

## Revealing Islamic Cultural Values behind Capital Accounting Practices: A Study of Islamic Ethnomethodology

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### Abstract

**Purpose:** This study aims to reveal the values of local wisdom behind the practice of capital accounting.

**Method:** This study uses an Islamic paradigm with an Islamic ethnomethodology approach.

**Results:** The results showed that the source of capital from the coachmen to buy the transportation of the hansom and horses were the gifts of their parents and other businesses. The capital is conditional on the value of responsibility to finance family needs and the value of patience for an undetermined amount of income. These two values reflect the parents' expressions in the form of *delo sipati lo malu'o*, *tiloliyo kulu-kulu walaiyo modudu'o*. It means to express feelings of family responsibility, and *mopo'o tanggalo duhelo* means full of patience.

**Implications:** The results of this study seek to preserve accounting based on local culture.

**Novelty:** The results of this study contribute to the presence of the concept of capital accounting practices based on Islamic cultural values in the Gorontalo community.

**Keywords:** culture accounting; capital; islamic ethnomethodology

### Abstrak

**Tujuan:** Penelitian ini bertujuan untuk mengungkap nilai kearifan lokal di balik praktik akuntansi modal.

**Metode:** Kajian ini menggunakan paradigma Islam dengan pendekatan etnometodologi Islam.

**Hasil:** Hasil penelitian menunjukkan bahwa sumber modal dari para kusir bendi untuk bisa membeli transportasi bendi dan kuda berasal dari pemberian orang tua dan pendapatan dari bisnis lainnya. Modal tersebut syarat dengan nilai tanggung jawab untuk menghidupi kebutuhan keluarga dan nilai kesabaran atas jumlah pendapatan yang tidak menentu. Kedua nilai ini tercermin melalui lumadu "*delo sipati lo malu'o*, *tiloliyo kulu-kulu walaiyo modudu'o*" yang bermakna perasaan tanggung jawab keluarga, dan "*mopo'o tanggalo duhelo*" yang bermakna penuh kesabaran.

**Implikasi:** Hasil kajian ini memberikan implikasi terhadap pelestarian akuntansi berbasis budaya lokal.

**Kebaruan:** Kebaruan dari hasil penelitian ini adalah menghadirkan konsep dari praktik akuntansi modal berbasis pada nilai budaya Islam masyarakat Gorontalo

**Kata kunci:** akuntansi budaya; modal; etnometodologi islam

## INTRODUCTION

This study aims to reveal the values of local wisdom behind the practice of capital accounting. This goal is essential to do to preserve local culture-based capital accounting. Currently, the theories, concepts, and standards regarding capital accounting that are studied and implemented are knowledge originating from the west, which is conditional on modernity values in the form of egoism, materialism, and utilitarianism. The values are contrary to the local wisdom of this nation (Triuwono, 2015), (Triuwono, 2011a), (Triuwono, 2011b), (Triuwono, 2010), (Kamayanti, 2016c), (Kamayanti, 2016b), (Azwari, 2018), (Raharjo & Kamayanti, 2015), (Mulawarman. & Ludigdo, 2010).

The adoption and implementation of modern capital accounting have the opportunity to cause problems about the increasingly marginalized capital accounting based on local wisdom. Even local cultural values from capital accounting practices can be lost and replaced by values from modern accounting. The impact of the loss of regional nature when practising accounting from other countries has also been reminded by (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 following a single international standard (IFRS), local norms and culture will be eroded by globalization showing a drive towards homogenization. (Azwari, 2018) IFRS, which is the widening of the wings of globalization, will result in cultural alienation or a 'horrible' culture, namely the loss of national identity.

Furthermore, the marginalized condition of capital accounting based on local wisdom is further exacerbated by the fact that there is a lack of research on capital accounting based on local wisdom values. Based on data from Sinta, the Dikti research in 2020 showed that there were ± 3692 accounting types of research. Of that number, only ± 17 studies raised local cultural values, while the remaining ± 3676 were accounting studies based on modern values (Thalib & Monantun, 2022). Based on these data, it can be concluded that the development of accounting science, which requires local cultural values, is still tiny compared to modern values.

