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REFLECTION OF HUYULA TIAYO'S VALUE IN WAGE ACCOUNTING PRACTICES: ISLAMIC ETHNOMETHODOLOGY STUDY

Mohamad Anwar Thalib*

Abstrak

Refleksi Nilai Huyula Tiayo pada Praktik Akuntansi Upah: Studi Etnometodologi Islam. Tujuan penelitian ini adalah untuk mengkonstruksi cara masyarakat Gorontalo mempraktikkan akuntansi upah. Paradigma yang digunakan adalah paradigma Islam, Etnometodologi Islam dipilih sebagai pendekatan penelitian Terdapat lima tahapan analisis data yaitu; amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil penelitian menunjukkan bahwa terdapat dua jenis upah yang diterima oleh warga saat membantu di hajatan pernikahan, yaitu upah uang dan upah bukan uang. Upah uang diterima melalui cara diberikan langsung oleh pihak yang mengadakan hajatan. Upah bukan uang diterima melalui cara meminta kepada pihak yang mengadakan hajatan. Praktik akuntansi upah tersebut hidup dengan semangat tolong menolong pada pelaksanaan upacara pernikahan atau dalam kebudayaan masyarakat Gorontalo kegiatan tersebut dikenal dengan istilah atau nilai huyula ti'ayo. Nilai yang seirama dengan perintah-Nya dalam Quran Surat Al Maidah ayat 2. Penelitian ini memberikan kontribusi tentang hadirnya konsep praktik akuntansi upah berbasis nilai kearifan lokal masyarakat Gorontalo.

Kata kunci: Etnometodologi Islam; Gorontalo; Pernikahan; Upah

Abstract

Reflection Of Huyula Tayo's Value In Wage Accounting Practices: Islamic Ethnomethodology Study. The purpose of this study is to construct the way the

* Institut Agama Islam Negeri Sultan Amai Gorontalo, Email: mat@iaingorontalo.ac.id

people of Gorontalo practice wage accounting. The paradigm used is Islam, with an Islamic ethnomethodology approach. There are five stages of data analysis; *amal, ilmu, iman, informasi wahyu, and ihsan*. The results showed that there were two types of wages received by residents when helping with celebrations; cash and non-monetary wages. Money-type wages are received by way of being given directly by the party holding the celebration. Non-monetary wages are received by asking the party holding the celebration. The practice of accounting for wages lives in the spirit of helping at the wedding ceremony (*huyula ti'ayo*). Values that are in tune with His commands in Q.S Al Maidah: 2. This research contributes to the existence of the concept of wage accounting practices based on the value of local wisdom of the Gorontalo community

Keywords: Gorontalo; Islamic ethnomethodology; wages; wedding

INTRODUCTION

Nowadays, studies on accounting based on local wisdom have begun to be carried out by academics.^{1,2,3,4,5,6,7} Generally, these studies have the same goal, namely to promote and preserve accounting based on local wisdom.

This research was conducted to promote and preserve the practice of accounting wages based on the value of Gorontalo's local wisdom. Each environment has its version of accounting. It is because accounting practices are influenced by their environment's belief system, religion,

¹ Bobby Briando, Iwan Triyuwono, dan Gugus Irianto, "Gurindam Etika Pengelola Keuangan Negara," *Jurnal Akuntansi Multiparadigma*, no. 2001 (2017), <https://doi.org/10.18202/jamal.2017.04.7036>.

² Novrida Lutfillah, Q, "Akuntansi dalam Penetapan Sima Masa Jawa Kuno," *Jurnal Akuntansi Multiparadigma* 5 (2014): 170–344, <https://doi.org/10.18202/jamal.2014.08.5018>

³ Eva Musdalifa dan Aji Dedi Mulawarman, "Budaya Sibaliparriq dalam Praktik Household Accounting," *Jurnal Akuntansi Multiparadigma* 10, no. 3 (2019): 413–32, <https://doi.org/10.21776/ub.jamal.2019.10.3.24>.

⁴ Sahmin. Niswatin. Noholo dkk., "Perilaku Pengusaha Mikro Betawi Perantauan terhadap Cost Reduction," *Jurnal Akuntansi Multiparadigma* 8, no. 2016 (2017): 427–43, <https://doi.org/10.18202/jamal.2017.12.7064> Jurnal.

⁵ Rahmawati dan Marwah Yusuf, "Budaya Sipallambi' Dalam Praktik Bagi Hasil," *Jurnal Akuntansi Multiparadigma* 11, no. 2 (2020): 386–401, <https://doi.org/10.21776/ub.jamal.2020.11.2.23>.

⁶ Fransiskus Randa dan Fransiskus E Daromes, "Transformasi Nilai Budaya Lokal dalam Membangun Akuntabilitas Organisasi Sektor Publik," *Jurnal Akuntansi Multiparadigma* 5, no. 3 (2014): 477–84, <https://doi.org/10.18202>.

