

*“Mosukuru To Eya”*  
**Uncovering The Local Cultural Values Behind Profit**

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**Abstract**

**Purpose:** This study aims to find the value of local wisdom behind income accounting practiced by traders in Gorontalo food stalls.

**Method:** This study uses an Islamic paradigm with an Islamic ethnomethodological approach. There are five data analysis stages: charity, knowledge, faith, revelation information, and good deeds.

**Results:** The study found that traders earn higher income on Thursday and Sunday nights. Meanwhile, traders experienced a decrease in their income during the Covid 19 pandemic. Traders used their income to finance operational, personal, and charity business needs. The income accounting practice lives with gratitude to God (*mosukuru to Eya*). In Islamic culture, elders often internalize these values through *lumadu* "diila o'onto, bo wolu-woluwo" which means invisible but there.

**Implications:** The implication of this research is that it is an effort to preserve local culture-based income accounting.

**Novelty:** This study presents the concept of income accounting based on local cultural values of the Gorontalo people.

**Keywords:** *income; local culture; islamic ethnomethodology*

**Abstrak**

**Tujuan:** Penelitian ini bertujuan untuk menemukan nilai kearifan lokal dibalik akuntansi pendapatan yang dipraktikkan oleh pedagang di warung makan Gorontalo..

**Metode:** Penelitian ini menggunakan paradigma Islam dengan pendekatan etnometodologi Islam. Terdapat lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan.

**Hasil:** Hasil penelitian menemukan bahwa para pedagang memperoleh pendapatan yang lebih besar pada malam Kamis dan Minggu. Sementara itu, para pedagang mengalami penurunan pendapatan pada masa pandemi Covid 19. Para pedagang menggunakan pendapatan untuk membiayai kebutuhan operasional usaha, pribadi, dan bersedekah. Praktik akuntansi pendapatan tersebut hidup dengan semangat bersyukur kepada Tuhan (*mosukuru to Eya*). Dalam kebudayaan Islam nilai tersebut sering diinternalisasikan oleh para tua-tua melalui *lumadu* "diila o'onto, bo wolu-woluwo" artinya tidak kelihatan tetapi ada.

**Implikasi:** Implikasi dari riset ini adalah merupakan salah satu upaya untuk melestarikan akuntansi pendapatan berbasis budaya lokal

**Kebaruan:** Penelitian ini menghadirkan konsep akuntansi pendapatan berbasis budaya lokal masyarakat Gorontalo

**Kata kunci:** pendapatan; budaya lokal; etnometodologi Islam

## INTRODUCTION

Income is one of the accounts presented in the company's income statement information. The Statement of Financial Accounting Standards No. 23 defines income as gross cash inflows from economic benefits arising from the everyday activities of an entity during a period if the cash inflows result in an increase in equity, which is not derived from investment contributions (Ikatan Akuntan Indonesia, 2012). Meanwhile, (Keiso et al., 2007) define revenue as cash inflows of assets and outflows of settlement of liabilities resulting from the delivery or production of goods, rendering of services, or other profit-generating activities that form the primary or core operations of a sustainable company during a period.

So far, there have been many accounting studies with the theme of declining profits due to the co-19 pandemic (Febrianti et al., 2022; Hardilawati, 2020; Nugraheni et al., 2020; Rianty & Rahayu, 2021; Sari & Pravitasari, 2022). But unfortunately, this study is limited to the material level (money) and ignores non-material values in the form of local culture and religiosity behind profit accounting practices. This is because the study examines profit accounting practices based on modern values. Some examples of these studies are in contrast to some previous profit accounting research. This research focuses on uncovering profit accounting practices not limited to material things but conditions with local cultural values and religiosity.

