

REFLECTION OF HUYULA AMBU VALUE BEHIND ACCOUNTING PRACTICES IN WELCOMING THE HOLY MONTH OF RAMADHAN

Mohamad Anwar Thalib¹, M Sahrul², Nurahmi Tiara³, Miftahur Rizkah⁴, Sulis Lia Syamsudin⁵

Fakultas Ekonomi & Bisnis Islam Institut Agama Islam Negeri Sultan Amai Gorontalo
mat@iaingorontalo.ac.id¹, msahrulpros@gmail.com², nurrahmi3773@gmail.com³,
miftahurrizkah05@gmail.com⁴, sulissyamsudin@gmail.com⁵

Abstract

This research addresses the issue of the dominance of modern accounting adoption, which has an impact on diminishing local cultural values in accounting practices. Concurrently, existing accounting studies still lack exploration of how accounting functions in daily life, cultural rituals, and annual events like the observance of the holy month of Ramadan. The objective of this study is to examine the influence of local cultural values on accounting practices during the welcoming of Ramadan. Employing an Islamic paradigm with an ethnometodological approach, the study encompasses five stages of data analysis: charity, knowledge, faith, revelation information, and courtesy. The findings reveal that during the Ramadan welcoming activities, accounting practices manifest in the form of wages for residents participating in mosque cleaning and beautification, voluntary contributions covering consumption costs for workers, and expenses for repairing mosque equipment. These accounting practices embody non-material values, primarily in the form of assistance. Termed as "huyula ambu" in Gorontalo's Islamic culture, this activity represents mutual assistance for the common good. The study's outcomes have implications for shaping accounting concepts based on local cultural values and shed light on the integral role of accounting in everyday life, particularly during the holy month of Ramadan.

Keywords: accounting; culture, fasting; Islamic ethnometodology; mosque

Abstrak

Penelitian ini dimulai dengan menyoroti permasalahan seputar dominasi pengadopsian akuntansi modern yang berdampak pada semakin terpinggirkannya nilai-nilai budaya lokal dalam praktik akuntansi. Sementara itu, penelitian akuntansi saat ini masih perlu mengungkapkan bagaimana peran akuntansi dalam kehidupan sehari-hari, termasuk prosesi budaya dan kegiatan tahunan seperti penyambutan bulan suci Ramadhan. Tujuan dari penelitian ini adalah untuk merefleksikan nilai-nilai budaya lokal di balik praktik akuntansi selama penyambutan bulan suci Ramadhan. Penelitian ini menggunakan paradigma Islam dengan pendekatan etnometodologi Islam. Terdapat lima tahapan analisis data, yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Temuan penelitian menunjukkan bahwa dalam kegiatan penyambutan bulan suci Ramadhan, terdapat praktik akuntansi berupa pembayaran upah bagi warga yang berkontribusi membersihkan dan memperindah masjid, sumbangan biaya konsumsi yang diberikan secara sukarela oleh warga kepada para pekerja, serta biaya perbaikan peralatan atau

perlengkapan masjid yang rusak atau tidak berfungsi lagi. Praktik akuntansi ini mencerminkan nilai-nilai non-materi dalam bentuk bantuan. Dalam budaya Islam Gorontalo, kegiatan ini lebih dikenal sebagai huyula ambu atau kegiatan tolong-menolong untuk kepentingan bersama. Hasil penelitian ini memiliki implikasi terhadap konsep akuntansi yang berbasis pada nilai-nilai budaya lokal, dan juga memberikan gambaran tentang bagaimana akuntansi memainkan peran penting dalam kehidupan sehari-hari, khususnya selama penyambutan bulan suci Ramadhan.

Kata Kunci: akuntansi; budaya, etnometodologi Islam; masjid; puasa

INTRODUCTION

Culture is one factor that shapes accounting practice, but unfortunately, these cultural values are rarely covered in accounting theory¹. This aligns with Triyuwono's explanation that accounting is the knowledge that cannot be free of values (including cultural values) as long as accounting still intersects with humans conditioned by interests. During that time, accounting will never be free of values.² So far, the business context still dominates accounting research regardless of cultural values. Accounting is not only in that context but in everyday life.^{3, 4, 5, 6, 7}

Studying cultural value-based accounting that is outside the context of large companies is interesting to do. This is not only limited to giving another color to accounting research, but through this study, it is possible to find the uniqueness and beauty of accounting wrapped in local wisdom values. This is to the findings of several previous researchers who studied accounting in the local cultural context. As an

¹ 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>.