⁷ Mohamad Anwar Thalib, "The importance of Accounting Investigation in Wedding Ceremony in Gorontalo," *Imperial Journal of Interdisciplinary Research (IJIR)* 3, no. 1 (2016): 420–28.

politics, and culture.⁸ The belief that accounting has various versions is reinforced by the opinion that the development of accounting is influenced by various factors, including cultural, economic, legal, social and political in the environment where accounting is developed.^{9, 10, 11, 12} Burchell, S., Clubb, C. & Hopwood Explains that accounting reflects the social life in which it is implemented.

Another rather different set of imperatives for accounting has originated from those scholars who have seen accounting systems as mirrors of the societies or organizations in which they are implicated. At the societal level, this has involved seeing accounting as essentially reflective of the organization of social relationships. Feudal societies are seen to require feudal accounting systems; capitalist societies, capitalist modes of accounting and the era of the post industrial society necessitate a new framework for the accounting craft.¹³

Based on Burchell's previous explanation, the researcher understands that a capitalist society requires a capitalist accounting mode, a socialist environment requires a socialist accounting system mode, and a sharia environment requires a sharia accounting system mode. Therefore, the accounting system is considered a mirror in its implementation. Relating to this research topic, it should be that the accounting practice in the Gorontalo community also reflects the cultural values of the local community. However, unfortunately, this has not been so visible due to the lack of research on wage accounting studies that are required by locality values.

The lack of development of accounting science based on local culture, especially in Gorontalo, is not without problems. However, it has the opportunity to create concerns about the increasingly marginalized due to the dominance of the adoption and implementation of modern accounting. It is also reminded Shima and Yang that the existence of a single standard (adopting IFRS) can kill uniqueness as a nation. It is not the primary concern

⁸ M.R. Mathews dan M.H.B. Perera, *Accounting Theory and Development* (Melbourne,: Thomas Nelson Australia., 1993).

⁹ G.H Hofstede, "The Cultural Context of Accounting," *Accounting and Culture: Plenary Session Papers and Discussants' Comments from the 1986 Annual Meeting of the American Accounting Association*, 1986, 1–11

¹⁰ Mardiasmo, *Akuntansi Sektor Publik* (Yogyakarta: Penerbit Andi, 2002)

¹¹ Eko Ganis Sukoharsono dan Novrida Qudsi, "Accounting in the Golden Age of Singosari Kingdom : A Foucauldian Perspective," *Simposium Nasional Akuntansi XI, Pontianak*, 2008, 1–21.

¹² Suwardjono., *Teori Akuntansi Pekerjaan Pelaporan Keuangan* (Yogyakarta: BPFE, 2011).

¹³ Hughes Jonh. Burchell Stuart, Clubb Coln, Hopwood Anthony, "The Roles of Accounting in Organizations and Society," *Accounting, Organisation and Society*. 5, no. 1 (1980): 5–27.

of decision-makers in the Indonesian accounting profession.¹⁴ by following a single international standard (IFRS), local norms and culture will be eroded by globalization, indicating a drive towards homogenization.¹⁵ IFRS, which is the widening of the wings of globalization, will result in cultural alienation or a 'horrible' culture, namely the loss of national identity.¹⁶ Starting from the problems described earlier, this research question is how do the people of Gorontalo practice wage accounting at wedding ceremonies? Furthermore, this study aims to formulate how the Gorontalo community practices wage accounting at Gorontalo wedding ceremonies.

DISCUSSION

Definition of Accounting

General understanding of accounting which is limited to technique and calculation is not something that appears suddenly. The two terms appear in most literature in accounting. For instance; the definition stated by ¹⁷:

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

It is understood that accounting defined by the American Institute of Accountants refers to the terms technique and calculation. The accounting technique lies in its form of recordings which are divided into two types of transactions such as; debit and credit. While calculation refers to financial transactions. In the end, these two terms of accounting yield information that is beneficial for decision-making. The previous explanation, defines accounting, which counts heavily on technique and calculation as follows:

“(As) the process of identifying, measuring, and communicating economic information to permit informed judgments and decision users of the information” ¹⁸

¹⁴Kim M. Shima dan David C. Yang, “Factors affecting the adoption of IFRS,” *International Journal of Business* 17, no. 3 (2012): 276–98.

¹⁵Christine Cooper, Dean Neu, dan Glen Lehman, “Globalisation and its Discontents: A Concern about Growth and Globalization,” *Accounting Forum* 27, no. 4 (2003): 359–64, <https://doi.org/10.1046/j.1467-6303.2003.00110.x>.

¹⁶Ari Kamayanti dan Nurmala Ahmar, “Tracing Accounting in Javanese Tradition,” *International Journal of Religious and Cultural Studies* 1, no. 1 (2019): 15–24, <https://doi.org/10.34199/ijracs.2019.4.003>.

¹⁷American Institute of Accountants, *Reports of Committee on Terminology. Committee on Accounting Procedure* (Amerika Serikat., 1940).

¹⁸Accounting Association. Committee to Prepare a Statement of Basic Accounting Theory American, *A Statement of Basic Accounting Theory* (Amerika Serikat, 1966).