Back again to the previous definition of profit, in the definition of income, it is evident that in modern accounting, income is imprisoned only in the material (money) obtained for the provision of goods produced or services of an entity. This is because income in the modern accounting concept is based on modern values, namely materialism, egoism, utilitarianism, and secularism (Triyuwono, 2015), (Alfia, Yulis Diana. Triyuwono, Iwan. Mulawarman, 2018), (Briando et al., 2017), (Mulawarman, 2013), (Kamayanti, 2016a), (Kamayanti, 2019), (Kamayanti, 2016b). The selfish value of modern income accounting is reflected through the presentation of profit and loss statements which mostly accommodate the interests of the owners of capital (Sylvia, 2014). In contrast, the utilitarian value is reflected in giving managers bonuses based on the size of the income they earn, even though it could be in the process of obtaining this income that is the opposite of cultural and religious values (Triyuwono, 2011). Furthermore, the value of secularism in income accounting is reflected through the loss of religious values in income accounting.

This modern income accounting practice is being adopted and implemented today. Of course, this adoption is not without problems, but on the contrary, it raises problems regarding the loss of local wisdom values from income accounting practices. Several researcher have also reminded this, for

example, (Shima & Yang, 2012) that the existence of a single standard (adopting IFRS) can kill uniqueness as a nation, and this is not a significant concern for decision-makers in the Indonesian accounting profession. (Cooper et al., 2003), by adhering to a single international standard (IFRS), local norms and culture will be eroded by globalization showing a drive towards homogenization. (Azwari, 2018) IFRS, a widening of the wings of globalization, will result in cultural alienation or 'horror' culture, namely the loss of national identity.

Departing from the problems previously described, it is essential to examine local wisdom-based income accounting. This is one of the efforts to preserve local culture-based income accounting practices based on modern values. The focus of this research is to uncover profit practices based on the local cultural values of the Gorontalo people. Gorontalo was chosen as the research location because this area has a unique culture, namely "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran)) (Baruadi & Eraku, 2018). This means that every culture of the local community is based on the values of Islamic religious teachings. Even these values also form the basis of the daily life activities of the local community.

The research question is "how do traders practice income accounting based on local cultural values?" The purpose of this research is to formulate how traders practice income accounting based on local cultural values

## **METHOD**

This research uses the Islamic paradigm. The researcher chose this paradigm due to the basic assumption of reality, recognizing that reality consists of material and non-material, and that reality is essentially God's creation (Triyuwono, 2015). This is in line with the research objective, namely to uncover income accounting practices which consist of material and non-material and it is believed that this reality is God's creation.

This study uses an Islamic ethnomethodology approach. This approach is a development of the previous approach, namely modern ethnomethodology. Modern ethnomethodology is a study that studies the way of life of group members who believe that the creativity of fellow group members creates this way of life without the role of God in it (Garfinkel, 1967), (Kamayanti, 2016c). Meanwhile, Islamic ethnomethodology is a study that studies the way of life of group members who believe that God's permission created this way of life (Thalib, 2019b). The researcher chose Islamic ethnomethodology because the purpose of this study was to reveal how traders in food stalls practice local wisdom value-based income accounting.

This research uses a type of qualitative method. The researcher chose this type of method because this research aimed to understand or interpret reality, specifically how traders practice income accounting based on local cultural values. Besides that, this research was conducted in a natural context. (Sugiyono,

2018) explained that choosing the type of qualitative method is appropriate if the purpose of the research is to understand or make sense of reality and the research study is conducted in a natural context.

**Data collection technique.** This study used two data collection techniques: passive participatory observation and structured interviews. Passive participant observation is a data collection technique in which the researcher observes a social situation but is not involved in the activity (Sugiyono, 2018). In other words, in collecting data using passive participatory observation, researcher is limited to observing how traders in food stalls practice income accounting without being involved in these activities. Furthermore, structured interview is a data collection technique where before conducting interview, the researcher has first prepared a complete list of interview questions (Sugiyono, 2018). Before conducting interview with informants, researcher had prepared a list of questions about how traders practice income accounting.

**Informant determination technique.** This study used a purposive sampling technique to determine informants. (Sugiyono, 2018) explained that purposive sampling is a technique for determining informants in which researcher directly select informants with consideration of the knowledge and experience of informants who are believed to be able to answer research problems. Technically, the researcher chose the informants with the consideration that the informants had been trading for more than five years and the informants were willing to spend time and share information about income accounting.

