

# Islamic Ethnomethodology Study: Constructing *Binthe Biluhuta* Accounting Practices Based on Gorontalo Local Wisdom

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## ABSTRACT

This research stemmed from the gap between the dominance of theories and studies on accounting that lack local values, leading to the increasing marginalization of local wisdom behind accounting practices. This study aimed to construct *binthe biluhuta* accounting practices based on the local cultural values of the Gorontalo people in Indonesia. The approach used was Islamic ethnomethodology. The method used was qualitative. There were five informants. The type of data analysis was descriptive with five stages of data analysis, namely charity, knowledge, faith, information revelation, and courtesy. Research results showed that value-based capital accounting practices *delo huhebu*. The implications of this research are local wisdom values found in *binthe biluhuta* accounting practices can combine capital accounting theory to make it more holistic. When building a business, sellers can use the *binthe biluhuta* accounting concept with a materialist, humanist, and spiritual soul. The novelty of this research is it presents accounting practices by *binthe biluhuta* sellers based on the local wisdom values of the Gorontalo people, which has never been raised before in accounting research.

**Keywords:** Cultural Values, Accounting Practices, *Binthe Biluhuta* Sellers

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## INTRODUCTION

*Binthe biluhuta*, a typical Gorontalo cuisine that has existed since ancient times, is a hereditary heritage from the elders. In Gorontalo society, this food is better known as “*milu siram*” and is considered a unique dish. The term “*binthe*” refers to corn, while “*biluhuta*” means doused or *siraman*, which means corn that is soaked, or more commonly known as *milu siram*. The main ingredient of this dish is corn, which is then accompanied by several spices to give it a distinctive taste (Hidayah, 2015). In 2016, the Minister of Education and Culture designated this traditional food as part of the intangible cultural heritage (Kementerian Pendidikan dan Kebudayaan, 2016).

Studying how *binthe biluhuta* sellers apply accounting principles that reflect local wisdom values is an exciting and significant step. This study has the potential to reveal accounting practices rooted in the cultural values of the Gorontalo community. Gorontalo Province, as one of the regions in Indonesia, is rich in unique cultural values, including the phrase “*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*” (custom is based on sharia, sharia is based on the book of Allah, namely the Quran) (Baruadi & Eraku, 2018). In other words, every aspect of the culture and activities of the local community is based on the principles of Islamic teachings.

Studying the accounting practices of *binthe biluhuta* opens up opportunities to find accounting concepts that are integrated with the Islamic cultural values of local communities. This finding is in line with cultural-based accounting research that has been conducted in various regions. For example, in the *Otok-Otok* tradition, transactions of “*bhubuwen*” (receivables), “*mueng*” (additional receivables), and “*ngompang*” (debts) are traditionally recorded in the books “*jhelen*,” “*agung*,” donation records, and “*statden*,” which reflect humanist values in their accounting practices ((Nurhalizah et al., 2023). The values of *pappaseng* to *riolo* can also shape a personality that is in accordance with the characteristics and responsibilities of the public accounting profession, supporting work principles and public interests (Pelu et al., 2023). In the budgeting process, the values of *dulohupa* (deliberation), *heluma* (consensus), and *huyula* (mutual cooperation) are applied through the *dulahu* (sun) model which is colored by the sincerity of Islamic values (Niswatin & Yusuf, 2023). However, debt management in the

*ma'paben* and *ma'pasule* traditions emphasizes moral and *pakkamasean* values, a stark contrast to the modern approach that focuses on material values highlighting the diversity in financial practices (Akbar et al., 2023).

This research topic is not only exciting but also urgent. This is because currently, accounting theories, concepts, and standards taught in education come from Western traditions and are closely related to modern values that are often contrary to the local wisdom of this nation (Kamayanti, 2019). This situation is not free from challenges; on the contrary, adopting and implementing accounting based on modern values has the potential to ignore, even replace, local values in accounting practices. The importance of this issue has also been highlighted by Kamayanti & Ahmar, (2019), implementing International Financial Reporting Standards (IFRS) as part of globalization can cause cultural alienation or “culture ‘horror’,” namely the loss of national identity.

