
Understanding Profit Accounting Practices by *Binthe Biluhuta* Sellers

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Abstract

Purpose: This study aims to understand profit accounting practices by *binthe biluhuta* sellers based on local cultural values.

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

Results: The study results show that *binthe biluhuta* sellers practice value-sharing-based profit accounting, among others. This value is reflected through the use of profits not only to fulfill personal interests but profits from selling *binthe biluhuta* are also used to help each other. In Gorontalo's Islamic culture, elders often internalize the value of sharing among others through the expression "delo tutumulo lambi." The meaning of this expression is a statement of life that has benefited many people.

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

Novelty: The novelty of this research is that it presents the concept of profit accounting by *binthe biluhuta* sellers on local cultural values and religiosity.

Keywords: profit; local culture; *binthe biluhuta*; Gorontalo

Abstrak

Tujuan: Penelitian ini bertujuan untuk memahami praktik akuntansi keuntungan yang dilakukan penjual *binthe biluhuta* berdasarkan nilai-nilai budaya lokal.

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

Hasil: Hasil penelitian menunjukkan bahwa penjual *binthe biluhuta* antara lain menerapkan akuntansi keuntungan berbasis nilai berbagi diantara sesama. Nilai tersebut tercermin melalui pemanfaatan keuntungan tidak hanya untuk memenuhi kepentingan pribadi saja namun keuntungan hasil penjualan *binthe biluhuta* juga digunakan untuk saling membantu. Dalam budaya Islam Gorontalo, para *tua-tua* kerap menginternalisasikan nilai berbagi diantara sesama melalui ungkapan "delo tutumulo lambi". Makna ungkapan ini adalah sebuah pernyataan hidup yang telah memberi manfaat bagi banyak orang.

Implikasi: Hasil penelitian ini memberikan implikasi berupa pelestarian praktik akuntansi berbasis nilai kearifan lokal.

Kebaruan: Kebaruan penelitian ini adalah menyajikan konsep akuntansi keuntungan yang dilakukan penjual *binthe biluhuta* terhadap nilai budaya lokal dan religiusitas.

Kata kunci: keuntungan; budaya lokal; *binthe biluhuta*; Gorontalo

INTRODUCTION

Profit is a key piece of information that can be found in a company's income statement (Hariyanto et al., 2021; Sodikin, Slamet Sugiri, Riyono, 2016; Sugiarto, 2016; Wardiyati, 2016; Yulyanah & Halimah, 2014). However, modern accounting restricts the recognition and measurement of profits to monetary values, overlooking non-material aspects (Briando et al., 2017; Harkaneri et al., 2014; Hidayat & Triyuwono, 2019; Kamayanti, 2015; Latuconsina et al., 2022; Mulawarman & Kamayanti, 2018; Septyan et al., 2023; Setiawan & Asim, 2017). This limitation arises because contemporary profit accounting is based on knowledge derived from Western countries, influenced by modern values such as egoism, materialism, utilitarianism, and secularism (Kamayanti, 2016; Musdalifa & Mulawarman, 2019; Triyuwono, 2015).

The issues mentioned previously are intensified by the limited research on profit accounting that incorporates local cultural values and religiosity, compared to the more extensive studies focused on modern values (Thalib & Monantun, 2022a, 2022b). This is particularly regrettable given Indonesia's wealth of local wisdom and traditions. Nonetheless, accounting research has yet to adequately bring these aspects to light.

Building on the previously identified challenges, the researcher was motivated to investigate profit accounting that is grounded in local cultural values and religiosity. This research is important as it aims to protect the nation's cultural heritage from the dominant influence of Western accounting practices. Several scholars have conducted studies that examine accounting within the framework of local cultures, including works (Djuharni et al., 2020; Eltivia et al., 2019; Handoko & Huda, 2018; Hariyanto et al., 2021; Misra & Mulawarman, 2023; Musdalifa & Mulawarman, 2019; Nugraha, 2021; Nur & Syahril, 2022; Rahmawati & Yusuf, 2020).