There are three informants in this study. The first informant was named Mrs. Ina. She is a fried rice seller, and her shop is called the Monalisa shop. She is 43 years old. She has opened this business in 2013. She has two children. The following informants is Mrs. Santi, a fried rice seller from Telaga. She is 33 years old. She has been selling for more than five years. Mrs. Santi is married and has three children. All three of her children are still at the basic level of education. Ms. Santi chose to sell fried rice to help her husband earn a living for the family. The third informant is Mrs. Khadijah. She is a fried rice seller. She opened this business more than ten years. Mrs. Khadijah is currently 49 years old. She has four children. Mrs. Khadijah chose to sell fried rice to meet her needs and help the family's economy.

This research is located in the Gorontalo area, especially around Limboto city park. The researcher chose the Gorontalo area as a research location because this area has a unique culture, namely "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran) (Baruadi & Eraku, 2018), (Ataufiq, 2017), (Jasin, 2015), (Maili, 2018). This means that every community culture is based on Islamic religious law, such as the Koran and Hadith. Interestingly, the values of Islamic religious law are not only found in every cultural implementation but also form the basis of every activity in the life of the local community (Thalib, 2017).

Data analysis technique. This study uses data analysis techniques from Islamic ethnomethodology. The first stage of analysis is charity analysis. In Islamic ethnomethodology, charity is an expression and action that refers to how group members live their daily lives (Thalib, 2019a). Technically, in this study, the charity analysis focuses on finding expressions and actions from traders that refer to how they practice income accounting based on local cultural values.

The second stage is the analysis of knowledge. In Islamic ethnomethodology, knowledge is the rational meaning of the way of life of fellow group members, and this meaning is understood jointly by group members (Thalib, 2021). Technically in this research, knowledge analysis serves to find the rational meaning of the way traders practice income accounting.

The third stage is faith analysis. In Islamic ethnomethodology, faith is non-material values that become the spirit of the way of life of group members (Jeacle, 2009). In this research, faith analysis seeks to find non-material values, local cultural values, and religiosity, which become the spirit of traders to practice income accounting.

The fourth stage is the analysis of revelation information. In Islamic ethnomethodology, revelation information relates non-material values from the way of life of group members with values contained in Islamic religious law, namely the Koran and hadith (Thalib, 2022a). The fifth stage is good deeds analysis. In Islamic ethnomethodology, good deeds analysis serves to unify the four previous analyses, namely analysis of charity, knowledge, faith, and revelation information, into a single unit (Jeacle, 2009), so that the full meaning can be understood of how traders practice income accounting based on local cultural values.

## RESULTS AND DISCUSSION

The informants revealed differences in the amount of income they earned each day. On Thursday and Sunday nights, the income from traders in food stalls increases compared to regular days. This is expressed by Mrs. Ina as follows:

I sell every day, and usually, the profit is at least Rp 700,000. But if it's Thursday or Sunday night, the minimum profit is Rp 2,000,000. Meanwhile, employee salaries are usually Rp 35,000 to Rp 40,000 on weekdays. But employees' salaries can be up to Rp on Thursday and Sunday nights. 75,000 to Rp. 100,000. **Employee salaries depend on income.** At the time of getting the benefits, thank God, I was grateful, meaning I could give more salaries to employees.

The snippet of Mrs. Ina's previous explanation gave the researcher an understanding that there was a difference in the number of profits between Thursday and Sunday nights compared to other days. Mrs. Ina's profits will increase on both days. Meanwhile, for the payment of employee salaries according to the profit Mrs. Ina gets, the employee's salary can reach if the

restaurant is busy. 75,000 to Rp. 100,000 per day, but Mrs. Ina gives a salary of Rp for ordinary days.

