

## UNRAVELING GORONTALO'S LOCAL WISDOM: THE ESSENCE OF COST ACCOUNTING PRACTICE

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**Abstract:** This research departs from the problem of adopting and implementing modern accounting, which can potentially eliminate local wisdom values from accounting practices. This study aims to find the values of local wisdom behind the practice of education cost accounting by scholarship recipient students. The informants in this research were undergraduate students, more specifically, students majoring in Sharia accounting at the Faculty of Islamic Economics and Business, IAIN Gorontalo. The informants are studying Sharia accounting courses in semester 3. This research uses the Islamic paradigm. The approach used is Islamic ethnomethodology. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy. The study results found that students used funds from the government to finance educational needs for one semester. Funds sourced from parents are used by students, one of which is to give alms and help to human beings. The practice of accounting in managing educational expenses is conditional on local wisdom values in the form of trust (*ama:nati*) and mutual help (*huyula*). Both of these spirits live on the belief that there are other people's rights behind the sustenance that we have and Allah has arranged the sustenance. The results of this study contribute to the presence of the concept of cost accounting practices by students based on local wisdom.

**Keywords:** Cost, Education, Local Cultural Values, Islamic Ethnomethodology

### INTRODUCTION

Cost is one of the information presented in accounting financial statements. Unfortunately, the presentation of cost information only focuses on material or money and ignores non-material values such as local wisdom. The presentation of cost information limited to the material manifests the materialistic value of modern accounting. Currently, accounting, including costs studied in education, is a science adopted from the west which also brings values from the west, namely materialism, egoism, utilitarianism, and secularism ([Triyuwono 2006; 2015; 2011; Kamayanti 2016b; 2016a; Mulawarman 2010](#)).

The study of cost accounting based on local wisdom values is critical because it is one of the efforts to preserve cost accounting practices conditional on the value of the nation's wealth. Several researchers have carried out research on local culture-based cost accounting, including [Rahayu, Yudi, and Sari \(2016\)](#), through a study of the "other" meaning of costs in the *ngatarang canang* ritual of the Balinese people. The results show that every Balinese household spends daily costs to buy *canang*. The amount of the fee depends on the number of *merajan* per family. Families do not try to make it efficient by avoiding or reducing the number of *canang*.

In the discussion of previous research studies on cost accounting based on local wisdom values, it is more or less an illustration that the essence of cost accounting science cannot be separated from the value of the nation's wealth that should be preserved and preserved. One form of preservation is to reveal and raise the surface of cost accounting based on local cultural values. This is as done by researchers in this research. However, what distinguishes this study from some previous local cultural value-based cost accounting research is the location of this research in the Gorontalo area. The subject of this research is that students from these ethnic groups practice accounting for education cost. This is interesting to do because the study of cost accounting based on the value of local wisdom is rarely done. Whereas the Gorontalo area has unique cultural values, namely "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (customs based on sharia, sharia-based on the book of Allah (Al-Quran))." Based on the values of Islamic religious law ([Daulima 2004](#); [Baruadi and Eraku 2018](#)). Tracing cost accounting practices to students from these ethnic groups has an excellent opportunity to find cost accounting practices based on the values of their regional wealth.

Furthermore, the importance of accounting learning that includes local cultural values based on religiosity is that it can raise awareness among users of this knowledge about local cultural values. This is as explained by [Triyuwono](#), that including accounting information that is not limited to material (money) but includes non-material information such as local cultural values and religiosity can raise awareness among users of accounting information about local cultural values and religiosity. In addition, presenting local cultural values in accounting impacts preserving local cultural values from the dominance of Western accounting adoption and implementation.

Based on the previous discussion, it can be understood that accounting is knowledge implemented according to the values of the environment in which it is located. Departing from this, the researcher formulated a research question on how do students from the Gorontalo tribe practice education cost accounting? This study aims to find the values of local wisdom behind accounting for student tuition fees.

Several previous researchers, such as [Widhianningrum and Amah \(2014\)](#), have carried out local culture-based accounting studies through ethnographic study ketoprak accounting. The results of this study indicate that the economic compensation obtained by the ketoprak arts and culture community in Pati is only a means to preserve and ensure the survival of the ketoprak arts group. The results of the reconstruction of the accounting concept in the Ketoprak arts and culture community show that accounting is seen as a record relating to numbers and calculations in economic activities loaded with honesty and responsibility. Furthermore, there are [Arena, Herawati, and Setiawan \(2017\)](#) through accounting research on batik artisans in Tanjung Bumi. This research indicates that MSME entrepreneurs' accounting practices are "accounting by rote." This practice is conditional on a religious cultural philosophy that fortune is not mathematics that must be considered. Furthermore, they found that accounting is interpreted in the form of mutual trust.

