

Reflection of “*O Nga: Laa*” Value Behind Capital Accounting Practices by Farmers

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Abstract

Purpose: This study aims to reveal capital accounting implemented by rice farmers based on local cultural values.

Design/methodology/approach: This study uses an Islamic paradigm with an Islamic ethnomethodology approach. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy.

Research Findings: The study results show that farmers implement four capital accounting: capital sourced from debt, from side business income, capital used to finance agricultural needs, and capital used to share, among others. The practice of capital accounting is conditional on family (“*O nga: laa*”) value. It is reflected through the actions of farmers who use their crops to fulfill their personal needs and distribute rice free of charge to their neighbors. This is so the farmers’ neighbors can also feel happiness when the harvest season arrives. In the Islamic culture of the people of Gorontalo, the value of “*O nga: laa*” is often internalized by the elders through the expression (*lumadu*) “*diila bo ilaato binthe wawu pale*.” This expression contains the meaning of a family statement because of blood relations or family ties.

Contribution/Originality/Novelty: The results of this study provide implications for the existence of the concept of capital accounting by farmers with local cultural values.

Abstrak

Tujuan Penelitian: Penelitian ini bertujuan untuk mengungkapkan akuntansi modal yang dipraktikkan oleh petani padi berdasarkan nilai budaya lokal.

Desain / metodologi / pendekatan: Kajian ini menggunakan paradigma Islam dengan pendekatan etnometodologi Islam. Ada lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan.

Temuan Penelitian: Hasil kajian menunjukkan bahwa petani menerapkan empat praktik akuntansi modal, yaitu modal yang bersumber dari hutang, dari pendapatan usaha sampingan, modal yang digunakan untuk membiayai kebutuhan pertanian, dan modal yang digunakan untuk berbagi, dengan sesama. Praktik akuntansi modal syarat dengan nilai kekeluargaan (“*O nga: laa*”). Hal itu tercermin dari tindakan para petani yang menggunakan hasil panennya untuk memenuhi kebutuhan pribadi dan membagikan beras secara cuma-cuma kepada tetangganya. Hal ini agar tetangga petani juga bisa merasakan kebahagiaan saat musim panen tiba. Dalam budaya Islam masyarakat Gorontalo, nilai “*O nga: laa*” sering diinternalisasikan oleh para *tua-tua* melalui ungkapan (*lumadu*) “*diila bo ilaato binthe wawu pale*” Ungkapan ini mengandung makna pernyataan kekeluargaan karena adanya hubungan darah atau ikatan keluarga.

Kontribusi / Orisinalitas / Kebaruan: penelitian ini memberikan kontribusi tentang hadirnya konsep akuntansi modal oleh para petani berbasis nilai budaya lokal.

INTRODUCTION

Nowadays several researchers have carried out research related to accounting in agriculture. For example (Apriliyani et al., 2021; Faraidhika et al., 2022; Mahalizikri & Tantiana, 2020; Mandiri et al., 2020; Rafita et al., 2021; Rantetasak et al., 2021; Rita, 2021; Suharti & Tannia, 2020; Yulientinah & Sya'bani, 2023; Zuliyana et al., 2023). Unfortunately, these studies only limit the exploration of agricultural accounting at the level of techniques and accounting calculations and only on material dimensions. Seen from a modern accounting standpoint, this is a natural thing. This is because modern accounting lives with the values of modernity in the form of materialism, egoism, capitalism, and utilitarianism (Briando et al., 2017, 2020; Kamayanti, 2016b, 2016a; Triyuwono, 2015). But when viewed from a different perspective, namely spirituality and culture, the rise of agricultural accounting studies limited to material (money) raises serious problems.

From the point of view of spirituality, the development of science in accounting (agriculture) is limited to the material, which impacts the loss of divine awareness from the use of the results of this study. This is because the information presented from agricultural accounting study results is only material (Triyuwono, 2015). Meanwhile, from a cultural point of view, the study of agricultural accounting, limited to techniques and calculations, impacts the loss of local cultural values from agricultural accounting practices and is replaced by values from Western countries. This is due to accounting knowledge currently being studied in education, and much developed in current research is accounting adopted from Western countries, which is conditional on the country's cultural values (Ariyanto et al., 2017; Djuharni et al., 2020; Kamayanti & Ahmar, 2019; Musdalifa & Mulawarman, 2019; Triyuwono, 2015).

