

## **BINTHE BILUHUTA ACCOUNTING: A STUDY OF ISLAMIC ETHNOMETHODOLOGY**

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Received: August 7, 2023; Revised: November 7, 2023; Accepted: November 20, 2023

**Abstract:** *This research departs from problems regarding adopting and implementing accounting originating from Western countries, which impact the increasingly marginalized accounting practices based on local cultural values. This study uses an Islamic ethnomethodology approach. The study results show that accounting practices are in the form of value-based affection (motoliango) pricing. This value is reflected through the actions of binthe biluhuta sellers who still accept buyers when they buy less than the set selling price. This is driven by a sense of affection between people and the belief that one should not refuse sustenance. The novelty of this research is that it is the first study to uncover accounting practices by binthe biluhuta sellers based on local cultural values. The contribution of this research is the presence of a holistic accounting concept that consists of material, cultural values, and religiosity. This research implies that the value of local wisdom in the form of compassion can be combined with accounting concepts or theories regarding selling prices. The implemented selling price concept can be used by traders with a materialist, humanist, and spiritual spirit when building a business.*

**Keywords:** *Binthe biluhuta* Selling price, Islamic ethnomethodology, Local culture

### **INTRODUCTION**

Research on accounting based on local wisdom values is very important to do ([Susanto, Rudyanto, and Rahayuningsih 2022](#)). This action aims to be a protective measure against traditional accounting practices amidst the flow of adoption and implementation of modern accounting. Currently, accounting materials taught in education tend to come from Western countries, which inherit values such as egoism, materialism, secularism, and utilitarianism ([Rahayuningsih et al. 2021](#) and [Rahayuningsih 2018](#)). This situation not only causes a, but on the contrary, raises problems related to increasing indifference to local cultural values in accounting practices, even to the potential loss of traditional cultural identity which is replaced by modern values. Several experts, as

emphasized by [Cooper et al., \(2003\)](#), have warned that adopting a single international standard (IFRS) can result in the erosion of local norms and cultures by globalization, showing a tendency towards uniformity. The implementation of IFRS, which is an extension of the globalization phenomenon, has the potential to create cultural isolation or what is known as a "culture of 'horror'", namely the loss of national identity ([Kamayanti and Ahmar 2019](#)).

The situation is getting worse along with the development of modern accounting studies that outperform accounting approaches rooted in local culture. Data documented in nationally accredited journals (SINTA) shows this trend. According to 2020 data, there were 3,692 accounting studies published in

nationally accredited journals. Unfortunately, of the total, only 17 studies specifically explored local culture-based accounting, while the rest (3,676) focused more on accounting research that emphasized modern values ([Thalib and Monantun 2022a](#); [2022b](#)). This condition is very unfortunate, considering that Indonesia has abundant cultural wealth, but it is less explored and preserved in the context of accounting research.

Nevertheless, some studies in the field of accounting that focus on local wisdom have begun to receive attention. One example is the study conducted by [Arenadkk \(2017\)](#), which investigated the accounting practices applied by Tanjung Bumi batik craftsmen. The findings of this study revealed that entrepreneurs apply a type of accounting known as outside-the-head accounting. This practice reflects the philosophy of a religious culture that believes that sustenance cannot be measured mathematically and does not need to be calculated carefully.

Then, in a study conducted [Rahmawati and Yusuf \(2020\)](#), they investigated the Sipallambi Culture in Profit Sharing Practices. The findings of this study indicate that the system implemented by sharecroppers is not only intended to provide or help others in obtaining income. Instead, this system is designed to provide benefits to both parties involved in the agreement.