This is to the observations of researcher that on Thursday and Sunday nights, there is an increase in the number of buyers compared to usual days. This, of course, has an impact on the profits of traders. The more significant profits are also in line with the wages they pay to employees. In other words, wages from employees are higher on Thursday and Sunday nights

In Mrs. Ina's previous explanation, profit accounting practices were found in the form of using profits. This practice is found in the **charity** "Employee salaries depend on income." The **knowledge** from this charity is that Ina's mother uses the profits she earns to pay the employees' salaries. The salary expenses are adjusted to the amount of profit that Ina's mother gets per day. If the profit is significant, the employee's salary can reach Rp. 100,000 per day, but if the profit is small, Ina's mother usually pays the employee's salary of around Rp. 35,000 to Rp. 40,000 per day.

Furthermore, Mrs. Santi also experienced the same thing; she said that her income from selling would increase on Thursday and Sunday nights. Here is her explanation:

Income every night is different. On Thursday and Sunday nights, the income can reach Rp. 1,000,000, but on other days it is only up to hundreds of rupiah. **I use this income to pay employee salaries.** I have five employees. Payment of salary depends on income. Employees are usually paid a higher salary on Thursday and Sunday nights; on regular nights, the employee's salary is Rp 50,000. Then the profit is also used to pay for the selling place. **If the selling place at the first branch is Rp 50,000 per month, while here, I pay the rent for the place per day Rp 5,000.**

Mrs. Santi's previous explanation gave the researcher an understanding that there was a difference in the income she earned every night. Especially for Thursday and Sunday nights, it can reach Rp 1,000,000, but on weekdays it usually only reaches hundreds of thousands. This income is used by Mrs. Santi to pay employee salaries and rent for her place of business.

In Mrs. Santi's previous narrative, profit accounting practices were found using profits to pay salaries and place rent. This practice is found in the **charity** "I use this income to pay employee salaries." The **knowledge** from this charity is that Mrs. Santi uses the income earned from the food stall to pay employees' salaries. The nominal salary of employees adjusts to the amount of income per day. Usually, employee salaries can reach Rp 100,000 per day on Thursday and Sunday nights. Meanwhile, on regular days, Ms. Santi pays her employees Rp. 50,000 per day. The following **charity**, "If the selling place at the first branch is Rp 50,000 per month, while here, I pay the rent for the place per day Rp 5,000." The **knowledge** from this charity is that she will use the income earned by Mrs. Santi to pay the rent for the business premises. Currently, Mrs. Santi has more

than one place of business with different payment types. For the first branch, the rent for the place is paid monthly with a nominal value of Rp 50,000. While at the second branch, she pays a place to rent per day with a nominal value of Rp 5,000 per day.

Mrs. Khadijah also revealed the increase in income on Thursday and Sunday nights, and the following is an excerpt from her interview:

I do not use the services of employees, and the place of sale I use is free. So I get quite a lot of income. Profits on Thursday and Sunday nights are around Rp 1,000,000, while income on weekdays is Rp 700,000. **I usually use that income for personal needs, business, and alms.**

Based on what Mrs. Khadijah previously told, it gave researcher an understanding that she earned more income on Thursday and Sunday nights. This income can reach Rp 1,000,000. Meanwhile, on an ordinary day, Mrs. Khadijah earns around Rp 700,000. Unlike other informants, Khadijah's mother did not hire employees and a place of business. Thus he can fully use her income to finance her business and personal operational needs.

This is in line with the results of observations by the researcher in the field. When running her food stall business, Mrs. Khadijah did not use employees to help her run her business. Thus he does not use the profits he earns to finance employee salaries but uses these profits to meet personal needs, business capital, and charitable activities.

In the previous explanation from Mrs. Khadijah, the researcher found income accounting practices using income for personal needs. This practice is found in **charity** " I usually use that income for personal needs, business, and alms." The **knowledge** from this charity is that the income earned by Mrs. Khadija is more significant on Thursday and Sunday nights. Personal and as a charity.