Departing from the problems described earlier, the formulation of the situation in this research is how the coachmen practice accounting based on local wisdom values? This study aims to reveal the importance of local wisdom in how the coachmen practice capital accounting. This research is focused on the profession of a coachman because it is one of the traditional forms of transportation. Meanwhile, the number of these transportations is decreasing due to modern vehicles.

## **METHOD**

Research paradigm. The paradigm used in this research is the spiritual (Islamic) paradigm. The researcher chose this paradigm because the Islamic paradigm's philosophical assumptions align with this study's objectives – ontology philosophical beliefs. The Islamic paradigm recognizes that the reality of accounting is not only material (money), but there is a non-material reality in the form of emotional and spiritual truths whose essence is one reality created by God (Triuwono, 2010), (Triuwono, 2011a), (Triuwono, 2011b), (Triuwono, 2015), (Kamayanti, 2016c), (Kamayanti, 2016a), (Mulawarman, 2010). This is in line with the aim of the study, which is to reveal capital accounting practices that are both material and non-material. It is believed that these practices were created with the permission of God.

Research approach. The approach used in this research is Islamic ethnomethodology. This approach is a development of the modern ethnomethodological system. Modern ethnomethodology is an approach that seeks to study the way of life of group members. It is believed that this way of life is the result of creativity among group members, without interference from God (Garfinkel, 1967), (Amaliah, 2016), (Kamayanti, 2016c). An Islamic ethnomethodology is an approach that studies the way of life of group members who believe that this way of life is created with the permission of God (Thalib, 2022). The researcher chose an Islamic ethnomethodology approach because the purpose of this research is in line with the function of Islamic ethnomethodology; to study how the coachmen practice capital accounting which is believed God's permission created the practice.

Method. The type of method used in this study is qualitative. The researcher chose this type of method because the purpose of this research is not to generalize the results of the study but rather to explore the understanding and meaning of how the coachmen practice capital accounting which is conditional on the values of local wisdom. Meanwhile, the researcher must be closer to the research subject to find answers to the research problem. Understanding and exploring the meaning of social phenomena, the relationship of researchers with close research subjects, and the research results are not to be generalized in line with the characteristics of qualitative research presented by several experts (Creswell, 2014), (Denzin, N. K., dan Lincoln, 2009), (Moleong, 2015).

Research sites. The researcher chose the research location in the Gorontalo area. The place was selected because the Gorontalo area is one of the provinces still thick with the values of local wisdom. Another exciting thing is that Gorontalo has a unique local wisdom value, namely "Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah" (customs based on sharia, sharia-based on the book of Allah (Al-Quran) (Baruadi & Eraku, 2018). It means that all activities of local community life must base on the values of the teachings of Islam.

Research informants. This study has three informants: Uncle Riston, Mud, and Hasan. The three informants were selected by the researcher using the purposive sampling technique. (Sugiyono, 2018) explained that the purposive sampling technique is a technique for selecting informants based on specific criteria, for example, the experience or knowledge of the informants that makes researchers choose them as research informants. In the context of this study, the three informants were selected based on the experience of the three informants as a coachman more than 40 years of age. Another important thing is that the three informants are willing to take the time and share information with researchers related to the theme of this research.

Data collection technique. In collecting data, researchers used two techniques; structured interviews and passive participation observation. The structured interview is a data collection technique where the researcher has compiled a list of questions related to the research theme before conducting the interview (Sugiyono, 2018). Technically, in this research, before conducting interviews with informants, researchers have prepared in advance a list of questions about how they practice capital accounting based on local wisdom values. Passive participatory observation is a data collection technique in which the researcher observes the activity of the research object, but the researcher is not involved in the action (Sugiyono, 2018). Technically in making observations, researchers are limited to watching how the activities of the coachmen practice capital accounting, but researchers are not engaged in these activities.

