

***Ama:nati* as a Non-Material Value of Accounting Practices**

Mohamad Anwar Thalib

Institut Agama Islam Negeri Sultan Amai Gorontalo

*Corresponding author:

Mohamad Anwar Thalib

mat@iaingorontalo.ac.id

ABSTRACT

This study aims to find the value of local wisdom behind how students majoring in Islamic accounting from the Gorontalo tribe practice accounting. This study uses the Islamic paradigm. The approach chosen is Islamic ethnomethodology. The study results indicate that trust (*Ama:nati*) is a non-material value that is the leading spirit of Gorontalo ethnic students practicing accounting. The value of this mandate is reflected in the decisions of students who use educational assistance funds from the government to meet all needs related to supporting their education, such as buying books, paying for boarding houses, and laptops. In the culture of the Gorontalo people, this *Ama:nati* value is often advised by the elders through *lumadu* "*openu de moputi tulalo, bo dila moputi baya*". It means to be ashamed. The feeling of shame is one of them if the local community cannot maintain their mandate. In Islamic religious law, the value of trust is found in Surah an-Nisa verse 58.

Keywords: Non-material Value; Local Culture; Gorontalo; Accounting; Students

Received
16-12-2022

Received in revised form
14-01-2023

Accepted
24-01-2023

ABSTRAK

Penelitian ini bertujuan untuk menemukan nilai kearifan lokal dibalik cara mahasiswa jurusan akuntansi syariah yang berasal dari suku Gorontalo mempraktikkan akuntansi. Penelitian ini menggunakan paradigma Islam. Pendekatan yang dipilih adalah etnometodologi Islam. Terdapat lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil penelitian menunjukkan bahwa ama:nati (Ama:nati) merupakan nilai non materi yang menjadi semangat utama dari para mahasiswa bersuku Gorontalo mempraktikkan akuntansi. Nilai ini tercermin melalui keputusan dari para mahasiswa yang menggunakan dana bantuan pendidikan dari pemerintah untuk memenuhi seluruh kebutuhan yang berhubungan dengan penunjang pendidikan mereka seperti membeli buku, membayar kos, serta laptop. Dalam kebudayaan masyarakat Gorontalo, nilai Ama:nati ini sering diberikan nasihat oleh para tua-tua melalui Lumadu "openu de moputi tulalo, bo dila moputi baya" Biarlah nanti berputih tulang tapi jangan berputih muka. Maknanya adalah menanggung malu. Perasaan malu tersebut salah satunya jika masyarakat setempat tidak dapat menjaga ama:nati yang telah diberikan kepada mereka. Dalam syariat agama Islam nilai ama:nati tersebut terdapat dalam Surah an-Nisa ayat 58.

Kata kunci: *Nilai Nonmaterial; Budaya lokal; Gorontalo; Akuntansi; Mahasiswa*

INTRODUCTION

Conducting a study on accounting based on local wisdom values is essential. It is intended to preserve local accounting from the dominance of modern accounting adoption and implementation. Currently, accounting knowledge studied in education is the knowledge that comes from another world (read: western), which is conditional to modernity values, including the values of egoism, materialism, utilitarianism, and secularism (Mulawarman & Ludigdo, 2010; Ludigdo & Kamayanti, 2012; Kamayanti, 2019; Triyuwono, 2006).

Adopting knowledge from modernity and value-based accounting raises problems, including increasingly marginalised accounting based on local wisdom values. Values from modern accounting can replace local wisdom values from an accounting practice. Several experts, including one (Shima & Yang, 2012), have been reminded that the existence of a single standard (adopting IFRS) can kill a nation's uniqueness. It is not the primary concern of decision-makers in the Indonesian accounting profession. Cooper et al. (2003) by following a single international standard (IFRS), local norms and culture will be eroded by globalisation, showing a drive toward homogenisation. Kamayanti & Ahmar (2019) IFRS, which is the widening of the wings of globalisation, will result in cultural alienation or a 'horrible' culture, namely the loss of national identity.

