

## Profit and Local Culture in Pesantren: A Transcendental Phenomenology

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**Kata kunci:** laba, pesantren, fenomenologi, budaya lokal, spiritualitas

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### Abstract

**Research Purpose:** This study aims to explain how profit is conceptualized within the cultural and spiritual context of Islamic boarding schools (pesantren) in Gorontalo, Indonesia.

**Method:** The study employs a transcendental phenomenology approach within the interpretive paradigm, using qualitative methods with purposive sampling of teachers at Hidayatullah Islamic Boarding School. Data were collected through in-depth interviews and analyzed using noema, epoche, noesis, intentional analysis, and eidetic reduction.

**Research Findings:** The study reveals three dimensions of profit: (1) material profit, such as salary and allowances, viewed as appreciation for teachers' dedication; (2) non-material profit reflected in students' achievements, which generate pride, happiness, and institutional value; and (3) transcendental profit, manifested in acts of worship believed to yield eternal rewards from Allah SWT. These meanings align with the Gorontalo local philosophy *Diila o'onto, bo wolu-woluwo* (unseen but present), combining material, social, and spiritual aspects.

**Novelty:** This study contributes to the development of context-based accounting by demonstrating that profit in pesantren is holistic and culturally embedded. It offers a locally grounded model of teacher welfare and enriches the discourse of spiritual and cultural accounting in Indonesia.

### Abstract

**Tujuan Penelitian:** Penelitian ini bertujuan menjelaskan bagaimana laba dimaknai dalam konteks budaya dan spiritualitas pesantren di Gorontalo, Indonesia.

**Metode dan pendekatan:** penelitian menggunakan pendekatan fenomenologi transendental dalam paradigma interpretif, dengan metode kualitatif dan pemilihan informan guru Pesantren Hidayatullah secara purposive. Data dikumpulkan melalui wawancara mendalam dan dianalisis melalui tahapan noema, epoche, noesis, analisis intensional, dan reduksi eidetik.

**Temuan Penelitian:** Penelitian mengungkap tiga dimensi makna laba: (1) laba material berupa gaji dan tunjangan sebagai bentuk apresiasi; (2) laba non-materi berupa prestasi siswa yang menghadirkan kebanggaan, kebahagiaan, dan nilai tambah bagi institusi; serta (3) laba



transendental berupa amal ibadah yang diyakini memberi pahala abadi dari Allah SWT. Makna ini mencerminkan falsafah lokal *Gorontalo Dilla o'onto, bo wolu-woluwo* (yang tak terlihat namun hadir), yang menyatukan dimensi material, sosial, dan spiritual.

**Kontribusi:** Penelitian ini memberikan kontribusi terhadap pengembangan akuntansi berbasis konteks lokal dengan menunjukkan bahwa laba di pesantren bersifat holistik dan terikat budaya. Studi ini menawarkan model kesejahteraan guru berbasis kearifan lokal dan memperkaya wacana akuntansi budaya dan spiritual di Indonesia.

## INTRODUCTION

In modern accounting, profit is more often understood materialistically as the excess of revenue over cost (Azwar et al. 2022). This kind of emphasis places profit as the primary indicator of a business entity's success, measured solely in nominal or numerical terms. As a result, non-material dimensions that could truly enrich the meaning of profit, such as social, cultural, and spiritual values, are often overlooked (Kamayanti 2021:202). This modern paradigm gave rise to an accounting construction that tends to emphasize economic rationality, efficiency, and profit accumulation, thus neglecting the moral and ethical aspects that are also inherent in human life (Mulawarman and Kamayanti 2018). In fact, for some communities, particularly in the context of religious educational institutions, profit does not always mean just material accumulation, but also includes the meaning of blessings, happiness, service, and inner satisfaction.

Problems arise when the modern accounting construction of profit is adopted without modification in different socio-cultural contexts, including within pesantren environments. Pesantren, as an Islamic educational institution, has a unique value system where local cultural aspects, spirituality, and service are an integral part of daily practice. When profit is understood solely as material, it has the potential to marginalize deeply rooted local values such as mutual cooperation, contentment, blessings, and dedication (Thalib 2019). In this context, the meaning of profit, which should be rich in socio-cultural dimensions, is reduced solely to its financial aspect. This condition creates a gap between the understanding of profit in the modern accounting paradigm and the meaning of profit that is alive and developing within the pesantren culture, including pesantren in Gorontalo.

