

UNCOVERING LOCAL CULTURAL VALUES BEHIND INCOME ACCOUNTING PRACTICES BY *ILABULO* SELLERS: ISLAMIC ETHNOMETHODOLOGY STUDY

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Abstract

This study aims to reveal the local cultural values behind income accounting practices by *ilabulo* sellers. This study uses an Islamic paradigm with an Islamic ethnomethodological approach. The results of the study show that *ilabulo* sellers use their income to finance personal needs, such as making this income as capital to return to selling *ilabulo*, finance household needs, and in addition to their children's snacks. Furthermore, the *ilabulo* sellers use their income to share among themselves, such as with scavengers. The income accounting practice is driven by compassion (*motoliango*). In the culture of the Gorontalo people, there is *lumadu* (expression) "delo tombowata lo tabo wau labiya" which means like a mixture of fat and sago. This expression contains the meaning of a sakinah household life. "Diila o'onto, bo wolu-woluwo" means invisible, but there. This phrase teaches that in life, do not just chase what is visible but also look for something that is not visible but exists. The following research recommendation is to examine accounting practices by sellers of traditional food in the form of *binthe biluhuta*. The implication of this research is to present accounting practices by *Ilabulo* sellers based on local cultural values.

Keywords: income, local culture, Islamic ethnomethodology, *Ilabulo*

THE INTRODUCTION

Researching local culture-based accounting is essential to do. This is an effort to preserve local accounting practices amidst the domination of the adoption and implementation of modern accounting. So far, the accounting studied in education comes from Western countries, which are conditional on the country's values in the form of materialism, egoism, secularism, and utilitarianism. Values contrary to this nation's values are humanity and Godliness (Kamayanti, 2018; Kamayanti & Ahmar, 2019; Triyuwono, 2015).

The adoption and implementation of modern accounting impact the increasingly marginalized local accounting and may even disappear and be replaced by modern accounting. This has also been reminded by some experts, for example Shima & Yang, (2012), that the existence of a single standard (adopting International Financial Reporting Standards) can kill uniqueness as a nation, and this is not a significant concern for decision-makers in the Indonesian accounting profession. Cooper et al., (2003) by adhering to a single international standard (IFRS), local norms and culture will be eroded by globalization showing a drive toward homogenization. Kamayanti & Ahmar, (2019) IFRS, a widening of the wings of globalization, will result in cultural alienation or a 'horror' culture, namely the loss of national identity.

The problems raised earlier are getting worse because the development of accounting science is still dominated by accounting knowledge based on modern values. This is reflected in the data contained in Sinta Ristek Dikti in 2020. In that year, 3.692 accounting studies were published in nationally accredited journals. But unfortunately, of these, there are only 17 studies that raise local culture-based accounting. The rest (3.676) is an accounting study based on modern values (Thalib & Monantun, 2022a, 2022b).

This is what motivated the researchers to raise the theme of this research. This study focuses on income accounting practices by traditional Gorontalo food sellers, namely *ilabulo*. Gorontalo was chosen as the research location because Gorontalo is one of the provinces in Indonesia with a unique culture, namely a culture based on the values of Islamic religious law (Baruadi & Eraku, 2018). Exploring income accounting practices in the area allows for finding income accounting forms based on local culture.

Many studies have been carried out regarding accounting practices in the MSME sector. For example, Syariati et al., (2020) through a study of the Transformation of Micro, Small and Medium Enterprises (MSMEs) accounting practices: from memory to records. The research results show a transformation of MSME accounting practices related to changes in the business they are

undergoing. Delegation of tasks is a factor that drives the transformation of accounting practices from relying solely on memory to notes. Justice is an accompanying value in this transformation of accounting practices. Next is Suryati, (2021), the Influence of Business Size and Capital Sources on Implementing Accounting Standards in Micro, Small, and Medium Enterprises in the Services or Laundry Services Sector in Makasar District in 2019. The results of her study show that business size and capital sources positively influence and significantly impact the application of accounting standards, partially and simultaneously. Thus, the overall results of this research show that the business size variable has a positive and significant influence on the variable application of accounting standards, and the capital source variable has a positive but not significant influence on the application of accounting standards. As well as several other MSME Accounting research such as (Dalimunthe et al., 2023; Murnawati et al., 2022; Mustika & Ferdila, 2022; Savitri & Saifudin, 2018; Widyatama, 2016).