Meanwhile, researchers carry more modern accounting studies than promoting and developing accounting based on local wisdom values. Data in 2021 shows that of the 3,692 scientific publications on accounting in the Sinta Research Dikti database, only seven accounting studies highlight local wisdom. The remaining 3,676 are accounting research based on modernity values (Thalib, 2022a; Thalib & Monantun, 2022b)

Departing from the previous discussion, the researcher can emphasise that this research study is essential because it is one of the efforts to preserve accounting based on local cultural values, especially the culture of the Gorontalo community. It is because Gorontalo is one of the areas that has its 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) (Botutihe & Daulima, 2003; Daulima, 2004) (Baruadi & Eraku, 2018). It means that every activity of the local community is based on the values of the teachings of Islam.

Several studies on accounting based on the local cultural values of the Gorontalo community have been carried out by researchers. For example, Amaliah & Mattoasi (2020), a study entitled reflection of the significance behind the pricing of *umoonu* (perfume) found that the pricing reflects the value of obedience to the Creator and *motoliango* (love). In addition, trust is essential in the price formation process. It happens because setting *umoonu* prices is to gain material benefits (money), create a peaceful life, and humanise humans. Furthermore Anwar et al. (2015), through a study on the internalisation of Gorontalo cultural values, "*rukuno lo taaliya*", in determining selling prices to traditional traders in Gorontalo city. The results of the study found that the cultural significance of the *rukuno lo taaliya* is reflected in the activities of purchasing merchandise, selling activities that are directly related to consumers, to the process of achieving profits determined through the selling price. Furthermore, Thalib (2022a) studied *motoliango* as a form of accounting at the Gorontalo *tolobalango* ceremony. This research finds that there is a value of inhalation (sincere), *ama:nati* (trust), and mutual trust (*paracaya*) behind the accounting practices in the implementation of the *tolobalango*. Furthermore, several other accounting studies based on the local culture of the Gorontalo community are (Thalib, 2016; Thalib, 2019b; Thalib, 2019a; Thalib, 2021; Thalib, 2022b; Thalib, 2022c; Thalib & Monantun, 2022a; Thalib et al., 2021a; Thalib et al., 2022b; Thalib et al., 2022c; Thalib dkk., 2022d). This research is a continuation of the previous study to reveal the values of local wisdom of the Gorontalo community in accounting practices. However, the difference between this research and the previous study is that the subject of this research focused on students majoring in sharia accounting who come from the Gorontalo tribe. It is interesting to do because, so far, local accounting studies rarely reveal how Generation Z practices accounting. The research question is how do students from the Gorontalo tribe practice accounting? What are the values of local wisdom behind these accounting practices?

THEORETICAL REVIEW

Several researchers have carried out accounting research based on local wisdom values. For example, (Randa & Daromes, 2014) study the transformation of local cultural values in building public sector organisational accountability. The study

results show two types of accountability: input accountability (programming activities carried out by the local government) and output accountability (actions carried out by the community). The reconstruction of input and output accountability is expressed in group activities (sitting together to solve a problem). Furthermore, there is (Nurhalimah et al., 2019) through a study of scrap metal business management accounting practices based on the Madura brotherhood culture. The research results show that business capital is obtained from other parties through loans based on family ties and high mutual trust. In addition, the buying and selling process is based on instinct, experience, and the courage to bear the risk of loss. On the other hand, recording is done with little reminders and maintaining mutual trust between related parties.

Furthermore, there is (Musdalifa & Mulawarman, 2019) conducted a study of *sibaliparriq* culture in household accounting practices. The study results show that the *sibaliparriq* culture makes income a source of sustenance and creates mutual trust between husband and wife in income management. The informants did not record both income and expenses. The husband directly provides income to the wife without asking the wife to account for it in writing or to give a report on the allocation. Spoken language becomes their accounting language in managing family finances. This is in line with (Thalib & Monantun, 2022b) found through a study of the construction of *tolobalango* accounting practices: an Islamic ethnomethodology study. The results of the study found that there were two ways for the people of Gorontalo to practice accounting at the *tolobalango* ceremony, namely avoiding non-material losses and financing the implementation of *tolobalango*. Both methods are driven by the spirit of mutual help (*huyula*) and kinship (*o'ngalaa*).

METHODS

This study uses the Islamic paradigm as a point of view in seeing the reality of accounting. The researcher chose this paradigm because the philosophical assumption of an ontology from an Islamic perspective recognises that fact is not only limited to the material but also emotional and spiritual. These three realities are essentially created by the Creator so that humans know Him in all his greatness (Triyuwono, 2015), (Triyuwono, 2013), (Triyuwono, 2011), (Kamayanti, 2016b), (Kamayanti, 2016a), (Kamayanti, 2015), (Mulawarman, 2010). The assumption is that reality is not limited to material. The nature of that reality created by the Creator is in line with the purpose of this research, namely to reveal accounting practices that not only consist of material reality but also non-material (cultural values and religiosity). Furthermore, it is believed that accounting was created with the permission of God.