Furthermore, [Eltivia et al. \(2019\)](#) is researching the cultural integration of accounting education to achieve a competitive advantage for graduates. The results of the study indicate that the local culture has noble values, which, when internalized into accounting education, will bring Indonesian accountants a competitive advantage in global competition. The differentiation values are divinity, synergy and harmonization, and work ethic. Furthermore, there is [Hasibuan \(2021\)](#) through research on applying accounting in a Javanese

cultural perspective on Jinggo rice traders in Denpasar. The results of this study indicate that lenders of Nasi Jinggo with a Javanese ethnic background in Denpasar do not practice record-keeping due to various reasons such as troublesome accounting records but practice accounting based on memory and experience so that it becomes the next item of accounting practice that is influenced by cultural themes and characteristics. Some of the results of these studies have revealed that cultural values also shape accounting practices. The difference between previous research and this research is that this study was conducted to explore Gorontalo's cultural values in cost accounting practices.

## METHOD

This study uses a qualitative method. The researcher chose the type of qualitative method because the purpose of this study was to find the meaning of the way accounting students practice education cost accounting. This is in line with [Yusuf \(2017\)](#) explanation that the purpose of this type of qualitative method is to understand and make sense of social conditions

This type of qualitative research has various approaches to finding social reality. This study uses an Islamic ethnomethodology approach. The researcher chose an Islamic ethnomethodology approach because the purpose of this study was in line with the objectives of Islamic ethnomethodology, namely to study how students practice accounting for educational costs conditional on the value of local wisdom and faith in the Creator.

This study uses data collection techniques in the form of planned-structured interviews. In this study, before conducting interviews with the informants, the researcher had first compiled a list of questions related to

the research theme. After that, the researchers conducted interviews based on the interview guidelines that the researchers had compiled previously.

Informants in this study were determined using a purposive sampling technique. Technically, the researcher determines the informants based on the criteria, namely, first, the informants are students who receive the Smart Indonesia Card scholarship. Both informants came from the Gorontalo tribe. The three informants have a Grade Point Average above 3.5. Based on these considerations, there are four informants in this study, namely Tiara, Adel, Cindri, and Ninis. The selection criteria for informants who have a background as smart Indonesian scholarship recipients and have a minimum GPA of 3.5 are based on these criteria. The researcher believes the three informants can convey information well regarding the research question. Furthermore, the number of informants is limited to four students because, in qualitative research, one of the characteristics is that the number of informants is smaller than the number in quantitative research. This is because qualitative research aims to find meaning ([Sugiyono 2017](#); [Creswell 2014](#); [Yusuf 2017](#)).

This study uses data analysis techniques from Islamic ethnomethodology, charity (*amal*), knowledge (*ilmu*), faith (*iman*), information revelation (*informasi wahyu*), and courtesy (*ihsan*) ([Thalib 2022](#)).

This study uses triangulation techniques to increase the credibility of the data collected. In this study, the researcher collected different data to obtain data from the same source. Researchers used passive participatory observation, interviews, and documentation related to how students practice cost accounting based on local cultural values.

## RESULTS

### Using the Indonesia Smart Card Scholarship Fund to Fund Tuition Needs

Students who received scholarships from the government through the Smart Indonesia Card (KIP) program revealed that they used the funds to finance their educational needs while in college. It is as expressed by Tiara the following:

Educational Development Contribution Fee (SPP), I use the scholarship money to buy accounting and microeconomics books, then buy college equipment such as notebooks, binders, and bags, so **all these needs are financed using scholarship money**. Likewise, with daily consumption using scholarship money. Yesterday, when I submitted my accountability report, I reported a monthly consumption cost Rp 300,000.

Based on Tiara's previous explanation, the researcher understands that she used the aid funds she received from the government to finance her education while in college. Tiara uses the funds for Educational Development Donations (SPP), buying books, college equipment, and consumption for one semester.

Based on Tiara's previous explanation, the researcher found the practice of cost accounting in the form of financing educational needs. This practice is found in the **charity** "all needs are financed using scholarship money." The **knowledge** of this charity is that Tiara finances her educational needs using government funding. The scholarship is mainly used to finance the Educational Development Contribution (SPP) and the purchase of course books, equipment, and snacks while she is studying at a university. Furthermore, using scholarship funds provided by the government to finance educational needs is also carried out by Adel. The following is a detailed explanation:

Suppose I use the **money from the government scholarship to pay** for campus needs, Educational Contributions (SPP), boarding fees, meals, and transportation. In

that case, my boarding house is not far from campus, but I usually go to campus using a bendor. I pay a rent of Rp. 5,000, then buy a book.

