

Revealing Cost Accounting Practices Based on Local Wisdom Values by Travelers: An Islamic Ethnomethodology Study

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Abstract

Introduction: This study explores cost accounting practices based on local wisdom values among travelers from Gorontalo who undertake pilgrimages to Mecca by bicycle. It highlights how financial management in this context is not merely technical but deeply intertwined with cultural and religious values, especially when resources are limited. **Research Methods:** The study adopts an Islamic paradigm and employs an Islamic ethnomethodology approach. It follows a qualitative method using five stages of analysis: charity, knowledge, faith, revelation-based information, and courtesy, enabling a holistic understanding of financial behavior. **Results:** The findings show that travelers plan their expenses simply, covering essentials such as food, equipment, and charitable donations. Their cost accounting practices reflect the concept of *barakah* (blessings), rooted in Islamic teachings and local wisdom. This is exemplified by the Gorontalo expression *eya dila pito-pito'o*, meaning "Allah does not close His eyes." **Conclusion:** Cost accounting practices among these travelers go beyond financial calculations; they are embedded in faith, ethics, and culture. This study suggests that accounting can be viewed as a spiritual and moral practice that fosters trust, sustainability, and a sense of divine connection.

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INTRODUCTION

The journey to the Holy Land is a spiritually and emotionally meaningful aspiration for Muslims. However, for a group of travelers from Gorontalo who choose to cycle to Mecca, this journey is not merely an act of worship but also a form of financial management rooted in local wisdom. This study aims to explore the cost accounting practices adopted by these travelers, highlighting how local wisdom principles shape their spending patterns and financial management.

In accounting studies, cost accounting practices are generally related to recording, managing, and controlling costs to achieve economic (Azwar et al., 2022; Cahyono, 2020; Hanggara, 2019). However, in the context of this spiritual journey, cost accounting practices are not only focused on cost-saving but also reflect the value of barakah (blessing), which is believed to facilitate the journey. The aspect of barakah in the travelers' cost accounting practices is intriguing to study, as it represents a fusion of economic rationality and spiritual belief.

The study of cost accounting based on cultural and spiritual values is essential, as cost accounting research has so far been dominated by technical and calculative approaches that are detached from local cultural values. Previous studies have primarily focused on cost accounting techniques and calculations, as well as their impact on business efficiency (Avignone et al., 2025; Chou et al., 2024; Dong et al., 2025; Liang, 2025; Mamonov et al., 2024; Shen et al., 2025; Sodkomkham et al., 2024; Usul & Olgun, 2025; Wang & Qiu, 2025; Zhao et al., 2024). Meanwhile, research on cultural accounting has begun to develop, as seen in studies conducted by (Anandya & Werastuti, 2020; Anggraeni et al., 2021; L. P. Dewi et al., 2022; Nur & Syahril, 2022). However, studies specifically exploring traveler accounting practices based on local cultural values remain scarce.

This research offers a unique and significant contribution to the field of cost accounting by exploring practices that are not only technical and calculative in nature but also deeply rooted in local cultural and spiritual values. Unlike most previous studies that emphasize efficiency and cost calculation methods within modern business contexts, this study highlights how cost accounting practices are carried out by pilgrims from Gorontalo who journey to Mecca by bicycle in a context rich in religious and cultural meaning.

This research clearly expands the traditional framework of cost accounting, which has long focused solely on technical aspects, efficiency, and calculation. In doing so, it broadens the scope of cost accounting from a narrow and materialistic approach to a holistic and contextual one that takes into account spirituality, culture, and humanity in accounting practices. This paves the way for a new understanding that accounting is not merely a measurement tool, but also a reflection of the values and way of life embraced by its practitioners.

Local wisdom values are crucial in financial decision-making as they reflect the life principles, social norms, and beliefs embraced by a community (Amaliah, 2016; Ariyanto et al., 2017). Local wisdom not only provides an ethical framework for financial management but also creates spiritual and social meanings behind every financial decision. This enables

individuals or groups to make decisions that are not solely oriented toward efficiency or material profit, but also toward sustainability, social harmony, and blessings in life (F. N. I. Dewi et al., 2022; Rahayu et al., 2016).