This research is important to conduct, especially by examining the phenomena present at Hidayatullah Islamic Boarding School in Gorontalo. As one of the Islamic boarding schools that plays a role in religious education, this institution presents a social reality where teachers interpret profit not only in material terms, but also in relation to the cultural and religious values they adhere to. The Hidayatullah Pesantren in Gorontalo is a relevant arena for exploring how the concept of profit is perceived, experienced, and understood by teachers, as this institution not only transfers knowledge but also instills local cultural values and religious teachings that influence people's perspectives. Thus, this research is expected to open up space for reflection on the diversity of profit meanings that is more contextual than the understanding of profit in modern accounting. Based on the description above, the researcher formulates the research question as follows: How do pesantren teachers in Gorontalo

understand the meaning of profit? What local cultural values are reflected behind the meaning of that profit?

## LITERATURE REVIEW

### Profit in a Modern Accounting Perspective

In conventional accounting, profit is understood as the difference between revenue and expenses and is the primary indicator of an entity's success (Azwar et al. 2022; Suwardjono. 2011). This view developed alongside the dominance of the positivist paradigm, which places economic rationality, efficiency, and accumulation at the center of organizational performance measurement. Profit is positioned as an objective and value-free figure, thus rendering social, cultural, and spiritual contexts irrelevant in the process of defining profit (Addury 2023; Triyuwono 2015). This concept has been criticized for being reductive, as it separates humans from other dimensions of humanity such as ethics, morality, and spirituality. In the context of Islamic educational institutions such as Islamic boarding schools (*pesantren*), this perspective fails to fully explain how actors within them understand profit in everyday life.

### Cultural Accounting and Spirituality

The development of alternative accounting thought has begun to question the dominance of the materialistic paradigm in accounting. Several thinkers, such as Mulawarman, Kamayanti, and Triyuwono, have introduced accounting that places greater emphasis on humanitarian values, spirituality, and local culture (Kamayanti 2017; Mulawarman and Kamayanti 2018; Triyuwono 2015). Through this perspective, profit is understood not solely as an economic value, but as a multidimensional entity containing social, emotional, ethical, spiritual, and even religious elements. Profit is interpreted as something that provides blessings, peace, devotion, and benefits, not simply financial gain. This approach opens up the understanding that accounting is a social construct influenced by the culture, beliefs, and values of its practitioners, including Islamic boarding school teachers.

### Islamic Boarding Schools as Spaces for the Production of Social and Spiritual Meaning

Islamic boarding schools are not only educational institutions, but also cultural and religious communities with distinctive value systems. Interactions within them are built on the foundation of devotion, blessings (*barakah*), humility, and acceptance (*qana'ah*). In the context of local Gorontalo culture, the philosophy of *Diila o'onto, bo wolu-woluwo*, meaning "the invisible yet present," demonstrates the community's strong belief in non-material values that influence life (Daulima 2009). Islamic boarding school teachers work not only for a salary, but also to fulfill their mandate, worship, and devotion. Thus, the concept of profit in Islamic boarding schools tends to be holistic, transcending mere financial measures and encompassing social and spiritual meanings.

## RESEARCH METHOD

To answer this question, this research is based on an interpretive paradigm that seeks to understand the meaning of the informants' subjective experiences (Kamayanti 2020). The approach used is transcendental phenomenology, with a qualitative research type. Data

collection techniques were carried out through in-depth interviews with pesantren teachers selected using purposive sampling (Sugiyono 2018). Data analysis was conducted using the phenomenological stages: *noema* (initial meaning), *epoche* (suspension of prejudice), *noesis* (deep meaning), *intentional analysis* (experience of consciousness), and *eidetic reduction* (essence of meaning) (Kamayanti 2020). With this approach, the research is expected to clearly capture the meaning of profit as experienced by pesantren teachers, while also reconstructing an understanding of profit that is not limited to the material dimension, but also encompasses local cultural and spiritual values inherent in daily life at the pesantren.

## RESULTS AND DISCUSSION

### Meaning of Profit as Material

The teachers at the Pesantren Hidayatullah explained that they consider profit to be material appreciation given by the foundation for their efforts and performance in teaching. This is as stated by Mr. Ismail as follows:

Profit, in my opinion, is when {we receive appreciation for the results of our efforts and performance during our time teaching here}, like that. That's from a financial perspective.