Referring to a previous studies in the field of local cultural accounting, it has been proven that the essence of local accounting practices does not only focus on material aspects (money), but also contains humanitarian values and faith in the Creator. Meanwhile, the research gap in the field of accounting knowledge today is that accounting studies that do not include local wisdom values are more dominant compared to accounting studies based on local cultural values, even research related to accounting implemented by *binthe biluhuta* traders is currently still rarely conducted. This research is important to do

because it can cover the gap in the development of this knowledge. This is what encourages researchers to study local cultural accounting in depth, with the main focus on how *binthe biluhuta* traders implement accounting. *Binthe biluhuta*, a typical Gorontalo dish that has existed since ancient times, is a culinary heritage that has been passed down from generation to generation by the elders. In the Gorontalo community, this food is better known as "binthe biluhuta". Binthe, which means corn, combined with the meaning of biluhuta which means doused or siraman, can be interpreted as corn that is doused, or more widely known as binthe biluhuta. This dish is made from corn as the main ingredient and enriched with various spices to give it a distinctive taste ([Hidayah 2015](#)). In 2016, the Minister of Education and Culture designated traditional food as part of the intangible cultural heritage ([Ministry of Education and Culture 2016](#)).

Accounting studies in the context of *binthe biluhuta* traders have a great opportunity to find local wisdom values from the Gorontalo community behind accounting practices by *binthe biluhuta* traders. This is based on the understanding that accounting is knowledge formed by an environment that is full of values and culture from that environment ([Mathews and Perera 1993](#); [Kamayanti 2015](#); [2017](#); [2016](#); [Rahmawati and Yusuf 2020](#); [Musdalifa and Mulawarman 2019](#)). Furthermore, several previous studies related to accounting based on Gorontalo cultural values have been conducted by researchers such as ([Thalib and Monantun 2022a](#); [Anwar, Amaliah, and Noholo 2015](#); [Niswatin and Yusuf 2023](#); [Amaliah and Mattoasi 2020](#)). This research succeeded in uncovering accounting practices that are wrapped in local cultural values of the local community. However, until now, studies related to accounting implemented by *binthe biluhuta* traders have rarely been conducted by researchers. This is what drives researchers to study this research theme.

This study uses a spiritual/Islamic paradigm. The researcher chose this paradigm because the purpose of this study is to reveal accounting practices that are not limited to material but are full of non-material values. This objective is in line with the basic assumption of the Islamic paradigm, namely recognizing that accounting reality is not limited to the material but there are non-material realities such as cultural values and religiosity ([Briando, Triyuwono, and Irianto 2017](#); [Triyuwono 2015](#); [Briando et al. 2020](#); [Alfia, Yulis Diana, Triyuwono, Iwan, Mulawarman 2018](#)). As previously explained, the subjects of this study are traders of traditional Gorontalo cuisine, namely *binthe biluhuta*, in other words, the accounting that will be explored in this study is how binte biluhuta traders practice accounting based on local cultural values.

By detailing the previous discussion, the problem statement in this study can be formulated as follows: how are the accounting practices implemented by *binthe biluhuta* traders? And, what are the local cultural values that are the spirit behind the way *binthe biluhuta* traders practice accounting? Based on the formulation of the problem, the main discussion of this study covers the accounting practices implemented by *binthe biluhuta* traders followed by the local wisdom values behind these accounting practices. The purpose of this study is to reveal how *binthe biluhuta* traders implement accounting practices based on local cultural values.

## RESEARCH METHOD

This study applies an Islamic ethnomethodology approach. This study uses a qualitative method. The selection of this method is based on the purpose of the study to understand and give meaning to the way *binthe biluhuta* traders apply accounting based on local wisdom values. This approach is by the nature of qualitative methods which aim to understand and give meaning to social

conditions, not to generalize research findings ([Suyitno 2018](#); [Yusuf 2017](#); [Moleong 2015](#)).

The informants of this study were four people, namely Mrs Oku, Mrs Nesi, Mrs. Tina, and Mrs. Oyin. The four informants were selected using purposive sampling techniques. [Sugiyono \(2017\)](#) explains that purposive sampling is a technique for determining informants based on certain criteria, for example, informants are considered to have experience and knowledge regarding the field of study being studied. The researcher has four informants because these informants have experience and knowledge related to the theme of this study. The informants have experience trading *binthe biluhuta* for more than 3 years and until now they persist with the profession.