Based on the issues previously outlined, the research problem of this study is: How do travelers practice cost accounting? What are the local cultural and religious values behind the cost accounting practices implemented by travelers? Building on these questions, the objective of this research is to uncover the cost accounting practices of travelers based on local cultural values.

The findings of this study are expected to contribute to the accounting literature, particularly in the field of cost accounting that incorporates cultural and religious values. Additionally, this research aims to provide insight to the public on the importance of *barakah* (blessings) in daily financial management. This study also opens avenues for further research to explore accounting practices based on local wisdom in various other contexts.

RESEARCH METHOD

This study employs the Islamic paradigm as a perspective in understanding accounting realities. Within this paradigm, accounting is not viewed as knowledge detached from non-material values; rather, it is inherently rich with non-material aspects (Kamayanti, 2020). This rationale underlies the researcher's choice of paradigm, as the aim of this study is to uncover cost accounting practices that are not solely material in nature but are also deeply embedded with non-material values, specifically local culture and religious beliefs.

Islamic ethnomethodology is the approach used in this study. This approach aims to examine the way of life of a community, based on the belief that their way of life exists by the will of the Creator (Thalib, 2022). The researcher selected this approach because it aligns with the study's objective, which is to explore how travelers practice cost accounting that is deeply embedded with local cultural values and religious beliefs.

This research employs a qualitative method. The researcher chose this method because the study focuses on exploring meaning and gaining an in-depth understanding of the social situation—specifically, how travelers practice cost accounting based on local cultural values and religiosity. A quantitative method was deemed unsuitable for this study, as the research does not aim to generalize the findings (Sugiyono, 2018).

Data collection was conducted through structured interviews. According to Sugiyono (2018), structured interviews are a data collection technique in which the researcher prepares a detailed list of questions related to the research topic beforehand. The researcher then gathers information based on these predetermined questions. In this study, before conducting interviews with informants, the researcher first developed a set of questions regarding how they practice cost accounting that is embedded with local cultural values and religiosity. The researcher then explored information based on these questions.

This study involved two informants: Andi Harvin Thalib, commonly known as Andi, who was 26 years old at the time of the journey, and Chairul Ma'atini, known as Chairul, who was 27 years old. They undertook a journey from Gorontalo to Mecca, which lasted for 1 year and

2 months, starting on June 6, 2021, and concluding in August 2022. They named their journey Muslim Youth Journey, with the primary goal of performing the Hajj pilgrimage. Both informants were born and raised in Gorontalo.

The selection of Andi Harvin Thalib and Chairul Ma'atini as informants was based on key criteria highly relevant to the objectives of this research. Both undertook a unique journey from Gorontalo to Mecca by bicycle, which lasted for 1 year and 2 months. Their experience is highly relevant as it provides firsthand insight into the financial decisions made during the long journey, influenced by local wisdom and religious values. Both were raised in Gorontalo, a region with a strong Islamic tradition, and had a deep religious motivation for undertaking this journey, with the primary goal of performing the Hajj pilgrimage. Their religious background ensured that their decision-making was influenced by Islamic teachings, which forms the core of this research in exploring how faith and cultural values impacted the cost practices they implemented.

This study employs data analysis based on the Islamic ethnomethodology approach, which includes the analysis of charity, knowledge, faith, revelation-based information, and courtesy (Thalib, 2022). The following outlines the stages of Islamic ethnomethodology data analysis.

Table 1. Five-Stage Analysis Framework for Islamic Ethnomethodology in Cost Accounting Practices

Stage	Description	Purpose in Study
1. Charity	Charity refers to expressions and actions of community members that reflect their way of life.	Analyze the expressions and actions of informants to understand how they practice cost accounting based on local cultural and religious values.
2. Knowledge	Knowledge is the rational meaning behind the expressions and actions that reflect the community's way of life.	Uncover the rational meaning behind the informants' expressions and actions in practicing cost accounting rooted in local cultural and religious values.
3. Faith	Faith represents the non-material values driving the way of life of community members.	Identify the non-material, particularly cultural, values that motivate the travelers in practicing cost accounting.
4. Revelation-based Information	This stage involves understanding the divine knowledge or revelation that influences the practices of the community.	Examine how religious teachings and revelations influence the informants' cost accounting practices, aligning with