The question lies in whether or not accounting is only limited to technique and calculation. The answer is, of course, no. Several things need to be taken into consideration, as according to ¹⁹ that in the development of accounting, it is affected by several things such as cultural values, economic sector, law and regulation system, and social and political in where accounting develops.

The practice of accounting in a country is quite different from the others and so is the practice in one area to another. Since each country or area has its cultural values, economic system, law system, and politics, it, therefore, must be understood that there are factors, especially those that are concerned with the local values that could affect the form of accounting, the technique of accounting and calculation of accounting. By those factors, ²⁰ consider that accounting tends to emphasize the social factor:

“Accounting is coming to be seen as a social rather than a purely technical phenomenon. The social contexts of the accounting craft are starting to be both recognized and made more problematic. ... accounting both emerges from and itself gives rise to the wider contexts ... Accounting ... also has come to be more actively and explicitly recognized as an instrument for social management and change”.

Based on the previous explanation, accounting is influenced by its social construction, and vice versa. As stated by ²¹ accounting is also used as a means to set up the society in an orderly manner, as a means to build a sustainable social life, and as a means that functions socially and politically. Take a look at the statement by ²²: “Although the conventional view is that accounting is socially constructed as a result of social, economic and political events, there are alternative approaches which suggest that accounting may be socially constructing” Accounting is like a double-edged sword. It can be constructed socially and also socially constructing.

Accounting for Salaries and Wages

According to Mulyadi (2016), salary is paid for the delivery of services carried out by employees who have managerial levels, which are usually paid regularly per month, while wages are paid for services carried out by implementing employees (laborers) which are usually paid based on

¹⁹ Suwardjono., *Teori Akuntansi Pekerjaan Pelaporan Keuangan*.

²⁰ S J Gray, “Towards a Theory of Cultural-Influence on the Development of Accounting Systems Internationally,” *Abacus-a Journal of Accounting and Business Studies* 24, no. 1 (1988): 1–15, <https://doi.org/10.1111/j.1467-6281.1988.tb00200.x>.

²¹ Sukoharsono dan Qudsi, “Accounting in the Golden Age of Singosari Kingdom : A Foucauldian Perspective.”

²² Mathews dan Perera, *Accounting Theory and Development*.

working days, working hours or the number of product units produced by employees. Salaries and wages are remunerations provided to employees regularly based on the provisions that apply in the company.²³ Diana (2011) gives the opinion that wages are given for daily performance, this practice is usually found in factory company activities, and wages are also based on the units of product produced.²⁴ Based on this explanation, it can be concluded that salary is remuneration for permanent employees while wages are remuneration given to non-permanent employees (workers).

In PSAK 24. Salaries and wages are included in employee benefits. Employee benefits are a form of compensation provided by an entity in exchange for services provided by workers or for the termination of an employment contract. This definition of employee benefits refers to the definition of Employee Benefits in IAS 19 of 2014: “all forms of consideration to employees in exchange for service rendered.” Based on PSAK no 24, employee benefits include both material and non-material (housing, cars, and goods or services provided free of charge or through subsidies for existing employees). Meanwhile, the recognition and measurement of employee benefits in the form of salaries and wages is divided into two; (a) as a liability (accrued expense) after deducting payments, if the amount paid exceeds the undiscounted amount of the consideration, the entity recognizes the excess as an asset (prepaid expense) to the extent that the payment would result in, for example reduction of future payments or cash refunds; (b), as an expense, unless another SAK requires or permits that consideration in the cost of the asset.²⁵

Based on this explanation of wage accounting, it is evident that modern accounting imprisons wages limited to material things (both monetary and non-monetary) that are detached from emotional values, culture, and even faith in the Creator. Wage accounting practices will be implemented according to the cultural values of the environment. In other words, wage accounting is conditional on local community values. This view underlines. This view underlines Hofstede (1986), Gray (1988), Mathews dan Perera (1989, who state that the cultural values of society and the economic and social system shapes accounting.²⁶, ²⁷, ²⁸ Accounting

²³ Mulyadi, *Sistem Informasi Akuntansi* (Jakarta: Salemba Empat, 2016).

²⁴ Diana, *Prosedur Pembayaran Gaji dan Upah* (Yogyakarta: Yayasan Pustaka Nusantara, 2011).

²⁵ Ikatan Akuntan Indonesia, *Pernyataan Standar Akuntansi Keuangan (PSAK 24) Per 1 Januari 2017 tentang Imbalan Kerja* (Jakarta, 2016).

²⁶ Hofstede, “The Cultural Context of Accounting.”

²⁷ Gray, “Towards a Theory of Cultural-Influence on the Development of Accounting Systems Internationally.”