This study used data collection techniques in the form of structured interviews and passive participant observation. [Sugiyono \(2017\)](#) explained that structured interview techniques involve prior preparation by researchers by compiling a detailed list of questions related to the research theme. Before the interview took place, the researcher had prepared a list of questions related to how *binthe biluhuta* traders apply accounting based on local cultural values. In its implementation, the researcher then collected information according to the interview guide that had been prepared.

Data collection techniques through passive participant observation are a method in which researchers observe the social situation being studied without being directly involved in the social activity ([Sugiyono 2017](#)). In this study, researchers only observed how *binthe biluhuta* traders implemented accounting, without being directly involved in the activity.

The first step in this process is to conduct an charity analysis. In this context, "charity" refers to the results of expressions, body language, and actions that reflect the way of life of group members ([Thalib 2022](#)).

Technically in this study, charity analysis aims to identify expressions, body language, and actions that reflect the accounting practices of *binthe biluhuta* traders.

The second stage is the analysis of knowledge, where "knowledge" in the context of Islamic ethnomethodology refers to the rational meaning shared by group members towards expressions, body language, and actions that refer to their way of life (Thalib 2022). Technically in this study, the analysis of knowledge aims to find the rational meaning of how *binthe biluhuta* traders apply accounting practices.

The next step is to conduct a faith analysis. In the context of Islamic ethnomethodology, "faith" refers to non-material values that are at the heart of the spirit of the group members' way of life (Thalib 2022). Technically in this study, the analysis of knowledge is focused on discovering non-material values, including cultural and religious values, that are at the heart of the spirit of the group members' way of life. The next step is the analysis of revelation information, which aims to link the values found in the community's way of life with the values contained in Islamic law, such as the Quran and hadith. If the values in the community's way of life conflict with religious teachings, the next step is to criticize these values, and vice versa (Thalib 2022). Technically in this study, the analysis of revelation information functions to relate the values of the way *binthe biluhuta* traders practice accounting with the values contained in Islamic law. The fifth step involves the analysis of courtesy, which aims to integrate the four previous analyses into a whole. This is done to formulate a holistic understanding of the group members' way of life (Thalib 2022). Technically, in this study, courtesy analysis aims to combine the four findings related to the way *binthe biluhuta* traders into one unit. The goal is to gain a holistic understanding of the reasons behind *binthe biluhuta*'s accounting practices.

## RESULT

The selling price of *binthe biluhuta* is adjusted to the price of other competitors. If the price of other traders is Rp 5,000, then Mrs. Nesi will also set the same price. Here is his explanation:

For *binthe biluhuta*, there is a measurement. There is a measurement per spoon. If one spoon is a thousand, five spoons the price is Rp 5,000. So the selling price at other sellers is also like that, Rp 5,000. For Rp 3,000 and Rp 2,000 hehehe. Yes, they can buy at that price. When they want to eat *binthe biluhuta*, they usually buy it for Rp 2,000 too. I don't forbid them when they buy at a price like that, especially if the children buy it

Based on the previous explanation of Mrs. Nesi, it gave the researcher an understanding that the price per portion of *binthe biluhuta* was set by her at Rp 5,000. The price is adjusted to the selling price of other traders. Meanwhile, the determination of the portion of *binthe biluhuta* is adjusted to the number of spoons. The price per spoon is Rp 1,000, while 1 portion is 5 spoons. Mrs. Nesi explained that even though the price per portion is Rp 5,000, she will still accept buyers who buy below that price, especially if the buyers are school children.