Research related to accounting practices in the MSME sector has indeed been carried out by several experts before. However, unfortunately, this study is limited to revealing accounting practices based on material values and ignores non-material values such as local culture. The difference between this research and previous research is that this study is not limited to uncovering *Ilabulo* sellers' accounting practices but also seeks to discover the value of local wisdom and religiosity behind these accounting practices. Presenting the values of local craftsmanship and religiosity behind accounting practices by *Ilabulo* sellers is the novelty of this research.

Departing from the previous discussion, the formulation of this research question is how do *Ilabulo* sellers practice income accounting? What local cultural values become the leading spirit of *ilabulo* sellers to practice income accounting? Based on these two question formulations, this study aims to formulate how *ilabulo* sellers practice income accounting based on local cultural values.

LITERATURE REVIEW

Cultural Accounting

General understanding about accounting which is limited to technique and calculation is not something that appear in sudden. The two terms appear in most literatures in accounting. For instance; the definition stated by American Institute of Accountants:

“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 obviously understood that accounting defined by American Institute of Accountants refers to the terms technique and calculation. The accounting technique lies on its form of recordings which are divided into two types of transaction such as; debit and credit. While, calculation refers to financial transactions. In the end, these two terms of accounting yield information which is beneficial for decision making. In accordance with the previous explanation, Accounting Association ,defines accounting, which counts heavily on technique and calculation as follows:

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

The question lies on whether or not accounting is only limited to technique and calculation. The answer is, of course no. There are several things that need to be taken into consideration, as according to Suwarjono, Hofstade and Mardiasmo that in the developing of accounting, it is affected by several things such as cultural values , economic sector, law and regulation system , and social and politics in where accounting develops (Hofstede, 1986; Mardiasmo, 2014; Suwardjono, 2011). The practice of accounting in a country is quite different from the others and so is the practice in one area to another. Since each country or area has its own cultural values, economic system, law system and politics, it, therefore, must be understood that there are factors especially one that

concerns with the local values could affect the form of accounting, technique of accounting and calculation of accounting. In accordance with those factors, Burchell, S., Clubb, C. & Hopwood, (1985) consider that accounting tend to emphasize on the social factor: "Accounting is coming to be seen as a social rather than a purely technical phenomenon. The social contexts of the accounting craft are starting to be both recognized and made more problematic. ... accounting both emerges from and itself gives rise to the wider contexts ...Accounting ... also has come to be more actively and explicitly recognized as an instrument for social management and change". Based on the previous explanation, accounting is influenced by its social construction, and vice versa.

Income

According to PSAK No. 23 (2014), income is the gross inflow of economic benefits arising from the entity's normal activities during a period if the inflow results in an increase in equity, which does not originate from capital investment contributions. Furthermore, according to Kieso et al., (2007), Revenue is the inflow of assets and settlement of liabilities resulting from the delivery or production of goods, provision of services, or other profit-generating activities that form the company's primary or core ongoing operations during a period. Furthermore, SFAC No. 6 explains that income is income or an increase in a company's assets or settlement of a company's obligations or a mixture of both during a specific period due to the delivery or manufacture of a product, service or other activity which is the company's main ongoing activity (Santoso, 2010).

Previous Researches

Previous research on income based on non-material values, including local cultural values and religiosity, has been carried out by several previous researchers. For example, Devilaksmi et al., (2019) conducted a study on

implementing Awing-Awing in the Accountability Control of Pelaba Pura's Financial Management. The results of the research state that the awig-awig which is used as a control is very effective in supervising the managers of Pelaba Pura, and in terms of accountability regarding the Pelaba Pura management process by the managers, namely the traditional prajuru, the community completely entrusts the management of Pelaba Pura to the traditional prajuru. Next is Wahyuni & Nentry, (2017) through a study on "Memory is Media: An Ethnographic Study of Survival Tricks and Recording the Financial Condition of a Paggade-gadde". The study results found that apart from controlling sales prices, we always maintain good relationships with customers. The internalization of noble values is realized in business when serving its customers. As for recording financial reports, it is difficult to do so, so the best medium for calculating profits is from one's memory.

