

PORTRAIT OF CAPITAL ACCOUNTING PRACTICED BY STUDENTS OF SHARIA ACCOUNTING DEPARTMENT FROM GORONTALO ETHNIC

Mohamad Anwar Thalib

Institut Agama Islam Negeri Sultan Amai Gorontalo, Indonesia

E-mail: mat@iaingorontalo.ac.id

Abstract: This study aims to reveal the values of local wisdom from the way students majoring in Islamic accounting from the Gorontalo tribe practice capital accounting. This study uses an Islamic paradigm with an Islamic ethnomethodology approach. There are five data analysis stages: charity (*amal*), knowledge (*ilmu*), faith (*iman*), information revelation (*informasi wahyu*), and good deeds (*ihsan*). The results showed that before receiving the scholarship, the initial capital to finance college was obtained by students from both their parents and their families. The practice of capital accounting is conditional on the value of local wisdom in the form of responsibility. This value is one of the advice the elders often express through *lumadu* "*delo sipati lo malu'o tiloliyo kulu-kulu wala'iyo modudu'o* which has a meaning in the form of a feeling of family responsibility".

Keywords: capital, students, Smart Indonesia Card, Local Culture

Abstrak: Penelitian ini bertujuan untuk mengungkap nilai-nilai kearifan lokal dari cara mahasiswa jurusan akuntansi syariah yang berasal dari suku Gorontalo mempraktikkan akuntansi modal. Penelitian ini menggunakan paradigma Islam dengan pendekatan etnometodologi Islam. Terdapat lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil penelitian menunjukkan bahwa sebelum menerima beasiswa maka modal awal untuk membiayai kuliah diperoleh oleh mahasiswa dari kedua orang tua dan keluarga mereka. Praktik akuntansi modal tersebut syarat dengan nilai kearifan lokal berupa tanggung jawab. Nilai ini merupakan salah satu nasihat yang sering diungkapkan oleh tua-tua melalui *lumadu* "*delo sipati lo malu'o tiloliyo kulu-kulu wala'iyo modudu'o* yang memiliki makna berupa perasaan tanggung jawab keluarga".

Kata kunci: modal, mahasiswa, beasiswa Kartu Indonesia Pintar, budaya lokal

INTRODUCTION

Capital is one of the pieces of information that will be presented in the financial statements. In the Financial Accounting Standards (2002), the Indonesian Institute of Accountants defines capital as the residual rights to the company's assets after deducting all

liabilities (Suwardjono, 2011). Departing from this definition, it can be understood that the capital referred to in modern accounting science is limited to material (money), and does not accommodate non-material information in the form of emotional and spiritual values. This fact is because accounting (including capital) is a science rooted in modernity and conditions with modern values: materialism, egoism, utilitarianism, and even secularism (Kamayanti, 2015a, 2015b, 2016a, 2019; Kamayanti & Ahmar, 2019; Mulawarman, 2010, 2013; Mulawarman. & Ludigdo, 2010; Triyuwono, 2006a, 2010, 2015, 2015, 2011).

The egoism value of capital accounting is reflected through the presentation of a capital change report that only accommodates the interests of the capital owners while marginalizing parties who are not directly involved in the company's activities—for example, the natural environment and workers (Triyuwono, 2011). Furthermore, one of the utilitarian values is reflected through the provision of bonuses to managers based on the size of the profit to be generated, which leads to profits given to the owners of capital. It may be that the process of making a profit is contrary to the ethical values, customs, and religion of the environment in which the company operates (Triyuwono, 2011). Meanwhile, the value of secularism is reflected through the dryness of religious values in the modern capital accounting concept, as reflected by the definition of capital described earlier, which does not involve religious values in it.

