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## ISLAMIC ETHNOMETHODOLOGY STUDY TO REVEAL LOCAL WISDOM VALUE BEHIND AGRICULTURAL ACCOUNTING PRACTICES

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### **Abstrak:**

*Penelitian ini berangkat dari permasalahan tentang semakin termarginalisasikan nilai-nilai budaya lokal akibat pengadopsian dan pengembangan riset akuntansi yang hanya berfokus pada nilai-nilai modernitas berupa egoisme, materialisme, dan sekularisme. Penelitian ini bertujuan untuk mengungkap nilai kearifan lokal di balik praktik akuntansi pertanian. Penelitian ini menggunakan paradigma Islam. Etnometodologi Islam adalah pendekatan yang digunakan dalam kajian ini. Terdapat lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil kajian menunjukkan terdapat dua praktik akuntansi pertanian yaitu keuntungan dan kerugian. Praktik akuntansi keuntungan hidup dengan semangat tolong menolong atau dalam kebudayaan Islam Gorontalo lebih dikenal dengan sebutan huyula. Praktik akuntansi kerugian diimplementasikan oleh para petani dengan nilai kesabaran. Dalam kebudayaan Islam Gorontalo, nilai kesabaran tersebut sering diinternalisir oleh para tua-tua melalui ungkapan (lumadu) *eya dila pito-pito'o* artinya Tuhan tidak menutup mata. Makna ungkapan ini adalah apapun yang kita lakukan Allah selalu melihat. Implikasi penelitian ini adalah menghadirkan konsep akuntansi pertanian berbasis nilai kearifan lokal*

**Kata kunci:** *akuntansi, pertanian, budaya lokal, etnometodologi Islam*

### **Abstract:**

*This research departs from the problem of the increasingly marginalized local cultural values due to the adoption and development of accounting research that focuses only on modern values in the form of egoism, materialism, and secularism. This study aims to reveal the value of local wisdom behind agricultural accounting practices. This study uses an Islamic paradigm. Islamic ethnometodology is the approach used in this study. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy. The results of the study show that there are two agricultural accounting practices, namely advantages and disadvantages.*

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*The accounting practice for living with the spirit of mutual help, or in Gorontalo's Islamic culture, is better known as huyula. Farmers with the value of patience implement the practice of accounting for losses. In the Islamic culture of Gorontalo, the elders often internalize the value of patience through the expression (lumadu) eya dila pito-pito'o, which means God does not close his eyes. This phrase means that whatever we do, Allah is always watching. The implication of this research is to present the concept of agricultural accounting based on local wisdom values.*

**Keywords:** *accounting, agriculture, local culture, Islamic ethnomethodology*

## INTRODUCTION

Revealing the values of local wisdom behind (agricultural) accounting practices is always an interesting thing to do. This is because through this study it can reveal the uniqueness of accounting practices wrapped in local cultural values. Several researchers state that there are other values, especially cultures, that are very close to accounting practices carried out by a successful company, and sometimes these values are not covered in an accounting theory.<sup>1, 2, 3</sup> Another interesting factor is that research related to local culture-based accounting practices is an effort to preserve the nation's cultural values amidst the crush of the adoption and implementation of accounting based on modern values in the form of egoism, materialism, utilitarianism, and secularism.<sup>4</sup>

The impact of adopting accounting knowledge based on modernist values has the opportunity to eliminate local wisdom values behind accounting practices. This has also reminded several experts Shima & Yang, (2012) that the existence of a single standard (adopting IFRS) can kill

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<sup>1</sup> Alan Combs, Martin Samy, and Anastasia Myachina, 'Cultural Impact on the Harmonisation of Russian Accounting Standards with the International Financial Reporting Standards: A Practitioner's Perspective', *Journal of Accounting & Organizational Change* 9, no. 1 (15 March 2013): 26–49, <https://doi.org/10.1108/18325911311307195>.