Next is Prasetyo, (2020) (2020), through research on the "Inmate Income Drama Stage." This research indicates the availability of money (86) in exchange for additional facilities. This facility is a form of cash basis to ensure income is matched against the expected costs associated with the prisoner's income. Furthermore, there is Rimadani et al., (2018), through research on "Exploring the Meaning of Profit Behind the Survival of "Rural" Public Transport." The research results show that profit is interpreted as a form of material used to support his family and rural transportation costs.

Profit is interpreted as a non-material form, namely the benefit of inner satisfaction by feeling happy to help people who need transportation and spiritual benefits by applying "flexible" rates and never feeling at a loss to help each passenger; he will get more sustenance than what he gives to other people. Furthermore, there is Ubaidillah et al., (2013), through a study on "The Meaning of Profits for Street Vendors (Study of Street Vendors in Bangsri Jepara)". This research concludes that the cadger profession has three meanings of profit. The first meaning is material profit in the form of deposits or savings used to cover personal necessities. The second meaning is that

spiritual profit will be seen from the street cadgers to keep attention to the command of God and all His commandments. The third meaning is inner satisfaction profit when can make others happy, even as street vendors still have the opportunity to share. These are the three meanings of "profit" found in this research, which was viewed from the cadger's side. Previous research on income accounting based on local cultural values and religiosity has been carried out. However, a study of income accounting based on local culture in the context of traditional Gorontalo food sellers in the form of labels has never been carried out. This is what differentiates this research from previous research.

METHODOLOGY

This study uses the Islamic paradigm to see the reality of accounting. The researchers chose to use this paradigm because the Islamic paradigm recognizes that the reality of accounting is not limited to material (money). However, conditions also include non-material realities in the form of emotional and spiritual realities. This reality is a unity, and its essence is God's creation (Kamayanti, 2020; Triuwono, 2015). This is in line with the aim of this study, which is to formulate how *ilabulo* sellers practice income accounting based on non-material values, in this case, local cultural and spiritual values.

This study uses an Islamic ethnomethodological approach. Islamic ethnomethodology is an approach developed from Garfinkel's modern ethnomethodology. Modern ethnomethodology is a study that studies the way of life of group members, where this way of life is created by creativity among fellow group members without God's intervention in it (Garfinkel, 1967; Kamayanti, 2020). Islamic ethnomethodology is an approach that studies the way of life of group members. This way of life is created by creativity among fellow members, which can be formed with the permission of the Creator (Thalib, 2022). The researchers chose Islamic ethnomethodology because the purpose of this study was aligned with the focus of Islamic ethnomethodology, namely studying how *ilabulo* sellers practice income accounting conditional on

local cultural values and religiosity.

The type of method used in this study is a qualitative method. This type of method is appropriate for this study because the purpose of this research is to understand or interpret how *ilabulo* sellers practice income accounting. Sugiyono, (2017) explained that qualitative methods are appropriate when the research aims to understand or make sense of social situations, not to test influences and generalize findings.

This research uses two types of data collection techniques: structured interviews and passive participatory observation. Yusuf, (2017) explained that structured interviews are a data collection technique in which the researchers first compiles a detailed list of questions related to the research theme before conducting the interview. Technically, in this study, before conducting interviews with *ilabulo* sellers, the researchers first compiled a list of questions regarding how *ilabulo* sellers practice income accounting and the non-material values that become the spirit of *ilabulo* sellers practicing income accounting. Researchers then dig up information based on a list of questions that have been prepared before. The following data collection technique is passive participant observation. Yusuf, (2017) explained that passive participatory observation is a data collection technique in which researchers observe social situations without being directly involved in these social activities. Technically, in this study, researchers are limited to observing how *ilabulo* sellers practice income accounting but are not directly involved in the activity.