Based on Adel's previous explanation, researchers can understand that Adel uses the scholarship money provided by the government to finance her educational needs while in college. These needs include paying for Educational Development Contributions, boarding, food, transportation, and books.

In Adel's previous explanation, researchers found the practice of cost accounting in the form of financing educational needs. This practice is found in the **charity** "money from government scholarships is used to pay." The **knowledge** of this charity is that Adel has used the scholarship funds provided by the government to finance her educational needs for one semester. Some of the needs financed using scholarship funds are Educational Development Contributions (SPP), housing, food costs, and transportation.

Furthermore, Cindri and Ninis also conveyed the same thing in rhythm. The following are the statements of the two:

Such as Educational Development Donations (SPP), paying for boarding and food costs, and buying campus equipment such as books (Cindri)

For me, I pay for the Education Development Contribution, pay for the boarding house, and continue the campus needs such as books and pens. (Ninis)

In the previous clip of Cindri and Ninis, the researcher understands that the educational funding assistance provided by the government has been used to finance their college needs, such as paying for Educational Development Donations, boarding, food, and campus equipment for one semester.

Based on the findings about the practice of accounting for education costs described in the previous paragraph. The researcher realizes that behind the practice of

cost accounting, there is a non-material value (**faith**) in the form of trust. This value is reflected through the practice of cost management provided by the government, which students use to finance their educational needs, such as paying the cost of Educational Development Donations, buying books, boarding fees, transportation, and consumption during lectures. In other words, the cost accounting practiced by students, who receive the Smart Indonesia Card scholarship, requires a non-material value in the form of a mandate.

Furthermore, in the Islamic culture of the Gorontalo community, the value of trust is one of the spirits that the elders often instill through *lumadu* (advice) "*bo ngotanganlo dila*" or just as wide as the tongue. This expression means that the expression of feelings is in accordance with reality or an expression full of honesty. The tongue is a tool for speaking or pronouncing words. The tongue is small but can speak plainly or exaggeratedly, even conveying lies or delusions. What we say is judged by every listener, good or not. People who are honest and afraid of sin will undoubtedly speak as it is. On the other hand, people who like to be slanderous, arrogant, and haughty like to talk excessively. Especially if it brings up the ugliness of others. That is why the elders used to advise "*posirita bo ngotanganlo dila*" which means to speak only as wide as the tongue ([Daulima 2009](#)).

In Islamic law, the value of maintaining and carrying out the mandate is contained in one of its orders in Surah Al-Mu'minun verse 8 (**information revelation**). Departing from the alignment of the value of the mandate, which is the spirit of implementing cost accounting practices by students with the value of local wisdom, as well as Islamic law, it gives researchers an awareness (**courtesy**) that the essence of education cost accounting practiced by students is conditional on the value of local wisdom and also religiosity.

### Using Money from Parents to Help Among Others

In addition to receiving financial assistance from the government, their parents still regularly send pocket money weekly or monthly. This is because the government's scholarship funds are insufficient to cover all their needs for one semester. Some of the funds that come from their parents are used for charitable activities. This is as explained by Tiara below:

No, sir, the money from the government is not enough hehe... if I donate, I have a separate program for donating. One day, I will insert Rp. 1,000, after it is collected, I will give it to the chip sellers in the city, sir. This is because my grandfather often donated to them too. They come to my grandfather's house almost every day. When they come, I give them the savings, sir. **But the infaq money is not from the Smart Indonesia Card because the funds have run out, too hehe**

Tiara's previous statement gave the researcher an understanding that she manages the funds given to her by her parents, one of which is the management of the funds to donate. Tiara has programmed the habit of donating by setting aside Rp. 1,000 from every pocket money given by her parents. After the funds were collected, Tiara distributed the money to the chip sellers, who always stopped at her grandfather's house in the city. Tiara explained that her grandfather often donated to them. Therefore almost every day, Tiara's grandfather's house was crowded with these underprivileged people. In the previous statement, Tiara also emphasized that the donation fee was taken from pocket money given by her parents, not from scholarship funds. This is because the scholarship funds have been used to finance her educational needs for one semester.