The impact of adopting and developing accounting research that is oriented towards Western values has the opportunity to eliminate the value of local wisdom. Several researchers have also reminded Kamayanti & Ahmar (2019) IFRS, that a widening of the wings of globalization, will result in cultural alienation or a 'horror' culture, namely the loss of national identity. Research related to cultural accounting still needs to be carried out in Indonesia, even though the country has a diversity of cultures and customs (Thalib & Monantun, 2022b, 2022a)

Based on the previous discussion, this study is essential to do. This effort is to preserve agricultural accounting practices (especially capital accounting practices) that live with local wisdom values. This study focused on rice farmers in Bunggal Village, Talaga Jaya District, Gorontalo Province. The area was chosen as the research site because Gorontalo is one of Indonesia's provinces with its own unique culture, namely a culture based on the values of Islamic teachings. This is as contained in the philosophy of life of the people, namely "*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) (Ataufiq, 2017; Jasin, 2015; Maili, 2018; Nadjamuddin, 2016). Examining agricultural accounting in this area has the opportunity to find accounting that lives with the local wisdom values of the local community. Triyuwono (2015) explains that accounting practice can reflect the cultural values of the environment where it is implemented.

Starting from the previous problems, the formulation of this research question is how do farmers practice accounting? What are the local cultural values that motivate farmers to practice accounting? Departing from the two formulations of these questions, this research aims to reflect on the local cultural values behind accounting practices by farmers.

LITERATURE REVIEW

A general understanding about accounting which is limited to technique and calculation is not something that appears in sudden. The two terms appear in most literature on accounting. For instance; the definition stated by The 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” (Accountants, 1940).

It is obviously understood that accounting defined by The 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 transactions 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, the 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” (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 development 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 concern with the local values that could affect the form of accounting, technique of accounting and calculation of accounting. In accordance with those factors, Burchell Clubb C. & Hopwood A. G.,(1985) consider that accounting tends 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.

RESEARCH METHODS

This research uses the Islamic paradigm. The researchers chose this paradigm because the Islamic paradigm recognizes that the reality of accounting is not limited to material things but conditions with non-material values in the form of emotional and spiritual (Kamayanti, 2016c; Mulawarman, 2013; Triyuwono, 2015). This is in line with the aim of this research, which is to reveal capital accounting implemented by farmers based on non-material values, in this case, local cultural values and religiosity.

This study uses an Islamic ethnomethodology approach. This approach is a development of the previous approach, namely modern ethnomethodology. Islamic ethnomethodology is an

approach that aims to study the way of life of group members, where it is believed that this way of life can be shaped by fellow group members with the permission of God (Thalib et al., 2023). The researchers chose an Islamic ethnomethodological approach because the purpose of this study is in line with the function of Islamic ethnomethodology, namely to study how farmers practice capital accounting based on local cultural values and their faith in the Creator.

The type of method used in this study is a qualitative method. The researchers chose this method because this study aimed to try to understand and find the meaning behind the way farmers practice capital accounting. Creswell (2014) explained that qualitative research is appropriate when research aims to understand or make sense of social conditions rather than testing theories and generalizing findings.

This research has two types of data collection techniques: interviews and observation. The interviews used in this research were structured interviews, (Creswell, 2014) explained that structured interviews were a data collection technique where before conducting the interview, the researchers first prepared a detailed list of questions regarding the research theme. The researchers then used the list of questions as an instrument to gather information from the informants. Technically, in this study, before conducting interviews with farmers, researchers first compiled a detailed list of questions related to how they practice capital accounting and the cultural values that inspire the informants to practice capital accounting.

The following data collection technique is observation. In this study, the researchers use a type of passive participatory observation, which is a data collection technique by observing the social situation being studied but not involved in the social situation (Sugiyono, 2017). Technically, in this study, in making observations, researchers are limited to observing the way farmers practice capital accounting and observing actions that lead to non-material values behind the implementation of capital accounting.

There are four informants in this study. The four informants were selected using a purposive sampling technique. Yusuf (2017) explained that purposive sampling is a technique for determining informants based on specific criteria. For example, the experience and knowledge possessed by informants are in line with the research theme being studied. This study's criteria for determining informants were based on their experience as farmers for more than five years. Table 1 below summarizes information from informants in this study.

