

Local Cultural Values in Income Accounting: A Study of Gorontalo Cart Drivers

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Abstract

Purpose: This study aims to construct income accounting practices that integrate the local cultural values of the Gorontalo community. It addresses the need to preserve and incorporate cultural and spiritual dimensions into accounting frameworks, emphasizing the significance of cultural heritage in shaping accounting practices.

Methodology: The research adopts a spiritual (Islamic) paradigm and employs an Islamic ethnomethodological approach. Data analysis is conducted in five stages: charity, knowledge, faith, revelation information, and courtesy.

Findings: The study reveals that Gorontalo carriage drivers utilize a leasing system for income generation, guided by local wisdom. The principle of gratitude is central to this system, reflecting the cultural adage *diila o'onto, bo wolu-woluwo*, which underscores the balance between visible and invisible pursuits in life. This demonstrates that their accounting practices transcend material calculations, integrating cultural and religious values.

Novelty: This research introduces a novel accounting concept that merges local cultural values and spirituality into practical accounting frameworks. It highlights the importance of cultural preservation in accounting and offers a new perspective for exploring the interplay between local wisdom and financial systems.

Keywords: Income accounting, local cultural values, Gorontalo community

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Introduction

Local culture-based income accounting studies are always interesting to do. This is because the results of studies with this theme always present diversity, beauty, and uniqueness of forms and accounting values inseparable from the accountant's faith in the Creator. For example, Harkaneri et. al, (2014), through a study of profit sharing in rubber plantations in the Kampar community in Riau, found that plantation owners gave more income to land managers (slashers). This has become a local culture because plantation owners are generally people who have economic advantages and will use the wealth to worship in the form of helping land managers, who are usually poor people. The cultural value of the Riau community is "*adat bersendi syara, syara bersendi kitabullah*" meaning "syara' (religious law), custom uses. So, what is contained in religion (Islam) is used by custom. Therefore, carrying out this profit sharing is greatly influenced by customary and Islamic values.

Furthermore, Wiyarni et.al., (2013), through a study on Javanese Traditional Market Cultural Values in Accounting World, found that traders earn income conditional on local wisdom values in the form of tolerance. This value is reflected through the attitude of traders who respect and appreciate the buyer's decision. Traders in traditional Javanese markets will continue to respect if the buyer decides not to buy goods that have been compromised and switches to other sellers. This value is an implementation of "*Tata Tentrem Kerta Raharja*" which means inviting us to realize our desires in an

orderly manner without causing chaos and without creating something that can make the situation disharmonious.

Moreover, the research theme of income accounting that is full of local cultural values is interesting to do because this research is an effort to preserve income accounting practices based on local wisdom values, which are currently increasingly marginalized due to the adoption and implementation of income accounting originating from the West and having values that are contrary to the local wisdom of this nation. The values that live in modern (income) accounting include materialism, egoism, and utilitarianism (Kamayanti, 2015; Kamayanti & Ahmar, 2019; Musdalifa & Mulawarman, 2019). The value of materialism is reflected through the recognition and recording of income accounting limited to material, in this case, money (Kamayanti & Ahmar, 2019; Triyuwono, 2015).

Additionally, the value of egoism is reflected through information about income in financial reports that only accommodate the interests of capital owners (Sylvia, 2014). While the utilitarian value is reflected through the size of the bonus given to managers, determined by how much income they generate for the company, even though the process of obtaining the income may be contrary to the ethical and religious values of the local community (Triyuwono, 2015).

The reality of the marginalization of local wisdom-based income accounting practices due to the adoption and implementation of modern income accounting science is further exacerbated by the support of researchers who conduct more studies on income that are detached from the nation's cultural values. This is reflected in fewer local wisdom-based accounting publications than modern accounting publications (Thalib & Monantun, 2022a, 2022b).

So far, several previous researchers have conducted studies on accounting that take a transportation background (Rasidah & Aznedra, 2017; Rumokoy et al., 2020; Wendi & Suasti, 2018). Unfortunately, few accounting studies still reveal the accounting practices of cart and the local cultural values that shape these practices. This is the gap in the problem of this research.

Based on the previous discussion, it can be concluded that the theme of the study on income accounting based on local cultural values is not only exciting but also essential. The researcher focused this study on how the cart driver in Gorontalo practices income accounting. The profession of cart driver was chosen as the focus of the study because this profession is decreasing due to the presence of several modern transportations (Banthayo.id, 2019). Mr. Hasan, one of the cart drivers, confirmed this: "the number of cart in 1990 was large, reaching hundreds, but since the advent of modern transportation, the number of carts has decreased drastically." Cart transportation is one of the traditional forms of transportation that has existed since the 1930s (Wahyuni, 2019). Currently the number of cart is no more than 10 units (Banthayo.id, 2019).