²⁸ Mathews dan Perera, *Accounting Theory and Development*.

is a product of the culture of society, which is formed in the habitus order.²⁹ It will be capitalistic if it is born from a capitalistic social, economic, and political order and culture. Vice versa, if he is born from a culture full of love, he will have the nature of love.³⁰ The generally accepted accounting so far is a form of capitalistic hegemony that is influenced by the perspective that accounting is a dead instrument and a value-free technique. This perspective then gave birth to the rhetoric of global hegemony in accounting standardization.³¹

Several studies on wage accounting based on local wisdom values have been carried out by researchers such as Samiun et al (2020) through studies on accountability in *upahan* and *hapolas* accounting practices: an ethnographic approach. The results of the research found that wage and hapolas practices are forms of accounting reflected in the concept of giving and receiving money and money receivables. The meaning of it is alms, love, and sincere and sincere intentions.³² Then there is Arena et al (2017), through a study of the accounting practices of Tanjung Bumi batik SMEs. The study's results found that wage accounting is recorded only in memory. This is conditional on the philosophy of the local community's religious culture that fortune is not mathematics that must be considered.³³

Research Methods

The paradigm used by this research is spiritual (Islam). The paradigm was chosen based on philosophical assumptions aligned with this research's objectives. First is the ontology assumption. The Islamic paradigm recognizes that reality is not only limited to the material level but also non-material, which is essentially His creation and one unit with Him.³⁴ This assumption is in line with the research objective of exploring and formulating wage accounting practices that are not only focused on the level of material (money) but also non-material, which is believed to exist with His permission.

²⁹ Kamayanti dan Ahmar, "Tracing Accounting in Javanese Tradition."

³⁰ Iwan. Triyuwono, *Perspektif, Metodologi, dan Teori Akuntansi Syariah* (Jakarta: PT Raja Grafindo Perseda, 2006).

³¹ Kamayanti dan Ahmar, "Tracing Accounting in Javanese Tradition."

³² Aspiaty A. Samiun, Iwan Triyuwono, dan Roekhudin, "Akuntabilitas dalam Praktik Akuntansi Upahan dan Hapolas: Sebuah Pendekatan Etnografi," *Jurnal Ilmiah Akuntansi Peradaban* 1, no. 1 (2020): 35–64, <https://doi.org/10.24252/jiap.v6i1.14468>.

³³ Thera Arena, Nurul Herawati, dan Achdiar Redy Setiawan, "Akuntansi Luar Kepala' dan 'Sederhana' ala UMKM Batik Tanjung Bumi yang Sarat Nilai Religiusitas dan Kesalingpercayaan (Sebuah Studi Etnografis)," *InFestasi* 13, no. 2 (2017): 309–29, <https://doi.org/doi.org/10.21107/infestasi.v13i2.3510>.

³⁴ Ari Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi Pengantar* (Jakarta Selatan: Yayasan Rumah Peneleh, 2016).

Second, the epistemological assumption is that the Islamic paradigm has more complete facilities in the process of acquiring knowledge than other paradigms. Means of obtaining knowledge can be sourced from rationale, intuition, and experience. Interestingly, the source of this knowledge is in the frame of Allah's revelation, in this case, the Al-Quran and Hadith. In other words, the truth of knowledge obtained from some of these means must be based on His word³⁵. It is in line with the context of this study, namely the practice of wage accounting practised by the Gorontalo community in carrying out wedding ceremonies. The epistemological alignment with the context of this research is because the philosophy of the Gorontalo people is also based on the values of Islamic teachings. The philosophy is "Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah" (customs based on sharia, sharia-based on the book of Allah (Al-Quran)³⁶. The values of Islamic teachings are contained in the Qur'an and Hadith.

Third, research objectives. The purpose of research using the Islamic paradigm is to raise awareness of divinity. This awareness can be increased because the accounting information presented contains material, mental, and spiritual³⁷. It is also in line with the purpose of this study, which is to explore accounting practices that are not only limited to the material but also requirements with the value of local wisdom and faith in the Creator.

Furthermore, the approach used in this research is Islamic ethnomethodology. This approach is the development of modern ethnomethodology. Islamic ethnomethodology was chosen because this study aimed to study how the Gorontalo community practised wage accounting with local wisdom and religiosity conditions. It is also in line with the goal of the Islamic ethnomethodology approach, which is to study the way of life of group members, which essentially exists based on permission from the Almighty Creator.^{38, 39, 40}

³⁵ Ismail Raji Al-Faruqi, *Tauhid: It's Implications for Thought and Life* (Hendron Virginia: The International Institute of Islamic Thought, 1992).

³⁶ Karmin Baruadi dan Sunarty Eraku, *Lenggota Lo Pohutu (Upacara Adat Perkawinan Gorontalo)*, ed. oleh Titin Paedaso (Gorontalo: Ideas Publishing, 2018).

³⁷ Iwan Triyuwono, "Akuntansi Malangan: Salam Satu Jiwa dan Konsep Kinerja Klub Sepak Bola," *Jurnal Akuntansi Multiparadigma* 6, no. 2 (2015): 290–303, <https://doi.org/10.18202/jamal.2015.08.6023>.

³⁸ Mohamad Anwar Thalib, "Mohe Dusa : Konstruksi Akuntansi Kerugian," *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen* 4, no. 1 (2019): 11–31, <https://doi.org/10.18382>.