Stage	Description	Purpose in Study
		Islamic principles and values (quran and Hadith).
5. Courtesy	Courtesy refers to the social the previous four stages into a unified behaviors and respectful framework, providing a comprehensive interactions that manifest in the understanding of how the informants community's way of life.	This analysis integrates the findings from practice cost accounting based on local cultural and religious values

Source: (Thalib, 2022)

RESULT AND DISCUSSION

Performing Umrah by bicycle from Gorontalo to Mecca incurs a higher cost compared to traveling by airplane. This was expressed by Andi as follows:

Yes, an estimation was made. According to the Budget Plan (RAB) that I prepared, the cost of performing Umrah by bicycle was estimated to exceed Rp 100.000.000 per person. However, I thought of it this way: indeed, when compared, performing Umrah or Hajj directly by plane is cheaper than doing it by bicycle. But the difference is that for direct Umrah, the funds must be available all at once, whereas for Umrah by bicycle, the funds can be accumulated gradually.

Based on Andi's explanation, the researcher understands that before embarking on the Umrah journey by bicycle, he had already calculated the estimated costs required for the trip. According to his calculations, this religious journey would cost more than Rp 100,000,000 per person. However, by using a bicycle as a mode of transportation, the necessary funds could be gathered gradually throughout the journey. In contrast, performing Umrah directly by airplane requires having the full amount of money available beforehand.

Andi further explained how he initially decided to perform Umrah by bicycle. He provided the following explanation:

In my village, many people live on daily earnings. They survive on the income they make each day to meet their daily needs. The same principle applies to performing Umrah by bicycle—the funds are accumulated and used gradually. For instance, daily necessities like food remain constant, but unlike Umrah by plane, which requires around Rp 30.000.000 to be paid all at once, this journey allows for a more flexible financial approach. The idea for this journey came from our difficulty in saving money. Since we were not good at setting aside large sums, it was challenging to gather Rp 30.000.000 at once. Therefore, we chose to save and spend the money gradually throughout the journey. If the journey takes a year, the daily living expenses we incur remain the same, such as eating three meals a day—just like if we were still in Gorontalo. However, Umrah by bicycle takes much longer compared to traveling by plane. But in terms of investment, this journey provides more benefits, especially in

terms of the knowledge and insights gained along the way. So, it can also be considered a form of investment, not just a religious pilgrimage.

From Andi's explanation, the researcher understands that the costs for this Umrah journey were planned to be accumulated gradually by setting aside a portion of his daily earnings. However, since he found it difficult to save money and struggled to gather Rp 30,000,000 at once, he opted for an Umrah journey by bicycle, where the expenses could be collected and used gradually throughout the trip. Although performing Umrah by bicycle takes longer than traveling by plane, Andi believes that the journey has provided greater benefits, particularly in terms of increased knowledge and broader perspectives gained along the way. He considers this experience an investment for his future, rather than just a pilgrimage.

Andi further explained that one of the reasons for undertaking this Umrah journey was to dedicate his youth to worship. As long as he was still young and physically capable of performing Umrah by bicycle, he wanted to seize the opportunity to worship in this way. He shared the following explanation:

Actually, there was a calculation based on the Budget Plan (RAB) that I had prepared. In 2019, I was still working on my thesis. The desire to go to Mecca had been there for a long time, but I wasn't able to save money because every time I tried, the funds would be used for daily necessities. Then, at the end of 2019, I started thinking that, since my background is in outdoor adventure and nature lovers' organizations (Mapala), I should make better use of my youth. I remembered that on Judgment Day, Allah would ask, 'How did you spend your youth?' If my only answer was 'Climbing up and down mountains,' it wouldn't feel meaningful enough. That's when I began to consider transforming my journey into more than just an adventure—turning it into a religious journey. Since conventional saving methods weren't working for me, I began looking for alternative ways. I believe that Allah grants different strengths to each individual.

From Andi's explanation, the researcher understands that before embarking on his pilgrimage to Mecca by bicycle, he had already prepared a detailed budget plan. In 2019, while he was still busy working on his thesis, he had already nurtured the desire to visit Mecca. However, he realized that he lacked the financial ability to save money. By the end of 2019, he began to reflect on how his experience as a member of a nature lovers' organization (Mapala) could be utilized to worship Allah—specifically by making the pilgrimage to the holy land. This decision was rooted in his faith, as he believed that on the Day of Judgment, Allah would ask how he had spent his youth. Given his physical strength and endurance, he decided to perform Umrah by bicycle.