Furthermore, Gorontalo was chosen as the research location because the 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) (Baruadi & Eraku, 2018). In addition, the majority of the population in Gorontalo is Muslim (gorontalo.bps.go.id, 2023). The problem in this research is how the cart driver practices income accounting that is full of local wisdom values. The study aims to uncover and formulate income accounting practices based on local wisdom values.

Literature Review

Accounting Definition

The general understanding of accounting as limited to techniques and calculations has yet to emerge. Both terms appear in most accounting literature. For example;

"Accounting is the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions, and events which are, in part at least, of a financial character, and the results thereof" (American Institute of Accountants, 1940).

It is clearly understood that accounting, as defined by the American Institute of Accountants, refers to the terms of technique and calculation. Accounting technique lies in the form of recording, divided into two types of transactions: debit and credit. Calculation refers to financial transactions. Ultimately, these two accounting terms produce helpful information for decision-making. By the previous explanation, define accounting that relies heavily on technique and calculation as follows:

the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by users of the information" (Accounting Association. Committee to Prepare a Statement of Basic Accounting Theory American, 1966).

The question lies in whether accounting is only limited to techniques and calculations. The answer is, of course, no. Several things need to be considered in the development of accounting influenced by several things, such as cultural values, economic sectors, legal and regulatory systems, and social and political where accounting (Mardiasmo, 2014).

Accounting practices in one country are very different from those in other countries, as are practices in one region with another. Because each country or region has its cultural values, economic systems, and legal and political systems, it must be understood that factors, especially those related to local values, can influence the form of accounting, accounting techniques, and calculations. Accounting. By these factors (Burchell, S., Clubb, C. & Hopwood, 1985), consider that accounting tends to emphasize social factors: "Accounting is increasingly seen as a social phenomenon rather than a purely technical phenomenon. The social context of accounting expertise is beginning to be recognized and made more problematic. ... accounting arises from and itself gives rise to a broader context ... Accounting ... is also becoming more active and explicitly recognized as an instrument for management and social change". Based on the previous explanation, accounting is influenced by its social construction and vice versa.

Cultural Accounting Research

Research on culture-based accounting has been conducted by several scholars. Antonelli et al., (2023), in their study titled *"Popular Culture and Totalitarianism: Accounting for Propaganda in Italy under the Fascist Regime (1934–1945)"*, demonstrated how accounting documents were used by the Fascist regime in Italy to manage and disseminate propaganda through cultural organizations and artistic artifacts. Chen et al., (2022), in their study *"Accounting for the Role of Culture in Board Directors' Dissent,"* found that Confucian culture tends to reduce the likelihood of dissent among board directors, though this effect can be mitigated by state ownership, local market dynamics, and international openness.

Abdulkarim et al. (2023), in their study *"Culture, Language, and Accounting Reform: A New Perspective on IPSAS Implementation,"* revealed that cultural dimensions such as professionalism, secrecy, and uniformity, along with language factors, influence the implementation of International Public Sector Accounting Standards (IPSAS). Zarei et al. (2022), through their research *"National Culture and Public-Sector Budgeting: The Mediating Role of Country-Level Institutions Using a Structural Equation Modeling Approach,"* found that national cultural variables such as power distance and uncertainty avoidance affect public-sector budgeting through the full mediation of state institutions. Additionally, Zahid et al. (2024), in their study *"Accounting in the Shadows of Tradition: The Role of National Culture,"* discovered that Chinese cultural values such as high power distance, collectivism, and future orientation influence financial reporting practices that tend to be conservative, uniform, and secretive, with a low level of professionalism.

Quranic verses related to accounting records

Quran Surah Al-Baqarah verse 282

O ye who believe! When ye deal with each other, in transactions involving future obligations in a fixed period of time, reduce them to writing Let a scribe write down faithfully as between the parties: let not the scribe refuse to write: as Allah Has taught him, so let him write. Let him who incurs the liability dictate, but let him fear His Lord Allah, and not diminish aught of what he owes. If they party liable is mentally deficient, or weak, or unable Himself to dictate, Let his guardian dictate faithfully, and get two witnesses, out of your own men, and if there are not two men, then a man and two women, such as ye choose, for witnesses, so that if one of them errs, the other can remind her. The witnesses should not refuse when they are called on (For evidence). Disdain not to reduce to writing (your contract) for a future period, whether it be small or big: it is juster in the sight of Allah, More suitable as evidence, and more convenient to prevent doubts among yourselves but if it be a transaction which ye carry out on the spot among yourselves, there is no blame on you if ye reduce it not to writing. But take witness whenever ye make a commercial contract; and let neither scribe nor witness suffer harm. If ye do (such harm), it would be wickedness in you. So fear Allah. For it is God that teaches you. And Allah is well acquainted with all things.