The primary difference between this study and prior research is its emphasis on implementing accounting practices rooted in the cultural values unique to the Gorontalo region. This research specifically examines vendors of traditional Gorontalo cuisine, particularly *binthe biluhuta*. *Binthe biluhuta* is a longstanding traditional dish that has been passed down through generations by the elders. In Gorontalo, it is often referred to as "milu siram," which highlights its distinctiveness. The term "binthe" refers to corn, while "biluhuta" means watered or splashed, collectively signifying "flushed corn," commonly known as milu siram. This dish is prepared using corn and various spices for flavoring (Hidayah, 2015).

Drawing from the previous discussion, the researcher has developed two research questions: first, how do sellers of binthe biluhuta implement profit accounting practices? Second, what local cultural values serve as the guiding principles for binthe biluhuta sellers in their profit accounting practices?

METHOD

This study adopts a spiritual (Islamic) paradigm. The researcher selected this approach because the Islamic perspective acknowledges that the reality of accounting extends beyond just material (monetary) aspects. It also encompasses non-material realities, such as emotional and spiritual dimensions. Every reality is seen as a unity, with its essence created by God (Briando et al., 2017; Kamayanti, 2015, 2019, 2020; Mulawarman & Kamayanti, 2018; Triyuwono, 2015).

This study employs an Islamic ethnomethodological approach, which builds upon Garfinkel's modern ethnomethodology. Islamic ethnomethodology focuses on examining the lifestyles of group members, emphasizing that these ways of life are established with God's permission (Thalib, 2022). The researcher opted for the Islamic paradigm because the study's objective aligns with the purpose of this approach, specifically to investigate how sellers of binthe biluhuta engage in profit accounting while incorporating non-material values rooted in local culture and religiosity.

This research employs a qualitative method. The researcher selected this approach because the goal is to understand and interpret how sellers of binthe biluhuta engage in profit accounting informed by local cultural values and religiosity. According (Sugiyono, 2017), this type of qualitative method is suitable for studies aimed at comprehending and making sense of social conditions.

This study utilizes two data collection techniques: structured interviews and passive participatory observation. Structured interviews involve the researcher preparing a comprehensive list of questions related to the research topic prior to interviewing informants. The researcher then engages with the informants using this interview guide (Sugiyono, 2017). The following is a list of structured interview questions in this study:

General Questions

1. How Long Have You Been a Binthe Biluhuta Seller?
2. Working Hours?
3. How You Started as a Binthe Biluhuta Seller?
4. The Joys and Sorrows of Being a Binthe Biluhuta Seller?
5. Why Choose to Seller Binthe Biluhuta?
6. What Type of Binthe Biluhuta Do You Sell?
7. Why Choose to Sell That Type of Binthe Biluhuta?
8. Have You Ever Sold Other Types of Binthe Biluhuta? Why? And What Were the Results?

Accounting Using Income

1. What is the Income Used for?
2. Is any Income Used for Charity? Why?
3. Is the Income Enough to Meet Daily Needs?
4. What Do You Feel When the Income is Enough to Meet Living Needs?
5. What Do You Feel When the Income is Used for Charity?
6. Is the Use of the Income Recorded on Paper?

The next data collection technique employed is passive participatory observation. According to (Sugiyono, 2017), passive participatory observation is a method where the researcher observes the social situation being studied without direct involvement in it. In this study, the researcher focuses solely on observing how sellers of *binthe biluhuta* engage in profit accounting without participating in the social context. The observations were carried out over a period of two months, focusing on aspects such as how traders account for their revenue, how they record this revenue, and how they utilize it.

This study includes four informants, who were selected using a purposive sampling technique. According Sugiyono (2017), purposive sampling involves choosing informants based on specific criteria. The criteria for selecting the informants in this study were their knowledge and experience, specifically that they had been in this profession for over three years.

This study uses data analysis from an Islamic ethnomethodological approach consisting of five stages: charity, knowledge, faith, revelation information, and courtesy (Thalib, 2022).