<sup>2</sup> Aji Dedi Mulawarman and Ari Kamayanti, 'Towards Islamic Accounting Anthropology: How Secular Anthropology Reshaped Accounting in Indonesia', *Journal of Islamic Accounting and Business Research* 9, no. 4 (9 July 2018): 629–47, <https://doi.org/10.1108/JIABR-02-2015-0004>.

<sup>3</sup> Shona Russell, Markus J. Milne, and Colin Dey, 'Accounts of Nature and the Nature of Accounts: Critical Reflections on Environmental Accounting and Propositions for Ecologically Informed Accounting', *Accounting, Auditing & Accountability Journal* 30, no. 7 (18 September 2017): 1426–58, <https://doi.org/10.1108/AAAJ-07-2017-3010>.

<sup>4</sup> Ari Kamayanti, 'Fobi(a)Kuntansi : Puisisasi Dan Refleksi Hakikat', *Jurnal Akuntansi Multiparadigma* 7 (2016): 1–16, <https://doi.org/10.18202/jamal.2016.04.7001>.

uniqueness as a nation, and this is not a significant concern for decision-makers in the Indonesian accounting profession.<sup>5</sup> Kamayanti & Ahmar, (2019) IFRS, a widening of the wings of globalization will result in cultural alienation or a 'horror' culture, namely the loss of national identity.<sup>6</sup>

This problem is exacerbated by the fact that related to the development of accounting science, in this case, accounting research is more dominated by accounting studies that are independent of local wisdom values.<sup>7, 8</sup> This is, of course, very unfortunate, considering that Indonesia is a nation that lives with a wealth of customs. However, unfortunately, the values of local wisdom are rarely disclosed in accounting research.

Departing from the problems discussed earlier, the researcher was moved to examine local cultural values behind agricultural accounting practices. This study focused on Gorontalo Province, specifically Pone Village, West Limboto District, Bone Bolango Regency. The researcher chose this location because Gorontalo is one of Indonesia's provinces with unique cultural values, namely culture based on Islamic religious law. This is as stated in the cultural philosophy of the local community in the form of "Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran)).<sup>9</sup> Examining agricultural accounting in the area has the opportunity to find accounting wrapped in the Islamic cultural values of the local community. Triyuwono

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<sup>5</sup> Kim M. Shima and David C. Yang, 'Factors Affecting the Adoption of IFRS', *International Journal of Business* 17, no. 3 (2012): 276-98.

<sup>6</sup> Ari Kamayanti and Nurmala Ahmar, 'Tracing Accounting in Javanese Tradition', *International Journal of Religious and Cultural Studies* 1, no. 1 (9 February 2019): 17-26, <https://doi.org/10.34199/ijracs.2019.4.003>.

<sup>7</sup> Mohamad Anwar Thalib and Widy Pratiwi Monantun, 'Konstruksi Praktik Akuntansi Tolobalango: Studi Etnometodologi Islam', *El Muhasaba Jurnal Akuntansi* 13, no. 2 (6 July 2022): 85-97, <https://doi.org/10.18860/em.v13i2.12915>.

<sup>8</sup> Mohamad Anwar Thalib and Widy Pratiwi Monantun, 'Mosukuru: Sebagai Wujud Dari Metode Pencatatan Akuntansi Oleh Pedagang Di Pasar Tradisional Gorontalo', *Jurnal Akuntansi Integratif* 8, no. 1 (2022): 44-62, <https://doi.org/10.29080/jai.v8i1.816>.

<sup>9</sup> M Muhdi Ataufiq, 'Penerapan Tradisi Payango Pada Rumah Tinggal Masyarakat Gorontalo Sebagai Upaya Pelestarian Budaya Lokal', in *Seminar Ikatan Peneliti Lingkungan Binaan Indonesia (IPLBI)*, 2017, A033-40, <https://doi.org/10.32315/sem.1.a033>.

explains that accounting practice can reflect the environmental values in which it is implemented.<sup>10</sup>

Based on the previous discussion, this research question has two formulations: First, how do farmers practice accounting? Second, what local cultural values inspire the farmers to practice accounting?