In Mr. Ismail's previous explanation, the researcher found the initial meaning (*noema*) of profit to be in the form of material, implied thru the phrase "we receive appreciation for the results of our efforts and performance during our time teaching here" The researcher then put parentheses (*epoche*) around that phrase to gain a deeper understanding of the meaning of profit as understood by Mr. Ismail. The profound meaning (*noesis*) obtained is that profit, according to Mr. Ismail, is not merely the accumulation of financial gains, but a form of financial appreciation that reflects recognition of the teachers' efforts and dedication in educating the students. The meaning of that profit is formed based on his experience (*intentional analysis*), which is his real-life experience as a pesantren teacher receiving incentives or compensation from the foundation. This experience shaped the awareness that profit is not measured by the amount, whether large or small, but by the symbol of appreciation for the hard work and dedication in teaching. The conclusion (*eidetic reduction*) about the meaning of profit that can be drawn from Mr. Ismail's understanding is that profit is an appreciation in the form of material/financial compensation provided by the foundation, and this meaning is formed based on his experience as a teacher who receives compensation in recognition of his dedication, effort, and responsibility at the pesantren.

Furthermore, Mr. Anis expressed a similar sentiment, stating that profit, in the form of material gain (salary), was sufficient to cover his daily needs. Here's the account:

In terms of worldly matters, thank God we feel we have enough. With this responsibility, we can support our family and {fulfilling the needs of everyday life is an advantage for me personally}. With the monthly salary provided, it's enough to support my family and myself. That's the economic benefit for me.

Based on Mr. Anis's previous account, the researcher found the initial meaning (*noema*) of profit to be material (money/salary). This is implied thru his statement, "fulfilling the needs of everyday life is an advantage for me personally" The researchers then applied *epoche* to the expression to strip away the understanding of profit in a business or profit-making sense, resulting in a deeper meaning (*noesis*): that profit, according to Mr. Anis, is not merely an addition to wealth, but financial sufficiency capable of supporting daily life for himself and his family. This meaning is formed based on his experience (*intentional analysis*), which includes real-life experiences as a pesantren teacher receiving a monthly salary from the foundation. He felt this salary was sufficient to support his family and himself. From that experience, the awareness formed that profit is defined as economic sufficiency, not solely on the large or small nominal amount. The conclusion that can be drawn from the meaning (*eidetic reduction*) is that profit is understood as a monthly salary sufficient for daily living needs, and this interpretation is formed based on Mr. Anis's experience as a teacher who receives regular compensation from the foundation. Therefore, profit is more understood as economic sufficiency for the family and himself.

Furthermore, Mrs. Sri revealed, in line with previous informants, that profit is the material (salary) they receive from the Pondok Pesantren foundation. Here's her explanation:

As teachers, we naturally receive a salary, and there's also transportation money. Additionally, there are technical guidance sessions provided by the foundation. {At least besides knowledge, thank God we also received a salary and transportation allowance}.

In Mrs Sri's previous explanation, the researcher found the initial meaning (*noema*) of profit, which, according to her, is salary and transportation money. This meaning is implied thru her statement, "At least beside knowledge, thank God we also received a salary and transportation allowance" The researchers then applied *epoche* to the expression to strip away the understanding of profit as business profit, resulting in a deeper meaning (*noesis*): according to Mrs Sri, profit is a form of financial appreciation in the form of salary and transportation allowance provided by the foundation to pesantren teachers. This meaning was formed based on her experience (*intentional analysis*) as a pesantren teacher who received a monthly salary and transportation allowance from the foundation. This experience shaped the awareness that profit is understood as material obtained regularly to support daily life. Thus, the conclusion about meaning (*eidetic reduction*) that can be drawn from Mrs Sri's understanding is that profit is understood as a material/financial form, such as salary and transportation allowance, provided by the foundation to pesantren teachers as appreciation for their dedication and responsibility in teaching. Based on the previous analysis results, it can be illustrated in Figure 1.1 as follows:

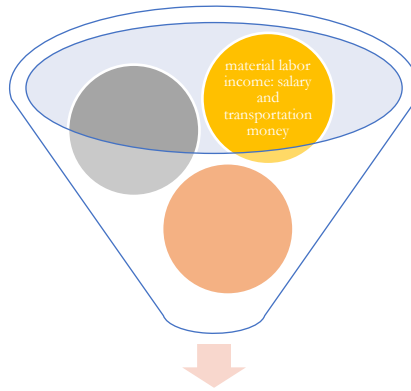


Figure 1.1 Meaning of Profit as Material

The previous figure shows that teachers at Hidayatullah Islamic Boarding School interpret profit materially as salary and transportation allowance from the foundation. The results of this study are consistent with previous research that found that income for contract teachers during the pandemic is perceived as material earnings to meet daily living needs (Muyassaroh and Syaiful 2022). Furthermore, the results of this study also align with research proving that material compensation significantly affects the performance of contract teachers (Ikbal et al. 2021). Additionally, this study aligns with findings that reveal that the revenue accounting practices of kindergarten honorary teachers stem from their primary professional income as a source of material support for their living needs (Thalib and Monantun 2023).