Building on Andi's previous statements, the researcher identified a cost accounting practice in the form of simple expense recording. This practice is evident in charity "Actually, there was a calculation based on the Budget Plan (RAB) that I had prepared" The knowledge derived from this practice is that, before traveling from Gorontalo to Mecca, Andi had compiled a list of necessary expenses for the journey. This budget plan included items such as bicycle equipment, operational tools, administrative costs, outdoor gear, and logistics.

Andi further explained that the largest expenses were incurred when they were in Singapore and Oman. He provided the following explanation:

The biggest expenses were in certain countries, such as Singapore and Oman. For example, in Oman, we once ate at a restaurant, and the cost was around Rp 400,000 for a single meal. However, when we were in countries with a high cost of living like that, we did not convert the prices to rupiahs. Why? Because if we kept calculating everything in rupiahs, we would just stress ourselves out, hahaha. So, we stuck to the belief that sustenance comes from Allah. In other words, we continued to make efforts and take action, but we did not worry excessively about money.

From Andi's explanation, the researcher understands that the largest expenses they incurred were when they were in Singapore and Oman. For instance, while in Oman, they once spent Rp 400,000 on a single meal. Andi deliberately avoided converting foreign currencies into Indonesian rupiahs to prevent himself and his companions from being overwhelmed by the increasing expenses. Additionally, they maintained the belief that sustenance comes from Allah; therefore, they focused on making efforts and taking action without excessively worrying about financial matters.

Building on Andi's previous statements, the researcher identified an accounting practice related to expenditure on consumption. This practice is evident in charity "in Oman, we once ate at a restaurant, and the cost was around Rp 400,000 for a single meal" The knowledge derived from this practice is that food expenses were one of the largest costs during the journey, especially when traveling in high-cost countries. Despite the high cost of food, they never considered cutting back on meals, as they needed substantial energy for the journey. Another interesting aspect is that their spending decisions were closely tied to their belief that sustenance is predetermined by Allah. This aligns with the views of (Funnell & Williams, 2014; Jacobs, 2005; Jayasinghe & Soobaroyen, 2009; Kuma et al., 2023; Suhaimi Nahar & Yaacob, 2011).

Furthermore, Chairul conveyed a similar statement, emphasizing that their largest travel expenses were primarily on food and equipment. The following is an excerpt from Chairul's interview:

In my opinion, the biggest expenses were for equipment, including food. Food prices vary in each country, depending on the exchange rate. In Indonesia, food is relatively cheap, but equipment is quite expensive. Spare parts and bicycle accessories, such as chains and inner tubes, also needed to be prepared. We bought extra supplies to take abroad.

From Chairul's explanation, the researcher understands that the largest expenses he and Andi incurred during their journey to the Holy Land were for equipment and food. This is because food prices vary from country to country, depending on the local exchange rate. Compared to Indonesia, food prices are relatively cheaper domestically than abroad, and the same applies to bicycle equipment.

Based on Chairul's statement, the researcher identified a cost accounting practice aimed at reducing expenses during the journey. This practice is reflected in charity "We bought extra supplies to take abroad " The knowledge derived from this practice is that one of the cost components expected to be high during the journey to Mecca was bicycle

equipment expenses. To avoid excessive costs, they chose to purchase the necessary equipment in Indonesia. As a result, when arriving in countries with a higher cost of living, they no longer needed to spend additional money on equipment.

Next, Chairul explained that although their journey required significant expenses, they never cut costs on food. The following is an excerpt from Chairul's interview:

I prioritize team communication to determine whether a certain need is urgent or not. However, when it comes to food, we never set any limits, Sir. We need a lot of energy, so food intake must be sufficient. When it comes to eating, I never hold back or restrict spending. Whether we spend a hundred, two hundred, three hundred, or even four hundred thousand rupiah a day, it doesn't matter because our bodies require a lot of energy. But for items or equipment, we are more cautious with our spending. We delay purchasing equipment and only buy it when we are about to travel abroad. However, for urgent needs, such as a flat tire or a broken bicycle axle, we still allocate funds because these are technical issues that cannot be avoided. So, most of our expenses go toward technical aspects, whereas for food, we don't worry too much about the costs because it is essential for maintaining stamina.