Adopting capital accounting based on modernity values has the opportunity to marginalize other capital accounting based on local wisdom values and can even eliminate local cultural values in capital accounting. It is in line with what is explained by (Shima & Yang, 2012). The impact of the loss of regional nature when practicing accounting from other countries has also been reminded that the existence of a single standard (adopting IFRS) can kill uniqueness as a nation, which is not a significant concern of the public. Indonesian accounting profession decision makers. (Cooper et al., 2003) by following a single international standard (IFRS), globalization will erode local norms and culture, indicating a drive towards homogenization. (Kamayanti & Ahmar, 2019) IFRS, which is the widening of the wings of globalization, will further exacerbate this situation by scientific development or research on capital accounting that is dry from local cultural values. For example, research conducted by (Syafitri, 2012) (Millah et al., 2020), (Hertati & Safkaur, 2020), (Aurillya, 2021), (Rivandi & Ariska, 2019), (Hotimah & Retnani, 2018), (Wulandari et al., 2017), (Netty Herawaty, Reni Yustien, 2019), (Ashma' & Rahmawati, 2019)

Based on the previous discussion, the researcher feels it is essential to examine capital accounting practices based on the local cultural values of the Gorontalo community. The location was chosen because the local community has a unique culture, 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). On the other hand, every cultural implementation and even local community life activities (including activities to practice capital accounting) must align with Islamic teachings' values.

Furthermore, the study of capital accounting based on the value of local wisdom is focused on students majoring in Sharia Accounting of the Gorontalo ethnicity. It is interesting because studies on accounting for the local culture of Gorontalo have rarely photographed how the 2000s generation (generation Z) practiced capital accounting. According to (Gladwell, 2009), cultural heritage has deep roots and long life. It is passed down from generation to generation and is understood as a great power. Specific cultural heritage affects how a person carries out his life, including in professional life. The research question is, how do students majoring in sharia accounting from the Gorontalo ethnic practice capital accounting? The purpose of this study is to construct capital accounting that is practiced by accounting students who come from the Gorontalo ethnic.

LITERATURE REVIEW

According to (Riyanto, 2010), capital is the result of production that is reused to produce further in its development. Then capital is emphasized on value, purchasing power, or power to use what is in capital goods. Furthermore, in the basic framework of the Financial Accounting Standards (2002), the Indonesian Institute of Accountants defines *capital* as residual rights on company assets after deducting all liabilities. This definition is not different from that stated by FSAB in SFAC no. 6 "equity or net asset is the residual interest in an entity's assets that remains after deducting its liabilities". In a sole proprietorship, equity is marked with the owner's name. Equity in the partnership company accommodates the capital contribution of each partner. Equity in a limited liability company (PT) is a capital contribution to shareholders. Shareholders are the owners of the company. Therefore, equity in PT is referred to as ordinary share capital or priority share capital (Suwardjono, 2011).

Capital accounting previously described is capital limited to material (money) and conditions with modern values. Several previous researchers have revealed that surface capital accounting practices are conditional on local wisdom values. For example (Purnamawati, 2018), through a study of the dimensions of accountability and disclosure in the Nampah Batu tradition. The study found that the financial management of the tradition of adding new is still simple, even though there is a value of responsibility. It is reflected in the actions of local people who have never diverted their funds to *niskala* (divinity). (Nurhalimah et al., 2019) Through a study of the accounting practices of scrap metal business management based on the Madura brotherhood culture. The results show that business capital is obtained from other parties through loans based on family ties, high mutual trust, and responsibility. It is made aware of the philosophy of the Madura community in the form of "*lebbi bagus pote tolang atembeng pote mata*" This expression affirms self-esteem as a fixed price for the Madura.

RESEARCH METHOD

In accounting research, there are five paradigms for studying accounting. The five paradigms are positive, interpretive, critical, post-modern, and spiritual (Kamayanti, 2015a,

2016b, 2016a, 2019; Mulawarman, 2010, 2013; Triyuwono, 2006b, 2015, 2011). In this study, the researcher used the spiritual paradigm (Islam). The paradigm was chosen because the basic assumption in the form of the research objective is to raise awareness of divinity. Divinity awareness can be presented in the research results because the spiritual paradigm recognizes accounting reality consisting of material and non-material realities in the form of emotional and spiritual realities (Triyuwono, 2010, 2015, 2011). It is in line with the purpose of this study, which is to reveal capital accounting conditional on the value of local wisdom and religiosity.