In the accounting study, various paradigms can be used, namely the positivistic, interpretive, critical, postmodern, and spiritual paradigms.<sup>11</sup> This study uses the Spiritual (Islamic) paradigm. This research uses a type of qualitative method. The researcher chose this type of research because this study aimed to understand and interpret the way farmers practice accounting which requires local wisdom values; therefore, this research was conducted in a natural context. Yusuf explained that this type of qualitative method would be appropriate to use in a study if the purpose of the research emphasized understanding and meaning of the social environment rather than testing theory.<sup>12</sup>

In this type of qualitative method, various social theory approaches can be used to explore social reality. This study uses an Islamic ethnomethodological approach. This approach is a development of Garfinkel's modern ethnomethodological approach. Islamic ethnomethodology is a study that studies the way of life of group members who believe that this way of life can be created by group members with the permission of the Creator.<sup>13</sup>

This study uses two types of data collection techniques: structured interviews and passive participatory observation. The informants in this study were four farmers. The four informants were selected using a purposive sampling technique. Yusuf explained that purposive sampling is a technique for determining informants based on specific criteria.<sup>14</sup> In this

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<sup>10</sup> 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>.

<sup>11</sup> Ari Kamayanti, *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan (Edisi Revisi)* (Penerbit Peneleh, 2020).

<sup>12</sup> A. Muri Yusuf, *Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan* (Jakarta: Kencana, 2017).

<sup>13</sup> Mohamad Anwar Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo* (Jakarta: Perpunas Press, 2022).

<sup>14</sup> Yusuf.

study, informants were selected based on their experience and knowledge related to agricultural accounting. This is based on the informants who have been in this profession for more than 20 years and still survive as farmers. The following is the information data of the four informants in this study.

**Table 1. Research Informants**

No	Informans' Name	Age	Experiences	Last Education
1.	Mr. Ismail	61 Years old	± 22	Elementary School
2.	Mr. Usman	60 Years old	± 44	Elementary School
3.	Mr. Hasan	60 Years old	± 49	Elementary School
4.	Mr Umar	52 Years old	± 42	Elementary School

Source: results of data processing by researchers, 2023

This study uses data analysis techniques from the Islamic ethnomethodology approach. The five data analysis techniques are charity, knowledge, faith, revelation information, and courtesy.<sup>15</sup> Figure 1 below summarizes the flow of data analysis from Islamic ethnomethodology.

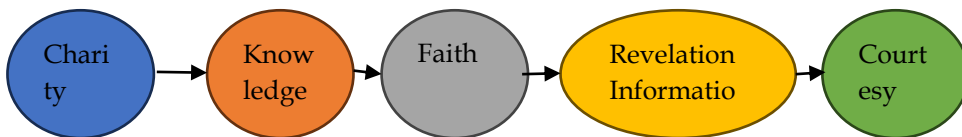


Figure 1. Analysis of Islamic Ethnomethodology Data<sup>16</sup>

The first stage of data analysis is charity. In the analysis of Islamic ethnomethodological data, charity is all expressions and actions of group members that refer to their way of life.<sup>17</sup> Technically, in this study, the charity analysis focuses on finding informants' expressions and actions that refer to how they practice agricultural accounting based on local cultural values.

The second stage of data analysis is knowledge. In the analysis of Islamic ethnomethodological data, knowledge is the rational meaning of the expressions and actions of group members that refer to their way of life.<sup>18</sup> Technically, in this study, knowledge analysis functions to find the

<sup>15</sup> Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo*.

<sup>16</sup> Thalib.

<sup>17</sup> Thalib.

<sup>18</sup> Thalib.

rational meaning of the expressions or actions of farmers that refer to how they practice agricultural accounting based on local cultural values.