Table 1. Research Informants

No	Full Name	Nick Name	Experience
1	Mr. Ektor Ahmad	Mr. Ektor	12 years
2	Mr. Ali Abubakar	Mr. Ajis	29 years
3	Mr. Kasim Mahmud	Mr. Mimu	5 years
4	Mr. Yasin Nusi	Mr. Yasin	20 years

Source: results of data processing by researchers, 2023

Table 1 previously contains information related to informants in this study. The first informant was named Mr. Ektor Ahmad, usually called Mr. Ektor. He has been in this profession for ± 12 years. Furthermore, there is an informant named Mr. Ali Abubakar, usually called Mr. Ajis. He has been in this profession for ± 29 years. The third informant was named Mr. Kasim

Mahmud, usually called Mr. Mimu. He has been working as a farmer for ± 5 years. The last informant was named Mr. Yasin Nusi, usually called Mr. Yasin. Mr. Yasin has been in this profession for ± 20 years.

This study uses data analysis techniques from Islamic ethnomethodology, consisting of five stages: charity, knowledge, faith, revelation information, and courtesy. The first stage of data analysis is charity. In the analysis of Islamic ethnomethodology data, charity is an expression or action of group members that refers to their way of life (Thalib et al., 2023). Technically, in this study, charity analysis finds expressions or actions from informants related to how they practice capital accounting based on local cultural values and religiosity.

The second stage of data analysis is knowledge. In the analysis of Islamic ethnomethodological data, knowledge is the rational meaning of the expressions or actions of group members that refer to their way of life (Thalib et al., 2023). Technically, in this study, knowledge analysis functions to find the rational meaning behind the informants' expressions and actions that refer to how they practice capital accounting based on local cultural values.

The third stage of data analysis is faith. In the analysis of Islamic ethnomethodological data, faith is a non-material value that becomes the leading spirit of the way of life of group members (Thalib et al., 2023). Technically, in this study, faith analysis functions to find non-material values (local cultural values) that motivate farmers to practice capital accounting.

The fourth stage of data analysis is the analysis of revelation information. This stage connects the values that become the spirit of the way of life of group members with the values contained in Islamic religious law, namely the Koran and hadith (Thalib et al., 2023). Technically, in this study, the analysis of revelation information functions to relate non-material values from the way farmers practice capital accounting with the values contained in the Koran or hadith.

The fifth stage of data analysis is courtesy. This stage serves to unite the four previous findings into one unit so that a complete meaning can be obtained from the way of life of group members (Thalib et al., 2023). Technically, in this study, the courtesy stage unifies the four previous findings to draw a holistic meaning regarding how farmers practice capital accounting based on local cultural values.

RESULTS AND DISCUSSION

Capital Comes From Loans to Rice Mill Business Owners

For farmers, an easy way to obtain capital is from the owner of a rice mill because most of them choose to borrow from rice mill owners rather than borrow from a bank. This is as stated by the Mr. Ektor:

“Initial capital was obtained from a mill loan. Then, if there is a deduction from the total, we borrow at the bank, for example, borrowing Rp1.000.000 it does not make sense to borrow Rp1.000.000, Rp2.000.000 goes to the bank. This is because, in our opinion, as farmers, the easiest way to borrow capital is to go to the owner of the rice mill.”

Starting Mr. Ektor's previous narrative gave researchers an understanding that the capital from farmers to buy fertilizer and agricultural seeds comes from loans. Interestingly, farmers prefer to borrow from rice mill owners rather than banks. This is because their loan amount is relatively small, so they want to avoid any discounted fees when making a loan.

In Mr. Ektor's previous narrative, researchers found capital accounting practices in the form of sources of capital for agriculture. This practice can be found in the charity "Initial capital was obtained from a mill loan." The knowledge of this charity is that when working on rice fields, farmers often need more capital to purchase fertilizers and maintain rice plants. Therefore, to cover the lack of capital, they usually borrow money from the owner of the rice mill.