The approach used in this research is Islamic ethnomethodology. This approach is a development of modern ethnomethodology. Garfinkel defines ethnomethodology as a study that studies the way of life of group members, which is believed to be created by the creativity of fellow group members without any interference from God (Garfinkel, 1967; Kamayanti, 2016b, 2019). *Islamic ethnomethodology* is a study that studies the way of life of group members whose practice is essentially created with the permission of the Creator (Thalib, 2019b, 2019a, 2021, 2022a, 2022b, 2022c; Talib et al., 2021; Talib & Monantun, 2022a, 2022b). The Islamic ethnomethodology approach was chosen because this research aims to study how students are majoring in Islamic accounting practice capital accounting with the requirements of cultural values and religiosity.

This study uses a type of qualitative method. The researcher chose this method because this research aimed to try to understand and interpret reality, in this case, how students practice capital accounting with the requirements of local wisdom and religiosity. The next consideration is that the results of this research are not intended to be generalized, further to find the meaning of capital accounting practices, and can not use statistical tools as used in quantitative research. The purpose of research is to understand and interpret reality, research results are not to be generalized, and study results that cannot be processed using statistical tools are some of the characteristics of using qualitative methods (Burhan, 2012; Creswell, 2014; Djamal, 2015; Samsu, 2017; Sugiyono, 2014).

Location and Research Informants. The location of this research is in Gorontalo, specifically in the Department of Islamic Accounting, Faculty of Islamic Economics and Business, State Islamic Institute of Gorontalo. The researcher chose the location Gorontalo because the area has a unique philosophy, 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; Jasin, 2015; Thaib & Kango, 2018). In other words, every activity in the life of the local community is always based on the values of the teachings of Islam.

Furthermore. Research informants. Sugiyono (2014) explained that the difference between qualitative and quantitative research is one of the research informants. In quantitative research, the number of samples is significant, while in qualitative research, the number of samples is small. It is because the results of qualitative research are not intended to be generalized. The researcher used a purposive sampling technique to determine the informants in this research. This technique emphasizes the determination of informants based on these criteria, including knowledge and experience about the research theme being

studied (Yusuf, 2017). Technically, the researcher chose the four students as research informants because; first, the students who became informants in this study were recipients of educational funding assistance from the government through the Smart Indonesia Card program; second, the four students know the research theme being researched, namely the practice of capital accounting and the four students have a minimum GPA of 3.5; the next (third) consideration is that the informants come from the Gorontalo area. This point is important because this research aims to find the values of local wisdom in the way students practice capital accounting. Complete information about the four informants can be seen in table 1 below:

Table 1. Research Informants

No	Full Name	Short Name	Age	GPA	Origin	Parents' job
1.	Nur Rahmi Tiara	Tiara	19	3,72	Gorontalo	Farmer
2.	Cindriyati Ibrahim	Cindri	19	3,64	Gorontalo	Farmer and Laborer
3.	Adelia Malik	Adel	19	3,54	Gorontalo	Farmer
4.	Khairunisa Ibrahim	Ninis	19	3,52	Gorontalo	Farmer

Source: the results of research data

Table 1 previously summarizes information about the informants of this research. The first informant was named Nur Rahmi Tiara or commonly called Tiara. Tiara is currently 19 years old. Tiara has a Grade Point Average of 3.72. Tiara was born in Gorontalo in 2003. Tiara's parents work as farmers. Furthermore, the second informant, named Cindriyati Ibrahim or commonly called Cindri, is currently 19 years old. Cindri has a Grade Point Average of 3.64. Cindri comes from the Gorontalo area. Meanwhile, her parents work as laborers dan famers. Furthermore, the third informant is named Adelia Malik or commonly called Adel. Currently, Adel is 19 years old, Adel has a Grade Point Average of 3.54. Adel comes from the Gorontalo area, while her parents work as farmers. The fourth informant is named Khairunisa Ibrahim or commonly called Ninis. He is 19 years old and has a Grade Point Average of 3.52. Ninis comes from the Gorontalo area. Meanwhile, her parents' occupation was a farmer.