The third stage of data analysis is faith. In analyzing Islamic ethnomethodological data, faith is non-material values, both emotional and spiritual values which are the leading spirit of the way of life of group members.<sup>19</sup> In this study, faith analysis functions to find non-material values in local cultural values and religiosity from how farmers practice agricultural accounting.

The fourth stage of data analysis is the revelation of information. This data analysis connects the values of the way of life of group members with the values contained in Islamic religious law, in this case, the Koran and hadith.<sup>20</sup> Technically in this study, the analysis of revelation information functions to relate the values that become the spirit of how farmers practice agricultural accounting with the values contained in the Koran and hadith.

The fifth stage of data analysis is courtesy. This data analysis serves to unify the four previous data analysis findings into a single unit so that a holistic meaning can be drawn from the way of life of group members.<sup>21</sup> Technically, in this study, the courtesy analysis functions to unify the four previous analysis findings into a single unit so that a complete meaning can be drawn from how farmers practice agricultural accounting based on local cultural values.

## DISCUSSION

### The Value of Mutual Help behind Profit Accounting Practices

Farmers not only sell their agricultural produce with money but still accept the barter system or exchange of goods. This system is only carried out by them and their neighbors. This is as expressed by Mr. Ismail as follows:

"They sometimes come when they want to exchange what they have with the crops (rice). So, from ourselves, do we want to exchange what they bring with our crops?"

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<sup>19</sup> Thalib.

<sup>20</sup> Thalib.

<sup>21</sup> Thalib.

Based on the explanation from Mr. Ismail Previously, it gave researcher an understanding that when the farmers had harvested their agricultural products, several residents came to each farmer's house. These residents aim to carry out a barter system with rice. Mr. Ismail revealed that he accepted the bartering system out of empathy because these residents usually did not have enough money to be able to buy rice.

In Mr. Ismail's narrative previously, the researcher found agricultural accounting practices in the form of profit. This practice is found in the charity " exchange." The knowledge of this charity is that after the harvest season arrives, the farmers not only get profits in the form of money when selling rice to customers but there are also non-monetary benefits in the form of ingredients for kitchen needs. Mr. Ismail implemented the barter system based on a sense of mutual help among others.

This is in line with what Mr. Umar did, namely the barter system or exchanging rice for other goods such as harvested onions, chilies, and other goods. The following is the explanation of Mr. Umar:

"Many ordinary people visit their house with basic needs such as oil, pepper, onions, and tomatoes to exchange for rice."

Based on Mr. Umar's previous narrative gave researcher an understanding that usually, after he had harvested agricultural produce, some residents came to his house intending to carry out a system of bartering rice with other basic food needs that they had. For example, cooking oil, onions, and tomatoes will be exchanged for rice. In the narrative of Mr. Umar previously found agricultural accounting practices in the form of profit. This practice is found in the charity " to exchange for rice" The knowledge from this charity is that Mr. Ismail and the residents know together that rice from Mr. Ismail's harvest can be obtained through buying and selling using money and the barter system, namely exchanging rice for other basic needs.

When they have made a profit, apart from issuing charitable zakat, the farmers also insert a little of the profit they earn to share among themselves. This is as expressed by Mr. Ismail as follows:

"That is certain unless we are not Muslim. Islam must give alms, we must not be greedy. He has already given us

sustenance, and we don't want to share... some usually give alms directly; rice is given directly to less fortunate neighbors."

Based on the explanation from Mr. Ismail previously, he gave the researcher an understanding that when he benefits from his crops, apart from issuing charitable zakat, he also carries out other charitable activities, namely in the form of charity.. His actions were based on the belief that, as a servant, he should not be greedy by taking all agricultural produce for personal gain. But he set aside a little of these profits to share among sesma. Usually, he immediately gives a little of his agricultural produce to neighbors who need help.

Based on the narrative of Mr. Ismail, the researchers found agricultural accounting practices in the form of profit. This practice is found in charity " usually give alms directly" The knowledge of this charity is that when he has harvested his agricultural products, Mr. Ismail usually sells only some of the rice he has. However, he sets aside a little of his harvest to share among others.