This research is located in the Gorontalo area, especially in the Limboto sub-district, Gorontalo Regency. The researchers chose this location because the Gorontalo region is one of the provinces with a unique culture based on Islamic religious values. This is as contained in the philosophy of the local community in the form of "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran)) (Baruadi & Eraku, 2018; Maili, 2018; Thaib & Kango, 2018). The values of Islamic religious teachings are not. It is not only the basis of cultural implementation in the area

but also the basis of all local community life activities (Thalib, 2022).

The informants in this study were three *ilabulo* sellers. The three informants were selected using a purposive sampling technique. Sugiyono, (2017) explained that purposive sampling is a technique for determining informants based on specific criteria, for example, experience and knowledge. In this study, informants were selected because they had at least two years of experience selling *ilabulo*. Another important thing is that the informants are willing to take the time to share information related to the research theme. Table 1 below summarizes the information from the information in this research.

Table 1. Research Informants

Name	Selling Experience	Address
1	3 years	1 sub-district, Gorontalo district
2	2 years	1 sub-district, Gorontalo district
3	1 year	1 sub-district, Gorontalo district

Source: results of data processing researchers, 2023

This study uses data analysis techniques from Islamic ethnomethodology. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy (Thalib, 2022). Figure 1 below is an illustration of the stages of Islamic ethnomethodology data analysis

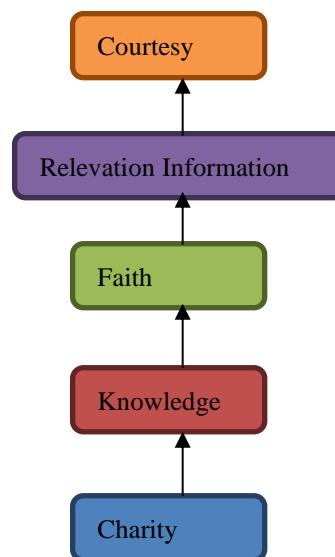


Figure 1. Stages of Islamic Ethnomethodology Data Analysis (Thalib, 2022).

Figure 1 previously illustrated the stages of Islamic ethnomethodological data analysis used in this study. The first stage is the analysis of charity. In Islamic ethnomethodology, charity is all the expressions and actions of group members that refer to their way of life (Thalib, 2022). In this study, the charity analysis finds expressions and actions of *ilabulo* sellers that refer to how they practice income accounting based on local cultural values and religiosity.

The second stage is the analysis of knowledge. In Islamic ethnomethodology, knowledge is the rational meaning of expressions and actions that refer to the way of life of group members. The rational meaning is understood jointly by group members (Thalib, 2022). Technically, in this study, knowledge analysis functions to find the rational meaning of how *ilabulo* sellers practice income accounting based on non-material values.

The third stage is faith analysis. In Islamic ethnomethodology, faith is non-material, emotional, and spiritual values that become the spirit of the way of life of group members. Technically, in this study, the analysis of faith serves to find non-material values (both local cultural values and religiosity) that become the spirit of *ilabulo* sellers to practice income accounting.

The fourth stage is the analysis of revelation information. In Islamic ethnomethodology, revelation information relates the non-material values of the way of life of group members with the values contained in Islamic religious law, namely the Koran and hadith. Technically, in this study, the analysis of revelation information is focused on relating the value of the way *ilabulo* sellers practice income accounting to the values contained in Islamic religious law. If the value of this way of life is contrary to that contained in Islamic religious law, then the value of this way of life will be further criticized—Vice versa.

The fifth stage is courtesy analysis. In Islamic ethnomethodology, *ihsan* analysis unites the four previous findings, charity, knowledge, faith, and revelation information, into a single unit so that a holistic meaning can be drawn

about how *ilabulo* sellers practice income accounting based on non-material values.