² Iwan Triyuwono, 'Akuntansi Syari'ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo Gusti', *Pidato Pengukuhan Guru Besar*, 2006.

³ Ingrid Jeacle, 'Accounting and Popular Culture: Framing a Research Agenda', *Accounting, Auditing & Accountability Journal* 25, no. 4 (1 January 2012): 580–601, <https://doi.org/10.1108/09513571211225051>.

⁴ 'Accounting and Passionate Interests: The Case of a Swedish Football Club', *Accounting, Organizations and Society* 74 (1 April 2019): 21–40, <https://doi.org/10.1016/j.aos.2018.08.002>.

⁵ Alex Cockain, 'Accounting for an Encounter Involving a Social Worker and Man with Learning Disabilities and Crafting Tools for Ethical Social Work Practice', *Social Work Education*, 15 November 2022, <https://www.tandfonline.com/doi/abs/10.1080/02615479.2022.2146085>.

⁶ Edith Moravcsik, 'Accounting for Variation in Language', *Open Linguistics* 5, no. 1 (1 January 2019): 369–82, <https://doi.org/10.1515/oli-2019-0020>.

⁷ Yasmin Ibrahim, 'Accounting the "Self": From Diarization to Life Vlogs', *Convergence*, 1 September 2020, <https://doi.org/10.1177/1354856520947618>.

illustration, Widhianingrum, in her examination of ketoprak accounting, discovered that accounting is perceived as a record-keeping endeavor linked to numerical aspects and calculations within economic activities, contingent upon the principles of integrity and accountability.⁸ Moreover, Arena et al. (2017), in their accounting investigation involving batik artisans, revealed that the accounting practices of MSME entrepreneurs involve a straightforward approach. The findings of their study indicate that this accounting practice aligns with the religious cultural philosophy that emphasizes fortune as something beyond mere mathematical calculation.⁹

In addition to providing a new color to accounting research and exploring the uniqueness of accounting practices wrapped in local culture. Cultural value-based accounting studies are essential to do. This is due to the fact that the study represents an endeavor to safeguard indigenous cultural values by incorporating and applying contemporary accounting methods, contingent upon the principles of egoism, materialism, utilitarianism, and secularism.¹⁰ These values are in opposition to the principles that underlie the philosophy of this nation, which include divinity, compassion, mutual assistance, empathy, and a profound commitment to humanity, among other aspects.¹¹

Collaborative effort, such as cleaning and enhancing places of worship to usher in the holy month of Ramadan, has been a long-standing tradition ingrained in the Indonesian culture. This activity aims to make places of worship clean and comfortable so that worship in the holy month of Ramadan, such as tawaweh and tadarus, can be carried out more precisely. As stated by one of the residents of Bulotada'a Village (Mrs. Ama) "This community service has become a habit that we do in welcoming the holy month of Ramadan. The goal is to make places of worship cleaner so that worship can

⁸ Purwini Widhianningrum and Nik Amah, 'Akuntansi Ketoprak: Sebuah Pendekatan Etnografi Masyarakat Seni Ketoprak Di Pati', *Assets: Jurnal Akuntansi Dan Pendidikan* 3, no. 2 (2014): 136, <https://doi.org/10.25273/jap.v3i2.1218>.

⁹ Thera Arena, Nurul Herawati, and Achdiar Redy Setiawan, "Akuntansi Luar Kepala" Dan "Sederhana" Ala UMKM Batik Tanjung Bumi Yang Sarat Nilai Religiusitas Dan Kesalingpercayaan (Sebuah Studi Etnografis)', *Jurnal Infestasi* 13, no. 2 (2017): 309–20, <https://doi.org/10.21107/infestasi.v13i2.3510>.

¹⁰ Ari Kamayanti, "Sains" Memasak Akuntansi: Pemikiran Udayana Dan Tri Hita Karana', *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen* 1, no. 2 (2015): 73–80, <https://doi.org/10.18382/jraam.v1i2.16>.

¹¹ Ari Kamayanti, 'Akuntan (Si) Pitung: Mendobrak Myths Abnormalitas Dan Rasialisme Praktik Akuntansi', *Jurnal Ris* 3, no. 2 (2017): 171–80, <https://doi.org/10.18382/jraam.v2i3.176>.

be even more comfortable. The goal is also to honor the holy month of Ramadan, which is only a few days away."