³⁹ Mohamad Anwar Thalib, "Akuntansi 'Cinta' Di Upacara Pernikahan Gorontalo, Studi Etnometodologi Islam" (Brawijaya, 2017)

⁴⁰ Mohamad Anwar Thalib dkk., "Akuntansi Potali: Membangun Praktik Akuntansi Penjualan di Pasar Tradisional (Studi Etnometodologi Islam)," *Jurnal Akuntansi Aktual* 8, no. 23 (2021): 25–38, <http://dx.doi.org/10.17977/um004v8i12021p25>.

This study uses data analysis techniques from Islamic ethnomethodology, namely charity, science, faith, revelation information, and ihsan. The first stage is charity. The charity referred to in Islamic ethnomethodology data analysis is an expression, expression, or action from fellow group members that is contextual. In Islamic ethnomethodology, the expression or action is God's creation and exists with His permission.⁴¹ It is contrary to modern ethnomethodology, which recognizes that contextual expressions, expressions, or actions are creations of fellow group members without the role of God in them.^{42, 43} In the context of this research, charity is focused on expressions, expressions, or actions of the Gorontalo community practising wage accounting at wedding ceremonies.

The second stage of data analysis is scientific analysis. The science of analyzing Islamic ethnomethodology is the rational meaning of charity understood by fellow group members⁴⁴. In modern ethnomethodology, this stage is called reflexivity or rational meaning of group members' expressions, expressions or actions, in reflexivity recognizing the truth of a reality based on rationality^{45, 46}. Unlike the analysis of scientific data in Islamic ethnomethodology, the basis for truth from reality is the Al-Quran and hadith.⁴⁷

The third stage of data analysis is faith. The faith referred to in this data analysis are non-material values that become the spirit of the expressions and actions of group members⁴⁸. In modern ethnomethodology data analysis, the data analysis stage only stops until the reflexivity stage. This is because the reality recognized by modern ethnomethodology is limited to the existence of reason^{49, 50}, while in Islamic ethnomethodology admits there are non-material realities that can be understood by using self-potential in the form of intuition.⁵¹

⁴¹ Thalib dkk.

⁴² Harold Garfinkel, *Studies in ETHNOMETHODOLOGY* (Prentice Hall: New Jersey, 1967).

⁴³ Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi Pengantar*.

⁴⁴ Mohamad Anwar Thalib, "Motoliango sebagai wujud akuntansi di upacara tolobalango gorontalo," *Jurnal Bisnis dan Akuntansi* 24, no. 1 (2022): 27–48.

⁴⁵ Garfinkel, *Studies in ETHNOMETHODOLOGY*.

⁴⁶ Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi Pengantar*.

⁴⁷ Thalib, "Motoliango sebagai wujud akuntansi di upacara tolobalango gorontalo."

⁴⁸ Thalib, "Mohe Dusa : Konstruksi Akuntansi Kerugian."

⁴⁹ Garfinkel, *Studies in ETHNOMETHODOLOGY*.

⁵⁰ Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi Pengantar*.

⁵¹ Mohamad Anwar Thalib, "' O Nga : Laa ' sebagai Wujud Akuntabilitas Biaya Pernikahan," *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen* 5, no. 1 (2021): 117–28, <https://doi.org/doi.org/10.33795/jraam.v5i1.011> Informasi.

The fourth data analysis stage is revelation information. This stage relates the non-material values of the expressions, expressions, or actions of group members with His word. This analysis is also a medium to justify or criticize actions contrary to God's rules⁵². The fifth stage is ihsan. This stage aims to stitch together the four previous findings so that they become a single unit. Putting together each result is intended to report and explain the community's way of life so that it can be understood. In essence, knowledge of the way of life leads to Him the Creator.⁵³

This type of research is qualitative. The qualitative research method is a method that intends to understand phenomena about what is experienced by research subjects, such as behaviour, perceptions, motivations, actions, holistically and descriptively in the form of words and language, in a natural context and by utilizing various natural methods⁵⁴. Qualitative research was chosen because the purpose of this research was not to generalize the findings; it wanted to do research in natural conditions and wanted to empower individuals to be able to tell their stories and listen to their voices⁵⁵.

Furthermore, the data collection techniques in this study were, first, structured and unstructured interviews. Structured interviews are a data collection technique if the researcher knows what information is obtained. Therefore in conducting interviews, researchers have prepared research instruments in the form of written questions for which alternative answers have been prepared; second, unstructured interviews are free interviews in which the researcher does not use interview guidelines that have been systematically and completely structured for data collection. The interview guide used is only an outline of the problems to be asked.⁵⁶ Technically, the researcher has prepared a list of questions related to the research topic. However, the researcher will also ask questions outside the list if there is exciting information submitted by the informant but outside the list of queries that the researcher has prepared. Second participatory observation is the researcher is involved with the daily activities of the people being

⁵² Mohamad Anwar Thalib, "Akuntansi 'Huyula' (Konstruksi Akuntansi Konsinyasi Berbasis Kecerdasan Intelektual, Emosional, Spiritual, dan Sosial)," *Jurnal Riset Akuntansi Mercubuana* 5, no. 1 (2019): 97–110, <https://doi.org/10.26486/jramb.v5i2.768>.