RESULT AND DISCUSSION

The profits earned by the *binthe biluhuta* sellers will be used for selling capital the next day. This is explained by Mrs. Tina as follows:

Profits are used for replay. It will play immediately. The profits will still be bought for corn. This means that the cost of selling milu flush is Rp 100,000, which will be placed. It will still be replayed. Then the remaining little profit will be bought for daily needs as well.

From the previous discussion with Mrs. Tina, the researcher learned that she utilizes the profits from selling *binthe biluhuta* as capital for the following day's sales. Additionally, she uses these profits to cover her daily expenses. The interview revealed accounting practices related to the utilization of profits, particularly in charitable contexts, where she mentioned, "The profits are used for replays." This indicates that Mrs. Tina applies the earnings she generates to fund her *binthe biluhuta* sales for the next day and to satisfy her everyday needs.

Mrs. Nesi also applies the profits from selling *binthe biluhuta* to cover her daily expenses and as capital for her business. Here is her explanation:

It will be used to buy daily food and fish to meet daily needs. But you will not buy fish every day, once every three days. After all, I live alone. My husband has passed away too....hehehe the profits will be bought for fish. Sometimes it costs Rp 10,000 for a fish. Continue to buy milu flush needs as well. For example, buy eggplants, buy fish. If you run out of fish to be flushed, you will buy fish from the merchant who passes in front of the house. Sometimes also buy fish in the market. So the fish you buy is the same as what you'll eat.

From Mrs. Nesi's previous explanation, the researcher understood that she uses the profits from selling *binthe biluhuta* to cover her daily expenses, such as purchasing fish and other necessities. Mrs. Nesi shared that she lives alone since her husband passed away long ago, and thus, the income from her *binthe biluhuta* sales helps support her daily needs. In addition to covering living expenses, she also uses the profits as capital for selling *binthe biluhuta* the following day. Mrs. Nesi mentioned that some of the fish she buys for her *binthe biluhuta* will be used as a side dish for her meals.

Mrs. Nesi's earlier explanation revealed accounting practices that involve using profits from selling *binthe biluhuta*. This practice is evident in her statement about "buying fish." The understanding here is that the profits generated from selling *binthe biluhuta* are allocated for daily needs and as capital for the next day's sales. For instance, the fish she purchases will serve as her daily food, with some of it also being used as a side dish in her *binthe biluhuta* offerings. Mrs. Nesi relies on the profits from her *binthe biluhuta* sales, especially since she has been living alone for several years following her husband's passing.

This aligns with Mrs. Oku's practice, as she stated that when she earns profits from selling *binthe biluhuta*, she uses them to support her own needs and those of her children on a daily basis:

For food, for daily needs, if children are going to school like that, and also add capital to buy corn.

From Mrs. Oku's earlier explanation, the researcher gathered that the profits she earns are allocated for purchasing food, daily necessities, providing pocket money for her children when they go to school, and as additional capital to buy corn, which is a key ingredient for her *binthe biluhuta* sales.

In contrast to the explanations provided by the other informants, Mrs. Oyin mentioned that the profits she earns from selling *binthe biluhuta* are used for her children's snack needs and for charitable activities every Friday. Here is Mrs. Oyin's explanation:

the profits will be given to my children for snacks.... There are also Fridays used for charity activities. If for daily needs, there is a husband who bears it. So the advantage is specifically for

children, for their snacks. Thank God, part of it is also for charitable activities, for example, giving food every Friday at the mosque

From Mrs. Oyin's earlier explanation, the researcher learned that when she earns profits from selling *binthe biluhuta*, she allocates them for her children's snacks and charitable activities, such as providing free food at the mosque every Friday. Mrs. Oyin noted that she does not use the profits for her household expenses, as her husband has already covered those costs.

From Mrs. Oyin's previous explanation, it is clear that she employs specific accounting practices in her use of profits from selling *binthe biluhuta*. This is highlighted by her statement, "The profits will be given to my children for snacks," which shows that she allocates the earnings from her sales to give her children pocket money for school, while her husband takes care of the family's daily expenses. Furthermore, the interview also uncovered similar practices related to charitable contributions, as she noted that a portion of her profits is designated for charitable activities, particularly for providing food at the mosque every Friday.

