



Pesantren Teachers' Meaning of Loss Based on *Mopo'o Tanggalo Duhelo* Values: A Transcendental Phenomenology

Mohamad Anwar Thalib^{1*}, Nurhayati Ntuka², Rifdayanti Paungan³, and Rohalia R Tuna⁴

¹ IAIN Sultan Amai Gorontalo, Indonesia, mat@iaingorontalo.ac.id

² IAIN Sultan Amai Gorontalo, Indonesia, nurhayatintuka@gmail.com

³ IAIN Sultan Amai Gorontalo, Indonesia, rifdayantipaungan@gmail.com

⁴ IAIN Sultan Amai Gorontalo, Indonesia, rohalia@gmail.com

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*Corresponding author email:

mat@iaingorontalo.ac.id

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Abstract

Introduction: Previous accounting studies predominantly interpret loss in material and financial terms, while spiritual and cultural dimensions within pesantren remain underexplored. This creates a theoretical gap because loss accounting has not adequately accommodated local wisdom and transcendental values embedded in pesantren life. Therefore, this study explores how pesantren teachers interpret loss through the local cultural values of *Mopo'o Tanggalo Duhelo*. The novelty of this study lies in reconstructing the meaning of loss accounting based on pesantren spirituality and local culture.

Research Methods: This study employs an interpretive paradigm using a transcendental phenomenological approach. Data were collected through in-depth interviews and observations involving purposively selected pesantren teachers and analyzed through *noema*, *epoche*, *noesis*, *intentional analysis*, and *eidetic reduction*.

Results: The findings reveal four meanings of loss: material shortage, lack of gratitude, students' lack of seriousness in learning, and failure to practice knowledge. These meanings reflect the cultural value of *Mopo'o Tanggalo Duhelo*, emphasizing endurance, patience, sincerity, and spiritual responsibility. **Conclusion:** This study contributes theoretically by extending loss accounting beyond material dimensions toward cultural and transcendental perspectives. Practically, the findings provide insights for pesantren

management in developing values-based educational practices grounded in religiosity and local wisdom.

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Page: 1-19

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INTRODUCTION

As an Islamic educational institution, pesantren play a very important role in character formation, scientific development, and instilling religious values in the younger generation (Malihah, 2024). The existence of pesantren is not only understood as a formal educational institution, but also as a center for spiritual, social, and cultural development (Harisah, 2020). Amidst social changes and increasingly complex times, Islamic boarding schools remain consistent in preserving Islamic scholarly traditions and instilling noble values in their students (Ramadhani et al., 2025). However, pesantren also face significant challenges in managing the institutions, particularly those related to teacher welfare, limited facilities, and efforts to maintain cultural and religious identity amidst the tide of globalization (Asiska et al., 2024).

One of the prominent issues is how pesantren teachers interpret the concept of loss. Until now, discussions about losses in accounting literature have tended to focus solely on material aspects, such as a decline in revenue or failure to meet financial targets (Azwar et al., 2022). Such perspectives often overlook losses in non-material dimensions that are particularly relevant in pesantren, such as spiritual losses, moral losses, and losses related to local culture. Therefore, research on the meaning of loss in pesantren is important to broaden the perspective of accounting so that it is not only focused on the economic dimension, but also on cultural and religious values.

Furthermore, understanding the losses experienced by pesantren teachers can enrich the concept of loss accounting with cultural and transcendental dimensions. Traditionally, conventional accounting has tended to emphasize quantitative aspects, while the experience of loss in pesantren life more often touches upon qualitative aspects that are difficult to measure numerically. Therefore, the transcendental phenomenology approach is considered relevant for exploring the deepest meaning of pesantren teachers' experiences, as this approach focuses on the consciousness, reflection, and essence of the experiences of the subjects. Thru this comprehensive understanding, it is hoped that new constructions regarding loss accounting will emerge that are more appropriate for the social, cultural, and religious realities in pesantren.

Existing debates in accounting literature concerning the concept of loss mainly revolve around whether loss should be understood solely in economic and financial terms or also through social, cultural, and spiritual dimensions. Conventional accounting scholars generally define loss as a measurable reduction in economic benefits, assets, or profits (Azwar et al., 2022). However, critical and interpretive accounting studies argue that such perspectives are

too narrow because they ignore human experiences, moral values, and cultural realities surrounding economic activities (Kamayanti, 2018). In the context of pesantren, loss is not merely related to financial decline, but may also involve spiritual responsibility, moral sacrifice, social relationships, and devotion to religious values. These differing perspectives indicate an ongoing debate regarding the boundaries of accounting in interpreting human experiences beyond material calculation.