⁵³ Mohamad Anwar Thalib dan Widy Pratiwi Monantun, "Mosukuru: sebagai Wujud dari Metode Pencatatan Akuntansi oleh Pedagang di Pasar Tradisionak Gorontalo," *Jurnal Akuntansi Integratif* 8, no. 1 (2022): 19.

⁵⁴ Lexy J Moleong, *Metodologi Penelitian Kualitatif* (Bandung: PT Remaja Rosdakarya, 2015).

⁵⁵ M Djamal, *Paradigma Penelitian Kualitatif* (Yogyakarta: Pustaka Pelajar, 2015).

⁵⁶ Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif dan R&D* (Bandung: ALFABETA, CV, 2018).

observed or used as research data sources. With this observation, the data obtained is more complete, sharp, and to the point of knowing the level of meaning of each behaviour that appears.⁵⁷ The participatory observation was chosen in data collection because it is of the needs of using Islamic ethnomethodology, where research based on Islamic ethnomethodology emphasizes the research process carried out with an approach that is as natural as possible in a natural setting. The documentation in this study is the track record of wage accounting practices at Gorontalo wedding ceremonies. These documents are also used as tools to verify and compare other data, which have been obtained through interviews or observations in the context of triangulation.

The location of this research is in the village of Talulobutu, Tapa District, Bone Bolango Regency, Gorontalo Province. This place was chosen as the research location because the local community still holds strong cultural traditions. This is reflected in one of them through the implementation of wedding ceremonies; besides still using the traditional stages of Gorontalo weddings, local people also prefer to carry out wedding ceremonies in their home environment. This is as stated by Mrs Frida “if the experience of my third child’s marriage, thank God, is [made] well-known according to the custom in Gorontalo, then there is also one at home so that the surrounding families or neighbours can also feel the atmosphere of the party”.

There were three informants in this research: Mrs Frida as the bride’s parents, *ta* Intan as the bride, and *ta* Eyin as a resident who helped carry out the wedding ceremony. The three informants were selected using a purposive sampling method, namely the informant selection method using specific criteria.⁵⁸ The criteria on which the three informants were selected were that they were directly involved in the implementation of the wedding ceremony; besides that, the three informants also had free time and were willing to share information about their experiences in practising wage accounting in the implementation of wedding ceremonies.

Results

As the day of the wedding ceremony approaches, the atmosphere of the bride's residence gets busier. The crowd was caused by residents and several close family members helping to prepare for the event. It is as seen in the following documentation.

⁵⁷ Sugiyono.

⁵⁸ Sugiyono.

The two photos have shown earlier illustrate how the atmosphere of mutual help is usually carried out when someone is holding a wedding ceremony. The people of Gorontalo know the term helping each other as *huyula*. *huyula* is doing some work together by a group of people or community members in the sense of mutual help and reciprocity. *Huyula* for the Gorontalo community, its application can be seen in several types, namely: (1) *ambu* is an activity to help out for the common good or better known as community service, besides that *ambu* is one of the ways used by the community to solve problems in the community such as fights in the community between residents, differences of opinion, (2) *hileiya* is an activity to help spontaneously which is considered an obligation as a member of the community, for example, helping when there is a disaster or someone dies, (3) *ti'ayo* is an activity to help between a group of people. People to do someone's work, for example, help implement the wedding ceremony.⁵⁹

Furthermore, Documentation 1 was taken one day before the ceremony and wedding reception (Friday night). In the photo, it can be seen residents helping to wrap the cake that will be served to guests who will attend the ceremony and wedding reception the next day. Their helping activities were followed by small talk, ranging from stories about the situation in Gorontalo in the past to the soap operas they love today. If documentation 1 is a photo depicting the atmosphere of wrapping cakes by neighbours (Talulobutu village), then photo 2 records the activities of Kramat villagers helping in the kitchen. The portrait of helping activities in documentation 1 and 2 illustrates *Huyula Tiayo's* cultural values.

Interestingly, *ta Eyin* (the woman in the blue T-shirt in photo 2) is a neighbour from the opposite village who came to help even though the party organizing the celebration forgot to ask her to help with the wedding preparations. In more detail, the following is an interview excerpt from *ta Eyin*:

They helped each other, helped each other, purposely helped each other at the party [because] we would have a party like that once upon a time. Then people will come here [to help too]. Usually, if there are neighbours who [have a party] and we just watch, then most people will not come [to help us with the party too]. So if, for example, there is a party [who holds] a party even though we are not invited, we will still go.

As seen in the excerpt of her previous interview, the party that held the celebration forgot to invite her to help prepare the event, but *ta Eyin* still came

⁵⁹Farha Daulima, *Aspek-Aspek Budaya Masyarakat Gorontalo* (Limboto: Banthayo Pobo'ide Fitrah., 2004).

and helped. She did it to realize that helping each other with fellow citizens should be done because the next time she is going to hold a celebration, the local people (including the party holding the celebration) will also help. On the other hand, if there are residents who have a celebration, and she sits idly by (not allowing), then when she holds a festival, the residents will not help her either. Furthermore, *ta Eyin* again said that:

As for myself, I let the residents not help when I have a party. Still, once in a while, if that person throws a party, I will help him. [Meaning] seeing that person busy preparing for the party I just watched. However, there is still a bad [feeling] [to not help at the party] even if that person does not often help out at parties.