In other professions, profit is also understood as material gain. For example, profit for salt farmers and middlemen in Madura is understood as a means to meet their living needs and develop their businesses (Nasifa and Sula 2024). Similarly, profit for MSME actors is not just a large gain, but also the turnover of capital used again for the sustainability and development of the business (Rohmatunnisa 2023). Profit is also understood as material to meet operational obligations, such as employee salaries and electricity costs (Setyowati 2022). Meanwhile, income for rice farmers is interpreted through increased production yields influenced by labor, capital, and the use of machinery (Rifdah and Handayani 2022). Thus, it can be affirmed that the meaning of profit in material form is a common view across various professions, whether teachers, farmers, or business actors, because they are all positioned as a means of meeting living needs and sustaining economic activities.

### **The Meaning of Profit as Student Achievement**

Teachers interpret profit not only in material terms (money) but also in non-material forms such as student achievement. This is as stated by Mr. Ismail as follows:

Yes, so if a student achieves, it is a bonus profit; it is considered a profit because the minimum standard is that they understand what is being conveyed. So when they achieve that little bit of excellence is an advantage for the school, the foundation, and for the child themselves. Because if he's a high-achieving student, that means his abilities are above average. Yes {when he achieves, it's an advantage or profit}.

Based on Mr. Ismail's previous statement, the researcher found the initial meaning (*noema*) of profit to be student achievement. This meaning is implied through his statement: "when he achieves, it's an advantage or profit" The researchers then applied *epoche* to the expression to strip away the understanding of profit in a material/financial sense, resulting in a deeper meaning (*noesis*): according to Mr. Ismail, profit is non-material success in the form of student achievement, which is viewed as additional gain. The meaning of that profit is formed based on his experience (*intentional analysis*) as a teacher who witnessed students not only understanding the lessons as a minimum standard, but also achieving higher accomplishments in the form of achievements. This success brings pride to the teachers, added value to the school and foundation, and benefits to the students themselves. Thus, it can be concluded (*eidetic reduction*) that the meaning of profit according to Mr. Ismail is a non-material form of students' success in achieving accomplishments considered a shared benefit. The meaning of this profit is formed from his direct experience of witnessing the success of students that brought pride, added value, and collective benefits to the teachers, school, foundation, and the students themselves.

A similar point was also explained by Mrs. Marwati, who stated that student achievement is seen as an advantage for her. Here's an excerpt from her interview:

Yes, when {high-achieving students, of course, we also feel happy, because that's an advantage for us} in introducing this school to the community and showing that even though we live in a pesantren, the students here are high-achievers.

According to Mrs. Marwati's previous account, the researcher found that the initial meaning (*noema*) of profit for her was student achievement. This meaning is implied through her statement: "high-achieving students, of course, we also feel happy, because that's an advantage for us" The researchers then applied *epoche* to the expression to strip away the understanding of profit in a material/financial sense, revealing a deeper meaning (*noesis*): according to Mrs. Marwati, profit is inner happiness and pride born from the success of her students in achieving accomplishments. This meaning of profit was formed based on her experiences (*intentional analysis*) as a teacher who daily accompanies her students, feels their efforts in learning, and witnesses the results they achieve. A student's success is not only a personal achievement for the student but also a moral and emotional benefit for the teacher who feels their hard work is valued. Thus, it can be concluded (*eidetic reduction*) that the meaning of profit according to Mrs. Marwati is a non-material form, namely the achievements of students that bring a sense of pride, happiness, and inner satisfaction to the teacher. This meaning of profit is formed based on her experience in educating students to achieve success, which is seen as an immaterial gain for educators.

Furthermore, Mrs. Sri explained that she interprets student achievement as profit because it can enhance the school's reputation. Here's her explanation:

Yes, of course, [it's also an advantage for us because the achievements of the students can support the quality of our education and automatically raise the status of the pesantren]. So people can know that the students at this boarding school

have participated in competitions, for example, science olympiads and so on. And several times, students who participated in competitions or contests *Alhamdulillah* brought home prizes, even in running races, the female students were able to win.

