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## Accounting of *Tumbilotohe*: An Islamic Ethnomethodology Study

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### ABSTRACT

This study aims to construct accounting practices in the implementation of *tumbilotohe* culture. This study uses a spiritual paradigm with an Islamic ethnomethodology approach. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy. There were four informants in this study. The four informants were selected using a purposive sampling technique. The results of the study found that the capital for the implementation of *tumbilotohe* comes from natural resources that can be obtained and used free of charge by residents, donations by residents obtained through granting requests for financial assistance in the form of proposals and initiatives from residents. The practice of capital accounting is conditional on the value of sustenance from the Creator and help each other. These values are contained in the lumadu value "*dilla o'onto, bo wolu-woluwo*" which means invisible but there. This phrase teaches in life not only to chase what is seen but also to look for something that is not visible but exists. The next value is *huyula*. The results of this study contribute to the concept of accounting practice in the implementation of the *tumbilotohe* culture, which not only consists of materials but also requirements with local cultural values and religiosity.

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## INTRODUCTION

Accounting studies based on local wisdom values are essential to do. It aims to preserve local cultural accounting amidst western countries' onslaught of accounting adoption and implementation. So far, the accounting studied in education is accounting knowledge that comes from western countries and conditions with the values of that country. These values are in the form of self-interest,

materialism, secularism, and utilitarianism (Triuwono, 2015). Values contrary to the local wisdom of this nation are conditioned by human values and faith in the creator.

The adoption and implementation of modern accounting are not without problems. But on the contrary, it raises problems about the increasingly marginalized local culture-based accounting. Local culture-based accounting might even disappear and be replaced by modern accounting. This is also reminded by some experts, for example. Including (Shima & Yang, 2012), a single standard (adopting IFRS) can kill uniqueness as a nation. This is a minor concern for decision-makers in the Indonesian accounting profession. (Cooper et al., 2003), by adhering to a single international standard (IFRS), local norms and culture will be eroded by globalization showing a drive toward homogenization. (Kamayanti & Ahmar, 2019), IFRS, a widening of the wings of globalization, will result in cultural alienation or a 'horror' culture, namely the loss of national identity.

The development of accounting science exacerbates this condition. In this case, there is far less research on local culture-based accounting than on modern values-based accounting. This refers to the data contained in the Directorate General of Research and Technology. In 2020 there were a total of 3.692 accounting studies published in nationally accredited journals. Unfortunately, of these, only 17 accounting studies raised the theme of local culture. The rest is an accounting study based on modern values (Thalib & Monantun, 2022). This is very unfortunate, considering that Indonesia is a country rich in culture but still needs to be explored in the field of accounting studies. Based on these data, the development of accounting knowledge based on local culture is still rarely carried out.

Several studies on local culture-based accounting have been conducted in the accounting field. For example, (Widhianningrum & Amah, 2014), through a study of ketoprak accounting, their study found that the economic compensation obtained was only a means to preserve and ensure the survival of the ketoprak arts group. For more information, (Harkaneri et al., 2014) through a study on understanding the practice of profit sharing in the rubber plantations of the Kampar Riau community. Their study found that profit-sharing contains the values of justice, socialism, honesty, and trustworthiness, where profit-sharing is a customary tradition passed down from generation to generation and is based on Islamic religious values. Furthermore, there are (Musdalifa & Mulawarman, 2019) through a study of Siballipariq culture in household accounting practices. Their study found that the siballipariq culture made income a fortune and gave birth to mutual trust between husband and wife in income management.

Several previous studies on local cultural accounting reflect that, in essence, accounting consists not only of material (money) but conditions with local cultural values based on faith in the Creator. This is what moves researchers to study accounting in the Gorontalo cultural context. The Gorontalo area is one of the provinces in Indonesia which has a unique culture, 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) (Baruadi & Eraku, 2018). This means that every cultural implementation in the region Gorontalo is based on Islamic religious law, and even values from Islam become a guide in every activity of local community life (Thalib, 2022). *Tumbilotohe* is one of the Gorontalo cultures that is carried out to welcome the holy month of Ramadan.

Based on the previous discussion, the research question is how did the informants practice accounting at the Tumbilotohe cultural celebration? Departing from the formulation of the question, this research aims to construct *tumbilotohe* accounting practices based on local wisdom values.