The Covid 19 pandemic has impacted the income earned by food stall traders. This is what Mrs. Santi experienced during the pandemic, and she did not sell for four months. The following is a detailed explanation:

The point is that we were just at home for about four months with no income. But Alhamdulillah, like a tree, we must pick fruit at harvest time. We tried to sell and open food stalls, but no buyers came. They were afraid of the Corona 19 virus. So we paid employees who did not work to serve customers. We pay those who sit down and go home, **so we do not have any income, but we pay the salaries of regular employees using personal money.** Thank God we still have capital. This is because we have been selling for a long time, so we still have personal savings

Starting Mrs. Santi's previous explanation gave researcher an understanding that during the Covid 19 pandemic, she experienced a decreased income. That she did not sell for about four months. Mrs. Santi then decided to open her food stall, but apparently, no customers came. This is because people

are still afraid of the coronavirus 19. Even though Mrs. Santi does not earn income, she still gives salaries to her employees. The salary was obtained from the income from the food stall, which she had previously saved.

In Mrs. Santi's previous narrative, researcher found income accounting practices using income savings to pay employee salaries. This practice is found in **charity** "so we do not have any income, but we pay the salaries of regular employees using personal money." The **knowledge** from this charity is that apart from using the income to finance her business operations, Mrs. Santi also saves the income she earns. These savings serves as an emergency fund. During the Covid 19 pandemic, the food stall business did not earn any income. Mrs. Santi uses her income savings to pay employee salaries.

Furthermore, Mrs. Santi revealed that she felt that God had arranged fortune. Therefore in trading, she believed that she would receive income. The following is an excerpt from her interview:

If there are losses, there are only sometimes many buyers who sell. But the income from this business is sufficient. Still, the advantage is there. Even though today you do not get income, who knows, you will get money tomorrow. So I feel safe. This is because **I have been selling for quite a long time, and the capital has returned.** The difficulty in selling is usually a need for more buyers and the rainy season. Only people who do not have faith will feel competitive if it is a competitor. Just believe in Allah, we are both looking for sustenance, and Allah has arranged the sustenance. Thank God I do not feel competitive with other restaurant businesses

In the previous explanation, Mrs. Santi gave an understanding to researcher that the income she earned from this restaurant business was sufficient to meet her personal and social needs. She believes that she will get income. This is because God has guaranteed every sustenance from His people. Therefore, she feels satisfied with other restaurant businesses.

In Mrs. Santi's previous narrative, researcher found income accounting practices. This practice is found in the **charity** "I have been selling for quite a long time, and the capital has returned." The **knowledge** from this charity is that the income earned by Mrs. Santi has been able to return the amount of capital she spent to start a restaurant business. This is because Mrs. Santi has been selling for over ten years. The income she earns is conditional on her belief that the Creator has arranged the sustenance; therefore, she is not worried about the continuity of the business she is running.

In the previous discussion, it has been found that the practice of accounting for income earned by food stall traders. Their income is higher on Thursday and Sunday nights. Meanwhile, they use the income for operational business needs, personal needs, and charity. Reflecting on these income accounting practices gives researcher the realization that there is a sense (**faith**) of gratitude for the income earned and used by traders.



This gratitude to God is reflected in the expressions of the informants, such as "getting those benefits, thank God I am grateful, meaning I can give more salaries to employees right." With income, Mrs. Ina can provide salaries to her employees. By earning income, Mrs. Khaadijah can fulfill her personal needs and give alms. Furthermore, Mrs. Santi believes that, in essence, God has arranged every income of His people. Therefore she does not feel that other food stall traders are her rivals. She believed that only people who do not have faith would be afraid when they do not get income for their efforts "only people who do not have faith will feel competitive. Just believe in Allah, we are both looking for sustenance, and Allah has arranged the sustenance. Thank God I do not feel competitive with other restaurant businesses." Departing from these findings, the researcher realized that there is a feeling of gratitude to God (*mosuruku to Eya*) behind the income practiced by food stall traders.