Based on Mrs. Sri's previous statements, the researcher found the initial meaning (*noema*) of profit to be student achievement. This meaning is implied thru her expression: "it's also an advantage for us because the achievements of the students can support the quality of our education and automatically raise the status of the pesantren" The researchers then applied *epoche* to the expression to strip away the understanding of profit in a material/financial sense, revealing a deeper meaning (*noesis*): according to Mrs. Sri, profit is non-material success in the form of student achievement that can improve the quality of education and enhance the institution's reputation. The meaning of this profit is formed based on his experience (*intentional analysis*) as a teacher who directly witnessed students participating in various competitions, from science olympiads to sports competitions, and successfully bringing home the championship. The success of these students brings a sense of pride and is understood as an advantage that enhances the recognition of the pesantren in the eyes of the community. Thus, it can be concluded (*eidetic reduction*) that the meaning of profit according to Mrs. Sri is a non-material form, namely student achievement, which not only reflects the quality of education but also serves as a means of enhancing the reputation and recognition of the pesantren. The meaning of this profit is formed from her experience witnessing the success of students in various competitions, which has a positive impact on the institution's image. Based on the previous analysis results, it can be illustrated in Figure 1.2 as follows:

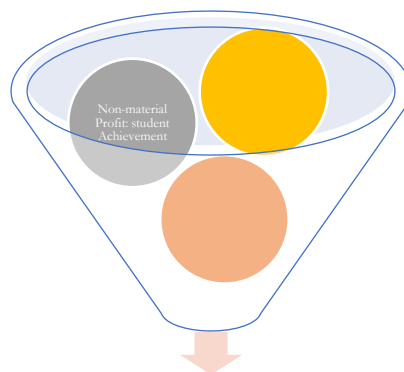


Figure 1.2 The Meaning of Profit as Student Achievement

The previous image shows that teachers interpret profit not only materially but also non-materially through student achievement, which brings pride, happiness, inner satisfaction, and added value to the institution. The results of this study are consistent with research showing that teacher happiness is formed by students success in learning, which provides satisfaction and enthusiasm for teaching.(Qona'ah 2020) Additionally, other studies emphasize that profit is not solely defined in material terms, but also in the form of peace, happiness, and blessings, which are considered life's gains (Mais, Nursanita, and Wahyuni 2023). In other professions, profit is also understood in non-material forms. For example, profit in Banten transactions is

not only understood materially, but also as a “feeling” of happiness and release from karma (Suryani et al. 2021a). Similarly, profit in the performance of the *Tumbilotohe* culture is not only understood materially, but also in non-material forms such as happiness, inner satisfaction, spiritual values, and cultural preservation (Thalib 2022). Thus, it can be affirmed that the meaning of profit in non-material forms is an understanding that transcends various professions and cultural practices, as it is positioned as inner, spiritual, and social gain that goes beyond mere economic aspects.

### **The Meaning of Profit as an Act of Worship**

The next meaning of profit is an act of worship. Beside interpreting profit as student material and achievement, teachers interpret it as a transcendental form, namely religious charity. This is as explained by Mr. Ismail as follows:

The non-financial meaning of profit may not be something we can achieve at this time because there are differences between teaching at other schools and here. In this place, we focus more on the child's Islamic religious education. {If we don't get the profit in this world, God willing, we will be rewarded by Allah SWT}. Because sometimes profit can't be measured in material terms.

Based on Mr. Ismail's previous account, the researcher found the initial meaning (*noema*) of profit to be a form of religious charity. This meaning is implied thru his statement: “If we don't get the profit in this world, God willing, we will be rewarded by Allah SWT” The researcher then applied *epoche* to this statement to shed the understanding of profit in a material/financial sense, thus discovering a deeper meaning (*noesis*) that profit, according to Mr. Ismail, is a reward and recompense from Allah SWT that is transcendental and cannot be measured by material means. The meaning of that profit is formed based on his experience (*intentional analysis*) as a pesantren teacher who focused more on Islamic religious education, where the hard work of teaching was not always proportional to the material benefits received, but was interpreted as a charitable act of worship that would be rewarded in the afterlife. Thus, it can be concluded (*eidetic reduction*) that the meaning of profit according to Mr. Ismail is a non-material form of religious charity believed to bring reward and recompense from Allah SWT. This meaning of profit is formed from his experience in educating students with the intention of worship, even tho worldly profits are not always felt directly.

A similar point was also explained by Mr. Anis, namely, charitable deeds that are not only obtained in this world but also in the afterlife. Here's what Mr. Anis said:

Yes {the benefits are certainly more for the afterlife}. By teaching knowledge, we can also earn rewards, a continuous charity in the hereafter. As mentioned in the hadith, “When a person dies, their deeds are cut off except for three things, including the knowledge we teach our students, which we hope to benefit from in the hereafter.”