Data analysis technique. This study uses data analysis techniques from Islamic ethnomethodology. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy. The first analysis stage of charity. The charity referred to in Islamic ethnomethodology is the result of all expressions and body language or the actions of informants that the five senses can capture (hearing and seeing) when I am conducting interviews or observations in the field (Thalib, 2022). At first glance, the charity and indexicality analysis and indexicality actions contained in modern ethnomethodology look the same, but if you look back at the ontology used in this paradigm, namely the unity of reality. So clearly, the charity meant here are all expressions, body language, and inseparable actions or one with the Ultimate Reality. Meanwhile, substantively indexicality and indexicality action told by (Garfinkel, 1967) only stop at the level of practice explained by reason and, worse, separate from the Ultimate Reality. Technically, in this research, charity analysis finds the coachmen's expressions, expressions, or actions that lead to the way they practice capital accounting based on local wisdom values.

The second stage of data analysis is scientific analysis. The science referred to in Islamic ethnomethodology is a rational meaning shared between group members. At this stage, the researcher uses his potential, namely rationality (reason), to find the meaning of each charity. The definition of charity found

through this thought process is called science (Thalib, 2022). If modern ethnomethodology uses senses to find meaning (reflexivity), which is also done in Islamic ethnomethodology, then can this second stage of analysis (science) be said to be the same as the reflexivity analysis in modern ethnomethodology? At first glance, it looks the same between scientific analysis and reflexivity. Both use rationality (reason), but there is a clear dividing line between the two. The difference is in the use of the role of reason. It is clear that in modern ethnomethodology, which was born from the interpretive paradigm, the function of the human mind is like God, where logic does not only process to find meaning (reflexivity) but also acts as God to justify that meaning. Then what about the analysis of science in Islamic ethnomethodology? The role of reason is used to find knowledge (the sense of charity) but does not arrive at the order to justify that knowledge. The backing of the truth of every meaning found using reason is the revelation of Allah SWT contained in the Qur'an and Hadith. It is fine because, in the Islamic paradigm, the human mind is in the frame of Allah's revelation. Technically, in this research, scientific analysis is used to find rational meanings shared by the coachmen about their expressions, expressions or actions when practising capital accounting based on local wisdom values.

The third stage of data analysis is faith. Faith is referred to in the Islamic ethnomethodology analysis as a non-material value that becomes the spirit of group members in carrying out their activities. After the charity is found and its meaning is known through the thought process (science), the next step is to catch divine cues that refer to values (both mental and spiritual values) (Thalib, 2022). (Purwanto, 2007) states that humans can use their potential to see these religious cues, which is known as intuition or heart. Using this intuition, I did the specific inner work asking God what value the spirit of each charity that had been found. In the Islamic paradigm, it is natural to catch divine signs from every deed because, indeed, the level of reality in Islam, as described by (Purwanto, 2007), touches the supra-rational level (gaibi), which is, of course, an integral part of other realities. If I continue to use data analysis in the previous methodology, I cannot reach the suprarational truth because the last data analysis did not provide it. Simply put, the faith that I mean here is divine signs caught through intuition and then led to a conclusion in the form of values, be it mental or spiritual. Technically, in this research, faith analysis serves to find the non-material deals of the way the coachmen practice capital accounting.

The fourth stage of analysis is information revelation. At this stage, the researcher will relate the values found in the field with the values contained in the Koran and hadith. More specifically, if the values in the area contradict what He has set out in revelation (al-Quran and hadith), it needs to be criticized. Simply put, right or wrong deeds found in the field are based on His revelation (al-Quran and hadith) (Thalib, 2022). It has been explained previously that modern ethnomethodology does not include acknowledgement as a source of knowledge

because epistemologically modern ethnomethodology only stops at the level of reason, in contrast to Islamic ethnomethodology, which does not only use the five senses, logic but intuition and even revelation as a frame of these three things. Technically, in this research, the analysis of revelation information serves to relate the non-material values of how the charioteers practice capital accounting with the values contained in the Quran and Hadith.