Adopting and applying modern accounting is further exacerbated by the limited development of accounting knowledge based on local culture. The number of studies exploring modern accounting is much greater than those focusing on local values. Data taken from the Science and Technology Index (SINTA) publication in 2020 showed that out of 3,692 articles published in nationally accredited journals, only 17 accounting studies discussed local values. Meanwhile, the rest (3,676 articles) were the results of accounting research based on modern values (Thalib & Monantun, 2022b, 2022a).

Referring to the data, the researchers concluded that research on *binthe biluhuta* accounting is not only necessary but also urgent. This study was an effort to maintain local accounting practices amidst the pressure of adopting, implementing, and developing modern accounting that threatens the sustainability of local cultural values in accounting practices. Based on the previous discussion, the research question formulated was: How do *binthe biluhuta* sellers practice accounting that is full of local values? This study aimed to form a concept of *binthe biluhuta* accounting that reflected local cultural values.

## LITERATURE REVIEW

### Definition of Accounting

Accounting is an information system that identifies, records, and reports company performance to related parties. Its function is closely related to recording transactions in a company or other economic units and preparing periodic financial reports from these records. Financial Accounting Standards (SAK) are a framework used to prepare financial reports to ensure consistency in the presentation of financial reports. SAK in Indonesia is applied based on several existing accounting standards, such as International Accounting Standards (IAS), IFRS, *Entitas Tanpa Akuntabilitas Publik* (ETAP), and Generally Accepted Accounting Principles (GAAP) (Wuwungan, 2015).

### Accounting Based on Local Culture

Local culture plays a crucial role in shaping accounting practices in various contexts. Ben Slama et al., (2022) found that Tunisia, as a developing country, faced significant challenges in its efforts to harmonize local accounting standards rooted in Euro-Continental culture with IFRS. These challenges included the use of simplified methods, the hybrid nature of accounting standards, a lack of political will, and the absence of updates to IFRS changes. Meanwhile, Jardon & Martinez–Cobas (2020) revealed that local culture could enhance the growth and financial performance of small forestry-based businesses in Latin America, although it did not directly influence competitive advantage. Therefore, integrating culture into long-term strategies is necessary to achieve competitive advantages.

Furthermore, Kontesa et al., (2024) showed that national cultural values and religiosity influenced decisions regarding the use of audited financial statements in SMNCs, with behavioral differences determined by the cultural and religious values of the host country, whether for foreign or local MNCs. Zahid et al., (2024) highlighted that Chinese national cultural values, such as low uncertainty avoidance, high power distance, collectivism, future orientation, and masculinity, significantly influenced accounting practices that favored uniformity, conservatism, and secrecy, although they showed weaknesses in professionalism. Lastly, Narayan &

Oru (2024) found that accounting practices in Indigenous communities, such as those in the Solomon Islands, required recognition of local cultural perspectives, norms, and values to support greater social and moral accountability while strengthening collaboration and financial literacy within Indigenous communities.

### ***Binthe biluhuta***

In Indonesian, “*binthe*” can be interpreted as corn, while “*biluhuta*” means doused. Therefore, *binthe biluhuta* can be explained as doused corn, or more popularly known as *milu siram* by the Gorontalo people (Kementerian Pendidikan dan Kebudayaan, 2016). The Ministry of Education and Culture of the Republic of Indonesia officially designated the traditional dish as part of the intangible cultural heritage with registration number 201600426 (Kementerian Pendidikan dan Kebudayaan, 2016). According to Mansoer Pateda (2010), *binthe biluhuta* has existed since the 15th century. The philosophy of *binthe biluhuta* contains the meaning that when corn is crushed, it is interpreted as something scattered. However, when the corn is mixed with spices to produce delicious *milu siram*, it is interpreted as a symbol of unifying the fighting kings (Husa, 2019).

## **METHODOLOGY**

The research paradigm used in this study was spiritual (Islam). The researchers chose this paradigm because its philosophical assumptions. The philosophical beliefs of the Islamic paradigm acknowledged that reality is not limited to the material dimension (money) but also includes non-material realities such as emotional and spiritual aspects. These aspects are seen as creations that are one with the Creator (Triuwono, 2015).