In Mr. Anis's previous explanation, the researcher found the initial meaning (*noema*) of profit to be gain in the afterlife. This meaning is reflected in his statement: “the benefits are certainly more for the afterlife” The researcher then applied *epoche* to this expression to shed the understanding of profit in a material sense, thus discovering a deeper meaning (*noesis*):

that profit, according to Mr. Anis, is charitable deeds in the form of rewards from the knowledge he taught to his students, the rewards of which continue to flow even after the teacher has passed away. This meaning of profit was formed based on his experience (*intentional analysis*) as a teacher who understood his role not merely as transferring knowledge, but also as instilling religious knowledge that is beneficial for the students' lives. This belief aligns with the Prophet's hadith which states that charitable deeds, including teaching knowledge, are considered *jariah*, and the reward for that knowledge will continue to flow until the afterlife. Thus, it can be concluded (*eidetic reduction*) that the meaning of profit according to Mr. Anis is a non-material form of charity that provides eternal reward, both in this world and the hereafter. The meaning of this profit is formed based on his experience in teaching knowledge with the belief that its benefits will continue to flow to his students and become a provision for good deeds in the afterlife.

Furthermore, Mrs. Marwati revealed that the spiritual profit was already extraordinary because the place she worked was indeed a special dormitory for girls, so besides the conditioned religious law, their social interactions were also maintained. Here's an excerpt from her interview:

From a spiritual perspective, this is truly the place to be because we are conditioned here, the Sharia is followed, so {the spiritual benefits are already extraordinary because the Sharia and our interactions are also directed}.

Based on Ibu Marwati's previous explanation, the researcher found the initial meaning (*noema*) of profit to be spiritual gain. This meaning is reflected in her statement: {the spiritual benefits are already extraordinary because the Sharia and our interactions are also directed} The researcher then applied *epoche* to the expression to strip away the understanding of profit in a material sense, leading to a deeper meaning (*noesis*): that profit, according to her, is the spiritual benefit born from a boarding school environment for girls, where Islamic law is well-applied and the students' interactions can be maintained. The meaning of this profit is formed based on his experience (*intentional analysis*) as a teacher in a girls' boarding school environment, with an education system that not only emphasizes academics but also conditions the practice of Islamic law and guides students' social interactions. This environment provides spiritual added value that is directly felt by both teachers and students. Thus, it can be concluded (*eidetic reduction*) that the meaning of profit according to Mrs. Marwati is a non-material form of spiritual gain obtained from the conducive pesantren educational environment, both in terms of Islamic law and social aspects. The meaning of this profit is formed based on his experience working at a special dormitory for girls that upholds religious values and creates a religious atmosphere for all its residents.

Next, Mrs. Sri revealed that profit for her is a form of ongoing charity, earned when the good she teaches is understood and conveyed by her students to many people. Here's an excerpt from her interview:

Yes, in my personal opinion, {the benefit is when I teach something good and they follow, understand, and can pass it on to others}. With that goodness, I feel I've earned ongoing charity. That's the profit for me.

Based on the previous statements of Mrs. Sri, the researcher found the initial meaning (*noema*) of profit to be charity. This meaning is reflected in his statement: "the benefit is when I teach something good and they follow, understand, and can pass it on to others" The researchers then applied *epoche* to the expression by stripping away the understanding of profit in a material sense, thus uncovering a deeper meaning (*noesis*) of profit understood as the continuation of good deeds thru students. For her, true profit is when the knowledge or goodness taught does not stop with the students, but continues to flow to others. This meaning of profit is formed from her experience (*intentional analysis*) as a teacher who feels inner satisfaction when the teachings of goodness are not only understood by the students, but also practiced and disseminated to their environment. Thus, the reward or continuous charity flows even after the direct role of the teacher is no longer present. Thus, in conclusion (*eidetic reduction*), the meaning of profit according to Mrs. Sri is transcendental profit in the form of continuous charity (*amal jariyah*) because the goodness she teaches her students can be passed on to many people. This meaning of profit is formed based on her experience as a teacher witnessing her students understand, practice, and spread goodness to others.

A similar point was also explained by Mr. Kasim, stating that the personal benefit for him is a charitable act that becomes an asset when he teaches. This was stated in the following interview excerpt: This was stated in the following interview excerpt:

If I were to talk about the personal benefits I've gained from teaching here, the main thing is that we're educating people. {Even if the material we get isn't much, what we're looking for is the ongoing charity.} If we can educate one person and they become a good person, that will actually be our asset when we face God later...If that experience is actually, I am a former student, I entered the boarding school from a young age, so from there I learned what the real benefits are of teaching at a boarding school or being a madrasah teacher. Materially, it is small, but my experience from entering the boarding school is what then led me. With my reflection as a student, and then the long journey, that's what made me interested in teaching at this pesantren. Because while the material gain was not much, God's reward was greater.