In the previous narrative of Mrs. Nesi, an accounting practice was found in the form of determining the selling price. This practice is found in the charity "so the selling price at other sellers is also like that, IDR. 5,000". The knowledge from this charity is that the selling price set by Mrs. Nesi follows the selling price around her food stall. The selling price per portion is IDR.5,000. However, buyers sometimes buy *binthe biluhuta* for less than the selling price set by Mrs. Nesi. This is because Ma Mrs. Nesi still accepts buyers who want to buy *binthe biluhuta* even though it is less than the selling price she has set. The action of buyers who no longer confirm whether or not they can buy *binthe biluhuta* for less than the selling price to Mrs. Nesi is a reflection of a

shared understanding, between Mrs. Nesi and her customers, that buying for less than the selling price is something that can be done at Mrs. Nesi's food stall.

Furthermore, Mrs. Oku said something similar if there are prospective buyers who only have less money than the selling price that he has set, then Mrs. Oku will still accept it. The following is an explanation from Mrs. Oku:

Although the selling price per portion is IDR 5,000, I will not be selective about buyers who will buy IDR 5,000 or IDR 10,000 and then measure the *binthe biluhuta*. If someone buys IDR 3,000, for example, children who buy for IDR 3,000, will they be rejected? Not really, I will measure the portion at IDR 3,000. If in other places it has to be IDR 5,000, in my place it doesn't have to be like that, even though it's IDR 3,000, I will still give *binthe biluhuta* to people who want to buy it. Especially for children. The price per portion is IDR 5,000, because in other places the price is the same. If children buy the pity, they only have IDR 3,000, so why won't they give it, I will give it.

Based on the explanation from Mrs. Oku previously, gave the researcher an understanding that the selling price per portion of *binthe biluhuta* is Rp 5,000. The selling price has been adjusted to the selling price of other traders. However, Mrs. Oku will not choose prospective buyers, if some buy less than that price, he will still serve them. This is because he does not have the heart to refuse buyers who want to taste his merchandise.

In the previous statement by Mrs. Oku, accounting practices were found in the form of determining the selling price. This practice is found in the charity in the form of "The price per portion is IDR 5,000". The knowledge of this charity is that the selling price per portion of *binthe biluhuta* is IDR 5,000. This price is determined by Mrs. Oku by looking at the prices of other *binthe biluhuta* traders around the place where he sells. However, Mrs. Oku will still accept if there are buyers who buy less

than the selling price. This is in line with the researcher's observation that there are one or two buyers who buy less than the selling price. These buyers no longer confirm to Mrs. Oku whether they can buy at that price, but they immediately say they want to buy *binthe biluhuta* for IDR 4,000, IDR 3,000. The act of buying less than the selling price without confirming beforehand is a reflection of a shared understanding between Mrs. Oku and his customers. This shared understanding is that buyers can buy less than the selling price set by Mrs. Oku.

Determining the selling price adjusted to the prices of competitors is also implemented by Mrs. Oyin, who currently trades in a traditional market, explaining that the selling price per portion is IDR 8,000.

Rp 8,000 per portion... Yes, the selling price is the same as the selling price of several other traders who trade here [in the traditional market]. But if, for example, someone buys Rp 5,000, I will still accept it. Even though the amount of *binthe biluhuta* is reduced. Then it's a pity if that's the amount of money he has, and he wants to eat *binthe biluhuta*, it will still be a pity.

Based on the explanation from Mrs. Oyin previously, it gave the researcher an understanding that the selling price of *binthe biluhuta* per portion is IDR 8,000. He has adjusted the price with several other *binthe biluhuta* traders in the traditional market. However, Mrs. Oyin will still accept if the buyer buys *binthe biluhuta* for less than the set selling price. This is of course because he feels uncomfortable when refusing buyers who want to buy but do not have enough money.