RESULT AND DISCUSSION

Using Income to Fund Personal Needs

The income earned by sellers in selling per day is uncertain. Sometimes these incomes are enough to meet their daily needs, but sometimes they are not enough to pay for their living needs. This is in line with what INF1 said. The following is her explanation:

The amount of income per day is still being determined. The amount of income per day varies. Sometimes I get an income of Rp. 500,000, Rp. 400,000, or only Rp. 300,000, so the amount of income is not the same per day. Sometimes the income is sufficient to meet daily needs, but sometimes more is needed. Its name is also selling. Income or loss has become commonplace. But there are still few buyers at the beginning of the holy month of Ramadan. Later it will get crowded with buyers during the middle of the holy month of Ramadan or at the end. Rp. 500,000 is not profit, only income. It has yet to be funded by the capital I spent. I usually use the incomes for my daily needs and my children's needs.

INF1 previous explanation gave researchers an understanding that the amount of income earned by her per day is uncertain. Sometimes she earns around Rp 500,000, but not infrequently, she earns Rp 300,000. INF1 explained that uncertainty about how much income in selling *ilabulo* has become commonplace for her. In her experience, selling at the beginning of the holy month of Ramadan earns less income than selling in the middle or at the end. INF1 explained that she would use the incomes she earned to meet her daily personal needs and pay for her children's needs.

Starting from INF1's previous narrative, income accounting practices were found using income. This accounting practice is found in the charity "Incomes are usually used for my daily needs." The knowledge from this charity is that the income earned from trading *ilabulo* will be used by INF1 to finance her household needs and additional snacks for her children. In other words, the source of income to finance household needs not only came from

her husband but through this *ilabulo* trading business, INF1 also participated in helping to finance her family's needs.

Furthermore, INF2 explained the same thing as INF1: the income she earned when selling *ilabulo* was uncertain. The following is an explanation from INF2:

The amount of income per day is different. Suppose the income before the holy month of Ramadan ranges from Rp 600,000 to Rp 700,000. During the fasting month, the maximum income I get is Rp. 500,000, yes, Rp. 500,000 per day, even if there are many buyers. When it is quiet, I usually earn Rp 400,000. I use the income to start selling again, and then I will give the rest to my children. Yes, I will also use the income to finance household needs.

Based on the explanation from INF2 previously, the researchers understood that the income she gets from trading *ilabulo* per day is still being determined. She explained that the income when trading on regular days is higher than in the holy month of Ramadan. Most of the income she earns when trading on weekdays can reach Rp. 700,000, but when selling *ilabulo* in the holy month of Ramadan, the maximum income she has ever earned is only Rp. 500,000. INF2 will use her income as capital to sell *ilabulo* the next day. Then she will also use this income to finance household needs and the needs of her children.

Based on what INF2 previously said, income accounting practices were found using income. This practice is found in charity: "I use the income to start selling again, and then I will give the rest to my children." The knowledge from this charity is that the income earned by INF2 from trading *ilabulo* will be used in addition to financing her household needs. In other words, through the income that INF2 earns from trading *ilabulo*, she works with her husband to help their family's economy.

Furthermore, INF3 explained the same thing as the two previous informants: her income would be used to finance her household needs. The following is an explanation from INF3:

The income I get when selling in the holy month of Ramadan is around Rp 120,000. At the same time, expenses for trading *ilabulo* are around Rp

50,000. If I sell a lot, I will earn a lot too. So the income depends on the number of servings I sell. The important thing in trading is that the capital can be returned. So the income I get is around Rp 70,000. I will save the incomes I get; then, I will also buy milk for my child. My child will be over one year old. So he needs milk every day.

INF3's previous explanation showed researchers that the income she earned when selling *ilabulo* in the holy month of Ramadan was around Rp 120,000. According to her, the income depends on the amount of *ilabulo* merchandise. The more she sells, the more income she will earn. Another important thing about trading *ilabulo* is that she can return her capital to use it to sell the next day. The income from selling *ilabulo* is used by INF3 to finance her household needs, for example, to buy milk for her child

Based on the narrative that INF3 conveyed, it was previously found that income accounting practices were in the form of using income. This practice is found in charity: "I will save the income I earn, then I will also buy milk for my child." The knowledge from this charity is that she will use the income earned by INF3 from selling *ilabulo* to finance her household needs. In particular, this income is used to buy milk for their children who are still toddlers.