Although previous studies have discussed accounting from cultural, religious, and spiritual perspectives (Hasibuan, 2021; Mus et al., 2023; Thalib, 2024), limited research specifically explores the meaning of loss from the lived experiences of pesantren teachers. Existing accounting literature predominantly focuses on material and quantitative interpretations of loss, while non-material dimensions such as spiritual sincerity, emotional sacrifice, and local cultural values remain underexplored. Furthermore, studies integrating local wisdom into the construction of loss accounting concepts are still scarce, particularly those using transcendental phenomenology as an analytical approach. Therefore, this study seeks to fill the theoretical gap by exploring how pesantren teachers consciously interpret loss through the cultural values of *Mopo'o Tanggalo Duhelo*, which may offer an alternative understanding of loss beyond conventional accounting assumptions.

Based on the description above, there are two research questions in this study: how do pesantren teachers interpret loss? How are local cultural values reflected thru the meaning of that loss? Based on these two research problems, the objectives of this study are: first, to interpret loss from the perspective of pesantren teachers; and second, to uncover the local cultural values behind the meaning of loss from the perspective of pesantren teachers.

This study contributes to accounting literature in three important ways. First, it expands the concept of loss accounting by incorporating spiritual, moral, and cultural dimensions that are often neglected in conventional accounting discourse. Second, this research enriches interpretive and Islamic accounting studies by demonstrating how local cultural values shape the understanding of economic experiences within pesantren life. Third, through the transcendental phenomenology approach, this study offers an alternative methodological perspective for exploring subjective meanings and consciousness in accounting practices. Consequently, the findings are expected to encourage the development of accounting knowledge that is more humanistic, culturally grounded, and relevant to the social realities of religious communities.

RESEARCH METHOD

This study is based on an interpretive paradigm that emphasizes understanding the meaning of the subjective experiences of pesantren teachers (Kamayanti, 2020). The approach used is transcendental phenomenology with a qualitative research type (Kamayanti, 2020). Data was collected thru in-depth interviews with purposefully selected informants (Yusuf, 2017). The analysis was conducted thru the phenomenological stages: *noema* (initial

meaning), *epoche* (suspension of prejudice), *noesis* (deep meaning), *intentional analysis* (experience of consciousness), and *eidetic reduction* (essence of meaning) (Kamayanti, 2020). With this framework, the research is expected to capture the full meaning of loss as experienced by pesantren teachers, while also reconstructing the understanding of loss, which is not limited to material aspects but also includes the religious dimension and local cultural values inherent in daily life at the pesantren.

This study employs transcendental phenomenology because the research aims to understand the deepest consciousness and lived experiences of pesantren teachers in interpreting loss. Unlike other qualitative approaches that primarily focus on social interpretation or textual meaning, transcendental phenomenology emphasizes the essence of human experience by suspending the researcher's assumptions through the process of *epoche* (Kamayanti, 2020). This approach is considered appropriate because the meaning of loss in pesantren life cannot be fully understood through material or objective measurements alone, but must be explored through the awareness, reflection, spirituality, and cultural experiences of the informants. Through transcendental phenomenology, the study seeks to uncover the essential meaning of loss rooted in the local values of *Mopo'o Tanggalo Duhelo* and the religious life of pesantren teachers.

The study involved five pesantren teachers as informants who were selected purposively based on several criteria, namely having a minimum of two years of teaching experience, actively participating in pesantren activities. The informants were considered capable of providing deep reflections regarding the meaning of loss within the pesantren environment. Data collection was conducted through in-depth interviews lasting approximately 60–90 minutes for each participant, allowing the researcher to explore the participants' lived experiences comprehensively. Ethical considerations were also carefully maintained by obtaining participants' consent before the interviews, ensuring confidentiality of personal information, and respecting the participants' rights to withdraw from the study at any stage of the research process.

To ensure the credibility and trustworthiness of the findings, this study applied several qualitative validation strategies. First, prolonged engagement was conducted through intensive in-depth interviews to gain a comprehensive understanding of the informants' experiences and perspectives. Second, the researchers implemented reflexivity through the *epoche* process to minimize personal assumptions and biases during data interpretation. In addition, data trustworthiness was strengthened through detailed documentation of interview transcripts, field notes, and phenomenological analysis stages, enabling transparency and consistency throughout the research process.

RESULT AND DISCUSSION

Meaning of Loss in the Form of Lack of Resources

One form of loss felt by teachers in pesantren is related to financial aspects. This loss arises because the income received is much lower compared to teachers in public schools. This is as stated by Mr. Kosim Kolonta as follows:

{We are still lacking in this education team because, on average, people are now teaching according to the minimum wage} while the teachers who teach here, both from within and outside, are paid according to the abilities of the teachers here. Yes, so the loss is there because we also haven't been able to fulfill all the teachers' wishes according to the targets or payments set by the province. For example, public school teachers receive a salary of two and a half million and some change, while here they are only paid per hour. For example, if they teach for ten thousand rupiah per day, and they only teach one subject per week, and they only come four times, then that's all they get. However, considering other factors, we are also given transportation and a little extra money. The bottom line here is that the loss is that we haven't been able to provide salaries according to the Ministry's circular.

