

Investigate accounting practices by *binte biluhuta* sellers

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Abstract

Purpose - This study aims to investigate simple accounting practices focusing on earning income by *binte biluhuta* sellers based on the local wisdom values of the Gorontalo people.

Method - This study uses an Islamic paradigm with an Islamic ethnomethodology approach. Further, the study uses the qualitative approach through observation and interview. In addition, there are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy.

Result - The results of the study showed that sellers earned higher income during the holy month of Ramadan most of the time except pandemic (covid-19) and rainy season. Accounting for this income is conditional on the value of patience (*sabari*) and gratitude (*mosukuru*) to obtain blessed sustenance from Allah (The Almighty God).

Implication - The results of this study presented the concept of income accounting by *binte biluhuta* sellers with local wisdom and Islamic religiosity values.

Originality - This accounting study is the first to raise accounting practices by *binte biluhuta* sellers that are conditional on the local cultural and religious values of the Gorontalo people.

Keywords: accounting; income; *binte biluhuta*; Islamic value; culture



Introduction

Income is one kind of information that will be presented in the financial statements, especially profit/loss reports. Unfortunately, modern accounting limits income to the material level (money) regardless of non-material values. This can be explicitly seen from the definition of income by Statement of Financial Accounting Concept (SFAC) No. 6. Financial Accounting Standard Board (FASB) defines revenues as inflows or other enhancements of assets of an entity or settlements of its liabilities (or combination of both) from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations (Suwardjono, 2011). Starting from the definition of income, it is clear that the income in modern accounting is limited to material (money) only. This modern definition of income accounting is widely presented in introductory accounting books as well (Cahyono, 2020; Hariyani, 2016; Sodikin, Slamet Sugiri, Riyono, 2016; Wardiyati, 2016; Yulyanah & Halimah, 2014)

The concept of limited income in this material results from adopting and implementing accounting from western countries, which are conditional on the values of modernity. This situation is not without problems; but on the contrary, it raises problems regarding the increasing marginalization of income accounting based on local cultural values. It can even disappear and be replaced by modern accounting. It has been reminded by several experts (Shima & Yang, 2012) that a single standard (adopting IFRS) can kill uniqueness as a nation. This is a minor concern for decision-makers in the Indonesian accounting profession. As Cooper et al. (2003) argue that by adhering to a single international standard (IFRS), local norms and culture will be eroded by globalization showing a drive toward homogenization. Kamayanti & Ahmar (2019) also concern that IFRS as a widening of the wings of globalization will result in cultural alienation or a 'horror' culture, namely the loss of national identity.

The condition of the increasingly marginalized local income accounting due to the adoption of income accounting concepts from the West is

exacerbated by the fact that there needs to be more research on income accounting based on local culture compared to modern income accounting research. This aligns with the data from the Sinta Research Directorate of Higher Education, which shows that in 2020 there were only 17 accounting studies based on local culture, while 3,676 are based on modern values (Thalib & Monantun, 2022b, 2022a). Based on these data, local income accounting knowledge development is still lacking compared to modern accounting. This is unfortunate, considering that Indonesia is rich in culture and customs. Several researchers reveal some values, especially cultural ones, which are very close to accounting practices in a successful company. Unfortunately, these values are not found in accounting theory (Ingenbleek et al., 2013; Khelif, 2016; Melé & Fontrodona, 2017; Mulawarman & Kamayanti, 2018; Russell et al., 2017; Wronski & Klann, 2020).

Based on the problems discussed earlier, raising the study of income accounting based on local culture is essential and urgent. This is intended to maintain and preserve local revenue accounting practices from the onslaught of adoption, implementation, and development of modern accounting knowledge. This research on income accounting based on local culture is focused on the way of *binthe buluhuta* traders. *Binthe bilhuta* is a typical Gorontalo food that has existed for a long time. This food is passed down from generation to generation by elders. In the people of Gorontalo, *binte biluhuta* is more commonly known as "milu siram", which means flushed corn. *Binthe* means corn, *biluhuta* means watered or splashed. This food is made from corn and some spices as flavoring (Hidayah, 2015). In 2016, the Minister of Education and Culture designated traditional food as an intangible cultural heritage (Kemendikbud.go.id, 2016).