This study uses a type of qualitative method. The researcher chose this type of method because the purpose of this study was to understand and find the meaning behind the way students from the Gorontalo tribe practice accounting. Therefore, this study was conducted in a natural context (Moleong, 2015) and explained that some of the characteristics of this type of qualitative method are more emphasis on meaning (the data behind what is observed) and the research being carried out in reality.

Furthermore, the researcher uses an Islamic ethnomethodological approach in this qualitative research. This approach is a development of modern

ethnomethodology initiated by Garfinkel. "... everyday activities as members method for making those some activities visibly-rational-and reportable-for-all-practical-purposes i.s. "accountable" as organisations of commonplace everyday activities..." (Garfinkel, 1967), (Kamayanti, 2016b). Departing from the previous definition of ethnomethodology, it can be understood that this study aims to study the way of life of group members who are believed that the practice is the result of the creativity of fellow group members without any intervention from God in it.

Furthermore, Islamic ethnomethodology is a study that studies the way of life of group members who believe that humans can create the practice with the permission of the Creator. Pencipta (Thalib, 2021). The researcher chose the Islamic ethnomethodology approach because the purpose of this research is in line with the primary function of the approach, namely studying how students practice accounting which is believed that His permission created the practice.

Furthermore, in this study, the researcher used a technique of determining informants through purposive sampling. (Sugiyono, 2018) explained that purposive sampling is a technique for deciding informants where researchers select informants based on specific criteria. In this case, it could be the selection of informants based on knowledge and experience considerations. Specifically, in this study, informants were selected based on the following criteria: first, the informants are students who come from the Gorontalo tribe; second, the informant has an achievement index above 3.5; the informants are students who receive scholarship assistance from the government, namely the Smart Indonesia Card. Based on these considerations, there are four informants in this research: Tiara, Adel, Ninis, and Cindri. The four informants are students majoring in sharia accounting from the Gorontalo tribe. The four informants are students who receive scholarships from the government. Furthermore, all four have GPAs of more than 3.5. Data collection technique.

The researcher used data collection techniques in this study as passive participation observation. (Djamil, 2015) explains that passive participation observation is a data collection method in which researchers are limited to observing without being involved in temporarily observed activities. Technically, in this study, researchers are limited to observing how students practice accounting without being involved in these activities. The following data collection technique is a structured interview. (Djamil, 2015) explained that a structured interview is a data collection method where the researcher has prepared an interview instrument in advance related to the research theme. Technically, in this study, before conducting interviews with informants, the researchers first compiled interview guidelines on how students practice accounting.

Data analysis technique. In this study, researchers used data analysis techniques from Islamic ethnomethodology. There are five data analysis stages charity (*amal*), knowledge (*ilmu*), faith (*iman*), information revelation (*informasi wahyu*), and good deeds (*ihsan*). The first analysis is charity, referred to in Islamic ethnomethodology, which is all expressions and actions of fellow group members with contextual meaning (Thalib dkk., 2021). In this study, charity analysis finds contextual words and actions from students practising accountancy.

Second knowledge analysis. The knowledge referred to in Islamic ethnomethodology is a rational meaning understood collectively by group members

on contextual expressions and actions (Thalib, 2022a). Technically, in this study, the scientific analysis finds contextual meanings shared by students from their terms and activities when practising accounting.

Third, faith analysis. Faith, referred to in the analysis of Islamic ethnomethodology, is a non-material value that becomes the spirit of fellow group members interacting (Thalib & Monantun, 2022b). In this study, faith analysis serves to find non-material values, both the value of local wisdom and religiosity, from the expressions and actions of students when practising accounting.

Fourth, analysis of revelation information. This analysis relates the non-material values of expressions and actions between fellow group members with the values contained in the Qur'an and hadith. If these actions are contrary to what He has ordered, these practices must be criticised (Thalib, 2021). Technically, this study analyses revelation information to explain the non-material values of the way students practice accounting with the values contained in Islamic law.