Obtaining capital through loans from rice mill owners was also disclosed by Mr. Ejis. The following is his explanation:

"Loans were obtained from rice mill owners. As farmers, if we borrow capital to finance plants, we have to pay a monthly deposit. However, we are in agriculture in one season, 3-4 months, in the sense that in one harvest season, around 3-4 months. If we borrow from a bank, what should we pay with? While the harvest only takes about 3-4 months, that's why we as farmers are forced to borrow from the mill."

Starting from Mr. Ejis' previous narrative gave the researchers an understanding that he obtained capital for the maintenance of his rice plants from loans from the owner of the rice mill. He revealed that he chose to borrow from a rice mill rather than a bank because the harvest time differed from every month while depositing a loan at the bank required paying every month.

In Mr. Ejis' previous narrative, researchers found capital accounting practices in the form of sources of capital to work on agricultural land. This practice is found in charity "If we borrow capital to finance plants, we have to pay a monthly deposit." The knowledge of this charity is that farmers usually lend money to rice mill owners instead of borrowing money from banks. This is because the farmers can repay their loans by the harvest time of about 3 to 4 months. If they borrow money from the bank, they have to pay installments at the bank every month, while farmers can only get their business results for about 3 to 4 months.

This is in line with what was disclosed by Mr. Yasin, that he obtained capital for the maintenance of his rice plants from the owner of the rice mill. The following is his explanation:

"The only way I could get capital was by borrowing from the rice mill owner. Generally, when farmers need capital, they go to the mill owner to borrow money, which is usually the place to process paddy into rice."

Based on Mr. Yasin's previous explanation gave researchers an understanding that it had become a habit for him and the farmers in the surrounding environment that the capital they used to maintain rice plants came from loans from the mill owner. This is because they find it easier to borrow at that place than at a bank.

Starting from Mr. Yasin's previous explanation, it was found that agricultural capital accounting practices were sourced from loans. This practice is found in the charity of "they go to the mill owner to borrow money." The knowledge from this charity is that when farmers experience a lack of capital to work on their agricultural land, they will borrow from rice mill owners, whose business is usually used as a place to grind rice from farmers.

The method of returning or paying off debt originating from the mill's owner is to resell the rice to the owner of the rice mill. This is as stated by Mr. Ektor as follows:

"For example, the rice is milled at the rice mill when harvested. The yield is about nine to twenty sacks of rice. Then the proceeds will be directly deducted from

my loan to the rice mill owner. For example, my loan is Rp1.000.000. Then the rice will be given to the owner of the rice mill according to my loan amount.”

Based on Mr. Ektor’s previous explanation, he explained to researchers that when it was harvested, Mr. Ektor would grind the rice at the mill he subscribed to. Furthermore, if Mr. Ektor has debt after the rice is milled, Mr. Ektor then hands over the rice to the mill owner according to the loan amount. This is in line with what was done by Mr. Yasin following his explanation:

“The rice in the mill is taken from the selling price of the rice. For example, first, I borrowed the selling price Rp450.000. When I had harvested, the selling price of rice increased Rp500.000 then what I paid was according to the selling price. The contract or payment uses only rice.”

Based on the explanation from Mr. Yasin beforehand, it gave understanding to researchers that when he had a loan at a rice mill. He usually paid off the loan not with money but with rice. For example, his loan was Rp450.000. When it was time to harvest, he would give rice to the mill owner at the price of rice in effect at the time of payment of the debt.

Obtaining Farming Capital from Side Business

In addition to obtaining capital from loans, farmers have a side business where the profits from this business are used as additional capital for farming. The informant will reveal this, Mr. Ektor:

“This capital is the result itself. Apart from being a farmer, I also run or own a business such as working. The capital is obtained from this business; I am a laborer.”

Based on the explanation from Mr. Ektor previously, it gave the researchers an understanding that apart from working as a farmer, he also has a side job, namely as a construction worker. He uses the income he earns from this side business as additional capital in farming. In Mr. Ektor's previous narrative, researchers found capital accounting practices in the form of sources of capital originating from farmers’ side businesses. This practice is found in the charity “I am a laborer.” The knowledge from this charity is that apart from working as a farmer, Mr. Ektor has a side business, namely as a construction worker. Mr. Ektor uses the income from these two professions to support his family. Sometimes, if his farming business requires capital, it is not uncommon for Mr. Ektor to use the income from construction workers to cover the capital for his agricultural business.