The fifth stage is courtesy analysis. This analysis serves to sew charity, knowledge, faith and revelation information into a single unit. Putting together each finding is intended to report and explain people's way of life so they can be understood. In essence, the knowledge of the way of life leads to Him the Creator. His purpose in providing self-potential (senses, reason, heart) and revelation information to humans is to know that He is the Lord of the Universe (Q.S. Al Araf: 178). It is the essence of the fifth stage, which I call the set of courtesy (Thalib, 2022).

## RESULTS AND DISCUSSION

There are two ways for the coachmen to obtain capital which will be used to buy the transportation of the hansom and his horse. The first capital comes from the gift of their parents, while the next money comes from their savings. They are, as expressed by Uncle Riston the following:

It just so happened that my parents sold the land, and I asked for the money to be used to buy horses for me to make a living. Then the next capital in front of my house is a building contract, so I use the money from the rent as capital again to buy horses. Until now, the horse that I used was a descendant of the horse from the previous one. There is also a foal whose son I sold for Rp. 5,000,000. Coincidentally, my son is going to school, so I sold the horse for his school needs.

In the previous explanation, Uncle Riston explained to the researcher that the capital from this hansom transportation came from two sources: the provision of money from both parents and money from rented rent. The capital came from his parents' gift; at that time, Uncle Riston's parents had sold the land, and Uncle Riston used the money from the sale of the land to buy horses and hansom, which would later be used as his livelihood. Until now, the horse he uses is a descendant of the previous horse. In addition to capital that comes from parental gifts, Uncle Riston also obtains other capital from the business of renting out the kiosk in front of his house. He used the rent to buy a horse. The previous explanation also understood that Uncle Riston bought horses and sold horses to finance his son's educational needs.

Based on Uncle Riston's previous statement, the researcher found the practice of capital accounting. This practice is located in **charities** "selling land" and "renting rent". The **knowledge** of this charity is that the driver of the Bendi obtains initial capital to buy the transportation of the horse and horse, sourced

from selling land and renting out buildings. At that time, the hansom was the main transportation for the people of Gorontalo; therefore, to obtain capital from this livelihood, Uncle Riston's parents chose to sell their land to buy a hansom and a horse and become the livelihood of Uncle Riston. Although at this time, the hansom is no longer transportation that is in great demand by the local community, Uncle Riston chooses to continue to develop his business by buying a hansom and horses. The capital obtained to buy the transportation comes from the income from the building he contracted.

Hereinafter, Uncle Riston again explained that in addition to material capital, there is also non-material capital, namely a sense of patience in carrying out this profession. In more detail, the following is an explanation from Uncle Riston:

It's not easy being a coachman. There are many risks; then what we use as a transportation medium is a horse, so we have to be able to take care of it too, don't get hit by another vehicle. It would help if you had patience too, go to find income, wait for people who will use this transportation. Also, it's not every day that I get money, but I've also called Rp 400,000 in cash in a hansom.

Based on Uncle Riston's previous explanation, he explained to the researcher that the capital that coachmen must own is a sense of patience in seeking sustenance and raising horses. The amount of income earned per day from this profession is uncertain.

In om Riston's previous explanation, it was found that the practice of capital accounting. The method found in **charity** "requires patience". The **science** of this charity is running a profession as a coachman, and besides material capital, there is also non-material capital, namely patience. The need for non-material capital is because the amount of income per day is uncertain, plus the coachmen must be willing to take care of and care for the horses.

Next, Uncle Riston again explained his gratitude and happiness when he was able to have his hansom and horse. He will use this as capital to obtain income to support himself and his family. The following is an explanation from Uncle Riston:

Alhamdulillah, I feel happy. It means that with the hansom, I already have a livelihood for my daily needs, I also happen not to smoke right, so I will use the income to buy horse food with my daily food. I live alone; my children are married.