Mr. Ismail's earlier statement was in line with what Mr. Hasan did, that if he experienced excess wealth, he would share the fortune among those in need. This is expressed by him as follows:

"Yes. If I have excess, I usually take them to the orphanage there. Sometimes I deliver about one sack of rice. My neighbors also usually give it around 5 to ten liters."

Mr. Hasan's previous narrative, gave researcher an understanding that when they experienced an excess of fortune from agricultural products, Mr. Hasan usually distributed the fortune to the residents and the orphanage. Usually, residents are distributed 5 to 10 liters of rice, while orphanages are given one sack of rice.

Based on Mr. Hasan's previous explanation, it was found that agricultural accounting practices were in the form of profits. This practice is found in the charity "If I have excess." The knowledge from this charity is that if the harvest can cover the capital Mr. Hasan spent, he will set aside the excess agricultural produce to be distributed to people in need, such as orphans and neighbors of Mr. Hasan.

In the previous discussion, agricultural accounting practices have been found in profits obtained by farmers through exchanging rice for



other household needs. Reflecting on these agricultural accounting practices gives the researcher an awareness of the mutual value behind these accounting practices. The value of mutual help is reflected through the actions of farmers who accept their rice barter system with other kitchen needs and their desire to share with people in need, such as orphans and underprivileged neighbors. In the Islamic culture of Gorontalo, the value of helping is better known as *huyula*. The Gorontalo people's tradition of mutual cooperation is known as *Huyula*, a characteristic of the Gorontalo people's personality that has been nurtured from generation to generation. *Huyula*, for the people of Gorontalo, is a system of mutual help between community members to meet everyday needs and interests based on social solidarity through family ties, neighbors, and relatives.<sup>22</sup>

The value of mutual help is in line with the revealed information contained in Al-Maidah verse 2, which reads: "O ye who believe! Profane not Allah's monuments nor the Sacred Month nor the offerings nor the garlands, nor those repairing to the Sacred House, seeking the grace and pleasure of their Lord. But when ye have left the sacred territory, then go hunting (if ye will). And let not your hatred of a folk who (once) stopped your going to the inviolable place of worship seduce you to transgress; but help ye one another unto righteousness and pious duty. Help not one another unto sin and transgression, but keep your duty to Allah. Lo! Allah is severe in punishment." In line with the value of the farmers' enthusiasm to practice profit accounting with values ordered by God, it shows researchers that the essence (courtesy) of profit accounting implemented by farmers is not limited to material things but conditions with local wisdom values and religiosity.

Furthermore, the practice of profit accounting based on local cultural values and religiosity aligns with the findings of several previous studies. For example, Ekasari (2014), through a study of profit hermeneutics from an Islamic perspective. The study results show that business should be built on the principles contained in the Al-Quran. The business aims to maximize company profits and prosper fellow human

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<sup>22</sup> Warni Tune Sumar, *Strategi Pemimpin Dalam Penguatan Iklim Sekolah Berbasis Budaya Kearifan Lokal (Budaya Huyula) Berdasarkan Pendidikan Karakter* (Yogyakarta: Deepublish, 2018).

beings, nature, and the surrounding environment. Business is not only profitable for oneself but also for the benefit of the people.<sup>23</sup>

Furthermore, Agustuliani and Majid (2016) through a study of the implementation of itsar values, they developed the concept of selling prices in the Makassar Pannampu market. This study's results indicate that traditional market traders' values, namely brotherhood, honesty, gratitude, and caring, influence the selling price concept of traditional market traders. The selling price of traders is a combination of fundamental and operational values that become role models for traders in setting prices. This is reflected in the non-material meaning of the concept of profit, which aims to avoid conflict.<sup>24</sup> Furthermore, there is Sari (2014) through the meaning of profit for the medical profession. The study results show that doctors interpret material gain as savings to meet doctors' needs. The following meaning is spiritual gain in the form of always helping others and returning them to God. The third meaning is the advantage of dignity that is respected by society. The following benefit is inner satisfaction if the patient being treated can recover.<sup>25</sup>

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<sup>23</sup> Kurnia Ekasari, 'Hermeneutika Laba Dalam Perspektif Islam', *Jurnal Akuntansi Multiparadigma* 5, no. 1 (1 April 2014), <https://doi.org/10.18202/jamal.2014.04.5006>.