Based on Mrs. Oyin's previous statement, an accounting practice was found in the form of a method for determining the selling price. This practice is found in the practice "yes, the selling price is the same as the selling price of several other traders who trade here". The knowledge of this practice is that the selling

price of binthe biluhuta per portion is IDR 8,000. Mrs. Oyin determines the selling price based on the selling price of other *binthe biluhuta* traders around him, namely the traditional market. However, Mrs. Oyin will still accept buyers who buy less than the selling price he has set. This is because he feels he cannot bear to reject prospective buyers who want to taste binthe biluhuta food but do not have enough money. This is observed by researchers in the field that several buyers buy binthe biluhuta for that matches the selling price and some buyers are less than the set price. For buyers who buy at the selling price, usually after finishing the binthe biluhuta, they confirm how much they have to pay. Unlike buyers who buy less than the selling price, they convey in advance that they order binthe biluhuta for Rp 5,000, Rp 3,000. The action of the buyer who immediately conveys the price of their order is a reflection of a shared understanding between Mrs. Oyin and the buyer that they together have known that the price per portion of binthe biluhuta is IDR 8,000, meanwhile, they together have also known that buyers can buy less than the selling price and the seller accepts if there are buyers who buy less than the selling price.

Next, Mrs. Tina applies a similar thing that the determination of the selling price of *binthe biluhuta* per portion is adjusted to the selling price of other traders. Here is her explanation:

On the right side, they also sell binte biluhuta which costs Rp 5,000. So the price is also balanced for me. But sometimes it's like this, I sell it for Rp 3,000 per portion. But in other places the price per portion must be Rp 5,000. Sometimes there are also those who say they are pushing each other down on the price, so I am forced to follow their selling price. But it goes back to each person, if I believe that it depends on each person's fortune. Therefore, I will still accept if there are buyers who buy for Rp 3,000 or Rp 4,000 because you can't refuse a pity fortune.

Based on the explanation from Mrs. Nesi previously, gave the researcher an understanding that the determination of the selling price of *binthe biluhuta* was adjusted to the selling price of other traders, which was Rp 5,000. This was because if he sold less than the price set by other traders, it would seem to be suppressing the selling price. So he was forced to follow the prices that were already in effect in other places as well. However, Mrs. Oku emphasized that in any case, it all depended on the fortune of each trader.

Based on Mrs. Nesi's previous explanation, an accounting practice was found in the form of a method for determining the selling price. This practice is found in the charity "next to the right, they also sell binte biluhuta which costs Rp 5,000. So the price is also balanced with me". The knowledge of this charity is that the selling price per portion of binte biluhuta is Rp 5,000. Mrs. Nesi sets the selling price to adjust to several traders who sell similar menus in his place. However, he will not refuse if some buyer buy less than the selling price he has set. In other words, even though the price per portion is Rp 5,000, buyers can buy less than the price he has set. This has become a common understanding between Mrs. Nesi and the buyers.

Furthermore, unlike some previous traders who set the selling price according to some traders in their environment, Mrs. Tina implemented something different. She set the selling price of *binthe biluhuta* according to the price of the basic ingredients. If the price of basic ingredients increases, then she will increase the selling price of *binthe biluhuta*. Here is her explanation:

Rp 7,000 per serving. Determining Rp 7,000 is according to the ingredients to be purchased, if the ingredients used increase, then I will also increase the selling price. Depending on the price of the ingredients. Yes, because corn sometimes approaches the fasting month the price will be Rp 15,000 per liter, even then sometimes the corn stock is

empty. The normal price of corn is Rp 10,000 per liter, if the corn increases, then the selling price of *binthe biluhuta* also increases. So I don't follow the selling price of traders around where I sell. I determine the selling price myself. Because I already know, right, when shopping the ingredients are expensive, then the selling price will also be increased. However, if someone buys even if it's only Rp 5,000 or Rp 6,000 or whatever, it will still be accepted. It's called looking for sustenance, right? It will still be accepted because you can't refuse sustenance. People who buy can't possibly be rejected. We sell so that there can be buyers, how can we reject them after there are buyers? It's just a matter of how we adjust the price. For example, the portion will be reduced, right?