So far, several researchers have conducted accounting studies at mosques.^{12, 13} However, it is rare for this research to explore how the accounting plays a role in welcoming the holy month of hospitality, especially in cleaning and beautifying places of worship, departing from this thing that moves researchers to raise the theme of this research. This study seeks to inquire about the accounting practices employed by informants during the welcoming of the holy month of Ramadan and the specific local cultural values that influence these practices. By addressing these questions, the research aims to develop a framework for accounting practices rooted in local cultural values during the observance of the holy month of Ramadan.

RESEARCH METHODS

This research adopts the Islamic paradigm to investigate accounting practices during the welcoming of the holy month of Ramadan. The choice of this paradigm is based on its ontological assumptions, acknowledging that reality extends beyond the observable (material) aspects to include non-material dimensions.¹⁵ This aligns with the objective of the study, which is to investigate accounting practices during the welcoming of the holy month of Ramadan, encompassing not only material aspects but also non-material values such as culture and religiosity.

This research employs an Islamic ethnomethodology approach, intending to uncover the lifestyle of group members. Essentially, this approach seeks to illuminate how individuals can shape their way of life with the permission of the Creator.¹⁶ The choice of the Islamic ethnomethodology approach by the researchers aligns with the

¹² Norita Citra Yuliarti, 'Akuntansi Masjid Sebagai Solusi Transparansi Dan Akuntabilitas Publik', *Jurnal Penelitian IPTEKS* 4, no. 1 (25 January 2019): 13–21, <https://doi.org/10.32528/ipteks.v4i1.2106>.

¹³ Azwirman Azwirman, Novriadi Novriadi, and Tiara Maryanti, 'Analisis Penerapan Akuntansi Masjid Dengan Menggunakan Microsoft Excel for Accounting', *Jurnal Ekonomi KIAT* 29, no. 1 (30 June 2018): 66–78.

¹⁴ Laili Nashari Pramesvari, 'Fenomena Pengelolaan Dan Pelaporan Masjid Jogokariyan Yogyakarta Pada Aspek Mental, Fisik Dan Spiritual', *Jurnal Ekonomi, Bisnis, Dan Akuntansi* 21, no. 3 (4 October 2019), <https://doi.org/10.32424/jeba.v21i3.1382>.

¹⁵ Ismail Raji Al-Faruqi, *Islamization of Knowledge: Problems, Principles, and Prospective* (The International Institute of Islamic Thought, 1988).

¹⁶ Mohamad Anwar Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo* (Jakarta: Perpusnas Press, 2022).

research's objective, which is consistent with the function of Islamic ethnethodology. This approach is aimed at unveiling how informants engage in accounting practices during the welcoming activities of the holy month of Ramadan, emphasizing the significance of non-material values.

This study employs a qualitative methodology, chosen for its appropriateness to the research objectives. Qualitative methods are well-suited for this study as they focus on understanding and interpreting reality, rather than testing cause-and-effect relationships for generalizing findings.¹⁷ This aligns with the research's objective, which is to comprehend and interpret how informants engage in accounting practices during the welcoming of the holy month of Ramadan.

This research employs two methods for collecting data: structured interviews and passive participatory observation. Structured interviews involve compiling a comprehensive list of research questions, and the researchers use an interview instrument to guide them in gathering information from the informants.¹⁸ Technically, the researchers have developed an elaborate set of questions regarding the informants' accounting practices during the welcome of the holy month of Ramadan. They utilize this instrument to collect information from the informants. Passive participatory observation is a data collection method where the researchers are constrained to observing social activities without direct involvement.¹⁹ In technical terms, within this study, the researchers were restricted to observing the informants' accounting practices during the welcoming of the holy month of Ramadan without actively participating in the activity.

This research is located at the Nurul Ihsan Mosque in the East Bulotadaa sub-district, Gorontalo City. The researchers selected this location because the local community has a tradition of engaging in community service, particularly in cleaning and beautifying the Nurul Ihsan Mosque, as part of their preparations for the holy month of Ramadan. Additionally, the Gorontalo region was chosen as the research site due to its unique cultural identity, characterized by a foundation in Islamic religious

¹⁷ W John Creswell, *Penelitian Kualitatif Dan Desain Riset Memilih Antara Lima Pendekatan*. Terjemahan. Ahmad Lintang Lazuardi (Yogyakarta: Pustaka Pelajar, 2014).

¹⁸ Handri Mulya et al., *Metode Penelitian Kualitatif*, 2016.