A number of research has been carried out regarding income accounting practices, both on a small and large scale (Dinh, 2022; Foà, 2023; Guan, 2021; Gyamfi, 2022; Lomas, 2022; Paolone, 2021; Sankoji, 2020; Smith, 2023; Sologon, 2021). However, unfortunately, this study is limited to revealing income accounting at the material level without involving local wisdom values. Meanwhile, accounting studies based on cultural values in Indonesia

have been revealed by several researchers (Amaliah, 2016; Hidayat & Triyuwono, 2019; Mulawarman & Kamayanti, 2018; Musdalifa & Mulawarman, 2019; Nurhalimah et al., 2019). However, so far, previous researchers have not disclosed the study of income accounting practiced by *binte biluhuta* traders. This is the novelty point of this study compared to several previous income accounting studies.

Based on the previous discussion, the research question is how do *binte biluhuta* traders practice income accounting? What are the values of local wisdom that are the leading spirit of the *binte biluhuta* traders in practicing income accounting? Starting from the formulation of the question, this research aims to construct income accounting practices based on local culture.

Literature Review

Definition of Accounting

Accounting is a word which just by reading it or by hearing someone said it will automatically pop up two things in our minds; technique and calculation. This is reflected in the recording forms and financial statements. It is either on the business sector or in the governmental (public) accounting. General understanding about accounting which is limited to technique and calculation is not something that appear in sudden. The two terms appear in most literatures in accounting. For instance; the definition stated by American Institute of Accountants (1940):

“Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and the results thereof.”

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: Committee to Prepare a Statement of Basic Accounting Theory American (1966), defines accounting, which counts heavily on technique and calculation as follows:

“The process of identifying, measuring, and communicating economic information to permit informed judgments and decision users of the information.”

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 (Hofstede, 1986; Mardiasmo, 2014; Suwardjono, 2011), 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.

Previous Research on Local Cultural Accounting

Several researchers in the accounting field have conducted studies on local culture-based accounting—for example, a study on Accounting Conservatism and National Culture by Wronski & Klann (2020). The results found that cultural factors from country to country do influence accounting information. Yanto et al. (2017) conducted a study on Improving Compliance with Accounting Standards without Public Accountability (SAK ETAP) by Developing Organizational Culture: A Case of Indonesian SMEs. The results indicate that culture is one of the factors that influence business actors in implementing Standards without Public Accountability (SAK ETAP) accounting.

The cultural factors that shape accounting practices align with findings from Kuroki (2022), who researched Japanese companies operating in Singapore and found that culture influences accounting, especially at the budgeting stage. This is shown by the distribution of rewards based on the collective results as in Japanese culture. Furthermore, Melé & Fontrodona (2017) examined Christian ethics and spirituality in leading business organizations: an editorial introduction found that cultural values can

influence the process of implementing accounting practices, especially financial accountability in religious organizations.

Furthermore, Combs et al. (2013) conducted a study on the Cultural Impact on the Harmonization of Russian Accounting Standards with International Financial Reporting Standards: A Practitioner's Perspective. The findings support the theoretical view of "Soviet culture" which impacts the harmonization of Russian Accounting Standards with IFRS. Furthermore, Khlif (2016), through a study on the Cultural Impact on the Harmonization of Russian Accounting Standards with International Financial Reporting Standards: A Practitioner's Perspective found that individualism generally has a significant positive effect on corporate reporting policy while it has a significant negative effect on tax evasion. High levels of masculinity are generally related to low-disclosure environments and aggressive accounting manipulations. Finally, long-term orientation has been investigated in connection with social and environmental disclosure, and empirical findings suggest that such a cultural dimension is associated with increased social and environmental reporting practices.