Ta Eyin's previous statement explained the conditions if she held a celebration. However, some residents did not help, so if the resident had a celebration, *ta Ayin* would still help donate his energy. It is because she feels uncomfortable when there are residents who hold a celebration, but she sits idly by.

Furthermore, *ta Intan*, as the bride, revealed that *ta Eyin* was one of the residents who helped in the implementation of the wedding ceremony.

Yesterday there was *ta Eyin*, *Ma Umi*, *Ta Nopi*, who helped. They were always there when someone was having a party. They always helped, poor, yesterday I forgot to invite *ta Eyin* to help each other because I was too busy taking care of the party preparations too, but alhamdulillah *ta Eyin* still came, hehe. Yesterday *ta Intan* gave *ta Eyin* a souvenir. I gave it after the wedding.

Ta Intan's previous statement explained that several residents who helped implement the wedding ceremony were *ta Eyin*, *ma Umi*, and *ta Nopi*. The three residents were always present to help the other residents. The third held a party. In line with *ta Intan's* explanation, yesterday *ta Eyin* forgot to be invited to help each other at the wedding, but *ta Eyin* was still present and helped the party organize the party. In the previous explanation of *ta Intan*, it was also stated that the wages given to *ta Eyin* were in the form of wedding souvenirs.

Furthermore, *ta Eyin* again said that when she helped at the wedding ceremony held by Mrs Frida, she did not ask to be given money; more details about this can be seen in the following interview excerpt:

Not! there is no way I will beg for a salary. I asked *Intan*, who told me to mop [from the kitchen] to the front of the house, cleaning because there were traces of rice on the floor [after the party]. It is challenging to mop the used rice on the bottom, so I used a tool as a frying pan to remove the rice residue. After giving it, I said, "*Intan*, I just want to ask this. Souvenirs in the form of

brooches [hijab]”. Then Intan said, “yes, there is”. Then she gave me about ten brooches, plus a key ring. Then I said, “This is all I can get, the important thing is that I have something I will look at you later, Intan... then I was about to go home, Mrs Frida gave me money. Mrs Frida said, “Eyin this is to buy credit”, she gave a pity wapili cake. “Oh yes, thank you, Mom.”

It is understood that *ta* Eyin did not ask for money when helping out at the wedding organized by Mrs Frida because, as previously explained, the main goal of *ta* Eyin is to help each other, not money. Even when *ta* Eyin was asked to mop the dirty floor, *ta* Eyin did not ask for money in return but asked for party favors. Her purpose in asking for party favors is not as a reward because she has helped at the wedding, but she will use the souvenirs to remember the party held by *Ta* Intan. *Ta* Eyin's previous narrative also explained that Mrs Frida, as the organizer of the party, on her initiative, gave a salary of Rp 50,000.

Ta Eyin's previous statement is in line with the researcher's observation that after the wedding party was finished, it was seen that *ta* Eyin was busy mopping the floor of the house; after that, Mrs Frida gave him a salary. But interestingly, the provision of wages is symbolized by the word "buy credit". It is in line with what Mrs Frida also explained:

Oh yes, yesterday Eyin helped, sorry, I gave her Rp 50,000 with a cake, yesterday Eyin helped from morning until the next day she was still helping to clean the house. Neither was asked for the money, Eyin did not ask for it, only from us who gave it directly. Those who organized it must also understand that we are sorry, it has helped, even though the money is only a little with some important party cakes we can give.

Ta Eyin's previous statement found that accounting practices were in the form of receiving wages. This method was recorded through charity "it is also impossible for me to beg for salary". The knowledge of this charity is that when helping at the wedding ceremony *ta* Eyin does receive money in the form of cash. However, the wages are given directly by the party holding the celebration, or *ta* Eyin does not ask the party carrying the festival to be rewarded when helping. It means from this knowledge; I understand that how to receive money when helping at a wedding ceremony is dependent on the sincerity of the party holding the celebration. Residents who assist in implementing the festival also do not ask the party celebrating to give them wages for the labour they have given in the celebration activity.

Still, in *Ta* Eyin's previous footage, accounting practices were also found in the form of receiving wages. This method was recorded through charity "after giving it, I said, "Intan, I want to ask for this, a souvenir in the form

of a brooch [hijab]... Then she gave me about ten clips plus a key chain. The knowledge of charity is that after helping to clean the house for the celebration, Eyin asked to be given a key chain and a souvenir. Both objects want to be used as a memento for implementing the *ta* Intan wedding party. From this knowledge, I understand that items in souvenirs and key chains are the types of wages that *ta* Eyin asks for when helping at wedding ceremonies.

Furthermore, the interview excerpt also shows how to give the wages that were caught through charity "then I was about to go home, Mrs Frida gave me money. Mrs Frida said, "Eyin, this is to buy credit" she gave me a pity *wapili* cake. "Oh yes, thank you, Mom." The knowledge of this charity is that the party who held the celebration gave *ta* Eyin a reward in the form of money and a party cake. The provision of wages in the form of money is symbolized by the word "buy credit". This knowledge taught me how to give wages to residents who have helped through the sentence "buy credit". This method is more convenient to use by the party organizing the celebration.