Quran Surah Al-Mutaffifin verses 1-3

Woe to those that deal in fraud,- Those who, when they have to receive by measure from men, exact full measure, But when they have to give by measure or weight to men, give less than due.

Quran Surah An-Nisa verse 29

O ye who believe! Eat not up your property among yourselves in vanities: But let there be amongst you Traffic and trade by mutual good-will: Nor kill (or destroy) yourselves: for verily Allah hath been to you Most Merciful!

Quran Surah Al-Isra verse 35

O ye who believe! fulfil (all) obligations. Lawful unto you (for food) are all four-footed animals, with the exceptions named: But animals of the chase are forbidden while ye are in the sacred precincts or in pilgrim garb: for Allah doth command according to His will and plan.

Quran Surah Al-Baqarah verse 188

And do not eat up your property among yourselves for vanities, nor use it as bait for the judges, with intent that ye may eat up wrongfully and knowingly a little of (other) people's property.

Quran Surah Al-A'raaf verse 85

To the Madyan people We sent Shu'aib, one of their own brethren: he said: "O my people! worship Allah. Ye have no other god but Him. Now hath come unto you a clear (Sign) from your Lord! Give just measure and weight, nor withhold from the people the things that are their due; and do no mischief on the earth after it has been set in order: that will be best for you, if ye have Faith.

Quran Surah At-Taubah verse 34

O ye who believe! there are indeed many among the priests and anchorites, who in Falsehood devour the substance of men and hinder (them) from the way of Allah. And there are those who bury gold and silver and spend it not in the way of Allah. announce unto them a most grievous penalty.

Quran Surah A-li'Imraan verse 161

No prophet could (ever) be false to his trust. If any person is so false, He shall, on the Day of Judgment, restore what he misappropriated; then shall every soul receive its due,- whatever it earned,- and none shall be dealt with unjustly.

Quran Surah Al-Hadid verse 25

We sent aforetime our apostles with Clear Signs and sent down with them the Book and the Balance (of Right and Wrong), that men may stand forth in justice; and We sent down Iron, in which is (material for) mighty war, as well as many benefits for mankind, that Allah may test who it is that will help, Unseen, Him and His apostles: For Allah is Full of Strength, Exalted in Might (and able to enforce His Will).

Methodology

In accounting studies, researchers often use at least five paradigms to conduct research. The five paradigms are positive, interpretive, critical, postmodern, and spiritual (Kamayanti, 2016; Triyuwono, 2015). This study uses a spiritual or Islamic paradigm. The paradigm was chosen assuming the truth of reality in the Islamic paradigm is that reality is not limited to material but non-material in the form of emotions and spirituality, which is God's creation. (Kamayanti, 2016; Triyuwono, 2015) This is in line with the purpose of this research study, namely to formulate income accounting practices that are not limited to material (money) but also non-material values in the form of cultural and religious values, which, in essence, are created by God's power.

The method used in this study is qualitative. The researcher chose this method because this research aims to understand and reveal the meaning of income accounting practices. This aligns with Yusuf, (2017), explanation that qualitative researchers seek meaning, understanding, comprehension, and understanding about a phenomenon, event, or human life by directly or indirectly involving data in the researched, contextual, and comprehensive setting.

Furthermore, this study uses an Islamic ethnomethodology approach. This approach is a development of the modern ethnomethodology approach. *Modern ethnomethodology* is a study that studies the way of life of group members whose way of life is essentially created by the creativity of

fellow members in a community and without intervention from the Creator (Garfinkel, 1967; Kamayanti, 2016). Islamic ethnomethodology is a study that studies the way of life of group members whose activities are essentially created by God's permission (Thalib, 2022). The researcher chose to use Islamic ethnomethodology because this study aims to uncover how the cart driver practice income accounting, which is believed to be a practice created by God's will.