The cultural values that have descended into shaping these accounting practices are in line with what Amaliah & Mattoasi (2020) found that accounting, in this case, in the form of selling prices, is not only able to tell about how important the role of cost elements is in efforts to achieve the maximization of profit figures. Apart from the cost factor, another crucial aspect, namely culture, plays a role in the price generation process. A research by Gefen & Carmel (2013) and Ingenbleek et al. (2013) revealed the culture of public trust which plays a significant role in forming prices for companies that sell products online in Europe. Meanwhile, the research by Lara-Rubio et al. (2017) found that customer satisfaction greatly influences consumer loyalty to carry out transactions on an ongoing basis in the online market. Furthermore, Stanley (2017), through a study of Strategic Cost Management and Performance: the Case of Environmental Costs, found that accounting is not limited to techniques and calculations but requirements with cultural elements.

In line with some of these research results, Rahayu & Yudi (2015) revealed that accounting exists as a formation of the local culture where accounting grows. With the shift in the times increasingly rolling today, the reality shows that accounting is not accounting itself. Ideally, Accounting integrates with other sciences to experience development and spread benefits to the entire universe sustainably.

Research Methods

This study uses a spiritual paradigm (Islam). The researcher chose this paradigm because the basic assumption in the form of ontology from the Islamic paradigm recognizes that reality consists of material and non-material. In essence, this reality is God's creation (Kamayanti, 2015, 2016, 2020; Mulawarman, 2010; Triyuwono, 2015). This is in line with the aim of this study, namely to construct income accounting practices by *binte biluhuta* traders, which consist not only of material (money) but also non-material, namely local cultural values and religiosity.

The approach used in this study is Islamic ethnomethodology. This approach is a development of Garfinkel's modern ethnomethodology. Modern ethnomethodology is an approach that aims to study a community's method or way of life that is believed to be created by the creativity of fellow group members without involving God (Garfinkel, 1967; Kamayanti, 2020; Thalib, 2022a). Islamic ethnomethodology is a study that seeks to study the way or method of life of a community. It is believed that God's permission created this way of life (Thalib, 2022a). The researcher chose Islamic ethnomethodology based on the purpose of this study, namely to construct the way traders *binte biluhuta* practice accounting, which is believed to be a way of life created by God's permission.

This study uses a qualitative method with data collection techniques in the form of observation and interviews. The location of this research is in Bone Bolango Regency, Gorontalo Province.

The informants of this study were four traders. The four traders were selected using a purposive sampling technique. These criteria are in the form

of experience and knowledge that researchers consider according to the research study. The researchers chose four informants because of their knowledge and experience of having *binte biluhuta* for more than three years. The four informants are Ma Oku, Ma Tina, Ma Yesi, and Ta Oyin.

This study uses data analysis techniques from Islamic ethnomethodology, namely analysis of charity, knowledge, faith, revelation information, and courtesy. The first stage is the analysis of charity. Charity, in Islamic ethnomethodological data analysis, means any contextual expression or action that refers to the way of life of group members (Thalib, 2022a). Technically, in this study, scientific analysis is focused on finding expressions or actions of *binte biluhuta* traders when practicing income accounting.

The second stage of data analysis is knowledge. In the analysis of Islamic ethnomethodological data, knowledge is defined as a rational meaning that group members share for contextual expressions or actions (Thalib, 2022a). Technically, in this study, knowledge analysis seeks the rational meaning behind how *binte biluhuta* traders practice income accounting. The third stage of data analysis is faith. This analyst finds non-material values in group members' way of life (Thalib, 2022a). In this research, faith analysis focuses on uncovering non-material values, both local cultural values and religiosity, from how *binte biluhuta* traders practice income accounting.

The fourth stage of data analysis is the revelation of information. This analysis functions to relate the values of the way of life of group members with the values contained in the Koran and hadith. Suppose the values of that way of life are contrary to his orders (Thalib, 2022a). Technically, in this study, the analysis of revelation information relates the values from how traders *binte biluhuta* practice income accounting with the values in His instructions. If the values of this way of life are contrary to Islamic law, the researcher will further criticize them—vice versa. The fifth stage of data analysis is courtesy. In Islamic ethnomethodology, this analysis serves to unite the four previous analyzes into one unit so that the meaning behind the way of life of group members can be obtained (Thalib, 2022a).