¹⁹ Mulya et al.

values. This is encapsulated in the local philosophy "Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah" (custom is based on Sharia, Sharia is based on the book of Allah (Al-Quran)).²⁰

Participants in this study were chosen through purposive sampling, a method that involves selecting informants based on their experience and knowledge.²¹ In the technical aspects of this study, the researchers chose informants based on their practical experience and knowledge of engaging in accounting practices during the welcoming of the holy month of Ramadan. These informants disclosed their involvement in this activity for over five years, which prompted the researchers to select them. Furthermore, the informants demonstrated a willingness to dedicate time and share information with the researchers regarding the research theme. The subsequent section provides a summary of the information gathered from these informants in the study.

Table 1. Research Informants

No.	Full Name	Nick Name	Age	Position	Experience in Activities
1	Saiful Anwar	Mr. Saiful	29 years old	Chairman of Takmirul Nurul Ihsan Mosque	> 5 years
2	Dedi Gobel	Mr. Dedi	45 years old	Secretary of the Nurul Ihsan Mosque	> 5 years
3	Salma Ama	Mrs. Ama	64 years old	East Bulotadaa Village Community	> 5 years

Source: Results of Research Data Processing, 2023

Table 1 previously contains information related to informants in this study. The first informant was named Syaiful Anwar or commonly called Mr. Syaiful. He is 29 years old. He has just been elected chairman of the Takmirul Chair of the Nurul Ihsan Mosque. Nonetheless, he has actively participated in every mosque activity for five years, including cleaning and beautifying the mosque in welcoming the holy month of

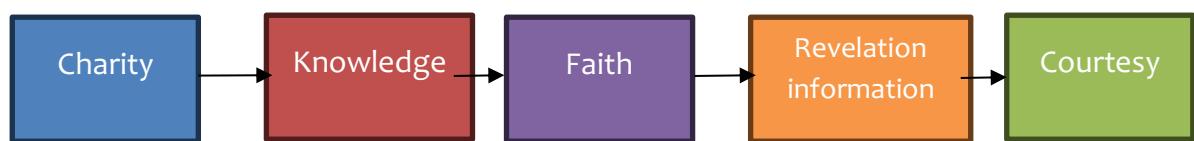
²⁰ M Muhdi Ataufiq, 'Penerapan Tradisi Payango Pada Rumah Tinggal Masyarakat Gorontalo Sebagai Upaya Pelestarian Budaya Lokal', in *Seminar Ikatan Peneliti Lingkungan Binaan Indonesia (IPLBI)*, 2017, A033–40, <https://doi.org/10.32315/sem.1a033>.

²¹ Creswell, *Penelitian Kualitatif Dan Desain Riset Memilih Antara Lima Pendekatan*. Terjemahan. Ahmad Lintang Lazuardi.

Ramadan. The second informant is Mr. Dedi Gobel or usually called Mr. Dedi. He is 45 years old. Currently, he serves as secretary of the Nurul Ihsan mosque. The third informant is Mrs. Salma or usually called Mrs. Ama. Currently, she is 64 years old. Mrs. Ama is a resident of the East Bulotadaa urban village who often participates in activities at the mosque, including cleaning and beautifying the mosque in welcoming the holy month of Ramadan.

The data analysis technique used in analyzing accounting practices is data analysis from Islamic ethnomethodology, namely charity, knowledge, faith, revelation information, and courtesy.²² The following is an overview of the stages of Islamic ethnomethodology data analysis.

Figure 1. Islamic ethnomethodology data analysis



Source: Thalib, 2023²³

Figure 1 depicts the phases of data analysis based on Islamic ethnomethodology. The initial stage involves examining charity. Within Islamic ethnomethodology, charity represents an expression or action reflecting the lifestyle of group members.²⁴ In the context of this study, the analysis of charity is concentrated on identifying expressions and actions exhibited by the informants, particularly in terms of their accounting practices during the welcoming of the holy month of Ramadan.

The second phase involves the analysis of knowledge. Within Islamic ethnomethodology, knowledge refers to the rational significance of the expressions or actions demonstrated by group members in the context of their way of life.²⁵ In this study, the analysis of knowledge, from a technical standpoint, is centered on identifying the rational meaning behind the expressions and actions of the informants,

²² Thalib, *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo*.

²³ Thalib.

²⁴ Thalib.

²⁵ Thalib.

particularly as they pertain to their accounting practices during the welcome of the holy month of Ramadan.

The third phase involves the analysis of faith. Within Islamic ethnmethodology, faith signifies non-material, emotional, and spiritual values that serve as the guiding principles for the way of life of group members.²⁶ In the technical context of this study, the analysis of faith is centered on identifying non-material values, specifically cultural values and religiosity, which serve as the guiding principles for how the informants engage in accounting practices during the welcome of the holy month of Ramadan.