Based on Mr. Kosim's previous statements, it provided the researchers with the understanding that the losses felt at the pesantren were primarily related to material aspects, namely the low income of teachers compared to teachers in public schools. This happens because the salary system in pesantren is still adjusted to the institution's capabilities, not following the UMR standard as is the case in public schools. Teachers' income is calculated based on the number of teaching hours, for example, around ten thousand rupiah per hour. Therefore, if a teacher only teaches one subject with few meetings, their income becomes very limited. Although there are additions in the form of transportation and a small incentive, this amount is still insufficient to adequately meet the needs of teachers. Thus, the intended loss is the inability of the pesantren to provide financial well-being according to government-set standards.

In Mr. Kosim's previous explanation, the researchers found the initial meaning (*noema*) of loss to be related to material or financial matters, as implied by the phrase "We are still lacking in this education team because, on average, people are now teaching according to the minimum wage" The researchers then bracketed (*epoche*) this phrase to gain a deeper understanding of the meaning of loss as understood by Mr. Kosim. The profound meaning (*noesis*) obtained is that the loss, according to Mr. Kosim, is not merely a shortage in the nominal amount of salary, but rather the institution's inability to provide a decent income in accordance with professional standards. The meaning of this loss is formed based on his experiences (*intentional analysis*), including his real-life experience as a teacher receiving limited hourly pay, and his observations of the salary differences between teachers

in public schools. This experience shaped the awareness that losses are not solely measured by numerical magnitude, but by the institution's inability to adequately meet the financial needs of teachers. The conclusion (*eidetic reduction*) about the meaning of loss that can be drawn from Mr. Kosim's understanding is that the loss is the pesantren's inability to provide adequate financial compensation for teachers, and this meaning is formed based on his experience as an educator with limited income and an awareness of the disparity in salary standards compared to outside the pesantren.

The study's findings regarding the low salaries of teachers in private Islamic boarding schools compared to public ones are consistent with several previous studies. Research shows that some of the funds for Islamic boarding schools are allocated to teacher salaries, although the amount is still limited (Briliani & Mansah, 2020). A similar situation is also seen in private rural madrasas, where the largest portion of funding is used for teacher and educational staff honorariums, although the amount is still low (Karimah & Nugraha, 2023). In fact, even though the salaries of honorary teachers in Islamic boarding schools are low, they still show subjective well-being through job satisfaction and a sense of happiness in carrying out their teaching duties (Miasya et al., 2025). Meanwhile, the welfare of teachers in madrasas is also still low because funding and allowances depend solely on School Operational Assistance funds (Shafwan et al., 2024).

The Meaning of Loss as a Lack of Gratitude

For teachers, loss is not only understood in terms of material aspects, but also relates to non-material aspects connected to the attitude of the heart. One form of this loss is the lack of gratitude for the time and opportunities that have been given to do good. This is as stated by Mr. Ismail as follows:

In my opinion, {loss is when we waste the time that has been given, meaning we do not make good use of our time.} Meanwhile, age will not return, time will not return. That is the true meaning of loss. Then, not maximizing time to do good deeds, so we are trying to continue serving and teaching here, even with limited financial conditions. The important thing is that it is enough to meet our needs, so we say bismillah. But when it comes to motivating our children, we will never get tired. And don't think that when we give advice, they will immediately put it into practice. If they do not hear what we say, it is not necessarily now, because maybe they can't implement or practice what we say. But when they are no longer here, they will remember, "Oh, my teacher once told me this." So, do not assume that when we say something, the children will immediately put it into practice. Anyway, spread the good news, whether they implement it now or later. Our only duty is to convey the good news to others.

Based on Mr. Ismail's previous explanation, it provided the researchers with the understanding that the meaning of loss is not only interpreted as the loss of material possessions, but also more deeply related to a lack of gratitude in utilizing time to do good deeds. True loss occurs when someone wastes the opportunities given by Allah, even tho time and age will never return. Therefore, teaching at a pesantren, even with financial limitations, is still considered a form of gratitude and dedication, as well as a means of spreading goodness that can benefit students both now and in the future.

In Mr. Ismail's explanation, the researchers found that the initial meaning (*noema*) of loss, according to him, is loss in a non-material form. This is implied thru the expression "loss is when we waste the time that has been given, meaning we don't make good use of our time" The researchers then marked the expression (*epoche*) to gain a deeper understanding. The profound meaning (*noesis*) of that expression is that true loss is not merely the loss of material things, but rather a lack of gratitude and not making the most of time and opportunities to do good. The meaning of this loss is formed by his experiences (*intentional analysis*), specifically his real-life experience as a pesantren teacher who continuously strives to teach and convey goodness despite limited financial conditions, as well as the awareness that the benefits of his good efforts might only be felt by the students in the future. Thus, it can be concluded (*eidetic reduction*) that the meaning of loss according to Mr. Ismail is a lack of gratitude for the time and opportunities given by Allah, which was formed based on his experience as a teacher dedicated to spreading goodness despite facing material limitations.