Fifth, good deeds analysis. In Islamic ethnomethodology, this analysis aims to unite the findings from the study of charity, science, faith, and revelation information into a single unit so that a whole meaning can be obtained about why fellow group members acted (Thalib, 2019a). Technically in this study, *ihsan* analysis serves to find the entire purpose of how students from the Gorontalo tribe practice accounting.

RESULTS AND DISCUSSION

Students use Tuition Fee Assistance through the Smart Indonesia Card (*Kartu Indonesia Pintar/KIP*) program to finance their educational needs, such as paying tuition fees per semester and other requirements. More details about this can be seen in the following Tiara's narrative:

If I got the scholarship, sir, I would pay the cost of my boarding because, at the end of the semester, we had to submit an accountability report (LPJ) for using the KIP funds. Then for the submission of the money will be given at once Rp. 6,600,000 at the beginning of the semester, sir, then it will be automatically deducted from the amount of our tuition fee, which is Rp 2,400,000, so we will receive Rp 4,200,000.

Tiara's previous explanation gave researchers an understanding that Smart Indonesia Card recipient students are required to make an accountability report for the use of fees at the end of each semester, one of which aims to identify and control the funding assistance to finance educational costs. In addition, the previous statement contained information that financial assistance from the government would be given at the beginning of each semester of Rp. 6,600,000, which tuition fees of IDR would then deduct. Rp. 2,400,000, so the remaining money to be received by students was Rp. 4,200,000. They will use this money to finance their educational needs for one semester. This intrigues researchers to reveal further what is used to finance the rest of the money.

Yesterday, the first sir registered and then passed as a KIP recipient, so what was received was the remaining Rp. 4,200,000, then I immediately paid One million Rupiah for two months, then my parents were sick, sir, that is why I had to pay people to harvest, sir, then my parents borrowed the rest of the money, they said it

would be replaced later, what was borrowed, sir, was Rp. 3,000,000, and thank God it was replaced, then I will use it to buy a laptop, sir.

Based on Tiara's previous statement, the researcher understands that the remaining scholarship money is used to pay for the cost of boarding houses for two months, Rp. 1,000,000, then, coincidentally, her parents were sick and needed money at that time, so Tiara lent the money to her parents. After the loan money was returned, Tiara used the remaining scholarship money to buy a laptop.

Tiara's previous statement found that accounting practices in charity "I immediately paid Rp. 1,000,000 for two months". The knowledge of this charity is that after receiving tuition assistance from the government, Tiara uses the remaining money after paying tuition fees to pay for boarding fees and also buy a laptop. In other words, Tiara is no longer asking for financial assistance from her grandfather to pay the monthly boarding fee. It is also in line with what Adel stated:

Yes, sir, yesterday was also used to buy books; KIP money did not run out for tuition... but sir, if one month Rp. 500,000 is for boarding fees. Later it will be commented on by the responsibility report collectors; sir, it is recommended that we do not stay alone to use the rest money for other educational expenses, sir. Likewise, if the food does not allowance more than Rp. 1,000,000, sir, I will comment later, sir, so if the KIP money is more recommended to buy books, if you have to pay for living for one semester, sir, you still do not have enough money, but at least it has eased.

In the previous statement, Adel explained to the researcher that the remaining KIP money in the form of Four million two hundred thousand Rupiah would be used to finance educational needs such as buying books, paying boarding fees, and eating money. However, Adel explained that the number of boarding fees suggested by the KIP fund manager should be at most the amount of five hundred thousand per month or that the student can rent a boarding room with her friends so that they can save on monthly boarding costs. It also applies to the recommended meal allowance should be less than Rp. 1,000,000 per month so that the remaining KIP money can be used to buy books or other educational needs.

In Adel's previous explanation, it was found that the accounting practices in the charity "yesterday were also used to buy books ... But sir, if one month Rp. 500,000 for boarding costs, later it will be commented on by the officers who collect the accountability reports, sir, it is recommended that we do not stay alone". The knowledge from this charity is that students use the remaining scholarship money after tuition fees to finance other educational needs, such as buying books and food and paying boarding fees. However, it is recommended that the cost of boarding is not more than Rp. 500,000 per month, the administrators of the scholarship funds suggest that scholarship recipients can optimise these costs by filling one boarding room together so that the cost of boarding is cheaper.