In Mr. Kasim's previous explanation, the researcher found the initial meaning (*noema*) of profit to be charitable giving. This meaning is reflected in his expression: "Even if the material we get isn't much, what we're looking for is the ongoing charity" The researchers then applied *epoche* to the expression by stripping away the understanding of profit in a material sense, thus uncovering a deeper meaning (*noesis*) of profit understood as a spiritual asset in the form of ongoing charity that serves as provision when facing God. The meaning of profit is formed based on his experience (*intentional analysis*) as a former student who lived in a pesantren from childhood, eventually choosing to teach there. From that long experience, he realized that the material profit from teaching was relatively small, but the spiritual profit in the form

of reward and continuous charity was far greater in the sight of Allah. Thus, the conclusion (*eidetic reduction*) is that the meaning of profit according to Mr. Kasim is transcendental profit in the form of continuous charity, which is seen as a valuable asset before Allah. This meaning was formed based on his experience as a former student and his life journey, which strengthened his belief that true profit is not material, but an eternal reward in the sight of God. Based on the previous analysis results, it can be illustrated in Figure 1.3 as follows:

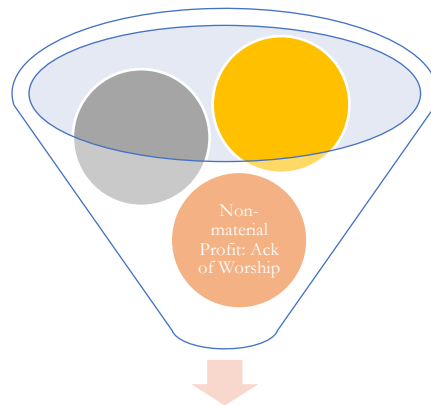


Figure 1.3 The Meaning of Profit as an Act of Worship

The previous image showed the results of data analysis, which was the interpretation of non-material profit understood by pesantren teachers as acts of worship, namely a spiritual orientation that emphasizes eternal reward from God as the true form of profit. Based on the previous discussion, it can be concluded that the meaning of profit for the teachers is not only understood in material terms, but also in the transcendental and non-material dimension. Profit is understood as charitable deeds, ongoing charity, and spiritual benefits believed to bring rewards and recompense from Allah SWT. This finding aligns with research showing that teacher happiness is not solely derived from material factors, but also from spirituality that motivates them to work more enthusiastically, be easily grateful, and strive to do good for Allah SWT (Qona'ah 2020). Similarly, another study confirms that gratitude significantly influences teacher happiness, indicating that happiness stems not only from external factors but also from spiritual awareness (Naufal, Hasanah, and Sholichah 2024).

In other professions, profit is also understood in transcendental and non-material forms. For example, profit in an Islamic perspective is understood as a metaphor for Prayer (Da'wah, Organization, and Trust), which emphasizes faith, good deeds, and spiritual responsibility as forms of true profit (Landali, Niswatin, and Yusuf 2020). Similarly, profit is also understood as a spiritual and social value, where profit is positioned as a means of worship, blessing, and ease for others (Auliyah and Angraini 2024). In fact, the concept of zero-based profit is interpreted not only operationally, but also spiritually, namely as a form of worship to Allah SWT through social service and charity to the poor (Tenrigau et al. 2023). Other research also shows that the selling price for traditional market traders is not only understood in material terms, but also contains non-material values such as spirituality and social responsibility (Efendi and Amin 2021). Similarly, profit for Islamic financial businesspeople is

not only understood in material terms, but also as a non-material means of proselytization and benefit for society (Addury 2023). Furthermore, income for the people of *Tuthubhada* Traditional Village is not only understood as material wealth, but also as non-material forms such as art and gratitude (Uda and Leniwati 2022).

### Reflection of Gorontalo's Local Cultural Values Behind the Meaning of Profit by Pesantren Teachers

In the previous discussion, three meanings of profit were found from the perspective of teachers in Islamic boarding schools: profit was interpreted as material, as student performance, and as acts of worship. Reflecting on these three meanings of profit provides the researcher with the understanding that these meanings reflect the cultural value of Gorontalo, which is "*Diila o'onto, bo wolu-woluwo* (not seen but present)". This expression conveys the meaning of teaching that in life, one should not only pursue what is visible, but also seek something that is not visible but is actually present. What is expressed as *o'onto* or visible is material, while what is not visible but is present is what provides that material, namely Allah *Subbahana Huwata'ala*. This expression is often used by missionaries in their preaching, as a reminder to be very grateful, to engage in remembrance (*zikir*), and to perform acts of worship. Don't just focus on what's visible, so there's a balance between life in this world and life in the hereafter (Daulima 2009).