Furthermore, loss is also understood as a lack of gratitude in the human heart. This understanding is evident in the following explanation by Mr. Ismail:

{Small and large salaries actually depend on ourselves. There might be people with high salaries, but sometimes that high salary does not make them happy}, because they always feel lacking and insufficient. In reality, happiness is not measured by material possessions. Even if it were, many people who actually have a lot of money sometimes don't find happiness from the material things they receive. Perhaps we only receive small salaries here, but by performing the five daily prayers regularly, that is already a source of happiness for us. Okay, maybe we don't find happiness in the world in the form of material possessions, but perhaps in the afterlife we will find our happiness. Because we can freely perform prayers (worship) here, that is already happiness for us. Because perhaps outside, it is a bit difficult or there's a lack of support to help us maximize our worship. Because if we worship outside according to our desires, people praying or not praying is their own business, but here everything is coordinated. When it's prayer time, everyone must pray. We will feel ashamed or sinful if it is prayer time and we don't perform it. So, the benefit comes back to ourselves. Whether the salary we receive is entirely small depends on us.

Based on Mr. Ismail's previous explanation, it provided the researchers with the understanding that the meaning of loss is not solely related to low salaries or limited material facilities, but rather lies in a heart that is less capable of gratitude. According to him, the size of a salary is actually relative, because happiness cannot be measured solely by material things. Many people have high incomes, but they still don't feel like they have enough and are unhappy. Conversely, teachers in pesantren, despite their low salaries, can still find happiness thru the opportunity to worship in an orderly manner, such as performing the five daily prayers together. The pesantren environment, which emphasizes religious discipline, is seen as a form of non-material happiness that is difficult to find outside.

In Mr. Ismail's previous explanation, the researchers found the initial meaning (*noema*) of loss to be a lack of gratitude in the heart. This is implied thru his statement: "Small and large salaries actually depend on ourselves. There might be people with high salaries, but sometimes that high salary does not make them happy" The researchers then marked the expression (*epoche*) to gain a deeper understanding. The profound meaning (*noesis*) of this expression is that true loss does not lie in the size of the salary or material possessions received, but in a person's inability to be grateful and find happiness in their current circumstances. The meaning of this loss is formed by his experiences (*intentional analysis*), which include real-life experiences as a pesantren teacher who felt non-material happiness thru the opportunity to worship in an orderly manner, despite receiving limited income, as well as his observations of others who earned high salaries but still did not feel satisfied or happy. Thus, it can be concluded (*eidetic reduction*) that the meaning of loss according to Mr. Ismail is a lack of gratitude for what one has and an inability to see happiness in existing conditions, which was formed based on his experience as a teacher who felt happiness from worship and spiritual order despite facing material limitations.

A similar sentiment was also expressed by Mrs. Milawati, who explained that the meaning of loss occurs due to a lack of gratitude. Here is her explanation:

We are all human, right? Everyplace we go, it is the same. There is always a response. Some people listen, some do not. Some agree, and others do not. It just depends on how we handle them and how we want to solve the problem. If we are talking about material terms, you could say it is a loss, but as long as all desires are met, it will never be enough, right? Especially since this is a private foundation. {This foundation will automatically be below the minimum wage. If there is a material loss, it is definitely a loss, but it is not just about that. It is called providence} Even if it does not reach the minimum wage, thank God, things have been safe so far. It is still not quite enough or not entirely safe. If you want to get more material if you feel it's not enough.

Based on the previous explanation from Mrs. Milawati, it provided the researchers with the understanding that the meaning of loss is not solely measured by material aspects, because fundamentally, no matter how much income a person has, they will never feel satisfied if it is

not accompanied by gratitude. According to him, although teachers' salaries in pesantren are below the minimum wage standard because they are managed by private foundations, this does not necessarily mean a source of loss. As long as someone is able to be grateful for the sustenance they have, even limited income can still meet their living needs.

In Mrs. Milawati's account, the researchers found the initial meaning (*noema*) of loss to be a lack of gratitude. This is implied thru her statement: "This foundation will automatically be below the minimum wage. If there is a material loss, it is definitely a loss, but it is not just about that. It is called providence" The researchers then marked the expression (*epoche*) to gain a deeper understanding. The profound meaning (*noesis*) of this expression is that true loss does not lie in the amount of material received, but in one's inability to be grateful for existing sustenance. Limited income does not become a source of loss as long as the heart is able to be grateful and feel content. The meaning of this loss is formed by her experiences (*intentional analysis*), specifically his real-life experience as a teacher at a private pesantren receiving a salary below the minimum wage, yet still feeling safe and content because she was able to be grateful for the sustenance provided. Thus, it can be concluded (*eidetic reduction*) that the meaning of loss according to Mrs. Milawati is a lack of gratitude for the blessings she possesses, which was formed by her experience as a teacher who was able to feel contentment and peace despite facing financial limitations.