From Chairul's statement, the researcher understands that they never set a minimum daily food budget. This is because they needed a substantial amount of energy for their long journey. However, when it came to purchasing other items, they were highly cautious about their spending. Besides food, another expense they did not limit was the cost of equipment or tools necessary for their journey, such as replacing flat tires, broken axles, and other essential repairs.

Based on Chairul's explanation, the researcher identified a cost accounting practice that differentiates between spending on food and equipment. This practice is reflected in Chairul's statement: "So, most of our expenses go toward technical aspects, whereas for food, we don't worry too much about the costs because it is essential for maintaining stamina." The knowledge derived from this practice is that Chairul and Andi agreed not to cut costs on food expenses. In other words, whenever they felt the need to eat during the journey, they bought food immediately because the journey required significant physical effort. In contrast, for equipment costs, they strategized by purchasing necessary items in Indonesia before reaching countries with higher living expenses.

Next, Chairul explained that although they required a significant amount of money for their journey to the Holy Land, they never forgot to set aside part of their wealth to share with others. The following is Chairul's explanation:

Yes, Andi usually gives charity after the Fajr prayer. He often buys food to distribute. He once had the idea of purchasing new Qur'ans and donating them to mosques and orphaned children. He immediately put this charitable initiative into action to ensure it reached the right recipients—he even distributed the donations himself. In fact, Andi cannot stand seeing others in difficulty without offering help. Alhamdulillah, perhaps it was his habit of giving charity that helped us in Oman. When we started running low on money, kind-hearted people unexpectedly came forward to assist us. The same thing happened in Saudi Arabia—Alhamdulillah, there were still many people willing to help us.

From Chairul's statement, the researcher understands that one of their daily habits after the Fajr prayer was giving charity. Andi would buy food and immediately distribute it to those in need. In addition, they once had the idea of purchasing Qur'ans and donating them to mosques and orphaned children who required them. According to Chairul, this habit of giving charity may have contributed to the ease of their journey to the Holy Land. When they were running low on funds, kind-hearted individuals spontaneously came to their aid. They experienced this firsthand during their time in Saudi Arabia.

Based on the previous interview excerpt, the researcher identified an accounting practice involving the allocation of money for charity. This practice is reflected in charity: "Yes, Andi usually gives charity after the Fajr prayer" The knowledge gained from this practice is that these travelers did not allocate their funds solely for personal needs during the journey; they also used a portion of their money for charity. They firmly believed that by helping those in need, Allah would return that kindness to them.

This study aligns with previous research, such as Bin-Nashwan (2025), which suggests that the complexity of zakat laws can influence compliance. However, in the context of travelers, their belief in Allah's rewards for good deeds motivated them to give charity despite the absence of any formal obligation, demonstrating that social-religious motivation can overcome legal constraints. Similarly, Abdul-Jabbar & Bin-Nashwan (2022) emphasized that zakat compliance is not only influenced by legal enforcement but also by social pressure and the perceived credibility of institutions. This mirrors the behavior of these travelers, who voluntarily allocated funds for charity due to their religious belief that kindness would be repaid, proving that social-religious motivation can be a strong driver without legal coercion. Furthermore, Sadallah et al. (2023) highlighted that knowledge plays a crucial role in zakat compliance, indicating that travelers who understand the spiritual and social value of charity are naturally inclined to share during their journey, reinforcing their intention to comply without external pressure.

Furthermore, Chairul explained that there was no need for discussion if Andi wanted to use their money for charitable activities. The following is his explanation:

For things like that, there's no need for discussion, sir. We usually act immediately. One time, Andi said, 'I want to buy Qur'ans,' and I responded, 'Why even ask? Just do it—it's an act of worship.' So, for matters like that, there's no need to consult each other. I feel the same way; I don't need to wait or discuss it first. For example, when we stayed in a city, we often had discussions with community members, and sometimes people even interviewed us. If someone suddenly came asking for a donation, I couldn't just stop and ask Andi first—I would simply give. There were even friends from the community who said, 'What's with you two? You sell T-shirts but then donate the proceeds, while others would keep the money for themselves.' I replied, 'InshaaAllah, by giving, our sustenance will continue to flow until we reach Mecca. Our journey is still long—if we start counting what we give, then Allah will also start counting what He provides for us.'