Data collection technique. In this study, researchers used two data collection techniques: passive participation observation and structured and unstructured interviews. (Sugiyono, 2018) explains that the data collection technique in the form of passive participation observation is that researchers come to the place of the activities of the people being observed. However, I did not participate in these activities. Technically, in collecting data using this type of observation, the researcher is limited to observing how the students practice capital accounting and other interactions related to the theme of this research. The structured interview data collection technique is a data collection method where before conducting interviews, researchers first compile a list of questions related to the theme of this study (Sugiyono, 2018).

Meanwhile, data collection with unstructured interviews is an accessible data collection technique where researchers do not use interview guidelines that are arranged wholly and systematically for data collection (Sugiyono, 2018). Technically, when collecting data using interviews, the researcher first compiled a list of questions related to the theme of this research. Meanwhile, if during the interview, there are exciting things that are not contained in the interview guide, the researcher will also dig up that information.

Data analysis technique. This study uses the technical analysis of data contained in the Islamic ethnomethodology approach. The five data analysis techniques are the first charity (*amal*) analysis. This analysis serves to find expressions or actions from group members that have rational meanings and are understood by fellow group members (Thalib, 2019b, 2019a, 2021, 2022a, 2022b, 2022c; Talib et al., 2021; Talib & Monantun, 2022a, 2022b). Technically, charity analysis is used to find all the expressions and actions of Islamic accounting students in practicing capital accounting. Those expressions and actions have a common understanding by them.

The second stage of data analysis is knowledge (*ilmu*). This analysis seeks to find the rational meaning of the expressions and actions of fellow group members (Thalib, 2019b, 2019a, 2021, 2022a, 2022b, 2022c; Talib et al., 2021; Talib & Monantun, 2022a, 2022b). Technically in this research, the scientific analysis reveals the rational meaning of students' expressions and actions when practicing capital accounting.

The third stage of analysis is faith (*iman*). The faith referred to in the ethnomethodological analysis of Islam are non-material values in the form of emotional (include local wisdom) and spiritual values from the expressions and actions or ways of life of fellow group members (Thalib, 2019b, 2019a, 2021, 2022a, 2022b, 2022c; Talib et al., 2021; Talib & Monantun, 2022a, 2022b). Technically in this study, faith analysis serves to reveal non-material values, both the value of local wisdom and religiosity, from the way students practice capital accounting.

The fourth stage of analysis is information revelation (*informasi wahyu*). This analysis serves to relate the non-material values of the way of life of fellow group members with the values contained in the Qur'an and Hadith (Thalib, 2019b, 2019a, 2021, 2022a, 2022b, 2022c; Talib et al., 2021; Talib & Monantun, 2022a, 2022b). The fifth stage is good deeds (*Ihsan*) analysis. This analysis serves to unite the findings from the analysis of charity, science, faith, and revelation information into a single unit so that a whole meaning can be obtained about the way of life of group members (Thalib, 2019b, 2019a, 2021, 2022a, 2022b, 2022c; Talib et al., 2021). ; Thalib & Monantun, 2022a, 2022b) or in the context of this study about the meaning of Islamic accounting students practicing capital accounting.

RESULT AND DISCUSSION

Before obtaining the Smart Indonesia Card scholarship, the initial capital of these students financed their education which was sourced from their parent's income or family assistance. It is, as expressed by Tiara, the following:

“As for the tuition fee. Thank God. My uncle and grandfather financed it. Then before I went to college in Gorontalo, my mother told my uncle and grandfather that I graduated from the IAIN Gorontalo campus. After that, my uncle said that I should only study in Gorontalo. Later, if there is sustenance, it will be helpful for the tuition fees. Thank God I also graduated in Gorontalo, and my uncle said “just come here. All your needs would be taken care of here”.