In the previous discussion, it was found that teachers interpret loss as a lack of gratitude. This finding is supported by research showing that despite the low salaries of honorary teachers in pesantren, they still experience subjective well-being thru job satisfaction and a sense of happiness in performing their teaching duties (Miasya et al., 2025). Gratitude has also been shown to be positively and significantly related to the psychological well-being of elementary school honorary teachers (Aisyah & Chisol, 2020). In addition, the income of honorary teachers is not only understood in material terms, but also interpreted spiritually as a form of gratitude for God's blessings (Muyassaroh & Syaiful, 2022). Similarly, even tho the salaries of pesantren teachers are insufficient, they still define well-being thru gratitude, family happiness, and spiritual closeness to God (Abduh, 2024). In fact, low income does not reduce job satisfaction because the profession of honorary teacher is perceived as a form of self-fulfillment (Putrawan et al., 2024).

The meaning of "loss" as a student is not studying seriously and not practicing knowledge.

Beside losses in material and emotional aspects, the teachers also define "loss" as a situation where students are not serious in seeking knowledge. Lack of seriousness in studying is seen as a form of wasting the valuable opportunities that students have gained at the pesantren. This understanding was conveyed by Mr. Anis as follows:

{In my opinion, it is a loss when a student is not serious about studying},
having come all the way here, sacrificing their wealth (money) and being

separated from their parents to come here, and then not being serious about studying, in my opinion, that is a loss.

Based on Mr. Anis's previous explanation, it provided the researchers with the understanding that the meaning of loss is understood as a condition when students are not serious in seeking knowledge. This is considered a loss because the students have traveled far, spent money, and separated from their parents in order to study at the pesantren. If that opportunity is not utilized well thru serious study, then all the sacrifices that have been made will be in vain.

In Mr. Anis's previous explanation, the researchers found the initial meaning (*noema*) of loss to be that the students were not serious about their studies. This is implied thru his statement: "In my opinion, it is a loss when a student is not serious about studying" The researchers then placed a mark (*epoche*) on that statement to gain a deeper understanding. The deep meaning (*noesis*) of loss according to Mr. Anis is that true loss is not merely material or time, but lies in the opportunities wasted by the students in seeking knowledge. Lack of seriousness in studying is considered detrimental because all the sacrifices made, the long journey, the cost, and being separated from parents, become futile. The meaning of this loss is formed by his experiences (*intentional analysis*), specifically his real-life experiences as a teacher seeing students sacrifice a lot to study at the pesantren, yet some did not take advantage of this opportunity seriously. Thus, it can be concluded (*eidetic reduction*) that the meaning of loss according to Mr. Anis is the lack of seriousness among students in seeking knowledge, which was formed based on his experience as a teacher witnessing the valuable opportunities of students being wasted due to a lack of diligence in studying.

Furthermore, Mr. Kosim expressed a similar sentiment, stating that as a teacher, he defines loss as his three students not taking their studies seriously. Here's the explanation:

Actually, it is a loss if you count it as a teacher, because it goes back to the teacher who's teaching. Every teacher is different. For me personally, since I am being interviewed now, I was determined when I started teaching to make sure that when the children left the class while I was teaching, they would understand. So, how do I make them all active in class? That's why when I teach, I first look for methods or theories that make the lesson I am teaching interesting. The way we do it in class is that when they are sleepy, we will do icebreakers. Luckily, I can also teach icebreakers, so we will play games first... I make sure that all the students I teach will understand the lesson.

Based on Mr. Kosim's previous explanation, he gave the researchers the understanding that in his view as a teacher, the loss is when the students are not serious about learning and don't understand the lesson being taught. Therefore, he was determined to ensure that every student who left his class after being taught truly understood the material. To achieve this, he strives to create an active classroom atmosphere by seeking

interesting methods and theories, and by using various strategies such as icebreakers to keep students focused and prevent them from feeling bored.

Mr. Kosim explained his teaching methods as follows:

I will teach the students a little about the art of learning, so I will explain until they understand, and then I will have a discussion with them. Yes, because when we teach and a teacher just gives orders, the students will definitely get bored, because I was also a student and experienced this myself. So, I apply what I experienced to the students... yes, so they do not just focus on the front or in the books they are studying, but I explain the content of the books and then they understand it to give them understanding. Then I ask them questions one by one. If there are twenty students here, some are eighteen, that one class must answer eighteen questions, but that is a heavy task for the teacher because the questions can not be the same, they are different, right? But {actually, their loss is when they are ready to learn}. Actually, but if we explain, well... whether they understand or not is up to God, the important thing is that we make an effort.

Based on Mr. Kosim's previous explanation, it gave the researchers the understanding that in the learning process, the real loss occurs when students do not make a sincere effort to learn. As a teacher, he is able to apply varied teaching methods so that students do not feel bored, for example, by providing easy-to-understand explanations, involving discussions, and asking questions evenly to all students in the class. He does this because he himself was once a student who felt bored if he was only told without adequate explanation. With that strategy, Mr. Kosim hopes students will better understand the lesson content they are learning, although ultimately the understanding achieved still depends on the effort and sincerity of each individual.