From Chairul's explanation, the researcher understands that during their journey, Andi once asked him whether the money from selling T-shirts could be used to buy Qur'ans for donation. However, for Chairul, such decisions did not require further discussion because

charity is an act of worship that should be carried out spontaneously and sincerely. Chairul also explained that they upheld a principle of always sharing without hesitation, even when their community friends questioned why they chose to donate part of their earnings instead of saving them for personal needs. For Chairul, their sustenance would continue to flow as long as they kept giving. This principle guided them throughout their journey to Mecca, with the firm belief that Allah would always provide for their needs every step of the way.

Based on Chairul's statement, the researcher identified a cost accounting practice related to the technical use of funds. This practice is reflected in charity "For things like that, there's no need for discussion" The knowledge gained from this practice is that there was a difference in the technical use of funds during their journey. Specifically, for charitable expenses, they did not need to consult each other first. If either of them felt the urge to help someone in need, they could do so immediately without seeking permission from one another. This practice was rooted in their faith that by sharing their wealth, Allah would ensure that their sustenance continued to flow back to them.

Based on the previous discussion, it was found that cost accounting practices include simple cost planning records, higher consumption costs compared to other expenses, cost savings on equipment by purchasing supplies in Indonesia, and fund allocation for charity. Reflecting on these cost accounting practices provides an understanding that they are deeply embedded with the value of barakah (blessing). This value of blessing is reflected in various aspects.

First, the ease of life's journey, where by sharing, they experience smoother affairs and receive assistance in various situations. Second, the continuous flow of sustenance, as seen in how their wealth does not diminish but instead increases when they give. Third, inner peace and happiness, as sharing brings a sense of satisfaction, joy, and tranquility, which are signs of blessing. Fourth, stronger social relationships, as blessings are also evident in the strengthened social bonds, where sharing fosters solidarity and support from others. Fifth, unexpected rewards, where those who give often receive help or sustenance from unforeseen sources, demonstrating the blessings in their actions.

In Islamic culture, the blessing of sustenance is one of the most frequently advised values by elders. This advice is reflected in the expression (*lumadu*) *eya dila pito-pito'o*, which means "God does not close His eyes." The essence of this expression is that whatever we do, Allah is always watching us. It conveys a deep sense of faith—no matter what misfortune befalls a person, they believe that Allah sees everything.

Elders often advise, through *lumadu*, that life should be adorned with honesty. They remind people not to be concerned solely with being seen by humans, but to fear the fact that Allah sees everything we do—both good and bad. Even feelings such as resentment, hatred, and envy, which may remain hidden from others, are fully known to Allah (Daulima, 2009).

The actions of travelers who consciously apply cost accounting practices, share their sustenance, and allocate funds for charity reflect the values embedded in the expression *eya dila pito-pito'o*. They firmly believe that no act of kindness is ever wasted because Allah is

always watching and will reward them in His own way. This belief strengthens their motivation to prioritize the value of blessing (*keberkahan*) in every aspect of life, including financial management. In other words, the cost accounting practiced by these travelers is not merely materialistic but is deeply enriched with local cultural values, particularly the principle of *eya dila pito-pito'o*.

This study aligns with Nur & Syahril (2022), who found that in both the cultural accounting practice of *kokocoran* and the cost accounting of travelers, records are not only materially oriented but are also rich in local cultural values. The concept of "*eya dila pito-pito'o*" emphasizes that every action is recorded not only by humans but also in the eyes of God. In *kokocoran*, simple records of donations reflect a moral responsibility to return kindness in the future. Similarly, Nugraha (2021) highlights that the cost accounting of travelers shares similarities with the ethical code of public accountants in Bugis culture, where both are grounded not only in material aspects but also in moral and local cultural values. The principle of "*eya dila pito-pito'o*" underscores the spiritual consequences of every action, aligning with the Bugis values of *lempu* (honesty), *getteng* (firmness), *warani* (bravery), and *acca* (wisdom), which reinforce integrity and moral responsibility in accounting practices.

Furthermore, Hermawan & Nomleni (2024) reveal that the accounting mechanisms in Belis marriage traditions, which are based on familial norms, also share similarities with the cost accounting of travelers. The concept of "*eya dila pito-pito'o*" reaffirms that accounting is not merely about numerical calculations but also a reflection of cultural values, social responsibility, and moral consequences inherent in every action.