Furthermore, Cindri also stated that when she received the scholarship, she immediately used the money to finance campus needs:

Previously I already had a laptop, so I did not buy another laptop when I got the scholarship. I used the scholarship money to pay my tuition fees, buy books, and pay for my boarding house for six months. If you count the scholarship, more is needed to pay for the needs for six months. But the scholarship has dramatically lightened the burden on parents.

Departing from Cindri's previous explanation, it gave researcher an understanding that when she was still in Vocational High School, she already had a laptop. Because of that, the scholarship fees she received were no longer used to buy a new laptop. Cindri used the scholarship money to pay for college needs such as tuition fees, buying books, and boarding for six months. Cindri revealed that the scholarship money was not enough to pay for all her needs as a student for six months, but the scholarship had helped lighten the burden on her parents.

In Cindri's previous narrative, researcher found accounting practices in charity "If you count the scholarship, more is needed to pay for the needs for six months". The knowledge from this charity is that before receiving the scholarship, Cindri already had a laptop. Therefore, Cindri used the scholarship to buy books, pay tuition fees, and board for six months. Even so, the scholarship amount can still not finance her needs for six months.

Ninis also used scholarship funds to pay for educational needs while in college. Here's a snippet of the interview:

For me, sir, I use it to pay tuition fees, boarding houses, and campus needs such as books and pens. Then also, if there is still a little fortune, I will also set it aside to give alms.

Based on Ninis' previous explanation gave the researcher an understanding that the scholarship money she received would be used to finance her needs on campus, such as paying semester fees and buying books and pens. Interestingly, Ninis will set aside a little of the fortune she earns to be distributed to those in need.

In Ninis' previous interview excerpts, researcher found accounting practices in charity " I will also set it aside to give alms." The knowledge from this charity is that when obtaining scholarship funds, Ninis uses the funds to pay for her educational needs on campus and sets aside a tiny amount for charity activities.

Departing from the previous discussion, a temporary conclusion can be drawn that students use the education fund provided by the government to pay tuition fees per semester and other educational needs such as books, housing, and snacks. However, the administrators of the scholarship funds suggested that students be able to optimise the funds as much as possible. For example, they suggest that the monthly boarding cost does not exceed Rp. 500,000, and the cost of food per month is not Rp. 1,000,000.

Furthermore, reflecting on accounting practices, especially the use of capital in the form of scholarships provided by the government, provides the researcher with an understanding that capital accounting is conditional on non-material value (faith) in the form of trust. This value is reflected through the use of capital provided by the government by its objectives, namely to finance educational needs such as buying books and paying for boarding houses. Furthermore, another interesting thing is that

the value of responsibility is also reflected in Tiara's decision to lend the remaining scholarship money to her parents in the village. It was because, at that time, her parents were sick and needed money for treatment. After her parents recovered and could work, they returned to exchange the scholarship money that had been lent by Tiara, which Tiara then used to buy a laptop.

The earlier capital accounting practice reflects the value of *openu de moputi tulalo, bo dila moputi baya*. Let it be white bone but not white face. It means to be ashamed. The people of Gorontalo are known to be friendly but easily offended. For them, than to be ashamed, it is better to die. The whiteness of bones means walking on the ground, while the whiteness of face is to endure extreme shame. This expression is a life philosophy for people still bound by customary and religious norms. Therefore, the elders advise their children and grandchildren always to maintain family honour, household honour, and especially self-respect by obeying expected and religious standards (Daulima, 2009).

Furthermore, the practice of capital accounting that requires a value in the form of trust has also been found by several previous researchers Khairi (2013) through a study of understanding spiritual capital in organisations through an Islamic perspective. The study's results found that Abah Odil's Chicken Porridge business related to spiritual capital based on *ukhuwah Islamiyah*, which includes several aspects, including; intention, *taqwa*, *ihsan*, mutual trust, honesty, and patience, as well as the role of spiritual leadership (Khairi, 2013). Furthermore, Purnamawati (2018), through a study of the dimensions of accountability and disclosure in the Nampah Batu tradition. The study results found that the financial management of the tradition of adding new is still simple, even though there is a value of responsibility. It is reflected in the actions of local people who have never diverted their funds to *niskala* (divinity) (Purnamawati, 2018). It is also in line with the findings from (Thalib et al., 2022) that the traders in Gorontalo food stalls share part of the profits they get with people in need. The awareness drives that other people's rights are behind the sustenance they get. This action is a form of *lumadu* in the form of *diila o'onto bo wolu-woluwo*, meaning invisible but present (Thalib et al., 2022).