Furthermore, in the Islamic culture of the people of Gorontalo, the elders often internalized the value of *mosukuru to Eya* through *lumadu "diila o'onto, bo wolu-woluwo"* which means invisible but there. The meaning of this phrase teaches that in life, do not just chase what is visible but also look for something that is invisible but exists. What is expressed by *o'onto* or visible is material, while what is not visible but exists is giving that material, namely Allah Subbahana Huwata'ala. Preachers often use this expression in preaching as a warning to be grateful, remember, and do good deeds. Do not just get hung up on what is visible so there is a balance between life in this world and life in the hereafter (Daulima, 2009).

The word "Alhamdulillah" is often said by traders when they earn income, their actions to use this income so that it can be helpful for themselves and the surrounding community, as well as the belief that Allah has arranged sustenance, are reflections of the value of *mosukuru to Eya*. In other words, income accounting implemented by traders is not limited to material things but conditions with cultural values from the local community. This is in line with the findings of several researcher regarding local cultural value-based accounting. For example, (Musdalifa & Mulawarman, 2019) through a study of *sibaliparriq* culture in household accounting practices. His research found that the *sibaliparriq* culture made income a fortune and gave birth to mutual trust between husband and wife in income management. The informants should have recorded both income and expenses. The husband directly provides income to the wife without asking the wife to account for it in writing or to provide a report on the allocation. Spoken language becomes their accounting language in managing family finances.

Furthermore, there is (Nurhalimah et al., 2019), through a study of scrap metal business management accounting based on the Madura brotherhood culture. The research results show that business capital is obtained from other parties through loans based on family ties and high mutual trust. In addition,

the buying and selling transaction process is based on instinct, experience, and the courage to bear the risk of loss. On the other hand, recording is carried out with little reminders and maintaining mutual trust between related parties.

Furthermore, there is (Thalib, 2022b), through a study exploring the meaning of profit behind implementing the *tumbilatohe* culture: Islamic ethnomethodology studies. The study's results found that first, the advantage of feeling happy. This advantage is interpreted as a feeling of happiness by the activity organizers because they have succeeded in bringing excitement and entertainment to the local community through the implementation of *tumbilatohe*. Benefits of inner satisfaction. Profits were interpreted as inner satisfaction by the management because the plan to organize the *tumbilatohe* culture was carried out smoothly and lively. Besides that, this activity was an achievement for the committee because it was the first time they could organize an activity on a large scale. Spiritual gain. Implementing *tumbilatohe* activities is a spiritual benefit because this activity fosters a sense of gratitude to the Creator.

Furthermore, the value of thanking God, which is the spirit of implementing income accounting, is essentially one of God's commands. This is as contained in the **revelation information**: "Therefore remember Me, I will remember you. Give thanks to Me, and reject not Me" (QS Al-Baqarah: 152). The harmony between the values of income accounting practices and their orders shows researcher that the essence (**good deeds**) of income accounting implemented by food stall traders is not limited to material (money) but conditions with local wisdom value, and faith in the Creator.

## CONCLUSION

This study aims to reveal the local wisdom value-based income accounting practices of the people of Gorontalo. The study found that traders in food stalls get an increase in income on Thursday and Sunday nights. Their income can reach millions of rupiah. Meanwhile, on regular days, the income of traders ranges from hundreds of thousands of rupiah. Next, the income of traders has decreased during the Covid 19 pandemic. The traders use their income to finance their business operations, personal and family needs, and share among others. Income accounting implemented by traders is conditional on the value of being grateful to God (*mosukuru to Eya*). This value is reflected through the expressions of gratitude that traders often utter for the income they earn, the decision of traders to use the income they earn not only for their interests but also to help each other in the form of charity, and their belief that God has arranged the sustenance of every people. The limitations of this research are the research informants who have not provided information from restaurant customers. Suggestions for further research are to examine income accounting based on local cultural values by using social theoretical approaches such as Islamic phenomenology, phenomenology, and ethnography, so that they can

enrich the body of knowledge about income accounting based on local wisdom values.

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