The research approach used in this study was Islamic ethnomethodology, a development of modern ethnomethodology introduced by Garfinkel. Modern ethnomethodology is a study that explores the lifestyle of group members, believing that this way of life is the result of collective creativity without God’s intervention. The Islamic ethnomethodology approach adopts this principle in everyday life, focusing on aspects of Islamic values (Garfinkel, 1967; Kamayanti, 2020). Islamic ethnomethodology is an approach that examines group members’ lifestyles, believing that this way

of life is formed with God's permission (Thalib, 2022). The researchers used Islamic ethnomethodology because this study aimed to understand how *binthe biluhuta* traders practiced accounting by incorporating local wisdom and religious values.

Specifically, researchers rarely apply the Islamic ethnomethodology approach. However, this approach, which researchers developed from modern ethnomethodology, has been consistently used to develop accounting science based on local cultural values and religiosity. Until now, the modern ethnomethodology approach developed by Garfinkel had dominated research in accounting. This approach focused on how members of social groups create and understand meaning in everyday interactions without considering the role of spiritual values or God's intervention. Several studies have used this approach (Almklov et al., 2020; Arano, 2019; Elsey, 2019; Holder et al., 2022; Jenkins, 2023; Joannides De Lautour et al., 2021; Llewellyn & Whittle, 2019; Raymond, 2019; Waverly Duck & Anne Rawls, 2020; Yu-cheng, 2022). This study chose Islamic ethnomethodology rather than modern ethnomethodology because it aimed to reveal how *binthe biluhuta* traders practiced accounting laden with local cultural values and religiosity. The modern ethnomethodology approach has not been able to answer the objectives of this study because this approach only recognized material reality and ignored non-material reality (cultural values and religious values) (Kamayanti, 2020; Thalib, 2022).

The method used in this study was qualitative. The researchers chose a qualitative approach because the primary purpose of this study was to provide meaning and form a deep understanding of the accounting practices of *binthe biluhuta*, not to generalize the findings, which is often the main focus of quantitative methods (Yusuf, 2017). In addition, to provide meaning and form a deep understanding of the accounting practices of *binthe biluhuta*, researchers need to establish closeness with research informants. This aims to obtain more holistic information. On the other hand, in the quantitative method, a distance is needed between the researchers and the research object to maintain the objectivity of the findings (Yusuf, 2017). The two previous points are the reasons why the researchers chose the qualitative method type.

This study used two types of data collection techniques: passive participant observation and structured interviews. Passive participant

observation is an observation method in which researchers only observe social situations without being directly involved in the activity (Yusuf, 2017) . In collecting data through observation, researchers are limited to observing the social activities of *binthe biluhuta* sellers, especially in the context of their accounting practices, without being directly involved in the activities. In addition, other data collection techniques used are structured interviews. Yusuf (2017) explained that structured interviews are a data collection method in which researchers prepares a detailed list of questions and then dig up information based on a previously prepared interview guide. In this study, the researchers had compiled a list of questions related to *binthe biluhuta* accounting practices and then collected information from informants by referring to the prepared interview guide.

The location of this research was in Bone Bolango Regency, Gorontalo Province, Indonesian country. The researchers chose sellers operating in this regency because the people living there still maintained local cultural values firmly. This is reflected in various cultural practices that still take place in the area, such as the implementation of marriage according to Gorontalo customs, *dikili* activities to commemorate the Prophet Muhammad's birthday , and various other cultural activities. In addition, this location was suitable because the *binthe biluhuta* sellers in Bone Bolango Regency are willing to take the time to share information related to how they carry out *binthe biluhuta* accounting practices.

The research participants comprised five people, and the researchers selected them using purposive sampling. According to Yusuf (2017) , purposive sampling is a method of selecting participants based on specific criteria. These selection criteria can include someone with the most in-depth knowledge of the matter being studied or may have a strong position that facilitates the researchers in exploring an object or social situation. This study's participant selection criteria were based on their experience in trading *binthe biluhuta* for more than three years. Information about the five participants can be found in Table 1.

Table 1: Research Informants

Interviewee	Full Name	Gender	Age	Selling Experience
1	Interviewee	Female	59 Years old	± 20 years
2	Interviewee	Female	50 Years old	± 20 years
3	Interviewee	Female	51 Years old	± 10 years
4	Interviewee	Female	38 Years old	± 3 years
5	Interviewee	Female	37 Years old	± 3 years

Source: researchers data processing results, 2024

The type of data analysis in this study was descriptive with stages of data analysis from the Islamic ethnomethodology approach consisting of analysis charity, knowledge, faith, revelation information, and courtesy. The initial stage of this data analysis began with charity. In Islamic ethnomethodology, charity refers to all expressions, expressions, and actions carried out by group members and reflects their way of life (Thalib, 2022). Technically, in this study, charity analysis focused on finding expressions, expressions, and actions that refer to the way *binthe biluhuta* traders carriedout accounting practices.