Next, the value of trust that becomes the spirit of the students when practising accounting is in tune with the values contained in the Qur'an (revelation information) in Surah an-Nisa verse 58: " Indeed, Allah commands you to render trusts to whom they are due and when you judge between people to judge with justice. Excellent is that which Allah instructs you. Indeed, Allah is ever Hearing and Seeing". Furthermore, in line with the value of trust from the way students practice accounting with the values contained in Islamic law. It provides awareness (good deeds) that accounting practised by students is not limited to the material but conditions with the value of local wisdom in the form of trust and religiosity. It is in line with the findings of several previous researchers, such as (Rahmawati & Yusuf, 2020; Zulfikar, 2008; Nurhalimah et al., 2019; Budiasih, 2014; Niswatin & Mahdalena, 2016).

CONCLUSION

This study aims to reveal the value of the local wisdom of the Gorontalo community from the way students of Gorontalo ethnicity practice accounting. The results of the study indicate that there is a trust value in the way students practice

accounting. The value of this trust is reflected through the actions of those who have used tuition assistance funds from the government for their function, spending the money for educational needs such as paying tuition fees. Moreover, they used fund for buying educational needs such as laptops and books, and paying for living necessities while studying such as paying for boarding house. In the culture of the Gorontalo people, the value of trust is a spirit that local elders often internalise through the expression (*lumadu*) "openu de moputi tulalo, bo dila moputi baya." It means to be ashamed. The feeling of shame is one of them if the local community cannot maintain its mandate. The findings in this research reinforce that accounting is the knowledge formed based on the values of the environment in which it is practised.

REFERENCES

- Amaliah, T. H. & Mattoasi. (2020). Refleksi Nilai di Balik Penetapan Harga Umoonu. *Jurnal Akuntansi Multiparadigma*, 11(2), 402–419. <https://doi.org/10.21776/ub.jamal.2020.11.2.24>
- Anwar, F., Amaliah, T. H., & Noholo, S. (2015). Internalisasi Nilai-Nilai Budaya Gorontalo "Rukuno Lo Taaliya" Dalam Penetapan Harga Jual Pada Pedagang Tradisional Di Kota Gorontalo. *Jurnal Akuntansi & Auditing*, 12(2), 89–109. <https://doi.org/10.14710/jaa.12.2.110-122>
- Baruadi, K., & Eraku, S. (2018). *Lenggota Lo Pohutu (Upacara Adat Perkawinan Gorontalo)* (T. Paedaso, Ed.). Ideas Publishing.
- Botutihe, M., & Daulima, Farha. (2003). *Tata Upacara Adat Gorontalo*. Forum Suara Perempuan.
- Budiasih, I. G. A. N. (2014). Fenomena Akuntabilitas Perpajakan pada Jaman Bali Kuno: Suatu Studi Interpretif. *Jurnal Akuntansi Multiparadigma*, 5(3), 345–510.
- Cooper, C., Neu, D., & Lehman, G. (2003). Globalisation and its Discontents: A Concern about Growth and Globalisation. *Accounting Forum*, 27(4), 359–364. <https://doi.org/10.1046/j.1467-6303.2003.00110.x>
- Daulima, F. (2004). *Aspek-Aspek Budaya Masyarakat Gorontalo*. Banthayo Pobo'ide Fitrah.
- Daulima, F. (2009). *Lumadu (Ungkapan) Sastra Lisan Daerah Gorontalo*. Galeri Budaya Daerah Mbu'i Bungale.
- Djamal, M. (2015). *Paradigma Penelitian Kualitatif*. Pustaka Pelajar.
- Garfinkel, H. (1967). *Studies in Ethnomethodology*. New Jersey.
- Kamayanti, A. (2015). Paradigma Penelitian Kualitatif dalam Riset Akuntansi: Dari Iman Menuju Praktik. *Infestasi*, 11(1), 1–10. <https://doi.org/doi.org/10.21107/infestasi.v11i1.1119>
- Kamayanti, A. (2016a). Fobi(a)kuntansi: PUISISASI dan Refleksi Hakikat. *Jurnal Akuntansi Multiparadigma*, 7, 1–16. <https://doi.org/10.18202/jamal.2016.04.7001>
- Kamayanti, A. (2016b). *Metodologi Penelitian Kualitatif Akuntansi Pengantar*. Yayasan Rumah Peneleh.
- Kamayanti, A. (2019). *Akuntansi Keperilakuan Telaah Artikel, Role Play, Latihan dan Desain riset (Pembelajaran Dialogis)* (A. D. Mulawarman, Ed.). Yayasan Rumah Peneleh.

