by sellers is not only limited to material things but conditions with the value of cooperation between families. Furthermore, cooperation among people is one of the recommendations in Islamic religious law, mainly contained in the revealed information in the Koran Surah Al-Maidah verse 2. Allah says which means: "O ye who believe! Profane not Allah's monuments nor the Sacred Month nor the offerings nor the garlands, nor those repairing to the Sacred House, seeking the grace and pleasure of their Lord.

But when ye have left the sacred territory, then go hunting (if ye will). And let not your hatred of a folk who (once) stopped going to the inviolable place of worship seduce you to transgress; but help ye one another unto righteousness and pious duty. Help not one another unto sin and transgression, but keep your duty to Allah. Lo! Allah is severe in punishment." Correspondingly, the value of the practice of capital accounting in the form of mutual help with the values contained in Islamic religious law gives awareness to researchers that the essence of capital accounting practiced by *ilabulo* sellers is based on local culture and religiosity.

Several accounting studies have taken the background of MSME actors based on local culture and religiosity, For instance, Arena et al., (2017) conducted a study on the accounting practices of Tanjung Batik micro, small, and medium enterprises (UMKM). The research suggests that the accounting practices adopted by these entrepreneurs are characterized as "accounting by heart." This approach is contingent on the religious and cultural philosophy that regards sustenance as something beyond mere mathematics that needs accounting. Moreover, Agustuliani & Majid, (2016), explored the concept of selling prices at the Makassar Pannapu Market through a study on the Itsar value. The findings of this research suggest that values held by traditional market sellers, such as brotherhood, honesty, gratitude, and caring, play a significant role in shaping their selling price concept.

The pricing decisions of these sellers embody a fusion of fundamental and operational values, serving as guiding principles for them. This is manifested in the non-material interpretation of profit, with the objective of preventing conflicts. Additionally, Anwar et al., (2015), conducted a study on the internalization of Gorontalo cultural values, specifically "rukuno lo taaliya," influencing the determination of selling prices among traditional sellers in Gorontalo City. The study findings reveal that, in establishing the selling price, sellers incorporate both material (monetary) and non-material elements, including the value of "rukuno lo taaliya." This cultural value is perceived as integral to the seller's life, leading towards happiness in both the present world and the hereafter. In this context, profit is not solely assessed based on monetary gains but is also evaluated in terms of worship values and the practice of almsgiving, symbolizing gratitude.

Moreover, Ubaidillah et al., (2013) conducted a study on the significance of profit for street vendors. The outcomes of this research delineate three interpretations of profit within the context of the street vendor profession. These benefits encompass tangible gains in the form of financial savings or funds utilized to fulfill personal necessities. There is also a spiritual gain manifested in the street vendors' commitment to continue obeying God's commands. The third advantage involves inner satisfaction, derived from bringing happiness to others, even as a street vendor retains the opportunity to share.

CONCLUSION

The objective of this research is to uncover the practices of capital accounting among *ilaburo* traders, emphasizing the values embedded in local culture and religiosity. The findings reveal that *ilabulo* sellers acquire capital through personal funds, gifts from husbands, and loans from family members. The implementation of capital accounting is influenced by the cooperative dynamics between spouses, children (*ilabulo* sellers), and their parents. Elders often instill the value of familial cooperation, expressed in the Gorontalo Islamic culture through the phrase "*delo tombowata lo tabo wau labiya*" symbolizing the harmony of a household. These outcomes have implications for the conceptualization of capital accounting by *ilabulo* sellers based on local culture, extending beyond monetary aspects to include cultural values and religiosity.

It is important to note that the research's limitation lies in the informants, who may not have provided direct insights from cultural experts. Recommendations for future research involve exploring capital accounting practices among traditional food sellers grounded in local culture, utilizing alternative social theories such as phenomenology and ethnography. The results contribute to the enrichment of knowledge regarding accounting practices rooted in local cultures.

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