Results and Discussion

The amount of income earned when trading is vague every week. Sometimes the income is significant, but sometimes, the amount is less than the previous days. This is as expressed by Ma Oku as follows:

If the income is collected in one week, the income earned is Rp 15,000 per day, sometimes Rp 10,000, and sometimes Rp 5,000. If collected, alhamdulillah, the total income for one week can reach Rp 100,000. That income will be inserted so from the capital. If there is profit from buying it, the income will be inserted. The meaning is still being determined. It depends on the buyer as well.

In Ma Oku's previous narrative, researcher found income accounting practices in the form of accumulated income for one week. This practice is found in the charity "If one week the income is collected." The knowledge from this charity is that the accumulated income from trading *binte biluhuta* for one week is approximately Rp 100,000. Ma Oku earns this amount by saving the income she earns every day. Sometimes every day, she earns Rp 15,000, Rp 10,000, or Rp 5,000. She will keep any excess for the next week. After that, she used the income obtained from *binte biluhuta* to make ends meet.

Furthermore, Ma Oku again explained that the income she once earned in one night could reach Rp 100,000. But that rarely happens. In more detail, here is her statement:

Up to Rp 100,000, more income in one night. Thank God, if there is sustenance or none, sometimes the income is Rp 20,000 one night, sometimes Rp 15,000. That means the amount is uncertain... oh yes, sometimes you can feel whether there will be much income. If there is much income, usually when it is still late in the evening, many buyers have asked about *binte biluhuta*. If it is still late afternoon when someone asks to sell, it's already showing signs of life, especially if the date is old.

Furthermore, Ma Tina revealed that income from trading *binte biluhuta* would increase when trading in the holy month of Ramadan. This is expressed by her as follows:

If fasting, the income is more, alhamdulillah. This means that much sustenance comes in. If the fasting month, the income does not decrease.

Quite the opposite. It is better to sell during the fasting month. I am happier because the income during the fasting month is excellent. If you can calculate, the income can be up to 3 times as much. If I fast on the first and second days, I will not sell. Later on the third day, I will start selling. I started selling that afternoon at 04.00, the merchandise was ready. So the sales menu will also be added. You must focus on more than just one sales menu. During the fasting month, you have to sell. You earn more. Buyers prefer *binte biluhuta* with *illabulo*.

Selling during the holy month of Ramadan brings happiness to Ma Tina. This feeling of happiness is because her income can increase three times compared to trading on regular days. Clark (2017) explains that there is a relationship between income and happiness, which is a unidirectional relationship. Zhao et al. (2020) stated that entrepreneurs in China experienced an increase in happiness when they received excess income. Happiness is seen in the form of profit, which has material value, and profit in the form of closeness to the Giver of Life (Amaliah, 2016). This is reflected through informants' gratitude when obtaining income from trading *binte biluhuta*. The concept of happiness owned by informants in this study is based on the research by Dewantari et al. (2020) which states that income for an entrepreneur is true happiness in the form of a spirit of freedom in expression (business innovation). Happiness is present not based on elements of greed or injustice (Amaliah & Sugianto, 2018). Lambertson (2015) also reveals that the primary goal of human endeavor is to achieve happiness, and business as an essential component must contribute to happiness or at least not conflict with this main goal. The same thing was also revealed by Kajüter & Schröder (2017) who showed that profit is related to the desire for employee welfare. Welfare must also create happiness and inner peace (Amaliah, 2016). Likewise, Ekasari (2014) revealed that the purpose of business must be to prosper fellow human beings, nature, and the surrounding environment. This shows that profit is not only conventional materiality but has developed into a more holistic perspective.

In Ma Tina's previous narrative, income accounting practices were found in the form of increased income in the holy month of Ramadan. This practice is in the charity "if the month of fasting alhamdulillah, the income is more."