The fourth phase involves the disclosure of information. This stage establishes a connection between the non-material values inherent in the way of life of group members and the values outlined in Islamic religious law. If the values of the way of life diverge from those articulated in religious texts, then these differing values will be subject to criticism.²⁷ In the technical context of this study, the analysis of revelation information establishes a connection between non-material values observed in how the informants engage in accounting practices during the welcome of the holy month of Ramadan and the values articulated in Islamic religious law, specifically the Quran or hadith.

The fifth phase is courtesy. This stage aims to integrate the four preceding discoveries into a cohesive unit, enabling a comprehensive understanding of the way of life of group members.²⁸ In the technical context of this study, the analysis of courtesy brings together the four earlier findings to derive meaning from how the informants engage in accounting practices during the welcome of the holy month of Ramadan.

RESULTS AND DISCUSSION

It has become a habit for the local residents and administrators of the Nurul Ihsan mosque to carry out cooperation activities in the form of cleaning and beautifying

²⁶ Thalib.

²⁷ Thalib.

²⁸ Thalib.

the mosque in welcoming the holy month of Ramadan. This is as expressed by Mr. Syaiful Anwar, chairman of the Takmirul Masjid Nurul Ihsan:

“Alhamduillah, before the first Ramadan, we, local residents, and the youth at the mosque did community service before the holy month of Ramadan. Thank God, it has been accomplished. Then after approaching the holy month of Ramadan, we distributed the schedule for takjil in this mosque, and distribute infaq and alms to the workers. The fee is by sincerity, but some do not accept these fees, as well as the distribution of the schedule for the isya priest and the terawih priest, thank God this mosque has been carried out.”

Based on the explanation from Mr. Syaful explained to researchers that just before the holy month of Ramadhan, the activities carried out by the mosque's youth were community service to clean the place of worship. Other activities that have become routine are the distribution of iftar schedules at the mosque, scheduling the faith of the evening prayers and tarawih, and distributing donations and alms for activities at the mosque.

Starting from Mr. Syaiful's previous explanation, accounting practices in the form of wage costs were found. This practice exists in charity " The fee is by sincerity, but some do not accept these fees". The knowledge from this charity is that community members who work together to clean the mosque to welcome the holy month of Ramadan, receive wages, and some do not. This is because their intention to clean the place of worship is cooperation. While those who receive wages are nominal by sincerity. Still, in the same interview, excerpts found accounting practices in the form of consumption costs. This practice is found in charity "There are residents who provide food for those who work consecrated." The science of this charity is that some residents voluntarily donate funds to buy workers' consumption when holding community service to clean the mosque.

Previously, Mr. Syaful's statement was in line with what was revealed by Mr. Dandi, that before welcoming the holy month of Friendly, the mosque's administrators

worked together to beautify the place of worship. The following is an explanation from him:

"Towards the month of Ramadan, we prepare before Ramadan to clean mosques, paint buildings, repair electricity, and check equipment to support tarwih prayer activities, for example, checking if a fan is broken or not, replacing a lamp if one is damaged, due to activities night, so we need more preparation for this Holy Month of Ramadan.

The operational costs are taken from the mosque's cash fund."

Starting from Mr. Dandi's previous explanation, he gave the researchers an understanding that before the holy month, the mosque administrators jointly carried out activities to clean the place of worship, paint the building, check all the mosque's equipment, if there is something damaged, then it will be replaced immediately. Interestingly, this activity did not use funds from the mosque, but the community was automatically moved to participate in helping to clean the place of worship.

In Mr. Adam's narrative previously, researchers found accounting practices in the form of repair costs. This practice is found in charities as "painting buildings... replacing lamps if any are damaged." The knowledge from this charity is that just before the holy month of Ramadan, mosque administrators check equipment and tools. If there are damaged items, the mosque management will replace them. The costs are taken from the mosque's cash funds.

Furthermore, Mr. Syaiful revealed that in the preparation activities for welcoming the holy month of Ramadan, this was assisted by residents, the following is his explanation:

"Alhamdulillah, for the preparatory activities to welcome the holy month of Ramadan, especially the cooperation activities to tidy up places of worship, did not use cash funds at the mosque, not only in preparation for welcoming but during the implementation of worship activities in the holy month of Ramadan as well. Thank God we don't have to pay the costs because the congregation of Nurul Ihsan Mosque has already borne this cost.