## Literature Review

### Accounting

General understanding about accounting which is limited to technique and calculation is not something that appear in sudden. The two terms appear in most literatures in accounting. For instance; the definition stated by (American Institute of Accountants, 1940):

“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”

It is obviously understood that accounting defined by American Institute of Accountants refers to the terms technique and calculation. The accounting technique lies on its form of recordings which are divided into two types of transaction such as; debit and credit. While, calculation refers to financial transactions. In the end, these two terms of accounting yield information which is beneficial for decision making. In accordance with the previous explanation, ([Accounting Association. Committee to Prepare a Statement of Basic Accounting Theory American, 1966](#)), 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”

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 ([Suwardjono, 2011](#)), ([Hofstede, 1986](#)), ([Mardiasmo, 2002](#)) that in the developing of accounting, it is affected by several things such as cultural values , economic sector, law and regulation system , and social and politics in where accounting develops. The practice of accounting in a country is quite different from the others and so is the practice in one area to another. Since each country or area has its own cultural values, economic system, law system and politics, it, therefore, must be understood that there are factors especially one that concerns with the local values could affect the form of accounting, technique of accounting and calculation of accounting. In accordance with those factors, ([Burchell, S., Clubb, C. & Hopwood, 1985](#)) consider that accounting tend to emphasize on the social factor: “Accounting is coming to be seen as a social rather than a purely technical phenomenon. The social contexts of the accounting craft are starting to be both recognized and made more problematic. ... accounting both emerges from and itself gives rise to the wider contexts ...Accounting ... also has come to be more actively and explicitly recognized as an instrument for social management and change”. Based on the previous explanation, accounting is influenced by its social construction, and vice versa.

### ***Tumbilotohe Culture***

Morphologically, *tumbilotohe* comes from two words: *tumbilo*, which means to turn on or turn on, *tohe* means light. *Tumbilotohe* means pair of lights. The lamp intended for the *tumbilotohe* custom is not an ordinary lamp but a resin lamp wrapped in woka leaves in the Gorontalo language "*ombulo*." This lamp is used for lighting the "*molontalo*" ceremony, touching a seven-month-pregnant woman's stomach at birth ceremonies, or welcoming babies. These death ceremonies are in the morgue on the night of welcoming *lailatulkadar*. This lamp made of resin is called *tohetutu* or original lamp. *Tumbilotohe* is a part of the culture of the Gorontalo tribe, which only applies in the Gorontalo area as an activity to welcome *Lailatulkadar* night and welcome Eid, but it is not Islamic law ([Daulima & Hamzah, 2007](#)).

*Tumbilotohe* contains the following elements: (a) *tumbilotohe* is part of Gorontalo culture with historical value regarding the introduction of Islam in the Gorontalo region; (b) *tumbilotohe* is part of the activities of welcoming the month of Ramadan for the Gorontalo tribe, but is not an Islamic law; (c) *tumbilotohe* with *tohetutu* lights is a solemn activity, in a series of welcoming the night of *lailatulkadar*, and the night of Eid ([Daulima & Hamzah, 2007](#)).

### **METHOD**

This study uses a spiritual (Islam) paradigm. The researcher chose this paradigm because the Islamic paradigm recognizes that reality is not limited to matter but also a non-material reality, which

is God's creation (Triyuwono, 2015). This is in line with the aim of this study, which is to construct accounting practices in the *tumbilotohe* culture, which consists of material and non-material.

This study uses an Islamic ethnomethodological approach. An Islamic ethnomethodology is an approach developed from modern ethnomethodology. A modern ethnomethodology is an approach that studies the way of life of group members who believe that this way of life is created by creativity among fellow group members without God's intervention in it (Garfinkel, 1967). Islamic ethnomethodology is a study that studies the way of life of group members. Fellow group members can create this way of life with the permission of the Creator. The researcher chose Islamic ethnomethodology income because this study aimed to construct how informants practice accounting in implementing *tumbilotohe* culture, which requires local wisdom values (Thalib, 2022).

This research uses a type of qualitative method. The researcher chose this type of research because this study aimed to understand and interpret the way informants practice accounting in the *tumbilotohe* culture, not to generalize the findings. (Sugiyono, 2017) explained that the purpose of using qualitative methods is to understand and interpret social reality, while the purpose of using quantitative methods is to generalize the findings.