The location of this research is in the Gorontalo area. The researcher chose this location because of the uniqueness of the cultural values held by the local community. These values are "Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah" (customs based on sharia, sharia based on the book of Allah (Al-Quran) (Baruadi & Eraku, 2018; Maili, 2018). This means that the values of Islamic teachings are the basis of culture and all activities of the local community (including when they practice income accounting) (Thalib, 2022).

Research Informants. In this study, the researcher used the purposive sampling method to determine the informants. This method is a technique for determining informants based on specific criteria (Moleong, 2015). The researcher selected the informants based on the criteria that they had more than 40 years of experience as Cart driver and still persist in that profession, while the informants were also native residents of the Gorontalo area. Table 1 below contains a summary of the information on the research informants.

Table 1. Research Informants

No	Name	Age	Year of start	Place
1	Mr. Riston	± 61	1977	Karsa Utama
2	Mr. Mud	± 60	1979	Karsa Utama
3	Mr. Hasan	± 50	1980	Karsa Utama

Source: The Processed Primary Data (2024)

The first informant is named Riston; he is usually called Mr. Riston. He is currently ± 61 years old. Mr. Riston has been working as a cart driver since 1977. His current hangout is in front of the Karsa Utama shop. The second informant is Mahmud Dali, usually called Mr. Mud. Mr. Mud is currently ± 60 years old; he has been working in this profession since 1978. Mr. Mud's hangout is in front of the Karsa Utama shop. The third informant is named Hasan Yusuf, usually called Mr. Hasan. Mr. Hasan is currently ± 50 years old. Mr. Hasan has been working in this profession since 1980. Mr. Hasan's hangout is in front of the Karsa Utama shop.

The data collection techniques used in this research are observation and interviews. Specifically, the type of observation used is a participant as an observer. Participant as an observer is a type that emphasizes that the researcher only functions in the group as an observer. He is only a subordinate of the group according to his formal function. He is accepted by the group while observing group activities (Yusuf, 2017). The technique in conducting observations, the researcher is limited to observing how the cart driver practices income accounting but is not directly involved in the activity. Furthermore, for the data collection technique in the form of interviews, the researcher uses structured interviews; namely, the researcher first prepares a question instrument related to the research topic and then digs up information based on the interview guidelines. This is in line with what is also explained by Sugiyono (2017): structured interviews are interview techniques where the researcher has prepared a research instrument in the form of written questions for which alternative answers have also been prepared.

The data analysis technique used in this study is the data analysis technique found in Islamic ethnomethodology. The data analysis technique is in the form of analysis of charity, knowledge, faith, information revelation, and ihsan. The first stage of data analysis is charity. Charity analysis explores the expressions, expressions, or actions of group members that have a rational meaning, and this meaning is understood together by fellow group members (Thalib, 2022). In this research, charity analysis is used to find expressions, expressions, or actions of the cart driver when they practice income accounting. The second stage of data analysis is science analysis. This analysis reveals the rational meaning understood by fellow group members for charity or expressions, expressions, or actions (Thalib, 2022). The technique in this research is science analysis, which explores the rational meaning understood by fellow Cart drivers for income accounting.

The third stage is faith analysis. This analysis reveals non-material values that are the leading spirit of fellow group members when interacting (Thalib, 2022). Specifically, in this research, faith analysis is focused on finding non-material values in the form of cultural and religious values from the expressions, expressions, or actions of the cart driver when practicing income accounting. The fourth stage is the analysis of revelation information. This analysis connects the non-material values of the activities of group members with the values contained in the Qur'an and Hadith. These values must be criticized if they conflict with the Sharia (Thalib, 2022). In this study, the analysis of revelation information is focused on relating the non-material values of income accounting practices with His word, namely the Qur'an and Hadith. The last stage is the analysis of Ihsan.

This stage stitches together charity, knowledge, faith, and revelation information into one whole. Uniting each finding is intended to report and explain the community's way of life so that it can be understood. Knowing how to live leads to Him, the Almighty Creator (Thalib, 2022).

Results and Discussion

The amount of income earned by the cart driver per day is uncertain. However, the income is undoubtedly lower than the lack of modern transportation options. The Cart driver explained that they would earn more income if they received charters from passengers. This is as explained by Mr. Mud below:

Someone once chartered this cart; the passenger rented the cart transportation to go around the city of Gorontalo; the route was from Kabila to Taruna, then to Karsa. There were five passengers. One family, husband, wife, and three children. It so happened that at that time, I was the only one at the cart base, so after arriving at the base, before the vendor had stopped, they immediately called me and then got on this transportation... After that, the passenger had already given money; they gave the money in a folded state, so after receiving it, I did not know the amount. After they used this transportation, they then gave an additional Rp 50,000. I then counted the amount of money given, and it turned out that the passenger paid a rental fee of Rp 250,000 and added another Rp 50,000. I then went back to the passenger and said that the amount they gave was too much. Then the passenger said that it was okay; think of it as sharing fortune... The feeling at that time was happy; thank God I was also grateful to have a fortune, but situations like that do not always happen every day. Usually what is earned daily is IDR 100,000, IDR 50,000, or IDR 25,000.