<sup>24</sup> Awaliah Agustuliani and Jamaluddin Majid, 'Implementasi Nilai Itsar Membangun Konsep Harga Jual pada Pasar Pannampu Makassar', *Jurnal Ilmiah Akuntansi Peradaban* 2, no. 1 (6 June 2016), <https://doi.org/10.24252/jiap.v2i1.2996>.

<sup>25</sup> Dian Purnama Sari, 'Apa Makna "Keuntungan" Bagi Profesi Dokter?', *Jurnal Akuntansi Multiparadigma* 5, no. 1 (2014): 130-38, <https://doi.org/10.18202/jamal.2014.04.5011>.

### **The Value of Patience behind The Practice of Loss Accounting**

For farmers, losses or profits have become what they usually enjoy, specifically for losses. Farmers said they usually suffered losses due to prolonged dry seasons and pests. This is explained by Mr. Ismail as follows:

"I've suffered many losses, especially during the dry season, I won't get any results, and the capital won't return either... yes, the dry season is the cause... the obstacle in the dry season is water shortage, grass will attack rice plants, the cause of water shortage here is because the dam in Biyonga sub-district is broken. So the obstacle is the grass... there are also other obstacles besides pests."

Starting with Mr. Ismail's previous explanation gave researcher an understanding that he often felt losses during his profession as a farmer. The loss suffered by Mr. Ismail was caused by a prolonged dry season, so the amount of water flowing through the rice plants decreased. In addition, the lack of water is caused by a broken dam. Furthermore, Mr. Ismail also revealed that apart from the dry season, another factor causing losses was pests.

Based on Mr. Ismail's previous explanation, agricultural accounting practices were found in the form of losses. This practice is found in the charity "I have suffered many losses." The knowledge of this charity is that it has become common for farmers to experience losses from this business. The loss they often experience is during the long dry season, which causes the water to flow through their rice plants to dry up. In addition, losses are also caused by pests.

Mr. Ismail's previous statement was in line with what Mr. Usman said, that during his profession as a farmer, he experienced losses. The following is an explanation from Mr. Ismail':

"Yes, we have there about 2 hectares of rice plants. My friend near my place, every harvest only gets two sacks in 1 plot.. the harvest failed. Then if you want to take the harvest, you must rent an *odong-odong*, in one plot, and you usually pay Rp 500,000. After it was harvested using *odong-odong*, the results were only about five sacks haha. We didn't get any profit. We only used some of the results to

pay for *odong-odong* for Rp. 500,000 in 1 plot. What we got was only five sacks. There is also. We have land behind the rice mill, which is painted white. Indeed, if the yield from the paddy fields if you get good results in 1 plot, it can reach up to 700 kg. If you want to sell it, how many times 500 will you get Rp. 8,000,000 more? Usually, you only get Rp. 7,000,000.00, but if you don't, the five sacks are only used for expenses... the main thing is that farming and trading are different. If you lose, you still have capital. While farming, if the harvest fails, you lose... or you don't return your capital at all. If the crop fails, the capital will not return."

Mr. Ismail's previous narrative gave researcher an understanding that he had experienced crop failures. Usually, in picking up the harvest, he hires the services of *odong-odong*, who are paid Rp. 500,000 per plot. Suppose the results obtained are only five sacks of rice. In that case, he does not get any profit, only used to cover operational costs. Mr. Ismail revealed that being a farmer is different from being a trader. If traders suffer losses, they still have capital. However, if farmers suffer losses due to crop failure, the capital they spend cannot be obtained again.