The second step in data analysis is knowledge, and in Islamic ethnomethodology, knowledge refers to the rational meaning of expressions, expressions, and actions between group members. Knowledge is a shared understanding shared by group members regarding the meaning of their actions and expressions (Thalib, 2022). In this study, knowledge analysis focused on finding the rational meaning shared by group members regarding how they carried out *binthe biluhuta* accounting practices.

The third step in data analysis is faith. In Islamic ethnomethodology, faith refers to non-material values that are the leading spirit of the way of life of group members (Thalib, 2022). In this study, the analysis of faith focused on identifying non-material values, including Islamic cultural values held by the Gorontalo community and religious values reflected in the way *binthe biluhuta* traders carried out accounting practices.

The fourth stage in data analysis is the revelation of information. In Islamic ethnomethodology, this analysis aims to connect non-material values in the way of life of group members with the teachings in His law, namely the Quran and Hadith. If the values of group members' way of life are not in line with Islamic teachings, the researchers will criticize these values, and vice versa (Thalib, 2022).



The fifth step in data analysis is courtesy. Courtesy analysis integrates the four previous findings, namely charity, knowledge, faith, and revelation information, into a more complete whole (Thalib, 2022). This integration process is essential so that researchers can provide a comprehensive understanding of the reasons or basis for why *binthe biluhuta* traders carry out accounting practices.

## RESULTS AND DISCUSSION

The initial capital sellers used to sell traditional *binthe biluhuta* food came from their funds. This is as expressed by Interviewee 3 below:

*“Yes, the initial capital comes from personal money. If I borrow money from a cooperative for initial capital, for example, today I borrow money, and tomorrow I have to pay the loan. Therefore, I do not borrow or go into debt. Debt will be a burden. The amount of capital needed to sell per day depends. Rp 50,000 is quite a lot of capital. The capital is only used to buy corn, fish, basil leaves, and chilies; if the chili season is cheap, I will be happy. The maximum capital is Rp 100,000”*

(Interviewee 3)

Based on the interviewee’s explanation, the researchers understood that the initial capital used to trade *binthe biluhuta* came from her funds. Interviewee 3 chose to use personal money rather than borrow because she felt burdened if she had debts at the cooperative. Usually, to trade per day, Interviewee 3 spends around Rp 50,000 to Rp 100,000. The finding of this study indicated *binthe biluhuta* traders preferred not to take on debt when obtaining business capital due to concerns about financial burdens that could disrupt their economic stability. This aligned with the findings of Avom & Abdramane (2024), which revealed that SMEs in Africa were reluctant to access bank credit due to a lack of trust in the financial system, exacerbated by high levels of corruption. This preference was also reflected in the study by Bhawna & Sahay (2025), which found that SMEs in India tended to reduce their debt-to-equity ratio after being listed on the stock exchange, indicating that excessive debt usage can hinder profitability and business growth. Furthermore, the decision of *binthe biluhuta* traders to

avoid debt was consistent with the findings of Palladino (2021), which showed that fintech loans for small businesses carried higher interest rates than bank loans, increasing the risk of financial burdens that could threaten business sustainability.

In the previous explanation, capital accounting practices were found as capital sources. This practice was found in charity as “personal money.” This charity’s knowledge is that the capital source for trading *binthe biluhuta* comes from personal money. Several money lending service providers had offered her loans. However, Interviewee 3 refused the loan offer because she felt burdened by the debt. She usually spends the capital trading *binthe biluhuta* daily from Rp 50,000 to Rp 100,000.