- Kamayanti, A., & Ahmar, N. (2019). Tracing Accounting in Javanese Tradition. *International Journal of Religious and Cultural Studies*, 1(1), 15–24. <https://doi.org/10.34199/ijracs.2019.4.003>
- Khairi, M. S. (2013). Memahami Spiritual Capital dalam Organisasi Bisnis Melalui Perspektif Islam. *Jurnal Akuntansi Multiparadigma*, 4(2), 165–329. <https://doi.org/10.18202/jamal.2013.08.7198>
- Ludigdo, U., & Kamayanti, A. (2012). Pancasila as Accountant Ethics Imperialism Liberator. *World Journal of Social Sciences*, 2(6), 159–168.
- Moleong, L. J. (2015). *Metodologi Penelitian Kualitatif*. PT Remaja Rosdakarya.
- Mulawarman, A. D. (2010). Integrasi Paradigma Akuntansi: Refleksi atas Pendekatan Sosiologi dalam Ilmu Akuntansi. *Jurnal Akuntansi Multiparadigma*, 1(1), 155–171. <https://doi.org/10.18202/jamal.2010.04.7086>
- Mulawarman., A. D., & Ludigdo, U. (2010). Metamorfosis Kesadaran Etis Holistik Mahasiswa Akuntansi Implementasi Pembelajaran Etika Bisnis dan Profesi Berbasis Integrasi IESQ. *Jurnal Akuntansi Multiparadigma*, 1, 421–436. <https://doi.org/10.18202/jamal.2010.12.7102>
- Musdalifa, E., & Mulawarman, A. D. (2019). Budaya Sibaliparriq dalam Praktik Household Accounting. *Jurnal Akuntansi Multiparadigma*, 10(3), 413–432. <https://doi.org/10.21776/ub.jamal.2019.10.3.24>
- Niswatin, N., & Mahdalena, M. (2016). Nilai Kearifan Lokal “Subak” sebagai Modal Sosial Transmigran Etnis Bali. *Jurnal Akuntansi Multiparadigma*, 2(6), 171–188. <https://doi.org/10.18202/jamal.2016.08.7015>
- Nurhalimah, Setiawan, A. R., & Haryadi, B. (2019). Praktik Akuntansi Manajemen Bisnis Besi Tua Berbasis Budaya Persaudaraan Madura. *Jurnal Akuntansi Multiparadigma*, 10(1), 1–21. <https://doi.org/10.18202/jamal.2019.04.10001>
- Purnamawati, I. G. A. (2018). Dimensi Akuntabilitas dan Pengungkapan pada Tradisi Nampah Batu. *Jurnal Akuntansi Multiparadigma*, 9(196), 312–330. <https://doi.org/10.18202/jamal.2018.04.9019>
- Rahmawati, & Yusuf, M. (2020). Budaya Sipallambi’ Dalam Praktik Bagi Hasil. *Jurnal Akuntansi Multiparadigma*, 11(2), 386–401. <https://doi.org/10.21776/ub.jamal.2020.11.2.23>
- Randa, F., & Daromes, F. E. (2014). Transformasi Nilai Budaya Lokal dalam Membangun Akuntabilitas Organisasi Sektor Publik. *Jurnal Akuntansi Multiparadigma*, 5(3), 477–484. <https://doi.org/10.18202/jamal.2014.03.477-484>
- Shima, K. M., & Yang, D. C. (2012). Factors affecting the adoption of IFRS. *International Journal of Business*, 17(3), 276–298.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta, CV.
- Thalib, M. A. (2016). The importance of Accounting Investigation in Wedding Ceremony in Gorontalo. *Imperial Journal of Interdisciplinary Research (IJIR)*, 3(1), 420–428.
- Thalib, M. A. (2019a). Akuntansi “Huyula” (Konstruksi Akuntansi Konsinyasi Berbasis Kecerdasan Intelektual, Emosional, Spiritual, dan Sosial). *Jurnal Riset Akuntansi Mercubuana*, 5(1), 97–110. <https://doi.org/10.26486/jramb.v5i2.768>
- Thalib, M. A. (2019b). Mohe Dusa: Konstruksi Akuntansi Kerugian. *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen*, 4(1), 11–31. <https://doi.org/10.18382/jramb.v4i1.11-31>