The knowledge from this charity is that in the month of fasting, the income derived from trading *binte biluhuta* is more than on regular days. The increase in income can be up to 3 times compared to regular days. In the holy month of Ramadan, Ma Tina will start selling at four in the afternoon. Consumers usually purchase *binte biluhuta* is as an iftar menu. Furthermore, Ta Oyin revealed:

Income from trading *binte biluhuta* usually sells on Thursday. If the corn is 3 liters, the income can be up to Rp. 200,000, if the corn is 5 liters, the income is usually Rp. 400,000. That's the most significant amount of income, while Rp. 200,000 is the least income from trading *binte biluhuta*... trading *binte biluhuta* still determines how much income. It's unclear when you can get much income. It depends on the buyer... before corona, that was indeed much income, but after the pandemic, income has decreased. Usually, I sell *binte biluhuta*, and the corn is up to 6 or 7 liters. Now it's usually only 4 liters, not up to 7 liters. At most, it's 4 liters. Sometimes I only buy 2 liters of corn.

Starting from Ta Oyin's previous explanation, income accounting practices were found in the form of a decrease in income. This practice is found in the charity "before corona, it was indeed much income." The knowledge from this charity is that the income from trading *binte biluhuta* has decreased due to the Covid 19 pandemic. Previously, Ta Oyin could trade *binte biluhuta* with a size of 6 to 7 liters of corn. However, she reduced her selling portion to only 2 to 4 liters after the pandemic. This is because if she sells in large portions, the food will usually not be sold out. Therefore, Ta Oyin lowered its sales volume.

The decline in income from trading *binte biluhuta* after the Covid-19 pandemic was also felt by Ma Nesi. Here is an excerpt from his interview:

Yes, if you sell *binte biluhuta*, the income is unpredictable. Right now, I feel hard. People usually say hard to earn money (*uang pakat*). Yes, I feel it.

In the previous discussion, it was found that income accounting practices were in the form of increasing income from traders when selling in the holy month of Ramadan. On the other hand, income from traders decreased after the pandemic Covid 19, selling in the rainy season, the end of the month. Reflecting on these income accounting practices gives researcher an

understanding that there is the value of patience and gratitude for the small amount of income traders earn. The value of patience is reflected through the actions of traders who choose to keep selling or not stand by even though their income is much less in the rainy season, at the end of the month, even after the covid 19 pandemic. Meanwhile, the value of gratitude is reflected through the expression "alhamdulillah" every time they explain their income from trading *binte biluhuta*. In other words, the income accounting implemented by *binte biluhuta* traders lives with a spirit of patience and gratitude to the creator. As we all know that accounting is not entirely free from value in the process of its creation, which involves human beings who have personalities and are full of interests. As long as humans are involved in it, human creations will always be full of value (Antipova & Bourmistrov, 2013; Hall et al., 2015; Hillier et al., 2016)

In the culture of the people of Gorontalo, the value of patience is one of the pieces of advice often internalized by the elders through lumadu "mopo'o dateo duhelo" which literally means opening the chest widely. It means full of patience (Daulima, 2009). This philosophy strongly supports the development of sharia accounting because this philosophy implies that all aspects of people's lives must rely on religious law so that ordinary things are not much contrary to what is demanded in Sharia accounting. It's just that the modern economic era has brought some capitalist influences into society, and philosophy and local wisdom have become the protectors and protectors of society (Alem, 2020; Hafid, 2016). Furthermore, the concept of income, often referred to as sustenance by the informants, is a form of awareness that the fortune is regulated and the size of the fortune they receive is entirely in the hands of God. This is like the concept of fortune according to Cordery et al. (2019), Kamayanti & Ahmar (2019), Mulawarman & Kamayanti (2018); Thalib (2022b), which is loaded with Godly values (*Ilahiyah*).

Furthermore, the elders often internalize the value of gratitude through "lumadu dila o'onto, bo wolu-woluwo" meaning invisible but exists. The meaning of this phrase teaches that in life, do not just pursue what is visible but also look for something that is invisible but exists (Daulima, 2009).