Based on the previous interview excerpt from Mr. Mud, the researcher understands that cart drivers will earn more income than average days if they accept passengers' charters. This is explained by Mr. Mud previously, that the maximum daily income is usually IDR 100,000; however, when he accepts charters from passengers, the income obtained can exceed that amount. In the previous interview excerpt, it was found that the income accounting practice was found in the charity, and "the amount they gave was too much." The knowledge from this charity is that the income obtained by cart drivers is more significant when passengers use their services with a charter system. When accepting the charter system, Mr. Mud did not have time to bargain over the price. Therefore, he was surprised to receive wages with an amount that exceeded his expectations.

Furthermore, Mr. Riston also experienced getting a more significant income when chartering from passengers; here is an excerpt from his interview:

I used to be interviewed like this, but the interviewer was TVRI. They interviewed about how to prepare a cart, then waited for passengers in Karsa, then finally went home and took the TVRI interviewer to his office. Then the second chartered one was probably from Memoza TV station. The female and child passengers used cart transportation to be recorded, and then they got off at Jalan Taman Surya, the rice field complex, to take pictures too. For the charter, I forgot the exact amount; what is clear is that from TVRI above, the income per day is IDR 100,000, as well as from Memoza TV. Compared to daily income, it is clear that the income from charters is more significant; sometimes, for charters, it is not even a whole day, only a few hours. Thank God if you get a charter because it is not every day.

In the previous statement, Mr. Riston gave the researcher an understanding that the income he earned from accepting charters was more significant than what he earned outside the charter system. This is his experience when chartered by TVRI and Memoza TV. In the excerpt, Mr. Riston explained that he received wages exceeding his daily income of IDR 100,000. Based on the excerpt, the practice of income accounting was found in the charity "greater income from charters." The science of this charity is that Cart driver earn more income when accepting charters from passengers; in addition to receiving a large amount of income, the charter system also uses Cart transportation for only a few hours. Furthermore, earning more income when accepting charters is also in line with what Mr. Hasan explained below:

Likewise, if they use a charter, like just now, I received a charter from Kabila; coincidentally, the charter was a relative from Jakarta. They were looking for a cart to go around the tourist attractions in Gorontalo. The route was from Fort Olanda, then to

Kabila. Yesterday, after bargaining, it ended up being Rp100,000 per cart. There were two cart used, and after dropping off each passenger, the cart driver was given Rp125,000. Based on the previous explanation of Mr. Hasan provides an understanding to the researcher that before he accepts charters from passengers, Mr. Hasan first bargains about the price. The agreed price between the cart driver and the passengers is IDR 100,000; after taking the passengers around the tourist attractions in the Gorontalo area, the cart driver receives income that is more than previously agreed, which is IDR 125 thousand. Based on this explanation, the practice of income accounting was found in the charity: “Yesterday after bargaining, it turned out that each cart was IDR 100,000 ... then after taking each passenger, the cart driver was given IDR 125,000”. The knowledge from this charity is that before the passengers use the Cart transportation service with a charter system, the passengers and the Cart driver bargain over the price. After agreeing on the service fee, the cart driver takes the passengers according to the route agreed upon at the beginning. When receiving payment for services, the cart driver receives a service fee that is more significant than that agreed upon at the beginning. According to Mr. Hasan, passengers who use cart transportation services are accustomed to paying more than agreed upon when bargaining over the price.

Based on the previous discussion, the researcher can conclude that the income accounting practiced by the cart driver is very thick with the value (faith) of gratitude. This is reflected through the gratitude that they always express when passengers charter them. The practice of income accounting based on the value of gratitude was also found by several researchers, including Niswatin & Mahdalena (2016), through a study of the local wisdom value of “subak” as the social capital of Balinese ethnic transmigrants. The study found that gratitude for the income the Balinese transmigrant community obtained was reflected in a temple in the rice fields as a place of worship. The temple’s existence is considered an expression of gratitude from farmers to God in its manifestation to praise Sri (the goddess of prosperity and fertility). Subak members are aware of the nature of humans as God’s creations. This nature requires humans to show gratitude for the blessings given.