In Tiara's previous explanation, researchers found cost accounting practices in the form of using money to give charity. The

practice is found in **charity**. "But the infaq money is not from the Smart Indonesia Card, because the funds have run out too hehe". The **knowledge** of this charity is that Tiara manages the finances given to her by her parents, one of which is to be saved and donated to people in need. The infaq fee did not come from scholarship funds that had been given by the government but purely from parental gifts, which were then kept by Tiara.

Furthermore, Cindri did something in line with what was done by Tiara, that giving to charity is one of the costs incurred by her. The following is an explanation from Cindri:

When I was in boarding house, sometimes some children often sold things like that. They often knock on the boarding house door for small children, so I buy their merchandise [even though I do not really want to]... **usually I use pocket money**.

Based on Cindri's previous explanation, the researcher understands that when she is in the boarding house, small children often knock on the door of her boarding house to sell their wares. Even though Cindri did not want to buy the snacks offered by the children then, she still bought them to donate to them. Cindri explained that the donated money came from a gift from her parents. This is because the aid funds from the government have been used up to pay for education needs.

In Cindri's previous explanation, it was found that the practice of cost accounting used pocket money to help, among others. This practice is found in **charities** "usually I use pocket money." The **knowledge** of this charity is that Cindri manages the funds given by her parents, one of which is to help each other. Cindri did not use the funds provided by the government because the funds had been used to finance one semester's educational needs.

Furthermore, Adel revealed something in line with what the two previous informants had done, namely managing the funds she had,

one of which was for charity. The following is an explanation from Adel:

If I give if there is an excess... If there is excess sustenance, even if it's only a little, I still give because I realize that behind the sustenance we have, there are some rights from other people... **on average, I donate using money sent by my parents**

Based on Adel's previous explanation, the researcher understands that if Adel has excess sustenance, she will set aside a little to share among others. This Adel did because she believed that there were other people's rights behind the sustenance she had. Adel then explained that the alms she gave used money from his parents. This is because the scholarship funds provided by the government have been used to finance educational needs.

Adel's previous explanation found that the practice of cost accounting is in the form of using money to help others. This practice is found in the **charity** "on average, I donate using money sent by my parents." The **knowledge** of this charity is that if the money given by parents is still enough to pay for one month's needs, then Adel will use part of the money to finance and help others. This is done based on the awareness that there are rights from other people behind the sustenance she has.

Furthermore, Tiara again explained that one of the things that prompted her to use the pocket money given by her parents to give to charity, namely her experience when giving to charity, turned out to be able to open the door of sustenance for her. Here is a more detailed explanation of this.

Sir, I often attend lectures if alms are essential for Muslims. That's why I often set aside a little money for savings and then donate it. I have the infaq book. But there are only a few. Then I have also felt for myself the pleasures of giving charity. It turns out to be able to open sustenance as well. Once I only had Rp. 10,000, then there was a mother

carrying her child who was begging. Then I gave all the money to the mother. Alhamdulillah, after returning to the boarding house, my grandfather gave me pocket money. I believe that fellow human beings should help each other. Allah will indeed exchange it for more sustenance.

Based on Tiara's previous explanation, the researcher understands that the basis of Tiara's action is to set aside a little of the money she has for her educational needs while in college to give alms due to her knowledge and experience about the benefits of alms. Tiara believes that giving charity will open the door to sustenance. By helping others, Allah will also make our affairs easier.

Furthermore, Adel revealed that the main reason for wanting to set aside a little pocket money for educational needs for giving to charity was caused by empathy when she saw other people in difficult circumstances. This is as expressed by her:

If I give like that, it's because I feel sorry for it, so even though I give money, which I need too, Inshaa Allah will get more than we spend. We, as humans, also have to help each other. I feel sorry because if I go back to the boarding house, there is still food, but they don't necessarily have pity. If their sales haven't been sold, it's not necessarily that they can eat.

Starting Adel's previous explanation gives researchers an understanding that setting aside pocket money given by their parents to help, among others, is driven by empathy among others. Adel had thought that when she arrived at the boarding house, she still had food to eat, but not necessarily with the person experiencing the trouble. Adel believes that God will surely replace the sustenance she spends to help others with something better.

Furthermore, reflecting on the findings about the accounting practices of education cost management practiced by students, the researcher realized that cost accounting is conditional on the value (**faith**) of helping and

belief in the Creator. These two values are reflected in the actions of students who set aside money given by their parents to help others. This action is driven by the belief that the essence of sustenance comes from the Creator and that other people's rights are behind their sustenance.