Using Income for Worship Activities

The income earned by *ilabulo* sellers is used not only to meet their personal needs but also for worship. This is as expressed by INF1 as follows:

Yes, of course, a portion of income is used to help, among others. For example, when people ask for donations who stop by where I am selling, I usually give milu manis and *ilabulo* merchandise. Sometimes I also give money. The point is to give sincerely; you do not need to expect anything anymore except to be sincere in helping others

Based on excerpts from INF1's previous statement, she explained to researchers that in earning income from trading *ilabulo*, she remembered human values, among others, such as giving free food to needy people. Then she set aside a little of the income earned to give alms to less fortunate people. This action was carried out based on a sincere feeling to help others.

In the previous explanation from INF1, income accounting practices were found in the form of using income. This practice exists in charity "A part of the income is used to help among others." The knowledge from this charity is that the income earned by INF1 from selling *ilabulo* is not only used to finance her personal needs, but she also uses the income to help people who need help.

Furthermore, using income to meet personal needs and help others aligns with INF2's implementation. The following is her explanation:

I routinely sell every time, I will set aside a little of my merchandise to give to less fortunate people, for example, people who have mental disorders, and plastic scavengers, they often pass by my selling place every day, so it has become my routine agenda when selling like that. I set aside what little I earned to share with them out of compassion, not even reaching the heart when they passed, but I did not give. So I will save the remaining money after giving them, then use it to build a house.

Based on INF2's previous explanation, the researchers understood that she routinely set aside a few wares to give to needy people, such as crazy people and plastic scavengers who often passed where she was selling. INF2 stated that her actions were driven by compassion and did not have the heart to see them, and did not offer any help. The income from selling *ilabulo* is not only used as savings for the cost of building a house, but he also uses it for charity.

Based on what INF2 previously said, income accounting practices were found using income. This practice is found in charity: "I set aside a little of the income I earn to share." The knowledge of this charity is that the income earned by INF2 is not only used to finance her personal needs, but it has become her habit to set aside a little of the income she earns for giving to people in need, such as scavengers or people who have mental retardation. People like this usually often pass by INF2's shop.

Furthermore, INF3 expressed the same thing, as the two previous informants explained, that the income she earned from selling *ilabulo* was used for personal gain and to help, among others. The following is a detailed

explanation:

If they (the scavengers) pass by where I am selling, I will usually give them *ilabulo* merchandise or money; sometimes, they will automatically stop by where I am selling. This is because they already know we will give them a little of what I have. So they will automatically stop at the place where I sell. I gave money or some of my *ilabulo* merchandise because I was sorry. I am sorry to see them only collecting plastic materials like that if the income they get from collecting plastic is not enough to meet their personal needs. I sometimes give *ilabulo* or money. If, for example, the *ilabulo* runs out, then I give money

Based on INF3's previous explanation gave researchers an understanding that it was her habit to share the sustenance she earned with people in need. For example, to scavengers, she usually gives them free *ilabulo* merchandise. However, if the *ilabulo* merchandise is sold out, she will set aside a small amount of her income to distribute to the scavengers. INF3 revealed that her actions were driven out of compassion. INF3 understands that more than the income from scavenging is needed to meet the personal needs of the scavengers. Therefore she was moved to share the fortune she earned with them.

According to INF3, income accounting practices were found using income. This practice is found in charity as "usually I will give *ilabulo* merchandise or money." The knoelwdge of this charity is that INF3 sets aside a little of the income she earns to share with people in need. If the merchandise has run out, she will give some *ilabulo* to the scavengers, but if her *ilabulo* merchandise is sold out, she will share in the form of money with the scavengers. This action is driven by humanity.

Motoliango as Non-Material Value from Revenue Accounting Practices by *Ilabulo* Sellers

Based on the findings discussed in the previous discussion, the researchers further formulates income accounting practices by *ilabulo* sellers as follows.