Furthermore, using personal money as initial trading capital aligned with what Interviewee 1 did. The following was her explanation:

*“Using my money. I also participated in the government’s assistance program on micro-businesses; small traders here received assistance from the government, and we participated in socialization at the Maqna Hotel. Then, after the program was finished, we were assisted with stoves, pans, pots, buckets, coconut oil, and flour. So, the capital from the government was in the form of goods. At first, I used my money.”*

(Interviewee 1)

In the previous explanation, Interviewee 1 gave the researchers an understanding that the capital for trading *binthe biluhuta* came from her funds. In addition, she received assistance from the local government with her trade. The assistance was in the form of materials and goods for trading purposes, such as stoves, frying pans, buckets, coconut oil, and flour. However, Interviewee 1 emphasized that before receiving assistance from the government, she had indeed traded *binthe biluhuta* and her capital came from her funds. This finding aligned with Zhang et al. (2024), stating that government capital allocation, as a form of social capital, played a role in improving creditworthiness. *Binthe biluhuta* vendors did not solely rely on personal capital but also received government support, which reduced their financial risks, similar to how government social capital allocation enhanced corporate credit ratings. In line with this finding, Li et al. (2024) emphasized

that government capital support not only helped business sustainability but also drove performance and competitiveness, as seen in *binthe biluhuta* vendors who received government capital assistance to expand their businesses, akin to companies supported by Government Venture Capital (GVC), which experience better growth compared to those funded solely by private capital. Furthermore, Ge et al. (2024) highlighted that government capital support played a role in driving strategic sectors, where *binthe biluhuta* vendors received capital assistance as part of government policies to support local businesses, similar to how Governmental Venture Capital Firms (GVCs) invested in industries targeted by government industrial policies.

Based on Interviewee 1's previous statement, there was a capital accounting practice in the form of capital sources. This practice was found in the charity of "personal money". The knowledge of this charity was that the initial capital used by Interviewee 1 to trade *binthe biluhuta* came from her funds. After the business was running, Interviewee 1 received capital assistance in trading materials and goods to support her business.

Interviewee 1 continued explaining the nominal capital every time she traded *binthe biluhuta*. The following was the explanation:

*"The things that will be bought to trade binthe biluhuta are coconut, fish, vegetables, eggplant, lemon, basil leaves, and onion stalks. Usually, the capital spent is tiny because I don't sell it in large portions; the capital is not up to Rp. 100,000. Then, besides trading binthe biluhuta, I also traded other cakes, such as tofu and fried bananas... the beginning of me being able to make the biluhuta was because I often saw my parents making it; they usually made it binte biluhuta. So by seeing it, I was also able to make binthe biluhuta myself."*

(Interviewee 1)

Based on Interviewee 1's previous statement gave the researchers an understanding that the amount of capital she spent each time trading *binthe biluhuta* was no more than Rp 100,000. This was because the number of portions she sold was also little. This amount included the capital for trading fried foods. In her previous statement, Interviewee 1 also explained

that the beginning of her expertise in making *binthe biluhuta* was because Interviewee 1 often saw her parents making it. Over time, she finally made this traditional food and then decided to trade *binthe biluhuta*.

In Interviewee 1's previous statement, the researchers found a capital accounting practice in the form of the initial capital amount for trading. This practice was found in the charity "Rp 100,000 capital". The knowledge from this charity is that the initial capital amount that she spent to trade *binthe biluhuta* was less than Rp 100,000. This amount included capital for trading fried foods. The amount of capital came from Interviewee 1's money.

Furthermore, researchers in the *binthe biluhuta* trader, Interviewee 4, also found the same thing. She explained that the source of capital for trading *binthe biluhuta* came from personal funds. The following was her explanation:

*"The purchased ingredients are coconut, lemon, and others. The source of capital comes from personal money. I am a housewife, so my husband gives me the capital. My husband works as an honorary employee at a government institution. The capital issued is Rp 100,000 per day."*

(Interviewee 4)

In the previous explanation, Interviewee 4 gave the researchers an understanding that the source of capital for trading *binthe biluhuta* came from her funds. The capital needed to trade *binthe biluhuta* per day was Rp 100,000. Capital accounting practices were found in the form of capital sources in this statement. This practice was found in the charity "personal money". The knowledge from this charity was that the capital she spent every time for selling *binthe biluhuta* was Rp 100,000. The capital came from personal funds not from loans. Interviewee 4's husband worked as an honorary employee and provided capital to Interviewee 4 to trade *binthe biluhuta*.