Based on Mr. Ismail's previous explanation, loss accounting practices were found. This practice is found in charity "We only used some of the results to pay for *odong-odong* " The knowledge of this charity is that in running an agricultural business, farmers must have experienced losses due to crop failure. Third, crop failure occurs, and agricultural products are usually used to finance agricultural operational needs. So that farmers do not have the advantage of agricultural products.

Furthermore, Mr. Hasan explained the losses he had experienced while working as a farmer. Here's his explanation:

" Yes. During the dry season, we used to inject water from the depot. Because usually 20 sacks are produced in one plot, now only six sacks are counted as failures... The reason is that it's the dry season, and there's no water at all, and we hope for rain. And during the dry season, the rain does not fall for months... so we suffer losses because the capital does not return due to crop failure. Because of that, from the

results of 1 plot, we only get 4 to 6 sacks. Usually, one plot produces 20 sacks... if I calculate that, for one plot, sometimes it only gets 4 to 6 sacks, that is for failed results. As for the average results, one regular plot produces 18 to 20 sacks.

Based on Mr. Hasan's previous explanation, he gave researchers an understanding that during the dry season, he often suffered losses because his rice plants could not grow properly. The solution he made in dealing with the dry season was to inject water from the depot (water pump). Mr. Hasan explained that usually, during the dry season, he experiences crop failure. Before the dry season, he can harvest 20 sacks of rice per rice field, but he can only harvest six sacks during the dry season. He understands that these results are counted as crop failures. The crop failure caused him to be unable to obtain the capital he spent to finance his agricultural business.

Based on Mr. Hasan's explanation, it was found that agricultural accounting practices were in the form of losses. This practice is found in charity " from the results of 1 plot, we only get 4 to 6 sacks. Usually, one plot produces 20 sacks" The knowledge from this charity is that during the long dry season, farmers, including Mr. Hasan, suffer losses due to crop failure. The crop failure referred to by Mr. Hasan is that usually, one plot can produce 18 to 20 sacks of rice. However, the income decreases to only 4 to 6 sacks during the dry season. The sales of 4 to 6 sacks are usually less than the costs farmers incur in managing their agricultural land.

Furthermore, Mr. Umar revealed something similar to that explained by Mr. Hasan regarding the losses that farmers usually experience. The following is an explanation from him:

"Sometimes the harvest fails, sometimes it doesn't. Usually, crop failure but only sometimes. It usually fails because of pests... sometimes white spots appear on the rice. It's not only my rice plants that are affected by this disease, but all the people who farm around here... and the obstacle is also water because the water channel in the Biyonga sub-district has collapsed, so some of the farmers here have stopped farming. The water in the canal is dead... so it becomes an

obstacle, rice like this is considered a failure... basically, the capital doesn't return."

Based on Mr. Hasan's previous explanation, he explained to researcher that losses or profits have become what he usually experiences in farming. He emphasized that he had experienced losses due to crop failures, but not as often as he had made profits. Losses due to crop failure are usually caused by the dry season, lack of water due to collapsed dams, and pests and diseases. These three conditions caused the capital he spent on this agricultural business not to return, which resulted in him experiencing losses.

Based on Mr. Hasan's previous narrative, it was found that agricultural accounting practices were in the form of losses. This practice is found in charity " basically, the capital doesn't return" The knowledge from this charity is that while carrying out this profession, Mr. Hasan must have experienced losses due to prolonged dry seasons, collapsed water dams, and pests that disrupted the growth of rice plants. These three conditions caused the capital issued by Mr. Hasan for this agricultural business to no longer return. In other words, Mr. Hasan suffered losses from the three previous conditions.