The same thing was also found by Rahayu et. al. (2016) through a study of the meaning of “other” costs in the natural canning ritual of the Balinese people. The study results found that some of the income the Balinese people earn will be used to buy canning. The cost depends on the number of merajan for each family. Each family does not try to avoid or reduce the number of Cannings efficiently. The Balinese people interpret the routine cost of canning not as an economic sacrifice but as a meaning of gratitude to get closer to God and balance themselves in life.

This finding is also in line with the results of a study conducted by Antong & Riyanti, (2021) through research entitled How does local wisdom become the primary value in a selling-price setting? The study found that fish traders ignore calculating the cost of goods sold (HPP). Several non-material aspects underlie this neglect, including the attitude of fish traders who often give thanks for the sales results obtained. The neglect of the calculation of HPP can also be seen in the sale of fish at low prices, which reflects that the determination of the selling price of fish leads to the meaning of the tradition that is adhered to do good deeds in the form of alms and affection from a fish trader to buyers to share fortune. It is not only buyers, traders, and fish collectors who describe the meaning of trust and local wisdom values, namely Sipammase-mase. Sipammase-mase describes the relationship of love built in transactions between fish traders and collectors. This shows the strength of economic relations based on love for each other, which makes selfishness and materialism in trading increasingly eroded. The existence of these values illustrates that the determination of the selling price of fish is not solely based on material value. This is also in line with previous research conducted by (Antonelli et al., 2023), (Chen et al., 2022), (Abdulkarim et al., 2023), (Zarei et al., 2022), (Zahid et al., 2024).

Furthermore, in the culture of the Gorontalo people, the value of being grateful to the Creator is always instilled by parents through the advice “*diila o'onto, bo wolu-woluwo*,” which means it is not visible, but it is there. That is why this expression teaches that in life, we should not just chase what is visible but also look for something that is invisible but exists. What is expressed with Toronto or visible is material, while what is not visible but exists is the one who gives that material, Allah Subbahana Huwata'ala. Missionaries often use this expression in preaching as a warning to be grateful, do dhikr, and do good deeds. Do not just focus on what you see but also on balancing life in this world and life in the afterlife (Daulima, 2009).

Furthermore, being grateful for every sustenance given by the Creator is also one of His commands contained in the information of revelation in the form of Q.S. Luqman Verse 12, which means: And indeed We have given wisdom to Luqman, namely: “Be grateful to Allah. And whoever is grateful (to Allah), then indeed he is grateful for himself; and whoever is ungrateful, then indeed Allah

is All-Rich and All-Praiseworthy”. The practice of income accounting, which is full of local wisdom values in the form of being grateful for the sustenance given by God, and in harmony with the value of gratitude with His word, provides awareness (Ihsan) to researchers that the essence of income accounting is not limited to material (money). However, it is full of faith in the Creator. The results of this study, namely accounting based on cultural values and religiosity, align with several previous (Dewi et al., 2022; Misra & Mulawarnan, 2023; Musdalifa & Mulawarman, 2019).

Conclusions

This study aims to construct income accounting practices that are full of local wisdom values of the Gorontalo community. The study found that the cart driver earn income through a charter system. Income obtained through this system is a total of gratitude to the Creator. Being grateful for the sustenance given by Him is one of the values that are often instilled by parents (elders) through lumadu (expression) “diila o'onto, bo wolu-woluwo,” which means invisible but exists. Therefore, this expression teaches that in life, we should not only pursue what is visible but also look for something that is invisible but exists. Income accounting practiced by the cart driver is not only limited to material but also contains local wisdom values based on faith in the Creator. This research uses a qualitative method and the aim of this method is not to generalize the findings, but to examine the meaning.

The implication of this study is to present a concept related to accounting practices by cart drivers based on local cultural values. This study provides a theoretical contribution by completing existing accounting theories. In practice, it provides benefits as a reference for further research on accounting based on local cultural values. The limitation of this study lies in the research informants, namely the fact that the study’s results have yet to be presented with information from cart transportation users.

Suggestions for further research include studying the accounting practices of carts using different social theories, such as phenomenology, ethnography, or hermeneutics. The results of these studies can add to the knowledge base related to accounting practices by cart drivers based on local wisdom values. The limitation of this research is that this research only explores information from the practices of horse-drawn carriage drivers and does not reach the users of this transportation.

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