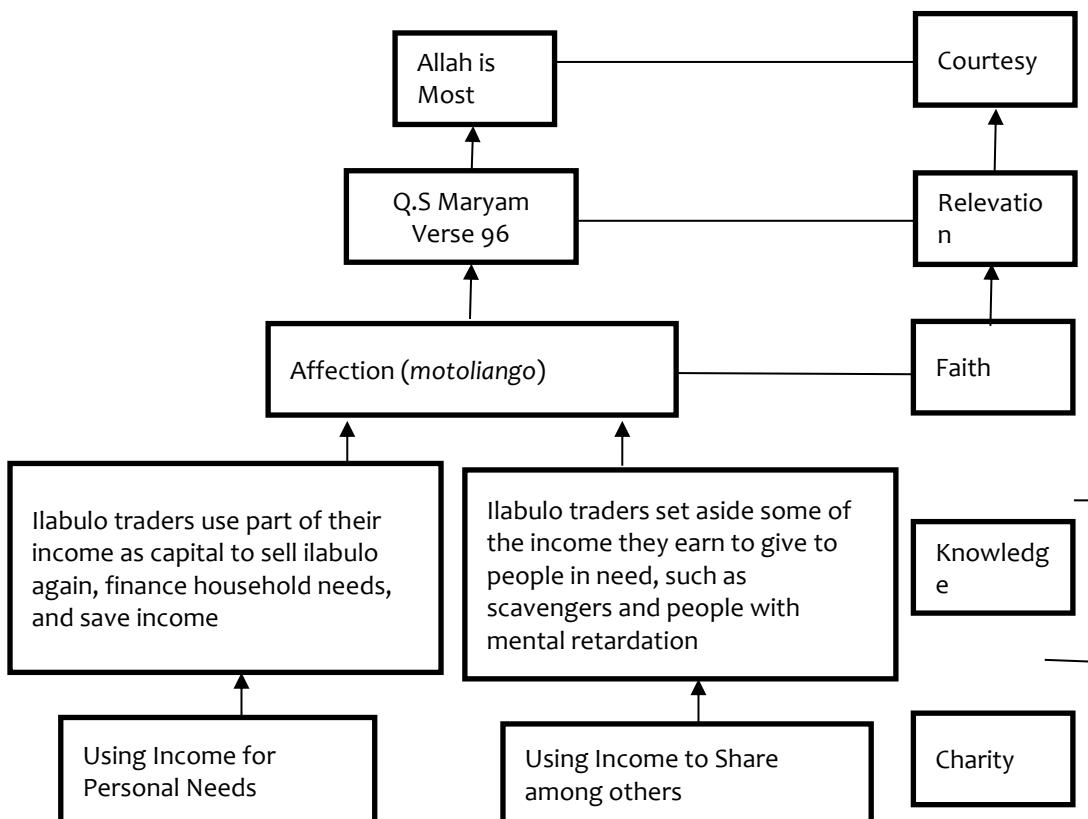


Figure 2. Construction of Income Accounting Practices by *Ilabulo* Sellers based on Local Cultural Values

Figure 2 previously presents how *ilabulo* sellers practice income accounting based on local cultural values. The findings are formulated based on the analysis of findings from Islamic ethnomethodology. In the first analysis, charity, two ways were found for *ilabulo* sellers to practice income accounting: using income to meet personal needs and using income to share, among others. The knowledge analysis finds a rational meaning for using income for personal needs: "Ilabulo sellers use part of their income as capital to sell *ilabulo* again, finance household needs, and save income." Furthermore, the rational meaning of using income to share among others is " *Ilabulo* sellers set aside some of the income they earn to give to people in need, such as scavengers and people with mental retardation."

Furthermore, faith analysis found that both income accounting practices are conditional on non-material values in affection, or Gorontalo language, often called "motoliango" The value of this affection is reflected

through the *ilabulo* sellers willing to work to help their husbands support their families. Therefore, the income they earn is used to finance their household needs. Furthermore, the value of compassion is also reflected through the actions of *ilabulo* sellers who set aside a little of the income they earn to help each other. This action is based on compassion because they do not have the heart to see the sad people around them.