Tiara's previous statement, gave an understanding to the researcher that before receiving tuition assistance from the government, Tiara was assisted by her family. They will pay for her education in Gorontalo. Tiara's previous explanation found that the capital accounting practice contained in the charity "Thank God. My uncle and grandfather financed it." The knowledge from this charity is a source of capital to pay for Tiara's lectures, while in Gorontalo, it comes from her uncle and grandfather. It has been discussed and agreed upon by Tiara's parents and her family in Gorontalo. If Tiara later graduated as a student in Gorontalo, then her uncle and grandfather were willing to help pay for her education needs here. Furthermore, Tiara again explained that:

“Then my grandfather paid the cost of boarding, eating, and boarding equipment, such as cupboards and beds, all bought by my grandfather. My grandfather asked me to continue my education in Gorontalo. My grandfather helped with all costs. The laptop was also given by grandpa. If uncle adds other needs, such as pocket money for the day, but if Grandpa pays for a large number of needs, sir, such as tuition fees, boarding houses, cupboards... Alhamdulillah, when I received the scholarship, I was delighted because it did not bother other people anymore, sir. Especially troublesome for my grandfather”.

Starting from Tiara's previous statement gave an understanding to the researcher that the initial capital for college she got came from her family in Gorontalo. More specifically, significant needs such as tuition fees, boarding costs, and equipment in the form of wardrobes and beds are financed by his grandfather. Meanwhile, for the needs of daily snacks provided by the uncle. Tiara revealed that she was very grateful to be one of the scholarship recipients because she no longer bothered other people, including her grandfather.

Tiara's previous explanation found the capital accounting practice in charity "If uncle adds other needs, such as pocket money for the day, but if Grandpa pays for a large number of needs." The knowledge from this charity is a source of capital to finance Tiara's educational needs while in Gorontalo from her uncle and grandfather. Tiara's uncle will pay for small nominal needs such as pocket money. Meanwhile, her grandfather will provide capital to

Tiara to pay for significant nominal needs, such as the monthly boarding fee of Rp. 500,000, the purchase of a wardrobe and mattress.

Furthermore, Cindri said that her parents paid for her education before she received tuition assistance from the government. It is as expressed in that:

“The tuition capital comes from my parents. Both my father and mother helped to pay for my college tuition. My father works as a farmer, and my mother works in the village office. My father is also working in the company and is a laborer there. My father will farm if he has free time”.

In the previous statement, Cindri explained to the researcher that the initial capital to finance her college education came from her parent's income. Her father worked as a farmer and a laborer in a company. Her mother worked as an official in his village. Cindri's previous explanation found that the capital accounting practice contained in the charity The tuition capital comes from my parents." The knowledge from this charity is that Cindri got college capital from her parents. Where her father worked as a laborer and farmer, while Cindri's mother worked as one of the officers in her village, they used the income to finance Cindri's education, especially before she became a recipient of the Indonesian Smart Card scholarship from the government.

Furthermore, Adel revealed the same thing, before receiving a scholarship from the government, the capital for education costs came from parents, especially her father, here is a snippet of his explanation:

“From your parents, sir, my parents work as farmers, earn every six months. While waiting for the harvest, my father also worked odd jobs, sir, such as a handyman to make waterways. He paid Rp. 100,000 per day, sir. My mother works as a housewife. I have received a scholarship since semester 1. Thank God, I am happy because it can lighten the burden on my parents, and the scholarship motivates me to keep studying hard, get good grades, and not lose the scholarship”.

In Adel's previous explanation, the researcher understood that the initial capital to finance college came from her father, who worked as a farmer and craftsman. Adel revealed that the scholarship assistance had eased the burden on her parents. In contrast, the assistance has indirectly triggered her to become an active student in lectures so that she can continue to receive educational funding assistance in the following semester. Adel's previous explanation found that the capital accounting practice found in charity "From your parents ... my parents work as farmers... my father also worked odd jobs, sir, such as a handyman to make waterways ". The knowledge from this charity is a source of capital to finance Adel's education while studying in college from her father. Her father worked as a farmer while waiting for the harvest. He filled the time to work as a plumber in his village. The income from farming and handyman was given to Adel to finance her education in college.