This research is located in Gorontalo province, Bone Bolango district, especially in two villages, namely Tambo'o and Dunggala. The researchers chose the two villages because youth groups and residents carry out the *tumbilotohe* celebration using bottled lights, not electric lights. The implementation of the *tumbilotohe* culture initially used bottle lamps, but due to the scarcity of kerosene, several places have looked for other alternatives, namely, using electric lights.

The informants in this study amounted to four people. The four informants were selected using a purposive sampling technique. (Sugiyono, 2017) explained that purposive sampling is a technique for determining informants based on specific criteria. These criteria are in the form of experience and knowledge of informants related to the theme of this research. The researcher chose the four informants because all four were actively involved in implementing the *tumbilotohe* culture. Table 1 below summarizes the information from the four research informants.

Tabel 1. Research Informants

No	Name	Information
1	Alfian	Head of the Tambo'o Village Youth Organization
2	Boston	Head of the Dunggala Village Youth Organization
3	Mr. Hasan	Villager
4	Mrs. Hamidah	Villager

Source: Results of data processing by researchers in 2023

This study used three data collection techniques: passive participatory observation, structured interviews, and documentation. (Yusuf, 2017) explained that passive participatory observation is a data collection technique in which the researcher observes the social situation being studied but is not directly involved in the social situation. Technically, in this study, researchers observed how the informants practiced accounting in implementing the *tumbilotohe* culture but were not directly involved. Furthermore, the following data collection technique is structured interviews. (Sugiyono, 2017) explained that structured interviews are a data collection technique in which, before conducting the interview, the researcher has compiled a detailed list of questions and digs up information based on the interview guide. Technically, in this study, before conducting interviews with informants, the researcher had prepared a list of questions related to how the informants practiced accounting for implementing *tumbilotohe* culture. Then the researcher used the interview guide to gather information from the informants. The following data collection technique is documentation. In this study, the documentation presented later is a portrait of social activity, in this case, the atmosphere of the

preparation and implementation of *tumbilotohe*. This is important as support for research data obtained from passive participatory observation and structured interviews.

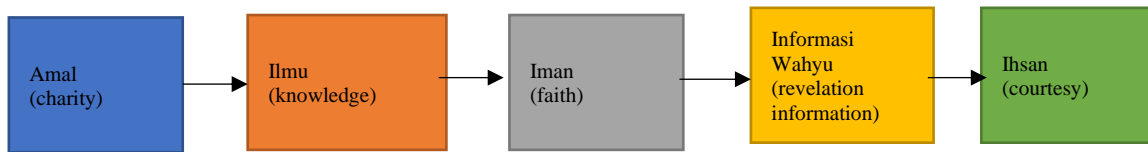


Figure 1. Analysis of Islamic Ethnomethodology Data

The data analysis technique used in this research is data analysis from Islamic ethnomethodology. As shown in Figure 1 previously, there are five data analysis stages: analysis of charity, knowledge, faith, revelation information, and courtesy. The first stage is charity data analysis. In the analysis of Islamic ethnomethodological data, charity is a contextual expression and action of group members and refers to their way of life (Thalib, 2022). Technically, in this study, the charity analysis finds expressions and actions from informants that refer to how they practice accounting for the *tumbilotohe* cultural celebration.

The second stage is the analysis of science. In analyzing Islamic ethnomethodological data, knowledge is the rational meaning of expressions and actions among group members that refer to their way of life. The rational meaning is understood jointly by group members (Thalib, 2022). Technically, in this study, the analysis of science serves to find the rational meaning of how informants practice accounting in implementing *tumbilotohe* culture.

The third stage is faith analysis. In the analysis of Islamic ethnomethodological data, faith is the non-material value that becomes the leading spirit of the way of life among group members (Thalib, 2022). Technically, in this study, faith analysis focuses on finding non-material values, both local cultural values and religiosity, from how informants practice accounting in implementing *tumbilotohe* culture.

The fourth stage is the analysis of revelation information. This analysis connects the non-material values of the way of life of group members with the values contained in Islamic religious law, namely the Koran and hadith (Thalib, 2022). Technically, in this study, the analysis of revelation information functions to relate non-material values from the way informants practice accounting in the *tumbilotohe* culture with the values contained in the Koran and hadith.