Furthermore, profit accounting practices based on local wisdom values align with several previous studies (Amaliah & Mattoasi, 2020; Ariyanto et al., 2017; Musdalifa & Mulawarman, 2019). Meanwhile, in the context of this study, the informants have divine awareness of their income. This is based on the statement that the fortune they get is inseparable from God's intervention. No matter how much income they earn, that is how much fortune their family earns. The size of the fortune must still be grateful. Expression and gratitude are a form of contentment and surrender with whatever has been given by God. The awareness to remain grateful is the most significant capital in living an uncertain life so that it can still survive. How much their level of awareness of God's involvement is not examined further. However, their statement that they view income as a fortune shows that they know what they earn is not merely their hard work but God's intervention. According to Cordery et al. (2019); Mulawarman & Kamayanti (2018), this is like the word fortune.

Furthermore, in Islamic religious law, the command to be grateful and the patient is contained in several verses of the Koran (revealed information), including QS. Ibrahim Verse 7 and Q.S Al-Baqarah verse 155. The gratitude that is always expressed by *binte biluhuta* traders every time they receive sustenance and the sense of patience that is reflected through their decision to continue trading, even though the profits obtained are far less in certain seasons, are more or less clear with the values commanded by Allah in the Sharia Islam. In other words, income accounting implemented by these traders is related to material (money) and conditions with local wisdom values. This income cannot be separated from their faith in the Creator that, in essence, sustenance comes from Him (good deeds). The concept of income, which is conditional on the values of faith in the Creator, is in line with findings by AlShattarat & Atmeh (2016), Mulawarman & Kamayanti (2018), Rimadani et al. (2018), Ubaidillah et al. (2013), Wiyarni et al. (2014) that the substance of income is to pursue his blessings. Baedhawiy (2012) and Chaney & Church (2017) state that fortune in the word Rabb implies that God is none other than the place and center of fortune itself, and thus fortune is tied to the context of spirituality. The findings in the form of income accounting practices

that are conditional on non-material values in the form of patience and gratitude for the sustenance given by the Creator are another form of income accounting concept that prioritizes rational calculations (Dinh, 2022; Foà, 2023; Guan, 2021; Gyamfi, 2022; Lomas, 2022; Paolone, 2021; Sankoji, 2020; Smith, 2023; Sologon, 2021). In modern accounting, the main goal of business is to maximize revenue (Lamberton, 2015). Income is often used as an indicator of success and represents company performance (Sari et al., 2015) and an important indicator of happiness (Efferin & Hutomo, 2021). Indirect income levels are also the primary indicator in measuring welfare levels (Zhao et al., 2020). The concepts of profit and income can affect happiness differently due to differences in social values (Lim et al., 2020). To obtain maximum profit, management must do its best to generate high income to increase the company's value. Triyuwono (2015) explained that modern accounting, which lives with utilitarian values, allows managers to justify any means to obtain large profits so that the bonuses they receive also increase.

Meanwhile, the findings of this research in the form of income accounting with local cultural values and religiosity reaffirm that accounting, culture, and religiosity cannot be separated from an individual's life. The relationship between culture and accounting has developed for a long time because accounting is a form of culture constantly developing (Tukan & Sawarjuwono, 2020). Likewise, religiosity or religion adhered to by individuals has an impact on their behavior toward accounting (Cordery, 2019) and business activities (Constable & Kuasirikun, 2018; Kuasirikun, 2018).

Conclusion

This study aims to construct income accounting practices by *binte biluhuta* traders based on local wisdom values. The study found that traders' income increased when they traded in the holy month of Ramadan because *binte biluhuta* is one of the local people's favorite foods, especially for breaking the fast. The accounting practice is a condition with a value in gratitude. In the Islamic culture of Gorontalo, the value of gratitude sells "lumadu eya dila pito-pito'o" or God does not close his eyes. The second

finding is that *binte biluhuta* traders experience a decline when they sell during the rainy season, sell at the end of the month, and trade after the Covid 19 pandemic. The practice of accounting for this income is a requirement with patient values. In the Islamic culture of Gorontalo, the value of patience is one of the advices that elders often convey through "lumadu mopo'o dateso duhelo" which means full of patience. The limitation of this research is that number of the literature on *binte biluhuta* books still needs to be improved. It is suggested that further studies are conducted on the areas of cultural accounting practices using social theoretical approaches such as phenomenology, ethnography, and hermeneutics so that they can add to the body of knowledge about local cultural accounting.

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