Yes, it was replaced with the word "buy credit" because I felt uncomfortable if it was said later on salary/wages. It is said to be a salary, but the nominal is also only a tiny amount, not much. It cannot replace the relief of those who help.

Mrs Frida's previous statement explained that she replaced the word wages with "buy credit". It is because she feels more comfortable using the word, plus the money she gives is not much and has not been able to replace the energy and time that residents have provided when helping his celebration.

Based on the previous discussion, it is found that the practice of wage accounting. There are two types of wages. The first is money wages. This wage is received by being given directly by the party holding the celebration. The second type of wage is non-monetary wages. This wage is obtained by asking now to the party who had it. Two kinds of salaries are practised by the people of Gorontalo with the value (faith) of helping in wedding activities. This spirit is known as the cultural value of *huyula tiayo*.

This cultural value is reflected through the expression of *ta* Eyin when helping, not expecting to be rewarded in the form of money, the action of Mrs Frida who gave cash wages with the symbol of credit money, because the money given was intended not solely to replace *ta* Eyin's labor, but as a thank you, and *ta* Eyin who asks for non-monetary wages, namely souvenirs, the wages are not intended to replace the labor she has provided. However, the non-material wages will be used to commemorate the wedding ceremony held by *ta* Intan. The wage accounting implemented in the implementation

of the marriage is in stark contrast to modern wage accounting practices, which are limited to material things and live with values to fulfill personal interests. This value is also in line with His commandment contained in the revelation information of Q.S Al Maidah verse 2 “Help each other in doing virtue and piety. And do not help one another in sinful and enmity. Fear Allah SWT. Actually, Allah’s punishment is very painful.”. Based on this verse of the Koran. Researchers realized that the practice of wage accounting does not only consist of material but also conditions with local wisdom values in the form of huyula tiayo, even the wages are implemented in line with His commands contained in Q.S Al Maidah Paragraph 2.

Furthermore, several previous researchers also found the value-based accounting practice of helping to help. For example, in a study of the spirit of Balinese local wisdom in traditional village accountability, found that in the preparation of financial statements for financial responsibility in traditional villages, the terms of the value of mutual help were found. This is reflected in the efforts made by village monetary fund managers to present accountability reports on the sources and uses of village funds. Managers no longer think about the number wages in carrying out these tasks because the most important thing is that they can have the opportunity to contribute their abilities.⁶⁰ It is in line with what was found by Amaliah through a study of cultural values Tri Hita Karana found that in the selling process, traders in traditional markets usually entrust their sales to the merchant beside them. This practice is a reflection of the value of helping each other. This value is the implementation of the teachings of Tri Hita Karana.⁶¹ The same thing was also found by Thalib through a study of consignment accounting based on huyula cultural values, which found that traders in traditional markets were happy to accept sales deposits from other traders. It is done with the awareness that it is not permissible to refuse fortune. Another exciting thing is that the traders who receive the cake as a deposit will not increase the selling price that the merchandiser has given; the primary purpose of receiving the goods as a deposit is to help each other.⁶²

⁶⁰ Cokorda Gde Bayu Putra dan Ni Ketut Muliati, “Spirit Kearifan Lokal Bali Dalam Akuntabilitas Desa Adat,” *Jurnal Akuntansi Multiparadigma* 11, no. 3 (2020): 561–80, <https://doi.org/10.21776/ub.jamal.2020.11.3.32>.

⁶¹ Tri Handayani Amaliah, “Nilai-nilai budaya Tri Hita Karana dalam Penetapan Harga Jual,” *Jurnal Akuntansi Multiparadigma* 7, no. 6 (2016): 156–323, <https://doi.org/10.18202/jamal.2016.08.7016> Jurnal.

⁶² Thalib, “Akuntansi ‘Huyula’ (Konstruksi Akuntansi Konsinyasi Berbasis Kecerdasan Intelektual, Emosional, Spiritual, dan Sosial).”

CONCLUSSION

This study aims to formulate how the people of Gorontalo practice wage accounting at wedding ceremonies. This study uses the Islamic paradigm, considering that the philosophical assumptions align with the objectives of this research. The approach used in this research is Islamic ethnomethodology. This approach is a development of modern ethnomethodology. The Islamic ethnomethodology approach is a study that aims to study the way of life of group members whose practice is essentially there because of the permission of the Almighty Creator. This study uses data analysis from Islamic ethnomethodology; charity, science, faith, revelation information, and ihsan.

The results showed that at the charity analysis stage, two wage accounting practices were found in the form of cash and non-monetary wage accounting practices. The practice is implemented based on Gorontalo's Islamic cultural values, namely huyula tiayo or help between a group of people to do someone's work. This spirit of support is in line with God's commandment in Q. S Al Maidah verse 2. The limitations of this research are on research informants, and the source of information is only limited to the women's families.

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