- Thalib, M. A. (2021). " O Nga: Laa " sebagai Wujud Akuntabilitas Biaya Pernikahan. *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen*, 5(1), 117–128. <https://doi.org/doi.org/10.33795/jraam.v5i1.011> Informasi
- Thalib, M. A. (2022a). Motoliango sebagai wujud akuntansi di upacara tolobalango gorontalo. *Jurnal Bisnis dan Akuntansi*, 24(1), 27–48.
- Thalib, M. A. (2022b). Akuntansi Pendapatan Jasa Berbasis Nilai Mohe:hea dan Huyula. *Accounting Profession Journal*, 4(2), 81–96. <https://doi.org/10.35593/apaji.v4i2.44>
- Thalib, M. A. (2022c). Penentuan Tarif Penumpang berbasis Nilai Eya Dila Pito-Pito'o. *Imanensi: Jurnal Ekonomi, Manajemen, Dan Akuntansi Islam*, 7(2), 39–52. <https://doi.org/10.34202/imanensi.7.2.2022.39-52>
- Thalib, M. A., Mohamad, A. F. N., Ibrahim, C., & Ahaya, M. S. (2022). Potret Keuntungan Pedagang Buah Berbasis Nilai Budaya Islam Gorontalo. *Simagri; Research Journal of social, agricultural policies, economics and agribusiness*, 02(01), 72–84. <https://doi.org/10.32764/simagri.v2i01.713>
- Thalib, M. A., & Monantun, W. P. (2022a). Mosukuru: Sebagai Wujud dari Metode Pencatatan Akuntansi oleh Pedagang di Pasar Tradisionak Gorontalo. *Jurnal Akuntansi Integratif*, 8(1), 19.
- Thalib, M. A., & Monantun, W. P. (2022b). Konstruksi Praktik Akuntansi Tolobalango: Studi Etnometodologi Islam. *El Muhasaba Jurnal Akuntansi*, 13(2), 85–97. <https://doi.org/10.18860/em.v13i2.12915>
- Thalib, M. A., Rahman, S., Abdullah, M. K., & Gobel, Y. P. (2021). Akuntansi Potali: Membangun Praktik Akuntansi Penjualan di Pasar Tradisional (Studi Etnometodologi Islam). *Jurnal Akuntansi Aktual*, 8(23), 25–38. <http://dx.doi.org/10.17977/um004v8i12021p25>
- Thalib, M. A., Sujianto, A. N., Sugeha, H. F., Huruji, S., & Sahrul, M. (2022). Praktik Akuntansi Keuntungan berbasis Nilai Sabari dan Huyula (Studi Kasus pada Pedagang Sembako di Gorontalo). *Jurnal Akuntansi, Keuangan, dan Audit Syariah*, 2(1), 146–163.
- Thalib, M. A., Tiara, N., Rizkah, M., & Syamsudin, S. L. (2022). "Dilla O'onto Bo Wolu-Woluwo" (Potret Distribusi Keuntungan oleh Pedagang di Warung Makan Gorontalo). *RISTANSI: Riset Akuntansi*, 3(1), Art. 1. <https://doi.org/10.32815/ristansi.v3i1.1041>
- Triuwono, I. (2006). Akuntansi Syari'ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo Gusti. Dalam *Pidato Pengukuhan Guru Besar*.
- Triuwono, I. (2011). "Sususaya" Melampaui Paradigma-Paradigma Metodologi Penelitian. *Accounting Research Training Series 2*.
- Triuwono, I. (2013). [Makrifat] Metode Penelitian Kualitatif [dan Kuantitatif] untuk Pengembangan Disiplin Akuntansi. *Simposium Nasional Akuntansi, September*, 1–15.
- Triuwono, I. (2015). Akuntansi Malangan: Salam Satu Jiwa dan Konsep Kinerja Klub Sepak Bola. *Jurnal Akuntansi Multiparadigma*, 6(2), 290–303. <https://doi.org/10.18202/jamal.2015.08.6023>
- Zulfikar. (2008). Menguak Akuntabilitas Dibalik Tabir Nilai Kearifan Budaya Jawa. *Jurnal Akuntansi dan Keuangan*, 7(September).