Mr. Mimu also has a side job as a construction worker. He revealed that apart from being a farmer, he also has other jobs to earn income. The following is his explanation:

“Yes, if it’s not enough, try it, besides working in the fields as a farmer. Look for other jobs such as working in buildings (construction workers), so there are other additions.”

Mr. Mimu’s previous narrative gave researchers an understanding that apart from obtaining capital through loans, Mr. Mimu also worked as a construction worker. He used the income from the business to increase capital in his agricultural business.

In Mr. Mimu’s previous narrative, capital accounting practices were found as sources of capital to cover capital shortages in agricultural businesses. This practice is found in charity as “working in buildings (construction workers),” The knowledge from this charity is that apart from

working as a farmer, Mr. Mimu also has a side business, namely as a construction worker. If his farming business lacks capital, he will usually use the income from construction workers as additional capital for his agricultural business.

Unlike the two previous informants, who had side jobs as construction workers, Mr. Yasin has a side business as a *bentor* driver to support his family and as capital in his agricultural business. This is expressed by him as follows:

“I only work as *bentor's* driver, so what I get from *bentor* is what I use for my daily life and as additional capital in farming.”

Starting excerpts from Mr. Yasin's previous interview showed researchers that the capital to finance their living needs and farming came from his side business as a *bentor* driver. Based on Mr. Yasin's previous narrative, capital accounting practices were found as sources of capital for agricultural businesses. This practice is found in charity as “I only work as *bentor's* driver.” The knowledge from this charity is that apart from working as a farmer, Mr. Yasin also has a side job, namely as a *bentor* driver. The income from both businesses is used to support his family's needs. But not infrequently, if his agricultural business requires capital, he uses the income from the *bentor* business to cover the lack of capital from the agricultural business.

Using Capital for Agricultural Business

The capital obtained by farmers from loans and side businesses they then used to finance agricultural needs. This is as stated by Mr. Ektor as follows:

“This capital is like buying seeds. If you already have seeds, buy fertilizer, pay for plowing and planting, and pay for planting. This is also only up to me as a cultivator. I am a farmer because, like this, I'll give an example of myself first. I borrowed it from the mill, around Rp1.000.000. Then, I bought fertilizer. I paid for piracy, the results from fertilizer and piracy for me, I counted, fertilizer was almost Rp1.000.000 between fertilizer and piracy, it is almost Rp1.000.000. Assume that fertilizers and piracy are around Rp1.000.000 if the output is around 20-25 sacks, he goes to the mill first, deducting the workers' wages.”

Based on previous interview excerpts, the researchers understand that Mr. Ektor uses capital for agricultural activities such as purchasing seeds, purchasing fertilizers, and paying for plowing and planting. This also depends on Mr. Ektor as a cultivator; for example, Mr. Ektor borrows Rp1.000.000. Then, Mr. Ektor used it to buy fertilizer and pay for piracy; if calculated, the result is almost Rp1.000.000.

In Mr. Ektor's previous explanation, capital accounting practices were found in the form of the use of capital for agricultural businesses. This practice is found in charity as “buying seeds... buy fertilizer, pay for plowing and planting, and pay for planting.” The knowledge from this charity is that Mr. Ektor uses the capital he obtains from loans and side businesses to finance agricultural needs such as buying seeds, fertilizers, and maintenance.

This is in line with what Mr. Ajis experienced. He used the capital for agricultural activities. The following is a snippet of his explanation:

“The capital was used to rent fields for plowing, then planting, plus buying fertilizers.”

Starting from previous derivatives, researchers can understand that Mr. Ajis uses capital for agricultural activities; namely, capital is used to rent or pay for plowing fields, paying for

planting, and purchasing fertilizers. Then the next informant also revealed something similar to the previous informant regarding using capital for agricultural activities, along with an excerpt from Mr. Mimu's interview, "Paid for plowing, planting."

The last informant expressed the same as the previous informant regarding using capital for agricultural activities. The following is an excerpt from Mr. Yasin's interview:

"In the future, I will use the money sequentially because there are phases or stages. The first fertilization is when it has entered two months of planting. Then the second fertilization is when it has entered three months because the stages in fertilization consist of 2 stages. Then, when it has entered more than three months, it starts the spraying phase using drugs. First, renting a tractor, plowing, after that planting, renting a tractor for one plot is now worth Rp550,000 while what I worked on was calculated as four more plots."