Based on Uncle Riston's previous explanation, the researcher understands that there is a feeling of happiness and gratitude behind the capital he has obtained to buy a hansom and a horse. He also explained that by owning the carriage and the horse, Uncle Riston could finally pay for his personal needs, buy animal food, and pay for other conditions.

In om Riston's previous explanation, it was found that the practice of capital accounting. The procedure is found in the **charity** "with the hansom, I already have a livelihood for daily needs". The **knowledge** of this charity is in addition to patience. There is also other non-material capital, namely gratitude. It is because by having hansom transportation, he can get the sustenance that can be used to finance his personal life and to buy horse food.

Furthermore, uncle Mud explained that he first owned a hansom in the 2000s. At that time, he bought a hansom belonging to his brother for Rp. 750,000. The following is a more detailed explanation from Om Mud:

Coincidentally, my brother will also sell the hansom. So instead of being bought by someone else, I should buy it. Then also, at that time, in the 1980s, the price of a hansom was still low at around Rp. Seven hundred fifty thousand that included two horses. At that time, a horse only cost Rp. 200,000, and the highest price of a horse was Rp. 300,000.

Based on the excerpt from the previous interview with uncle Mud, the researcher understands that the initial capital spent by uncle Mud to buy a hansom was Rp. 750,000, with that amount, uncle Mud already got a hansom with two horses. He explained that the price of horses was still low at that time, around Rp. 200,000 to Rp. 300,000.

In the previous explanation, the researcher found the practice of capital accounting. This practice is located in **charity** "at that time, in the 1980s, the price of a hansom was still low at around Rp. 750,000". The **knowledge** of this charity is the initial capital used by Om Mud to obtain a horse and horse worth Rp 750,000. With that capital, he could get a car with two horses.

Hereafter, uncle Mud again explained his gratitude when he got a cart and horse transportation that could be used as a livelihood.

It means that his feelings are now quite good, meaning that he no longer remembers having to pay a deposit to the owner of the hansom. Now he has his hansom. Thank God, the income from the hansom was also used to finance the needs of the children since they were still in elementary school. Their mother was assisted by their mother, who was selling in a food stall at that time.

Om Mud's previous explanation gave the researcher an understanding that there is gratitude behind the capital used by Om Mud to buy the hansom. This gratitude was caused by having a hansom. He finally no longer deposited the income he earned to the owner of the hansom. Besides that, uncle Mud was able to use all the income he earned to support his family.

Furthermore, Uncle Hasan explained that the money he used to buy a hansom was his savings from working outside the Gorontalo area. The following is a more detailed explanation from Uncle Hasan:



This hansom's capital was from my own money. I migrated to other areas to work; then, I saved the money from that work for the cost of getting married and opening my own business. I bought up to three hansoms and three horses. At that time, hansom transportation was still in its prime, namely in the 2000s.

In the excerpt from the interview, Uncle Hasan previously gave the researcher an understanding that the money used as capital to buy a carriage was a saving from his business. At that time, Uncle Hasan could buy three hansoms with three horses. He explained that he purchased many hansoms because, at that time, hansom transportation was still the main transportation used by the people of Gorontalo.

Based on Uncle Hasan's explanation, it was found that the practice of capital accounting was found. This practice is found in the **charity** "This capital is from my own money". The **knowledge** of this charity is that Uncle Hasan uses his money to buy a hansom and a horse. The capital was obtained when working outside the Gorontalo area. The income from work is collected to be used for wedding expenses and also for business capital. At that time, he bought three hansoms with three horses.