Furthermore, in Islamic culture, the people of Gorontalo, please help, better known as *huyula*. *Huyula* is a system of mutual assistance between community members to meet every day needs and interests based on solidarity ([Sumar 2018](#)). In Islamic law, please help is one of God's commands in Q.S Al-Maidah verse 2 (**information revelation**). "The harmony of the value of mutual help is the spirit of implementing the management of education costs by students with the value of local wisdom and Islamic religious law. In the end, the researcher realized (**courtesy**) that the essence of cost accounting practiced by students was not limited to the material but conditions with the value of local wisdom and faith in the Creator.

There is [Paranoan \(2015\)](#) through a study of accountability in traditional funeral ceremonies. The results of this study indicate the forms of loving-kindness accountability, socio-cultural accountability, and physical accountability. This accountability practice means that everything that is mandated must be physically accounted for to maintain sociocultural relationships based on love for fellow human beings, especially to Puang Matua (God). This process is recognized as a form of faith and obedience to Him.

Furthermore, several previous researchers have found the value-based accounting practice of helping. For example, [Ubaidillah, Mulyani, and Effendi \(2013\)](#) studied the meaning of profit for street vendors (study on street vendors in Bangsri Jepara). The study results found that accounting practice is conditional on the value of helping. This is reflected in the decisions of street vendors to

set aside the sustenance they have or give a little of their wares to help others. It is based on the belief that helping one another is one of His commandments.

Furthermore, there is [\(Prasdika, Auliyah, and Setiawan \(2018\)\)](#), a study on uncovering the value and meaning behind determining rental prices: a phenomenological study of boarding house entrepreneurs. The study's results found that the method of determining the rental price carried out by Putra Mulya boarding house was not based on tracking the total cost of business activities but only used an "estimated" process in determining the cost per room. This is due to the influence of the cooperation culture in their financial activities.

Cultural values play an important role in accounting practices; in line with findings from [Kuroki \(2022\)](#), researching Japanese companies operating in Singapore found that culture influences the budgeting stage. This is shown by the distribution of rewards based on the collective results as in Japanese culture. 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 ([Combs, Samy, and Myachina 2013](#); [Khelif 2016](#); [Russell, Milne, and Dey 2017](#)).

## CONCLUSION

This study aims to reveal the value of local wisdom behind the practice of accounting for education cost by students majoring in Islamic accounting who is currently studying sharia accounting courses. The study found that students practiced cost accounting using scholarship funds from the government to finance their educational needs, such as financing Educational Development Contributions (SPP), buying textbooks, and paying for boarding, consumption, and transportation costs. This cost accounting

practice requires a non-material value as a trust. In the Islamic culture of the Gorontalo community, the value of trust is often advised by parents through lumadu "*bo ngotanganlo dila*" or only as wide as the tongue. This expression means that the expression of feelings is in accordance with reality or an expression full of honesty.

The subsequent finding is that students practice accounting for education costs by setting aside funds from their parents for charity and helping each other. This practice of cost accounting is conditional on the value of help. In Islamic culture, the people of Gorontalo to help are known as *huyula*. The value of trust and help from the practice of cost accounting by students is based on their belief that the Creator has arranged sustenance and that there will be other people's rights from the sustenance they get. Thus, the implication of the results of this study is to present concepts related to cost accounting that are conditional on local cultural values in the form of honesty and mutual help. The results of this study will become a reference in studying accounting based on local cultural values so that it can preserve local cultural values from adopting accounting based on Western cultural values. The results of this study reinforce that practiced accounting is not value-free. On the contrary, accounting is knowledge conditional on the environment in which it is practiced. The implication for the world of accounting education is that the results of this study can become a reference related to learning cost accounting which is not limited to material but conditions with local cultural values. the importance of accounting learning that includes local cultural values based on religiosity is that it can raise awareness among users of this knowledge about local cultural values. In addition, presenting local cultural values in accounting impacts preserving local cultural values from the



dominance of Western accounting adoption and implementation. The limitation of this research lies in the research informants, who are limited to students and have yet to provide information from campus leaders regarding the scholarship funds they provide to students. This provides an opportunity for further research to explore local culture-based cost accounting practices from the perspectives of students and other stakeholders.

In addition, further research can use other approaches such as phenomenology, hermeneutics, or ethnography. The results of this study can add to the body of knowledge related to local culture-based cost accounting. The expectation is that accounting that is born is not limited to techniques and calculations but is conditioned on local cultural values such as mutual help and gratitude to the Creator.

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