In Gorontalo culture, the elders often advise the value of affection through *lumadu* (expression) “*delo tombowata lo tabo wau labiya*” which means like a mixture of fat and sago. This expression implies a *sakinah* household life. In the people of Gorontalo, there is a kind of dish called “*yilabulo*”, a mixture of chicken/beef fat with sago seasoned and then wrapped in banana leaves, steamed, or baked. After cooking, this mixture of fat and sago tastes delicious, and you can no longer tell which is fat or sago. Husband and wife in a household are expected to be sago and fat partners, full of affection and mutual understanding, inseparable from one another. To create a harmonious, peaceful household colored by faith and piety, which in Islam is called *sakinah*. Such a household is expressed in *lumadu* “*delo tombowata lo tabo wau labiya*” The phrase contains advice about love and cooperation in a household (Daulima, 2009). The actions of *ilabulo* sellers who help their household economy by using the income from trading *ilabulo* to finance family needs reflect this value.

Furthermore, affection between people (not just between families) is also often internalized by the elders through *lumadu* “*diila o'onto, bo woluwoluwo*” meaning invisible but there. This phrase teaches that in life, do not just chase what is visible but also look for something that is not visible but exists. The expression *o'onto* or visible is material, while what is invisible, but someone gives that material, namely Allah Subbahana Huwata'ala. Preachers often use this expression in preaching as a warning to be grateful, remember, and do good deeds. Do not just get hung up on what is visible; there is a balance between life in this world and hereafter. The action of sellers who set

aside a little of the income they earn to give to people in need is more or less a reflection of the implementation of the values contained in this expression, namely the value of compassion, among others (Daulima, 2009).

Local cultural values in the form of compassion (*motoliango*) are the spirit of sellers in practicing income accounting in line with His commands, especially those contained in the revealed information in the form of Q.S Maryam Verse 96 "Verily, those who believe and work deeds of righteousness, the Most Gracious will bestow love for them." Departing from this verse, the researchers realizes that the value of compassion, the spirit of the *ilabulo* sellers in practicing accounting, is essentially the value of compassion that he presents to the hearts of each of his people. In other words, income accounting implemented by sellers is not only limited to material things but conditions with the value of affection (*motoliango*) instilled by Him.

Furthermore, accounting practices based on local cultural values and religiosity align with several previous studies—for example, Musdalifa & Mulawarman, (2019) through a study of sibaliparriq culture in household accounting practices. The results of this study indicate that the sibaliparriq culture makes income a source of sustenance and creates mutual trust between husband and wife in the aspect of income management. Furthermore, there is Widhianningrum & Amah, (2014) through a study of ketoprak accounting. The study results indicate that the economic compensation obtained is only a means to preserve and ensure the survival of the ketoprak arts group. The results of the reconstruction of accounting in the Ketoprak arts and culture community show that accounting is seen as a recording activity related to numbers and calculations in economic activities conditional on the value of honesty and responsibility. Furthermore, there is Arena et al., (2017) through a study of accounting by Batik MSME business actors. The results of this study indicate that accounting practices by MSME actors are head-on accounting. This practice is conditional on the philosophy of religious culture that sustenance is not mathematics that must be considered.

CONCLUSION

This study aims to reveal the local cultural values behind income accounting practices by *ilabulo* sellers. The results of the study show that there are two ways of *ilabulo* sellers practice income accounting, namely first, they use the income to finance personal needs, such as using income as business capital, financing household needs, and providing additional snacks for their children. Second, *ilabulo* sellers use the income they get to share among themselves. The income accounting practice is conditional on non-material value in affection. In Gorontalo culture, the elders often advise the value of affection (*motoliango*) through *lumadu* “*delo tombowata lo tabo wau labiya*” meaning a mixture of fat and sago. This expression contains the meaning of a *sakinah* and *lumadu* household life “*diila o'onto, bo wolu-woluwo*” means invisible but there. This phrase teaches that in life, do not just chase what is visible but also look for something that is not visible but exists. This research contributes to the concept of income accounting by *ilabulo* sellers based on local culture. The limitations of this research are the research informants who have yet to present information from traditional stakeholders from the Gorontalo area. Recommendations for further research are to study income accounting practices with other social theoretical approaches, for example, phenomenology or ethnography. The results of this study can add to the repertoire of accounting knowledge that is conditional on the local culture.

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