Based on Mr. Yasin's previous narrative, researchers understand that Mr. Yasin used capital for agricultural activities through several stages, namely fertilization. Where fertilization itself consisted of 2 stages, namely the stage of giving the first fertilizer when it entered 2 months while giving the second fertilizer at the time of already entered 3 months. Then, when it has entered more than three months, the spraying stage using drugs is carried out. Next, payment for the tractor, payment for plowing, and after that, payment for planting. The payment for a tractor in 1 plot is now worth Rp550,000, while Mr. Yasin's work is calculated as more than four plots.

Mr. Yasin's narrative previously found capital accounting practices in the form of capital for agricultural needs. This practice exists in charity "I will use the money sequentially." The knowledge from this charity is that the capital obtained by Mr. Yasin, both capital from loans and side businesses, he will use for agricultural needs, including fertilizing, plowing fields, and other needs.

Sharing Among Others

When the farmers have received the harvest, they will repay their loan to the mill owner. In addition, it has become their custom to share with others. This is as stated by Mr. Ektor as follows:

"We'll see the results first. That's it. Suppose there is an excess of 50-100 it is given to neighbors. This is likened to it. If the fortune is not shared among others, the yield will decrease. If we share it, the harvest will be abundant too."

Based on excerpts from previous interviews, the researchers understand that if he has excess yields, the Ektor will share the excess with his neighbors by 50-100 kilos. According to his views or based on his experience, if the sustenance earned is only meant for oneself, then the following day, the sustenance will decrease, and vice versa.

In Mr. Ektor's previous narrative, it was found that accounting practices used profits from agricultural products. This practice is found in charity "it is given to neighbors." The knowledge from this charity is that the profits obtained by Mr. Ektor from his agricultural produce are not only used to meet personal and family needs but some of them are given to his neighbors. This is based on the belief that the more we give, the more we will receive. Meanwhile, the next informant, Mr. Ajis, said the same thing. The following is his statement:

“Part of it is sold in the sense that what is being sold is paddy that has been processed into rice. Some of it is also when we have sustenance. Of course, our sustenance is also the sustenance of other people. When we get sustenance, we have to share because we cannot eat alone. And also, when we give or share our sustenance to others, it will be our charity later.”

Based on the narrative of the previous informant, the researchers understand that after the rice plants are processed into rice, Mr. Ajis sells the rice to consumers. But interestingly, apart from selling rice, some of the rice he owned was distributed free of charge to his neighbors. This is done on the basis of the belief that behind the sustenance he has, there are rights from other people. Apart from that, this activity is considered a form of his charity worship to the Creator.

Mr. Ajis' narrative previously found accounting practices in the form of using profits from agricultural products. This practice is found in charity “When we get sustenance, we have to share because we cannot eat alone.” The knowledge from this charity is that it has become a habit of Mr. Ajis that when he gets results from agriculture, the results are not only enjoyed by himself but there is a little of the results obtained to be shared with his neighbors. This is done as a form of charity worship to the Creator.

Furthermore, Mr. Mimu expressed the same thing as the previous informant. The following is an excerpt from Mr. Mimu's interview:

“When paddy has been processed into rice, some are sold, and some are eaten. Yes, there are a few in terms of distributing rice to neighbors. And I do not feel a loss because I have distributed rice to neighbors, even though only a few are essential to feel the harvest.”

Starting Mimu's previous narrative gave the researchers an understanding that he would use the harvest for personal gain, sell it, and as a form of charity by distributing rice free of charge to his neighbors. Mr. Mimu emphasized that even though it was only a little, the most important thing was that his neighbors could also share in the harvest.

Mr. Mimu's narrative previously found accounting practices in the form of using profits from agricultural products. This practice is found in charity: “Yes, there are a few in terms of distributing rice to neighbors.” The knowledge from this charity is that after obtaining results from agriculture, Mr. Mimu does not enjoy these results himself. However, he also distributes rice free of charge to his neighbors. Even though he could only share a little, Mr. Mimu kept trying so that his neighbors could feel the harvest from his farm.