Additionally, a preliminary conclusion drawn from the previous discussion is that accounting practices are evident in the way profits are utilized for personal needs and charitable acts. Reflecting on these practices provides the researcher with insight into the value of sharing within the community. This value is demonstrated by the sellers' decisions to allocate their profits towards charitable activities, such as distributing free food to the mosque congregation. In Gorontalo's Islamic culture, elders often emphasize the importance of sharing through the expression "*delo tutumulo lambi*," which translates to "like the life of a banana." This phrase signifies a life that benefits many people, highlighting the necessity of providing value to others in one's life management. The banana plant is well-known among the people of Gorontalo; even when a banana tree is cut down or burned, it continues to produce fruit. These plants do not perish until they have given their fruit to humanity. This expression carries a fatwa: "*ngohi laya'o dipomongohi hunaliyo to manusia, dipo mohumate*," meaning that as long as they provide benefits to people, they do not wish to die. "popodu'o delo tutumulo lambi" encourages following the life of a banana (Daulima, 2009).

The actions of sellers who use the profits they earn to meet personal needs and share, among others, reflect the value of *delo tutumulo lambi*. Thus it can be understood that profit accounting implemented by sellers is conditional on the value of local wisdom. The practice of sharing value-based profit accounting, among others, has also been found by several researcher, For instance, Rimadani et al., (2018) conducted a study examining the meaning of profit within the context of "rural" transportation survival. The study revealed that profit is perceived both as a material resource to support family needs and sustain the operation of rural transportation, and as a non-material value, providing inner

satisfaction through the joy of helping people in need of transportation. Additionally, profit is interpreted as a spiritual benefit, demonstrated by the implementation of flexible fares and the unwavering willingness to assist passengers without feeling a sense of loss. This practice is underpinned by the belief that angkot drivers will receive greater sustenance in return for what they offer to others.

Furthermore, Sari (2014) conducted a study examining the meaning of profit within the medical profession. The results indicated that profit is understood materially as savings to meet doctors' personal needs. On a spiritual level, profit is associated with the act of helping others and placing a patient's recovery in the hands of the Creator. The community acknowledges three primary benefits: material gain, spiritual fulfillment, and the inner satisfaction that comes from witnessing a patient's recovery. Similarly, Arena et al., (2017) investigated profit accounting based on faith in the Creator through a study of accounting practices among batik SMEs in Tanjung Bumi. Their findings showed that the batik artisans did not keep written records of their profits, instead relying on their memory. This approach reflects a religious cultural philosophy that perceives sustenance as more than just a numerical calculation to be meticulously tracked.

Moreover, the value of sharing is one of the commands outlined in Islamic religious law. This is exemplified in Q.S Al Baqarah 2, verse 254: "O you who believe! Spend from what We have provided you before a day comes when there will be no trading, nor friendship, nor intercession. The disbelievers are indeed the wrongdoers." From these verses, the researcher recognizes that accounting practices, such as using profits for personal needs and sharing with others, are deeply embedded in local cultural values and are in harmony with divine directives.

CONCLUSION

This study examines the profit accounting practices of traditional binthe biluhuta sellers, a traditional dish from Gorontalo, and how these practices are influenced by local cultural values. The results show that these practices involve using profits for personal needs and charitable activities, driven by non-material values such as sharing. These cultural values are often passed down through expressions, including "*delo tutumulo lambi*," which means "like the life of a banana," representing a life that benefits others. This study introduces a unique profit accounting concept specific to binthe biluhuta sellers, rooted in local traditions. However, the study's limitations include its reliance on data from the sellers, without considering the perspectives of their customers. Future research could explore these practices through alternative theoretical lenses, such as hermeneutics, phenomenology, or ethnography. The findings contribute to the expansion of accounting knowledge by incorporating local cultural values,

providing a more nuanced understanding of accounting practices in diverse contexts.

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