Before trading *binthe biluhuta*, some traders already had other businesses. The profits from these businesses were then used as initial capital to trade *binthe biluhuta*. This is what Interviewee 2 did; here is her explanation:

*“Before making yellow rice, I sold nasi kuning first; after that, I made a little profit and took the profit to start another business. That means I used the profit to run another business. It was made into capital like that.”*

(Interviewee 2)

Based on the previous explanation, Interviewee 2 gave the researchers an understanding that before trading *binthe biluhuta*, she first sold *nasih kuning*. The profits from the trade were then used as capital to trade *binthe biluhuta*. In this explanation, capital accounting practices were found as capital sources. This practice was found in the charity: “I withdraw the profit to start another business”. The knowledge of this charity is that the profits obtained by Interviewee 2 from her previous business were used as capital to trade *binthe biluhuta*.

*“If I make binthe biluhuta, I already know it myself; I didn’t learn.... usually, I make 6 liters of corn; last night, I made 8 liters of corn, but only two portions were left, but that’s not loss, not loss because there’s only a little left. So, the capital has been returned. Selling binthe biluhuta will still make a profit... the capital is usually Rp 100,000 per day to sell binthe biluhuta... The point is that you can’t give up if you trade binthe biluhuta; it’s called selling. You have to be enthusiastic. Later, if you’re not excited about selling, you’ll stay at home.”*

(Interviewee 2)

The previous explanation from Interviewee 2 gave the researchers an understanding that she usually took 6 to 8 liters of *binthe biluhuta* per day. She emphasized that the profits and losses in selling the food are commonplace. Usually, the capital she spends to trade the food was Rp 100,000.

In the previous explanation of Interviewee 2, it was found that capital accounting practices were in the form of the amount of capital for trading *binthe biluhuta*. This practice was found in the charity “the capital was usually Rp100,000 per day to sell *binthe biluhuta*”. The knowledge from this charity is that the capital she usually spent to trade *binthe biluhuta* per day was Rp100,000. The initial source of capital for trading *binthe biluhuta* was from other trading profits.

Furthermore, Interviewee 5 implemented something similar to what Interviewee 2 did, namely using profits from other types of trade as capital for the *binthe biluhuta* business. Here is her explanation:

*“The beginning of trading binthe biluhuta was at the request of people, right? They asked me to trade binthe biluhuta and sell nasi kuning and other... I learned how to make binthe biluhuta from my aunt. After that, I started trading... The capital for binthe biluhuta was to buy corn, lemon, chili, basil leaves, onion stalks, fish, soy sauce, and salt... I first sold nasi kuning, nasi campur, mie kuah, and mie goreng. So, the profit from there was used as capital for binthe biluhuta.”*

(Interviewee 5)

Based on the previous explanation from Interviewee 5, the researchers understood that he traded *binthe biluhuta* due to demand from her customers. Meanwhile, before trading the food, she learned how to make *binthe biluhuta* from her aunt. The capital for trading *binthe biluhuta* came from the profits from her previous trade. In her statement, the researchers found capital accounting practices in the form of capital sources. This practice was found in the charity “the profits are used as capital for *binthe biluhuta*”. The knowledge of this charity is that before trading *binthe biluhuta*, Interviewee 5 had traded other types of food. The profits from the trade were then used as capital to trade traditional *binthe biluhuta* food.

Next, the researchers were intrigued to explore why the informants chose to trade. The following is an explanation from Interviewee 3:

*“If I don’t sell, where else can I get income from? The income is only enough to buy soap; if I don’t sell it, where can I earn money for daily needs? There are indeed gifts from children, but they are usually given monthly, sometimes weekly. If they work as construction workers, their salary is per week, and after that, I am also given money. If I trade binthe biluhuta, I get income every day. That income can be used to buy fish or other things. Thank God, while I am still healthy and have energy.”*

(Interviewee 3)

Based on the previous statement of Interviewee 3 gave the researchers an understanding that by trading *binthe biluhuta*, she could meet her daily needs. Interviewee 3 explained that her children gave her money every month. However, she emphasized that as long as she was still healthy and had enough energy to work, she tried to work so that Interviewee 3 could meet her daily needs.