Based on Mr. Kosim's previous explanation, the researchers found the initial meaning (*noema*) of loss to be the students' lack of seriousness in studying. This is implied thru his statement: "actually, their loss is when they are ready to learn" The researchers then marked the expression (*epoche*) to gain a deeper understanding. The profound meaning (*noesis*) of this expression is that true loss occurs when students do not strive to learn diligently, even tho the teacher has attempted to create engaging learning methods, involve discussions, and ask questions to help students understand the material. The meaning of this loss is formed based on his experiences (*intentional analysis*), which include his real-life experience as a teacher who realizes that each student has a different level of seriousness, as well as his own experience as a student who felt bored when learning was only based on commands without adequate explanation. Thus, it can be concluded (*eidetic reduction*) that the meaning of loss according to Mr. Kosim is the lack of seriousness among students in learning, which is formed based on his experience as a teacher who tries his best to help students understand the

material, although the level of understanding still depends on the effort and sincerity of each student.

Next, Mrs. Sri revealed that the meaning of loss for her as a teacher is when students do not improve their character compared to before. This is as she stated the following:

If you ask if I have lost money, Alhamdulillah, I have not, because InshaAllah, if I am here, in my opinion, I am not... personally, I am not trading here, and I am not losing money from preaching either. If I feel like I have lost something, it is when I see how I am conveying my preaching or lessons to my students, whether they understand or not. And then, if we look at whether they changed after they were at this pesantren, whether they retained their previous character or became better people. So, when it comes to calculating the losses of a teacher, most likely... {most teachers probably feel like they have failed or that they have lost when their preaching or what they teach is not heeded or taken up}.

Based on Ibu Sri's previous explanation, it gave the researchers the understanding that the meaning of loss for a teacher does not lie in the material aspect, but rather in the failure to shape the students' personalities for the better. For him, teaching at a pesantren is seen as part of the da'wah (Islamic propagation), so a loss will be felt if what is conveyed is not understood, not taken advantage of, or is unable to bring about changes in the character of the students. Furthermore, Mrs. Sri provided the following explanation regarding the meaning of loss:

I have taught several students, but our focus as teachers is how to ensure our da'wah can proceed well, how our delivery can reach the hearts of the children. However, as teachers, we can only convey thru words and prayer. Yes, actions like prayer and reminding each other, but the matter of the heart belongs to Allah. When I, with my experience as a teacher, had some students who, upon graduating from the pesantren, opened their aurat (veiled parts of their bodies) - God forbid. Before entering the pesantren, they might have been open about their aurat, but after entering the pesantren, they socialized with righteous women in the pesantren, followed some rules and lessons. After leaving the pesantren, perhaps due to environmental influences and peer pressure, they deviated from this teaching, from their obligations as Muslim women. In other words, they opened their aurat like that. That's where I felt like a failure, and that was my experience.

Based on Mrs. Sri's previous explanation, it gave the researchers the understanding that the meaning of loss for a teacher is when the preaching and teaching delivered are not able to leave a lasting impression on the students, so that after leaving the pesantren, they no longer practice the teachings that have been taught. He felt this was a form of failure, for

example, when a student, after graduating, reverted to behavior that was not in accordance with Islamic teachings, such as exposing their bodies due to environmental and social influences. For Mrs. Sri, teachers can only strive thru advice, teaching, and prayer, while the final outcome still depends on God's will.

Based on Ms. Sri's previous explanation, the researchers found the initial meaning (*noema*) of loss to be that students did not improve their character compared to before. This is implied thru her statement: "most teachers probably feel like they hav failed or that they haveve lost when their preaching or what they teach is not heeded or taken up" The researchers then placed a mark (*epoche*) on that expression to gain a deeper meaning. The profound meaning (*noesis*) of this expression is that the true loss for a teacher does not lie in material aspects, but in the inability of the da'wah and learning conveyed to leave a lasting impression on the students' hearts, so that they are unable to practice the teachings and improve their character after leaving the pesantren. The meaning of this loss is formed by her experiences (*intentional analysis*), specifically her real-life experiences as a teacher who saw some students revert to behavior that did not align with Islamic teachings after graduating, despite her efforts to convey da'wah thru teaching, advice, and prayer. Thus, it can be concluded (*eidetic reduction*) that the meaning of loss according to Mrs. Sri is the failure of teachers to shape the character of students for the better, which is formed based on her experience as an educator who realizes that the results of learning and da'wah still depend on the will of Allah even after maximum effort has been made.

In that discussion, the researchers found that the next meaning of loss is when the students are not serious about studying. This lack of seriousness not only harms the students themselves but also hinders the teachers' efforts to achieve optimal learning goals. This finding aligns with various research results that demonstrate the importance of teacher performance and learning motivation in determining students' learning success. Teacher performance has been proven to significantly impact improved learning outcomes, so student disengagement can reduce the positive impact of good teacher performance (Wardany & Rigianti, 2023). Other research also confirms that good teacher performance has a real influence on student learning achievement and will be hindered if students are not serious (Safitri et al., 2024). Furthermore, the combination of teacher performance and learning motivation was proven to jointly improve student learning outcomes, indicating that low learning motivation would be detrimental to teachers and the learning process (Pujoandika & Sobandi, 2021). Teacher professional certification was also found to have a positive and significant influence on student learning achievement, but this effect would be reduced if students did not take their studies seriously (Sintia et al., 2021). In fact, the performance of subject teachers also contributes to students' learning achievement, although it is still influenced by other factors, indicating that a lack of seriousness in learning remains a major challenge for successful learning (Endaryono & Djuhartono, 2021).