Based on the explanation from Mrs. Tina previously, it gave the researcher an understanding that the selling price of *binthe biluhuta* per serving at her place is IDR 7,000. Mrs. Tina determines the selling price according to the price of the staple food of *binthe biluhuta*. She explained that if the price of the staple food, namely corn, increases, then she will increase the selling price. And vice versa. Based on her experience, the selling price of corn during the month of Ramadan reaches IDR 15,000 per liter. This price is more expensive than usual days which are only IDR 10,000 per liter. Therefore, she does not determine the selling price based on the price at the place of sale around her trading. However, it is adjusted to the price of the staple food of *binthe biluhuta*.

Based on the previous statement of Mrs. Tina, an accounting practice was found in the form of a method for determining the selling price. This practice is found in the charity "Rp 7,000 per portion. Determining Rp 7,000 is according to the ingredients to be purchased". The knowledge from this charity is that the selling price of molu siram per portion at Mrs. Tina's food stall is Rp 7,000. The determination

of the selling price is adjusted to the price of the main ingredient of *binthe biluhuta*, namely corn. If the price of corn goes up, then Mrs. Tina will increase the selling price. Conversely, if the price of corn goes down, then she will lower the price of her *binthe biluhuta*. However, she will still accept if some buyers buy less than the set selling price. This is based on the belief that one should not refuse sustenance. Mrs. Tina's determination of the selling price does not follow the selling price of the *binthe biluhuta* traders at the night market. This is because she is the only trader who still survives selling *binthe biluhuta* until now.

There are no more sellers at the night market, only I am the only one who sells *binthe biluhuta*. There were some who sold but have withdrawn, not persisted. Usually they withdraw because it doesn't sell, meaning the taste is different, so one of them tries to sell once or twice, but does not continue. This is because the price of corn also goes up and down. No matter what, corn is still dirty. So it must be cleaned first. For example, when buying 10 liters of corn, the most that is dirty is 3 liters, the most dirty corn is 3 liters. While buying 5 liters of corn, almost 2 liters are dirty. Because corn has a lot of dregs. In other places, they mix dregs with corn, they are chasing their profit. If I were not like that, I would clean it first, I would filter it first.

Based on the explanation from Mrs. Tina previously, it gave the researcher an understanding that currently she is the only trader selling *binthe biluhuta* at the night market. Previously, there were several traders who provided the same menu, but it did not last long. This is because the *binthe biluhuta* they offered did not sell well. Meanwhile, the price of corn which is the main ingredient of *binthe biluhuta* is unstable. Even when buying 10 liters of corn when it is cleaned, only 7 liters can be used, the rest is dregs so it cannot be served in *binthe biluhuta*.

Furthermore, in the previous discussion, it was found that there is an accounting practice in the form of determining the selling price. Reflecting on these findings gives researchers an understanding that behind the determination of the selling price there is a value in the form of compassion between fellow human beings and faith in the Creator. This value is reflected through the actions of *binthe biluhuta* traders who do not have the heart to reject buyers who want to buy *binthe biluhuta* for less than the selling price they have set. In addition, the action of continuing to accept buyers who buy for less than the selling price is driven by the belief that one should not reject sustenance from the Creator as expressed by several informants such as "because one should not reject sustenance, it will still be accepted because one should not reject sustenance. The third stage of analysis in the form of faith analysis (an analysis that aims to find non-material values behind accounting practices) found that behind the accounting practices applied by *binthe biluhuta* traders, there are values in the form of compassion and belief that sustenance has been arranged by the Creator.

In the culture of the Gorontalo people, there are values such as compassion and the belief that sustenance has been arranged by the Creator. These values are often inherited by local elders through the expression (lumadu) "*dilla o'onto, bo wulu-woluwo*", which can be interpreted as invisible but there. The meaning behind this expression is to teach that in life, a person should not only look for things that are visible, but also look for things that are invisible but exist ([Daulima 2009](#)). In this expression, there is a meaning that implies that sustenance is essentially a gift from the Creator. Therefore, to obtain sustenance, it is important not to get caught up only in what is visible, such as material or money. The one who provides the material is Allah Subhana Huwataala. The actions of traders who accept buyers at prices below the selling price

because of compassion and belief in the sustenance that has been determined, reflect the value of the expression "*dilla o'onto, bo wulu-woluwo*". In other words, accounting practices, including determining selling prices applied by *binthe biluhuta* traders, are not merely to obtain material or money, but also reflect local wisdom values such as compassion (*motoliango*) and belief in the Creator.