Reflection on the Family (“*O nga: laa*”) Values Behind the Practice of Capital Accounting by Farmers

In the previous discussion, capital accounting practices by farmers were found, namely; first, capital comes from loans from rice mill owners; second, the capital comes from the side business income of the farmers; third, capital is used to finance agricultural needs such as purchasing seeds, fertilizers, and maintaining agricultural land; Fourthly, the income derived from farming, apart from being used as capital for agriculture, is partly given to the neighbors of the farmers. Reflecting on these capital accounting practices gives researchers an understanding that behind these accounting practices, there is a familial value (faith). in Gorontalo language, kinship is often referred to as “*O nga: laa*” (Patada, 1997). This value is reflected through the actions of farmers who use income from farming not only for their interests, such as business capital and

paying off debts, but they give some of this income to their neighbors whose goal is that neighbors also feel happy when they get the results from farming. In the Islamic culture of Gorontalo. The elders often advise this family value through lumadu *diila bo ilaato binthe wawu pale*, which means not only corn and unified relatives/family. This expression contains the meaning of a family statement because of blood relations or family ties. In Gorontalo society, maintaining family relations is seen as very important. A farmer whose garden has an abundant harvest usually gets many visits from distant relatives who sometimes have lived in the city or overseas for a long time. The elders expressed this event with lumadu “they are *diila bo ilaato binthe wawu pale*” meaning, not because we have lots of corn and rice, they came, but because of a family visit. Likewise, if there is a celebration, then assistance will flow from the closest family because they feel that those who are assisted are not because they have much wealth but because they have a family relationship (Daulima, 2009).

The action of farmers who also share their crops with their neighbors with the aim that neighbors can also enjoy a little of the farmers' hard work is a reflection of the expression *diila bo ilaato binthe wawu pale*. In other words, capital accounting implemented by farmers is limited to material things and conditions with non-material values, in this case, the value of local wisdom in kinship. In Islamic religious law, maintaining the value of kinship among people is also stated in the revelation information Q.S Al-Hujurat verse 10: Meaning: “The believers are naught else than brothers. Therefore make peace between your brethren and observe your duty to Allah that haply ye may obtain mercy.” In line with the familial value of capital accounting practices implemented by farmers, it gives researchers awareness that the nature (courtesy) of capital accounting practiced by farmers is not limited to material things but conditions with local cultural values and faith in the Creator.

Furthermore, the research results in the form of family value-based accounting align with several previous research results. For example, Rimadani et al (2018), through research on tracing the meaning of profit behind the survival of rural public transport. Their study found that profit is interpreted as a material that can be used to support the family and the cost of rural transportation. Furthermore, the benefits are interpreted as non-material forms, namely the benefits of inner satisfaction by feeling happy to help people who need transportation and spiritual benefits by applying flexible tariffs and never feeling at a loss when helping passengers. Furthermore, there is Harkaneri et al (2014) through a study on understanding the practice of sharing rubber plantations. The study found that both profit-sharing is based on justice, social (kinship), honesty, and trustworthiness. In contrast, both profit-sharing is a traditional tradition passed down from generation to generation and is based on the values of Islamic religious law. Furthermore, there is Thalib (2021) through a study to uncover the practice of accountability for wedding costs. The results of this study indicate that the informants practice accountability for wedding costs based on family values.

CONCLUSIONS AND RECOMMENDATIONS

This study aims to reveal the capital accounting implemented by rice farmers with the local cultural values of the people of Gorontalo. The results of this study indicate that there are capital accounting practices, namely capital originating from loans, capital originating from side businesses from farmers, using capital to finance agricultural needs, and sharing, among others. This accounting practice is conditional on the local cultural values of the Gorontalo people in the form of family (*O nga: laa*). The elders often internalize these values through the expression (*lumadu*) “*diila*

bo ilaato binthe wawu pale” which means not only corn and solid relatives/family. This expression contains the meaning of a family statement because of blood relations or family ties. The results of this study provide implications for the existence of the concept of capital accounting by farmers with local cultural values. The limitations in this study were found in research informants who did not include information from customary stakeholders. Suggestions for further research are to explore accounting practices by farmers, especially those related to zakat mal, and use social theories as research approaches, such as phenomenology, ethnography, and hermeneutics. The results of this study can add to the uniqueness of accounting based on local culture.

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