Reflection on the Local Cultural Value "Mopo'o Tanggalo Duhelo" Behind the Meaning of Loss by Pesantren Teachers

In the previous discussion, four meanings of loss were found by pesantren teachers. The fourth meaning of loss is the loss of material, the loss of gratitude from students who are not serious about studying and not practicing their knowledge. Reflecting on these four meanings of loss provides the researchers with the understanding that there is a value of patience behind these meanings of loss. In the local culture of the Gorontalo people, this value of patience is often internalized by the elders thru the expression "*mopo'o tanggalo duhelo*" which means full of patience. The human chest is narrow in size, but it can hold all feelings, both joy and sorrow. But if it's narrowed, then problems make us despair when disappointing things happen. But if it's broadened, then every problem can be accepted with an open heart, and we remain steadfast and full of patience. A person with a broad chest (patient) remains steadfast in spirit and accepts the reality of the situation. All questions will end with a good solution. Therefore, the elders advise that in facing every situation, it is necessary to "*mopo'o tanggalo duhelo*" which means to be full of patience. (Daulima, 2009)

The local cultural value of "*mopo'o tanggalo duhelo*" is reflected in the expressions and actions of the informants, such as Mr. Kosim, Mr. Anis, Mrs. Sri, and Mrs. Milawati, in dealing with various forms of losses at the pesantren. First, the material loss is evident from Mr. Kosim's experience, who received a limited hourly teacher's salary, far below the minimum wage, yet remained patient in his service. Second, the lack of gratitude stems from Mr. Ismail and Mrs. Milawati's awareness that happiness is not solely determined by material wealth, but by the ability to use time for good deeds and be grateful for what one has, even with a salary below the minimum wage.

Third, the loss of students who are not serious about studying was pointed out by Mr. Anis and Mr. Kosim, who realized that students' learning opportunities could be wasted if not utilized sincerely. Nevertheless, both teachers remained patient and sincere, continuing to strive to create engaging and interactive teaching methods and motivating the students to understand the material. Fourth, the loss of students not practicing their knowledge is illustrated by Mrs. Sri's experience, who felt she had failed when her preaching and teaching did not touch the hearts of the students, resulting in no improvement in their character; nevertheless, she remained patient, sincere, and made efforts thru advice, teaching, and prayer, leaving the final outcome to God's will. From these four meanings of loss, it is clear that the principle of *mopo'o tanggalo duhelo* is about broad-minded patience in the face of limitations.

Furthermore, the interpretation of pesantren teachers regarding losses based on the value of patience aligns with Allah's words in Surah Al-Baqarah (2): 155–156:

" And We will surely test you with something of fear and hunger and a loss of wealth and lives and fruits, but give good tidings to the patient. Who,

when disaster strikes them, say, "Indeed we belong to Allāh, and indeed to Him we will return."

The verse affirms that every human being will inevitably be tested with various forms of loss and difficulty, whether in material aspects, the soul, or the results of their efforts. Allah promises good news for those who are patient, accept all trials sincerely, and entrust all matters to Him. This is in line with research findings showing that pesantren teachers interpret loss not only in material terms, but also when students are ungrateful, do not study diligently, or fail to practice their knowledge. In such conditions, the teachers still showed patience, sincerity, and open-mindedness, in accordance with the local cultural principle of *mopo'o tanggalo duhelo*. Thus, patience, which is the core value of Gorontalo culture, aligns with the teachings of the Quran, that trials in the form of shortcomings or failures must be faced with steadfastness and faith, so that loss can be interpreted not merely as a loss, but as a means of drawing closer to God.

Next, the researchers constructed the results of this study, which can be seen in the image below.

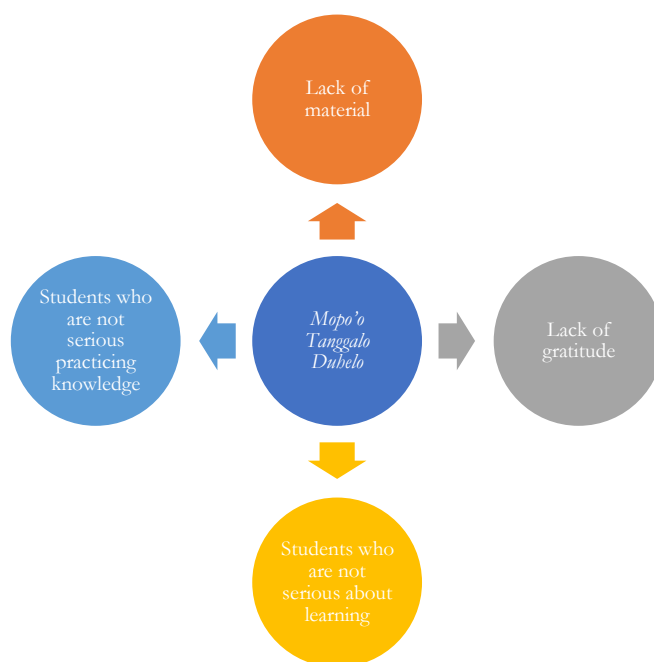


Figure 1. Construction of the Meaning of Loss Based on Local Cultural Values "*mopo'o tanggalo duhelo*"