More clearly, the researcher describes the form of profit meaning from the teachers at the Gorontalo-based Islamic boarding school based on local cultural values in Figure 1.4 below:

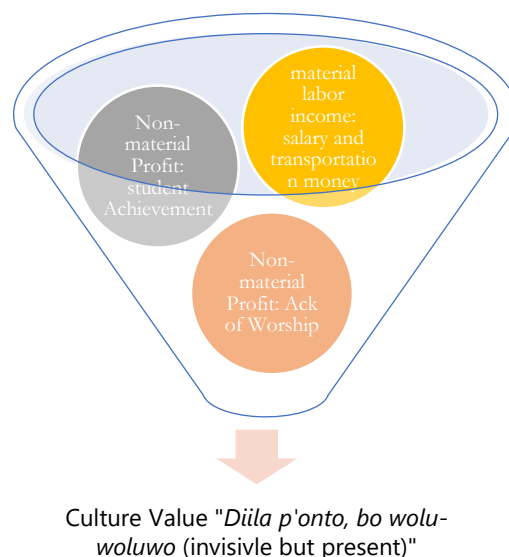


Figure 1.4 Reflection of Gorontalo's Local Cultural Values Behind the Meaning of Profit by Pesantren Teachers

The meaning of profit understood by pesantren teachers indicates a close connection with the local Gorontalo cultural philosophy of *Diila o'onto, bo wolu-woluwo* (not visible but present). Material goods, such as salary, reflect the dimension of "*o'onto*" or something visible,

as it is physically present and its benefits are directly and tangibly felt. However, behind that lies an eight-dimensional gratitude for the sustenance believed to come from Allah SWT. Similarly, the meaning of profit in student achievement also reflects these two sides. The visible achievements in the form of trophies, awards, and public recognition are *o'onto*, while the intangible feelings of happiness and pride are *wolu-woluwo*, which enrich the emotional value of the students' success.

Furthermore, the meaning of profit as a charitable act of worship is the most tangible form of this cultural philosophy. Although the rewards and continuous charity cannot be seen with the eye, the belief that Allah SWT's recompense is real demonstrates a dimension that is actually more essential. Thus, the overall meaning of profit found truly represents a balance between worldly and otherworldly aspects, between the visible and the invisible. This reflection reinforces that Gorontalo's local wisdom serves as a framework for maintaining life harmony, so profit, in the view of pesantren teachers, is not solely measured by material means, but is understood as a holistic gain that connects economic, social, and spiritual dimensions into a unified life experience. The study's findings, which show profits rich in local cultural values, are supported by several previous studies, including one that indicates that management accounting practices in MSMEs are influenced by local cultural values as the basis for business decision-making (Fitriani, Andari, and Farida 2025). The results of this study are also consistent with research that found that profit in Banten transactions is not only understood materially, but is also interpreted as happiness and *karma* derived from spiritual values (Suryani et al. 2021b). Furthermore, the concept of farmer's profit (*falāh*) is far from materialistic and capitalistic orientations; rather, it is a holistic profit that is not trapped in the mechanism of linear growth as the definition of profit in modern accounting (Mulawarman 2020). Additionally, for coffee farmers, profit is not just material; it is a component that sustains life, including meeting individual and family needs, although the perceived well-being is still limited (Alkaf, Amin, and Anwar 2022).

## CONCLUSIONS AND RECOMMENDATIONS

The conclusion of this study indicates that the meaning of profit at Pesantren Hidayatullah Gorontalo is not reduced solely to the material dimension as understood in modern accounting, but has a broader and contextual meaning. Teachers interpret profit in three main dimensions: first, profit as material gain in the form of salary, benefits, or financial rewards, which is seen as appreciation for their dedication; second, profit as student achievement, which brings pride, inner satisfaction, and enhances the institution's reputation; and third, profit as an act of worship, believed to have transcendental value and bring rewards in the afterlife. This finding confirms that the meaning of profit in the context of pesantren is highly influenced by local cultural values and Islamic spirituality (*Diila o'onto, bo wolu-woluwo* - unseen but present), so the construction of profit is not solely oriented toward material accumulation, but also encompasses blessings, happiness, and devotion. Based on the research findings, it is recommended that pesantren strengthen their reward system for teachers by balancing financial, social, and spiritual aspects, so that teacher motivation and

dedication can be maintained. In addition, further research needs to be conducted at other pesantren with different cultural backgrounds to enrich the perspective of local value-based accounting. The results of this research can also serve as a reference for Islamic education administrators and policymakers in designing a teacher welfare model that aligns with Islamic cultural and spiritual values.

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