In the previous discussion, agricultural accounting practices have been found in the form of losses experienced by farmers due to the dry season, collapsed dams, and pests. Reflecting on these loss accounting practices gives researcher an awareness of the value (faith) of patience behind loss accounting practices. This value of patience is reflected through the actions of the farmers who persist in this profession even though they sometimes experience losses. In the Islamic culture of Gorontalo, the elders often instill this value of patience in the local community through the expression (*lumadu*) *eya dila pito-pito'o*, meaning God does not close his eyes. This phrase means that whatever we do, Allah is always watching. This expression is an expression of complete conviction. Whatever calamity will befall him, he believes that Allah is All-Seeing. The elders often give advice. This life is decorated with honesty. Don't be afraid only to be seen by humans; be afraid that Allah sees what we do, the bad and the good. Allah knows it, even grudges, hatred, and

jealousy, which humans cannot see.<sup>26</sup> The actions of the farmers in continuing to maintain this agricultural business even though they experience losses reflect the value of *eya dila pito-pito'o* within them.

Furthermore, the value of patience in seeking lawful sustenance aligns with the revelation information, especially in Q.S Al-Baqarah: 155 "And surely We shall try you with something of fear and hunger, and loss of wealth and lives and crops; but give glad tidings to the steadfast," In harmony with the value of patience, which is the spirit of farmers practicing loss accounting with values contained in Islamic religious law, it shows researcher that the essence of loss accounting implemented by farmers is not limited to material things but conditions with local cultural values and religiosity.

Furthermore, the practice of loss accounting based on local cultural and spiritual values aligns with several previous research findings. Niswati et al. (2017) found that overseas Betawi micro-entrepreneurs believe that not all expenditure content can be interpreted as costs that must be avoided. The expenses in question are alms, zakat, and infaq. The traders try to maximize these expenses. This action is driven by faith in the Creator.<sup>27</sup>

Meanwhile, Talib (2019) found three loss accounting practices that traders implement in traditional markets: reducing the number of cakes, sharing with others, and trading trade systems. The practice is conditional on patience, tolerance, mutual help, and sharing. The spirit is alive because of the fear of sinning against God.<sup>28</sup> Furthermore, Amaliah (2018) found that religious values reflected through alms and social values also played a role in setting selling prices by Betawi people who moved to Gorontalo.<sup>29</sup>

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<sup>26</sup> Farha Daulima, *Lumadu (Ungkapan) Sastra Lisan Daerah Gorontalo* (Gorontalo: Galeri Budaya Daerah Mbu'i Bungale, 2009).

<sup>27</sup> Sahmin. Niswatin. Noholo et al., '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.

<sup>28</sup> 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>.

<sup>29</sup> Tri Handayani Amaliah and Sugianto Sugianto, 'Konsep Harga Jual Betawian Dalam Bingkai Si Pitung', *Jurnal Akuntansi Multiparadigma* 9, no. 1 (30 April 2018), <https://doi.org/10.18202/jamal.2018.04.9002>.

## CONCLUSION

This study aims to reveal the values of local wisdom behind accounting practices by farmers. The study results show that there are two accounting practices, namely the accounting practice of profits obtained by farmers through a barter system and farmers using the profits they earn to meet their personal needs and share them among themselves. The practice of profit accounting is conditional on local cultural values in the form of mutual help (*huyula*). The subsequent finding is the practice of accounting for losses farmers suffer due to prolonged dry spells, damaged water dams, and pests and diseases of rice plants. This loss of accounting practice lives with a non-material value in the form of patience. In the Islamic culture of Gorontalo, the elders often advise the value of patience through the expression (*lumadu*) *eya dila pito-pito'o*, which means God does not close his eyes. This phrase means that whatever we do, Allah is always watching. The implication of this research is to present an agricultural accounting concept that is conditional on local cultural values. Suggestions for further research are to study local culture-based agricultural accounting using other social theories such as phenomenology, ethnography, or hermeneutics. The results of this study can add to the repertoire of knowledge about local culture-based agricultural accounting.



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