Figure 1 shows the construction of meaning of loss based on the local cultural value of *mopo'o tanggalo duhelo*. These cultural values serve as a foundation guiding pesantren teachers in dealing with losses. There are four forms of the meaning of loss: lack of material, lack of gratitude, students who are not serious about studying, and students who do not practice their knowledge. These four meanings of loss are actually based on the value of patience (*mopo'o tanggalo duhelo*), where pesantren teachers are taught to remain

steadfast, resilient, and sincere in facing limitations, uncertainties, and even the failure of their da'wah. Thus, *mopo'o tanggalo duhelo* is not only a cultural framework, but also a moral force that maintains the consistency of pesantren teachers' dedication even when the results obtained are not always as expected.

The meaning of loss based on local cultural values and religiosity is supported by several previous research findings. Losses due to fish diseases are interpreted with an attitude of tawakkul (trust in God), gratitude, patience, and sincerity as a form of religiosity in the farmers' pond businesses (Farodisah & Handayani, 2022). Losses for corn farmers are understood by correctly interpreting profit and loss, reducing costs, improving skills, investing without debt, and by trusting in God and engaging in self-reflection (Abdullah, 2022). From the perspective of the Quran, loss encompasses material, spiritual, moral, and social dimensions that can be avoided thru obedience to Allah and the application of justice values in life (Tubagus et al., 2024). The cultural values of Taneyan Lanjang are also able to integrate into the management of family business finances, thus fostering awareness, religiosity, and a spirit of sharing profits (Hakim et al., 2021). Accounting in MSMEs is understood as information, accountability, and a means of communication, even tho recording practices are still simple (Putra et al., 2023). Losses in the accounting practices of takjil vendors are interpreted with a spirit of gratitude to the Creator, reflecting the local wisdom of Gorontalo (Thalib et al., 2023).

CONCLUSION

This research stems from the main question of how pesantren teachers interpret loss within the framework of local cultural values. The research findings indicate that loss is not only understood in material terms, but also encompasses spiritual and cultural dimensions. First, loss is understood as material limitations reflected in teachers' low income compared to the minimum wage standard. Second, loss is interpreted as a lack of gratitude in utilizing the time, opportunities, and sustenance provided by Allah. Third, loss is seen as a condition where students are not serious in seeking knowledge, causing valuable learning opportunities to be wasted. Fourth, loss is understood as the failure of students to practice their knowledge and improve their character after leaving the pesantren. These four meanings reflect the value of patience contained in the Gorontalo cultural philosophy of *mopo'o tanggalo duhelo*, which is the attitude of broad-mindedness, perseverance, and sincerity in facing all limitations. Thus, understanding loss in pesantren is multidimensional, encompassing financial, moral, religious, and cultural aspects that are inseparable from local values and religiosity.

Based on the findings of this research, several suggestions can be made. First, for pesantren administrators, efforts are needed to pay attention to the welfare of teachers so that material losses can be minimized, for example, thru funding innovation or collaboration with various parties. Second, pesantren teachers are expected to continue to instill values of

gratitude, patience, and sincerity in carrying out their duties, so that the meaning of loss is not only viewed from a material perspective, but also as a means of strengthening the spiritual dimension. Third, for students, it is important to realize that diligence in learning and practicing knowledge is a form of responsibility as well as an expression of appreciation for the sacrifices of teachers and parents. Fourth, for future researchers, it is recommended to expand the study to the context of pesantren in other regions so that understanding of losses can become richer and more diverse. With these steps, it is hoped that pesantren can continue to develop as educational institutions that are not only knowledge-oriented, but also focused on strengthening spiritual and cultural values relevant to community life.

The findings of this study have several important implications. From the perspective of accounting theory, this research expands the understanding of loss accounting by demonstrating that loss is not merely material or financial, but also includes spiritual, moral, and cultural dimensions shaped by local wisdom and religiosity. In the context of Islamic education, the findings emphasize that pesantren education should not only focus on intellectual achievement, but also on strengthening gratitude, sincerity, patience, and moral responsibility as essential educational values. For pesantren management, the study highlights the importance of improving teacher welfare, strengthening character-based educational systems, and preserving local cultural values such as *Mopo'o Tanggalo Duhelo* in institutional governance and learning practices. Furthermore, future research is recommended to compare the meaning of loss across pesantren in different cultural regions in order to develop a broader understanding of how local traditions, spirituality, and social contexts influence accounting meanings and educational practices within Islamic boarding schools.

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