Based on the previous discussion, it can be concluded that there are three types of capital sources for students to finance their education, especially before receiving government tuition assistance. First, educational capital comes from families in Gorontalo. It is due to the financial condition of the parents of these students who have not been able to finance their education at the university level. Therefore, the family in Gorontalo helps pay for education while studying in Gorontalo. Second, the source of educational capital comes from both parents. It is because both parents of these students have jobs; specifically, the father works as a farmer and laborer, while the mother works as a village official. The income from these two parents is used as capital for their children's education at the university level. Third, the education capital comes from the father. It is because only the father works in the family. Specifically, the student's father worked as a farmer and craftsman in his village.

Furthermore, reflecting on the practice of capital accounting gives researchers the awareness that there is a non-material value (faith) in the form of parental and family responsibilities behind the capital given to children to study in higher education. The value of responsibility is reflected through the actions of each parent. More specifically, parents work hard to earn income, which is used to send their children to school.

The elders in the Gorontalo community often instill the value of parental responsibility to their families through lumadu (advice) "*delo sipati lo malu'o tiloliyo kulu-kulu wala'iyu modudu'o*", like the nature of the hen squawking its child to follow. It means an expression of feelings of family responsibility. Hen nature plays a role in finding food for its children by scavenging garbage or whatever it eats. The hen is constantly squawking as a way to call its chicks. The hen will put its chicks first as soon as there is food, and then it can pepper the rest for itself. So the hen is forever responsible for its chicks. Likewise, the elders hope that humans can imitate the nature of chickens. Parents are responsible for the life of their family. Old people often advise couples who are just starting home life with the phrase, lumadu "*delo sipati lo malu'o tiloliyo kulu-kulu wala'iyu modudu'o*" (Daulima, 2009).

The value of parental responsibility is also in line with God's command in Surah At-Tahrim verse 6 "O you who believe, protect yourselves and your families from a Fire whose fuel is people and stones, and is overseen by rigorous and stern angels, who never disobey whatever Allah commands and do whatever they are commanded" In line with the non-material value (responsibility) of the practice of capital accounting with God's command in the verse, it provides awareness to researchers that the capital accounting that is practiced is not limited to material but also conditions with religious values.

Previous researchers have also found the practice of accounting (capital) based on the value of responsibility. For example (Randa & Daromes, 2014), through a study on the transformation of local cultural values in building accountability of public sector organizations, found that there are two types of accountability; accountability in program preparation activities. Carried out by the agent, the local government, and output accountability; the activities carried out by the principal, the community. The reconstruction of these two forms of accountability is expressed in the *kombongan* activity (sitting together

to solve a problem). Furthermore (Samiun et al., 2020), through a study of accountability in the practice of accounting for wages and *hapolas* found that the form of wage and *hapolas* practices is a form of accounting practice that is reflected in the concept of giving and receiving money, as well as accounts receivable. It means alms, love, and a sincere faith. Furthermore, there is (Thalib, 2019b), his study found that in avoiding losses on the capital expended. Traders tried to implement several strategies. One of these strategies was to donate the remaining merchandise that did not run outsold. These actions are based on awareness of shared responsibility to help each other in need.

CONCLUSION

This study aims to photograph the capital accounting practiced by students majoring in sharia accounting from the Gorontalo tribe. The study results found that these students obtained capital from their families and parents to finance all their educational needs in college. Capital accounting practiced by students from the Gorontalo tribe is conditional on the value of responsibility. This value is reflected through the actions of parents who try their best to work so that they can finance their children's education. The value of responsibility is one of the pieces of advice that parents often convey through *lumadu* “*delo sipati lo malu’o tiloliyo kulu-kulu wala’iyo modudu’o*” which has a meaning in the form of a feeling of family responsibility. This finding reaffirms that accounting is knowledge conditional on the values of local wisdom in the environment where it is practiced.

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