Starting Mr. Syaiful's previous narrative gave researchers an understanding that in the framework of activities to prepare for the welcome of the holy month of Ramadan, mosque administrators work alone and get help from residents. The assistance provided was in the form of workforce and funds.

Based on the previous discussion, accounting practices in mosques have been found in wages, consumption, and mosque equipment repair costs. Reflecting on these accounting practices gives researchers an understanding that there is a mutual value behind accounting practices. The value of mutual help is reflected in the actions of the residents and administrators of the mosque, who work together to beautify the place of worship, which they will later use for Tarawih prayers. Furthermore, the value of helping is also reflected through the actions of local people who do not want to receive wages for the labor they contribute, residents who voluntarily donate funds for consumption activities, and infaq funds used by mosque administrators, which essentially come from donations from residents. Local area to be used for the benefit of the mosque. In other words, the accounting that is practiced in welcoming the holy month of Ramadan, is not only accounting that is limited to material things but conditions with non-material values in the form of helping each other.

Moreover, the Gorontalo people have a cultural value known as "huyula," which revolves around collective efforts and mutual support within a group or community. The manifestation of Huyula in Gorontalo culture encompasses various forms, including (1) "ambu," an activity where individuals assist each other for the common good, often recognized as community service. Additionally, ambu serves as a means for the community to address issues such as conflicts among residents or differences of opinion. (2) "hileiya" involves spontaneous assistance, viewed as an inherent obligation as a community member, and (3) "tiayo" signifies collaborative efforts among a group of people to accomplish a task.²⁹ In the framework of this research, huyula ambu represents the foundational principle guiding the collaboration of residents and mosque attendees in preparing for the holy month of Ramadan. This

²⁹ Warni Tune Sumar, *Strategi Pemimpin Dalam Penguatan Iklim Sekolah Berbasis Budaya Kearifan Lokal (Budaya Huyula) Berdasarkan Pendidikan Karakter* (Yogyakarta: Deepublish, 2018).

implies that the accounting practices applied in these activities are contingent upon the local wisdom value embodied in *huyula ambu*.

The value of mutual help, which is the spirit of accounting practice in these activities, is in line with the instructions in the revealed Information, especially Q.S Al-Maidah verse 2. The action of the local community to work together to clean and beautify the mosque reflects mutual assistance in doing good deeds. This is because, in essence, their goal is so that the mosque they later use to worship in the holy month of Ramadan becomes comfortable. This is as stated by Mrs. Salma as a local community that "the purpose of cleaning and repairing the mosque is so that this place of worship will be more comfortable, and worship can be more special." This means that in line with the value of helping to help with those determined by Him, it gives awareness (courtesy) to researchers that, in essence, the accounting implemented by the informants in this research is not limited to material things but conditions with local cultural values and their faith in the Creator.

The discoveries related to accounting practices grounded in non-material values, encompassing local and spiritual culture, resonate with outcomes from various preceding research endeavors. For instance, in the investigation conducted by Djuharni et al. (2020) on the articulation of "Palang Pintu" cultural values and accounting information systems, the findings reveal that the devised and rationalized Accounting Information System serves as a foundation and directive for business implementation, transcending beyond material considerations to encompass transcendental aspects.³⁰ Moreover, Nur et al. (2020) conducted a study on kokocoran cultural accounting in Kangean Madura. The findings indicate that, from an accounting standpoint, it has the potential to generate supplementary capital, even if this additional capital is documented as a debt. This capital can be utilized for business purposes while awaiting the moment to repay the donation. The accounting record-

³⁰ Darti Djuharni et al., 'Artikulasi Nilai Budaya "Palang Pintu" Dan Sistem Informasi Akuntansi', *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen* 4, no. 3 (30 September 2020), <https://doi.org/10.33795/jraam.v4i3.010>.

keeping in kokocoran culture is straightforward, involving the documentation of the contributor and the recipient.³¹

Moreover, Hasibuan (2021) conducted research on accounting from a Javanese cultural viewpoint, focusing on Jinggo rice traders in Denpasar. The study findings reveal that Jinggo traders of Javanese ethnicity in Denpasar refrain from maintaining formal accounting records due to various challenges, including the perceived complexity of record-keeping. Instead, they rely on memory and experience for accounting practices, influenced by the cultural themes and characteristics inherent in the Javanese people.³²