Interviewee 1 also explained something similar: her main goal in trading was to obtain halal sustenance from the Creator. This is because now she lives alone; her husband has long passed away. While she has no children. Therefore, from hoping for mercy from people, trading *binthe biluhuta* was her way to support her daily needs. The following is an excerpt from an interview with her:

*“It’s a pity if you sell; you can’t be heartbroken. You have to sell consistently earlier. I wanted to sell but was helping at an arua [spiritual prayer] event, so I needed more time to sell. Then I said, if I don’t sell, what else should I do? Then where can I get money from? I have daily needs, and even though I live alone now, I still have to work on my own; my husband has passed away, so I live alone. I often tell them that. If I don’t sell, what will I eat? While I’m still healthy, thank God, so I try to trade.”*

(Interviewee 1)

Interviewee 1’s previous explanation gave the researchers an understanding that as long as she was still healthy, she will continue to trade *binthe biluhuta*. This was because she can meet her daily needs with the profits from trading. Interviewee 1 emphasized that she has been living alone for a while. Therefore, as long as she still has the energy and health, she will try to obtain sustenance in a halal way.

In the previous discussion, capital accounting practices came from personal money and profits of earlier businesses. Reflecting on these capital accounting practices gave the researchers an understanding that there was a value (faith) of persistence from *binthe biluhuta* traders to obtain halal sustenance from Him. The value of persistence was reflected in traders’ actions who continued selling to meet their personal needs. As expressed by traders such as “*While I’m still healthy, thank God, so I try to trade*”.

“Thank God, while I am still healthy and have energy.”, “The point is that you can’t give up if you trade binthe biluhuta; it’s called selling. You have to be enthusiastic. Later, if you’re not excited about selling, you’ll stay at home.” in other words. Capital accounting practiced by binthe biluhuta traders lived with the value of persistence to obtain halal sustenance from Him.

In the culture of the Gorontalo community, advice on the value of persistence was often conveyed by the elders through the proverb “*delo tanggalo huhebu*” which can be interpreted as wide as a door leaf. The meaning of this expression was directed at individuals with significant bodies who tend to be too lazy to move and work. The proverb used the analogy of a door leaf, which, although large and sturdy, will only open or close if someone else moves it. Something similar happens to someone who may have solid physical abilities but only wants to move or work if ordered by someone else. Therefore, the laziness of such a person is likened to “*delo tanggalo huhebu*”. In other words, through this expression, the elders forbid the Gorontalo people from being lazy in seeking halal sustenance from God (Daulima, 2009).

Capital accounting based on local wisdom values demonstrated a strong connection with cultural practices and philosophies, as reflected in various research findings. For instance, Nurhalimah et al., (2019) examined management accounting practices in the scrap metal business and found that business capital was often obtained through loans based on family and kinship ties. This practice reflected the philosophy of the Madurese people, “*lebbi bagus pote tolang atembeng pote mata*,” which emphasized the importance of family and social relationships over personal gain. Similarly, Amaliah & Mattoasi, (2020), in their study on cultural values behind the pricing of *umoonu*, found that profits from trading were used as capital to support the lives of abandoned children and orphans. This reflected the cultural values of the Gorontalo people, particularly *motoliango* (compassion), showing how local wisdom shaped financial practices to meet social responsibilities.

Continuing this theme, Ben Slama et al., (2022) highlighted the cultural challenges faced by Tunisia in harmonizing Euro-Continental culture-based accounting standards with IFRS. These challenges, including



simplified methods, hybrid standards, and a lack of political will, underscore the complexity of aligning local practices with international frameworks. Furthermore, Jardon & Martinez–Cobas (2020) emphasized the role of local culture in enhancing the growth and financial performance of small forestry-based businesses in Latin America, although it did not directly influence competitive advantage. Their findings suggested that integrating cultural values into long-term strategies was essential for achieving sustainable competitiveness.

Additionally, Kontesa et al., (2024) demonstrated that national cultural values and religiosity significantly influenced decisions regarding audited financial statements in SMNCs, with variations driven by the cultural and religious context of the host country. Zahid et al., (2024) further strengthened this perspective by showing how Chinese cultural values, such as collectivism, future orientation, and high power distance, influence accounting practices that prioritized uniformity, conservatism, and secrecy, despite exhibiting weaknesses in professionalism. Finally, Narayan & Oru (2024) extended the discussion to Indigenous communities, such as those in the Solomon Islands, where accounting practices required the integration of local cultural norms and values. Their findings highlighted the importance of recognizing Indigenous perspectives to enhance social and moral accountability while fostering collaboration and financial literacy. In conclusion, the results of this research were in line with several previous studies on the important role of local cultural values in shaping accounting practices.