This is in line with the findings of several previous researchers regarding the determination of selling prices involving local cultural values and religiosity. For example, [Amaliah dan Mattoasi \(2020\)](#) conducted a study of the reflection of values behind the pricing of *umoonu* (perfume). The findings of the study showed that the pricing of *umoonu* reflects values such as obedience to the Creator and compassion (*motoliango*). These values are reflected in the actions of traders who continue to accept buyers even though they buy at prices below those that have been set, some even give them for free. This is because the advantage in determining the selling price is not only directed at obtaining material benefits (money), but is also dedicated to maintaining the harmony of the religious community, with the belief that sustenance is the most important provision of the Creator. Furthermore, the value of compassion between fellow human beings and the belief that sustenance is a provision of the Creator is in line with the values in Islamic law. This is as stated in Q.S Surat Maryam Verse 96 and Q.S At-Talaq Verse 3. The harmony of the values that inspire the practice of determining selling prices with its provisions in Islamic law brings awareness (courtesy) to researchers that the essence of accounting practices, especially determining selling prices, is not only related to the material dimension, but is also influenced by local wisdom and religiosity values. This accounting study that focuses on local cultural values and religiosity is in line with several previous studies. For example, in a study on



the sibaliparriq culture in household accounting practices conducted by [Musdalifa dan Mulawarman \(2019\)](#), it was found that the sibaliparriq culture views income as sustenance and creates mutual trust between husband and wife in managing income.

Furthermore, [Anwar dkk., \(2015\)](#) conducted a study on the internalization of Gorontalo cultural values in determining selling prices by traders in traditional markets. The results of the study indicate that the values of rukuno lo taaliya, present in the lives of traders, create operational values such as honesty, mutual assistance, sincerity, trust, and togetherness that actively play a role in the formation of selling prices. Thus, the findings in this study once again confirm that in practice, accounting is a knowledge that is closely related to the values in place of its implementation ([Triyuwono 2015](#)).

## CONCLUSION

This study aims to reflect on the local cultural values underlying accounting practices by *binthe biluhuta* traders. The results of the study reveal two main findings. First, the local cultural values are reflected in the phrase "*dilla o'onti, bo wulu-woluwo*" which teaches that in life, we must not only pursue visible things, but also look for something that is invisible but exists. This value is manifested in accounting practices, especially in determining the selling price by *binthe biluhuta* traders. They still accept buyers who buy at a price below the set price,

driven by a sense of compassion for others and the belief that rejecting sustenance is not right. The contribution of this study is to introduce the concept of accounting applied by *binthe biluhuta* traders by incorporating local cultural values. This innovation is an important contribution in the realm of accounting research, because until now, there has been no research that documents the accounting practices of traditional food traders such as *binthe biluhuta*. The implications of the results of this study in the form of local wisdom values in the form of compassion (*motoliango*) can be combined with theories or concepts related to accounting, especially in determining selling prices. The concept of selling prices that are implemented can be used by traders who have a materialist, humanist, and spiritual soul when building a business. The limitations of this study can be found in the lack of documentation regarding the profit recording method used by *binthe biluhuta* traders. As a suggestion for further research, it is recommended to explore the accounting practices of *binthe biluhuta* traders using alternative social theory approaches such as phenomenology, ethnography, or hermeneutics. Several of these approaches are recommended for further study, because so far, accounting studies by *binthe biluhuta* traders have only been revealed using the Islamic ethnomethodology approach. The use of various approaches can certainly increase the knowledge of accounting practices by *binthe biluhuta* traders.

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