Hereinafter, the researcher contemplated the previous discussion. The researcher realized that the capital accounting practised by the coachmen was required by the value **(faith)** of responsibility. This value is reflected in the decision of the coachmen to use the capital they have to buy the hansom. It is so that the coachmen can have a livelihood to support themselves and their families. The value of local wisdom in the form of responsibility has been found by (Widhianningrum & Amah, 2014), (Rizaldy, 2012), (Khairi, 2013), (Nurhalimah et al., 2019) Furthermore, in the Islamic culture of the Gorontalo community, the value of implied responsibility is known as an expression (*lumadu*) *delo sipati lo malu'o, tiloliyo kulu-kulu walaiyo modudu'o*. It means that, like the nature of a chicken, the mother squawks and her children follow. It means expressing feelings of family responsibility. The nature of the mother hen whose role is to find food for her children by scavenging garbage or anything that can be eaten. The hen is constantly squawking as a way to call her chicks. As soon as there is food, the mother hen will put her children first, only after that if there is any left for herself. So the hen is forever responsible for her chicks. Likewise, the elders hope that humans can imitate the nature of chickens. Parents are responsible for their family life. Old people often advised couples who are just starting home life with the phrase, *do "delo character lo malu'o, tiloliyo kulu-kulu wala'iyo modudu'o"* (Daulima, 2009).

Furthermore, the capital accounting practised by the coachmen is also required with the value of patience. This value is reflected in the decision of the charioteers to stay with this profession even though the amount of income earned from this profession is uncertain. The value of local wisdom in the form of patience

has been found by several researchers including; (Kusdewanti & Hendrawaty, 2014), (Salle, 2015), (Musdalifa & Mulawarman, 2019),. Furthermore, accounting practices that are required by the local wisdom value of patience have also been found by several researchers, namely, In the Islamic culture of the Gorontalo community, parents often advise local people to be patient in dealing with life's problems. This advice is often conveyed through the expression (*lumadu*) *mopo'o tanggalo duhelo*, which means to open the chest wide. It means patience. The human chest is narrow, but it can accommodate all feelings, both joy and sorrow. But if it is narrowed, every problem makes us despair, if there are things that disappoint. But if it is widened, then every problem can be accepted with grace, and we remain strong and patient. For people with a broad chest (patient), their soul remains strong and agrees with reality. All problems will end with a good solution. Therefore, the elders advise that in dealing with the situation; it is necessary: *mopo'o tanggalo duhelo* means full of patience (Daulima, 2009)

Furthermore, the value in the form of parental responsibility to his family is in line with the **revelation information** especially that contained in (QS. Al-Baqarah: 233). "And the father must feed and clothe a child born in a ma'ruf way." Meanwhile, the value of patience in obtaining lawful sustenance from it is in line with the revelation information in the form of "Whoever tries to take care of himself, then Allah takes care of him, whoever tries to feel enough, then Allah suffices him. Whoever tries to be patient, then Allah will make him able to be patient, and nothing no one is bestowed with anything more than patience." (Narrated by al Bukhari No. 1469). In line with the way the charioteers practice capital accounting with values in Islamic teachings, it provides awareness (**courtesy**) to researchers that the essence of capital accounting is inseparable from the values of faith in the Creator.

## CONCLUSION

This study aims to reveal the values of local wisdom behind the practice of capital accounting. The study results showed that the coachmen obtained capital, to buy hansom and horses sourced from parental gifts and income from other businesses. The capital practiced by the charioteers is conditional on the value of responsibility to support their families and the value of patience over the uncertainty of the income and the number of passengers from the transportation, which is less than in previous years. In the Islamic culture of the Gorontalo community, the value of responsibility to support the family is one of the advice often expressed by the elders through *lumadu delo sipati lo malu'o, tiloliyo kulu-kulu walaiyo modudu'o*. It means expressing feelings of family responsibility. Meanwhile, parents often represent the value of patience through *lumadu mopo'o tanggalo duhelo* which means full of patience. The results of this study contribute to the presence of the concept of how the coachmen practice capital accounting which is conditional on the values of the local wisdom of the Gorontalo community. The

limitation of this research is that there are research informants who have not yet hansom up information from the users of Bendi transportation. Further research suggests using other social theory approaches such as phenomenology, ethnography, and hermeneutics to enrich the knowledge of capital accounting.

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