Moreover, in Islamic law (Sharia), the blessing of sustenance is a fundamental teaching explained in the Qur'an. One of the verses that illustrates this concept is Surah Al-Baqarah (2:261). This verse emphasizes that blessing is not measured by the amount of wealth one possesses, but by how that wealth is utilized. This principle is reflected in the practices of travelers, who do not seek personal profit alone but also share with others and allocate part of their sustenance for social causes. They firmly believe that the more they give, the more blessings they receive in life. Their actions embody the values taught in this verse, where giving is not a loss but an investment that brings multiplied blessings. Thus, it can be understood that the cost accounting practices implemented by these travelers are deeply infused with the awareness (courtesy) of cultural values and faith in the Creator.

Based on the previous findings and discussion, Figure 1 illustrates the relationship between cost accounting, *barakah* (blessing), and cultural values.

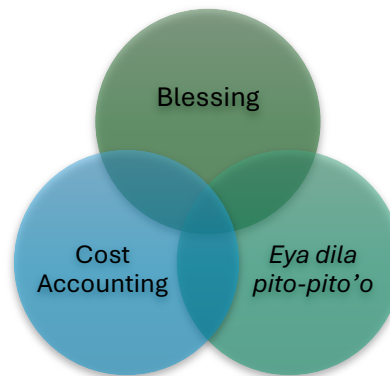


Figure 1. Illustrates The Relationship Between Cost Accounting, Blessing, and Cultural Values.

Source: researcher data processing results, 2025

This figure explains the interconnectedness between cost accounting practices, the Islamic concept of *barakah*, and the local cultural values of Gorontalo, as reflected in the expression *eya dila pito-pito'o*. The diagram shows that the cost accounting practices carried out by Gorontalo cyclists on their pilgrimage to Mecca are not merely technical or economic actions, but practices deeply embedded with spiritual and cultural values.

Cost accounting is conducted in a simple manner, involving the recording of essential needs such as food, equipment, and charitable donations. These practices are grounded in the belief that financial management, when accompanied by sincere intentions and goodwill, brings *barakah* in the form of smooth journeys, sustained sustenance, inner peace, social solidarity, and unexpected rewards. This notion of *barakah* is closely intertwined with local cultural beliefs, particularly through the expression *eya dila pito-pito'o*, which means “Allah does not close His eyes,” serving as a reminder that every human action is always under divine watch. Thus, the cost accounting practices of these travelers reflect not only financial prudence but also a spiritual awareness and a commitment to strong moral and cultural values.

Furthermore, this figure also represents the profound meaning of *barakah* in sustenance within the travelers' cost accounting practices. In this context, *barakah* does not necessarily imply abundance in quantity, but rather the benefit, sustainability, and peace that one experiences from their sustenance. The travelers believe that by setting aside part of their wealth to share—through charity or helping others—their provisions become more sufficient and meet their needs throughout the journey. This belief aligns with the Islamic principle that wealth spent in the way of good will never decrease but instead be multiplied, as stated in Surah Al-Baqarah (2:261).

The *barakah* in sustenance is also evident in various non-material forms, such as ease in travel, assistance from others, and safety throughout the journey. This demonstrates that blessed sustenance is not only about what is physically visible but also includes spiritual and social dimensions. Therefore, the cost accounting practices of these travelers are part of a

form of worship that unites economic, spiritual, and social values—a meaningful and holistically responsible approach to financial management.

CONCLUSION

This study reveals that cost accounting practices among travelers from Gorontalo to Mecca are not merely financial calculations but are deeply rooted in local wisdom and Islamic values. The findings indicate that financial management in this context integrates elements of *barakah* (blessings), as reflected in the Gorontalo cultural phrase *eya dila pito-pito'o*, meaning "Allah does not close His eyes." This perspective emphasizes that financial decisions are not only driven by economic efficiency but also by ethical and spiritual considerations. The study highlights the importance of incorporating cultural and religious values into accounting practices, suggesting that future research could explore similar accounting phenomena in other cultural and religious contexts. Further studies could also examine how such value-based accounting influences long-term financial sustainability and decision-making processes. Moreover, future research could explore how cost accounting based on faith and local wisdom applies in different cultural or business settings, such as Islamic microfinance institutions or community-driven financial models.

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