Additionally, Dewi (2022) conducted research involving the interpretation of cultural accounting within the peraq api tradition through an ethnographic study in Lombok. The study's findings reveal that the peraq api tradition encompasses a sequence of activities, starting from acquiring necessary items to assisting in the peraq api ceremony, followed by the preparation of various equipment until the culmination of the event, which involves naming the baby. These activities give rise to the practice of accounting for expenses and receipts.³³ Moreover, Misra and Milawarman (2023) conducted research on cultural interactions in the accounting practices of lopa-lopa MSMEs. The study outcomes indicate three key findings: firstly, the business approach in Piliana Village is significantly influenced by characteristics such as kinship, cooperation, traditional societal norms, modesty, and religious beliefs; secondly, the utilization of lopa-lopa in traditional events like maku-maku and cakalele reflects the Piliana community's gratitude; thirdly, the lopa-lopa craft business is closely intertwined with accounting practices.³⁴

³¹ Anis Jakfar Nur and Syahril Syahril, 'Akuntansi Budaya Kokocoran Di Kepulauan Kangean Kabupaten Sumenep Madura', *Journal of Accounting and Financial Issue (JAFIS)* 3, no. 2 (31 October 2022): 16–26, <https://doi.org/10.24929/jafis.v3i2.2276>.

³² Henny Triyana Hasibuan, 'Penerapan Akuntansi Dalam Prespektif Budaya Jawa Pada Pedagang Nasi Jinggo Di Denpasar', *Jurnal Inovasi Penelitian* 2, no. 1 (30 May 2021): 149–60, <https://doi.org/10.47492/jip.v2i1.615>.

³³ Yunita Asmara Dewi, 'Memaknai Akuntansi Budaya Dalam Tradisi Peraq Api: Studi Etnografi Di Lombok', *Proceeding Peneleh Research Institute (PRI) International Conference On Religious & Culture Sciences (INCRECS)* 4 (2022), <http://increcs.pri.or.id/index.php/PPRI-INCRECS/article/view/56>.

³⁴ Misrawati Misra and Aji Dedi Mulawarman, 'Interaksi Budaya Dalam Akuntansi Pada UMKM Lopa-Lopa', *Reviu Akuntansi, Keuangan, Dan Sistem Informasi* 2, no. 1 (1 January 2023), <https://reaksi.ub.ac.id/index.php/reaksi/article/view/106>.

CONCLUSION

This study aims to reveal the local cultural values behind accounting practices in welcoming the holy month of Ramadan. The study results show that community members and mosque administrators work together to clean and beautify places of worship in welcoming this holy month. These activities are accounting practices in wages, consumption, and repairing mosque equipment or equipment. The accounting practice is a condition with non-material values in the form of help. In the Islamic culture of Gorontalo, this value is often known as *huyula ambu*, or working together for the common good. In this case, the common interest is the mosque which will eventually be used jointly by residents for worship.

REFERENCES

Accounting and Passionate Interests: The Case of a Swedish Football Club'. *Accounting, Organizations and Society* 74 (1 April 2019): 21–40. <https://doi.org/10.1016/j.aos.2018.08.002>.

Al-Faruqi, Ismail Raji. *Islamization of Knowledge: Problems, Principles, and Prospective*. The International Institute of Islamic Thought, 1988.

Arena, Thera, Nurul Herawati, and Achdiar Redy Setiawan. “ Akuntansi Luar Kepala ” Dan “ Sederhana ” Ala UMKM Batik Tanjung Bumi Yang Sarat Nilai Religiusitas Dan Kesalingpercayaan (Sebuah Studi Etnografis)’. *Jurnal Infestasi* 13, no. 2 (2017): 309–20. <https://doi.org/10.21107/infestasi.v13i2.3510>.

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

Azwirman, Azwirman, Novriadi Novriadi, and Tiara Maryanti. ‘Analisis Penerapan Akuntansi Masjid Dengan Menggunakan Microsoft Excel for Accounting’. *Jurnal Ekonomi KIAT* 29, no. 1 (30 June 2018): 66–78.

Cockain, Alex. ‘Accounting for an Encounter Involving a Social Worker and Man with Learning Disabilities and Crafting Tools for Ethical Social Work Practice’. *Social Work Education*, 15 November 2022. <https://www.tandfonline.com/doi/abs/10.1080/02615479.2022.2146085>.

Creswell, W John. *Penelitian Kualitatif Dan Desain Riset Memilih Antara Lima Pendekatan. Terjemahan*. Ahmad Lintang Lazuardi. Yogyakarta: Pustaka Pelajar, 2014.