The persistence of *binthe biluhuta* traders in seeking halal sustenance reflected resilience based on spiritual values. This was similar to the role of spirituality in increasing the strength of small family businesses (SSFB), where resilience was strengthened through a combination of digitality, humanity, and spirituality as a strategy for dealing with change (Saputra, 2024). Furthermore, the results of the study on the persistence of *binthe biluhuta* traders were in line with the findings of Antonelli et al., (2023) regarding the role of accounting in shaping culture and propaganda in totalitarian states, which showed how accounting supports values and beliefs that shaped social and cultural behavior. Furthermore, the results of this study were also in line with Sasajima (2022) which showed how social values shaped symbolic boundaries in a community. In addition, like changes

in the New York art world, *binthe biluhuta* traders built social identities through perseverance and efforts to obtain halal sustenance. The findings on the persistence of *binthe biluhuta* traders influenced by their cultural values and beliefs aligned with the research of Chen et al., (2022), which showed that culture and beliefs influenced business behavior. Furthermore, the results of the study showed that the value of perseverance in the culture of *binthe biluhuta* traders to obtain halal sustenance was consistent with the findings of Hadid & Al-Sayed (2021), who emphasized the importance of organizational culture in encouraging the implementation of strategic management accounting practices.

Furthermore, the value of persistence in working to support personal needs or be helpful to others is one of Allah's commands. "From Abu Hurairah r.a., The Messenger of Allah said: Indeed, if one of you looks for firewood and carries the bundle of wood, then it is better than he begs from someone, whether the person gives him or not. (HR. Bukhari and Muslim). Based on previous revelations, this study explained that work involves meeting personal needs and maintaining self-esteem. In Islamic law, people working with their hands are highly valued. The decision of the informants who tried to continue to obtain capital to sell *binthe biluhuta* confirmed this concept. Reflecting on previous findings brings awareness to researchers that the practice of capital accounting implemented by traders has the essence (courtesy) not only limited to seeking profit but also implemented based on faith in the Creator. They believe working and earning income to meet personal and other people's needs is better than being a beggar.

In other words, capital accounting practiced by *binthe biluhuta* traders was based on local cultural values and religiosity. These findings indicated that accounting practices were influenced not only by formal standards but also by institutional pressures as well as religious and cultural logic, as seen in the adoption of waqf accounting in Malaysia, which was shaped by coercive, normative, and mimetic pressures within an institutional context and religious logic (Talib et al., 2020). Furthermore, accounting practices relied not only on technical expertise but also on religious values, where the interaction between religiosity and accounting expertise in leadership had been proven effective in limiting real earnings management, as demonstrated by Baatwah et al. (2020). In line with this, religiosity also influenced decision-making in accounting practices, where companies

with high levels of religiosity tended to be more conservative in financial management and risk-taking, including in accounting treatment for R&D investments, which affected the level of financial distress (Gharbi et al., 2024). In the context of micro-enterprises, accounting practices were also influenced not only by formal standards but also by cultural and religious values, as seen in the capital accounting practices adopted by *binthe biluhuta* vendors, which were based on local values and beliefs, similar to the simple accounting practices in Aba Collection that were rooted in religious values such as sustenance, sincerity, and charity (Maulida et al., 2023). Finally, religious values have been shown to play a role in enhancing the quality of accounting practices, as evidenced by the religious beliefs of auditors in Taiwan, which contributed to higher audit quality, demonstrating that ethics and competence complemented each other in accounting decision-making (Duh et al., 2022).

## CONCLUSION

This study aimed to uncover the accounting practices of *binthe biluhuta* based on Islamic cultural values in Gorontalo. The results showed that the capital for trading *binthe biluhuta* came mainly from personal funds and previous business profits. This capital recording practice was supported by a strong commitment to obtaining halal income. In the context of Islamic culture in Gorontalo, these values were reflected in the local proverb not to be “*delo tanggalo huhebu*,” which described someone with a large body but a lazy attitude towards work. However, this study had several limitations that need to be acknowledged. The focus of this study was limited to accounting practices related to *binthe biluhuta* in Gorontalo, which meant that these findings may not apply to other areas with different cultural contexts. For further research, it is recommended to expand the scope by including more areas outside Gorontalo to determine whether accounting practices based on Islamic culture can be applied more widely throughout Indonesia.

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