Dewi, Yunita Asmara. ‘Memaknai Akuntansi Budaya Dalam Tradisi Peraq Api: Studi Etnografi Di Lombok’. *Proceeding Peneleh Research Institute (PRI) International Conference On Religious & Culture Sciences (INCRECS)* 4 (2022). <http://increcs.pri.or.id/index.php/PPRI-INCRECS/article/view/56>.

Djuharni, Darti, Sonhaji -, Rimi Gusliana Mais, and Nur Alimin Aziz. ‘Artikulasi Nilai Budaya “Palang Pintu” Dan Sistem Informasi Akuntansi’. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen* 4, no. 3 (30 September 2020). <https://doi.org/10.33795/jraam.v4i3.010>.

Hasibuan, Henny Triyana. 'Penerapan Akuntansi Dalam Prespektif Budaya Jawa Pada Pedagang Nasi Jinggo Di Denpasar'. *Jurnal Inovasi Penelitian* 2, no. 1 (30 May 2021): 149–60. <https://doi.org/10.47492/jip.v2i1.615>.

Ibrahim, Yasmin. 'Accounting the "Self": From Diarization to Life Vlogs'. *Convergence*, 1 September 2020. <https://doi.org/10.1177/1354856520947618>.

Jeacle, Ingrid. 'Accounting and Popular Culture: Framing a Research Agenda'. *Accounting, Auditing & Accountability Journal* 25, no. 4 (1 January 2012): 580–601. <https://doi.org/10.1108/09513571211225051>.

Kamayanti, Ari. 'Akuntan (Si) Pitung : Mendobrak Mitos Abnormalitas Dan Rasialisme Praktik Akuntansi'. *Jurnal Ris* 3, no. 2 (2017): 171–80. <https://doi.org/10.18382/jraam.v2i3.176>.

———. "Sains" Memasak Akuntansi: Pemikiran Udayana Dan Tri Hita Karana'. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen* 1, no. 2 (2015): 73–80. <https://doi.org/10.18382/jraam.v1i2.16>.

Misra, Misrawati, and Aji Dedi Mulawarnan. 'Interaksi Budaya Dalam Akuntansi Pada UMKM Lopa-Lopa'. *Reviu Akuntansi, Keuangan, Dan Sistem Informasi* 2, no. 1 (1 January 2023). <https://reaksi.ub.ac.id/index.php/reaksi/article/view/106>.

Moravcsik, Edith. 'Accounting for Variation in Language'. *Open Linguistics* 5, no. 1 (1 January 2019): 369–82. <https://doi.org/10.1515/opli-2019-0020>.

Mulya, Handri, Eko Ganis ukoharsono, Ali jamhuri, and Zaki Baridwan. *Metode Penelitian Kualitatif*, 2016.

Nur, Anis Jakfar, and Syahril Syahril. 'Akuntansi Budaya Kokocoran Di Kepulauan Kangean Kabupaten Sumenep Madura'. *Journal of Accounting and Financial Issue (JAFIS)* 3, no. 2 (31 October 2022): 16–26. <https://doi.org/10.24929/jafis.v3i2.2276>.

Pramesvari, Laili Nashari. 'Fenomena Pengelolaan Dan Pelaporan Masjid Jogokariyan Yogyakarta Pada Aspek Mental, Fisik Dan Spiritual'. *Jurnal Ekonomi, Bisnis, Dan Akuntansi* 21, no. 3 (4 October 2019). <https://doi.org/10.32424/jeba.v2i3.1382>.

Russell, Shona, 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>.

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

Thalib, Mohamad Anwar. *Akuntansi Cinta Dalam Budaya Pernikahan Gorontalo*. Jakarta: Perpusnas Press, 2022.

Triuwono, Iwan. 'Akuntansi Syari'ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo Gusti'. *Pidato Pengukuhan Guru Besar*, 2006.

Widhianningrum, Purweni, and Nik Amah. 'Akuntansi Ketoprak: Sebuah Pendekatan Etnografi Masyarakat Seni Ketoprak Di Pati'. *Assets: Jurnal Akuntansi Dan Pendidikan* 3, no. 2 (2014): 136. <https://doi.org/10.25273/jap.v3i2.1218>.

Yuliarti, Norita Citra. 'Akuntansi Masjid Sebagai Solusi Transparansi Dan Akuntabilitas Publik'. *Jurnal Penelitian IPTEKS* 4, no. 1 (25 January 2019): 13–21. <https://doi.org/10.32528/ipteks.v4i1.2106>.