The fifth stage of data analysis is *ihsan*. This analysis serves to unite the four findings from the previous analysis into one unit to obtain a whole meaning about why group members implement this way of life (Thalib, 2022). Technically in this study, *ihsan* analysis serves to unify the four previous findings so that awareness can be obtained about why the method of accounting practice in the *tumbilotohe* culture is implemented by informants.

## RESULTS AND DISCUSSION

### Results

#### Capital Sourced from Nature

In carrying out the *tumbilotohe* cultural celebration, the management plans that the cost to be spent on this activity is IDR 10,000,000. The total budget has been minimized by not budgeting for the cost of bamboo as a bottle lamp post. The youth committees took the initiative to take bamboo directly from the mountain close to where they live. This is as explained by Alfian as follows:

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*The initial planned budget for this tumbitohe activity was around IDR 10,000,000. And this amount has been discussed with the members of the youth group. Because we live in a rural area, we have natural resources that support the implementation of the tumbitohe culture. For example, bamboo is Rp. 10,000 in urban areas, even more than that price. We did not budget for the bamboo in the proposal because we can get it for free here. We are close to the mountain, a few meters from our house it is already a mountain, so we are helped by natural resources. Everything is about money in urban areas, so it's also tricky. For example, the rice fields had yet to be fitted with lights last night. The next day after Friday prayers, we went to the mountains to look for wood, then we made a benchmark, and it was finished in just a few hours. They are the members themselves who took the initiative to make it. Suppose we are very burdened with fuel. That fuel costs one million more, position 1 liter of oil asking Rp 20,000. On this, we used almost 200 liters for three nights. Because at this time, its activities have spent 150 liters of fuel. That's tough.*

Based on the previous informant's explanation gave the researcher an understanding that the initial plan for this activity would cost Rp. 10,000,000. The implementing committee has tried to minimize the capital needed for *tumbilotohe* activities by utilizing the natural resources around their homes. For example, they were taking bamboo and wood from the mountains. Alfian explained that with the natural resources owned by the village, they could reduce costs for holding the tumbitohe celebration. Alfian emphasized that the obstacle they experienced in implementing the *tumbilotohe* culture was the funds to buy kerosene fuel. The kerosene had reached more than 150 liters for the first day alone. At the same time, this celebration will be held for three consecutive nights.



Documentation 1. The Tambo'o Youth Organization Committee is making standards for *Tumbilotohe*

stakes to hang bottle lights. In Alfian's previous narrative, capital accounting practices were found as equipment capital for *tumbilotohe* activities. This practice exists in charities "we can get it for free here. We are close to the mountain." The knowledge from this charity is that bamboo is one of the tools used for *tumbilotohe*. The Tamboho village youth committee can obtain the bamboo equipment free of charge. This is due to where they live close to the mountains. So that bamboo can be obtained for free. The regular price for bamboo is IDR 10,000. But we do not need to pay for it because we can get bamboo for free from the mountains.

Furthermore, Mr. Hasan applied the same thing; he took bamboo from his garden as a standard for battle lamps. So he does not need to pay to buy bamboo. The following is a detailed explanation:

*Yes, this bamboo is mine. This bamboo is not assistance from village officials. I provide this bamboo. I plan to hang two bottles of lights on one pole. I still have the bottle lamp too. There are also students whose KKS is currently preparing to implement tumbitohe. The head of the village asked them to make a tumbilotohe celebration. Then if the residents in Dunggala village have made a standard and*

*provided bamboo, we are just waiting for kerosene from the government. For us, the important thing is that the standard for hanging bottle lamps already exists*

Starting Mr. Hasan's previous narrative gave researchers an understanding that the villagers were also independently preparing for the *tumbilotohe* celebration apart from youth organizations. They use natural wealth in the form of bamboo around their residence as a standard for bottle lamps. Mr. Hasan explained that residents had personally prepared a standard and a bottle lamp, and they hoped that the village government could assist in the form of kerosene.



Documentation 2.  
Mr. Hasan is preparing Standard Bottle Lights



Documentation 3.  
Bottle Light Benchmark by Dunggala Youth Organization

Document 2 previously described the situation where Mr. Hasan set benchmarks for implementing *tumbilotohe*. Meanwhile, Document 3 describes the situation regarding the standard bottle lamp made by members of the dunggala village youth organization. Furthermore, youth organizations and residents are jointly preparing to implement this *tumbilotohe*. This is explained by Mrs. Hamina as follows:

*Yes, Mr. Hasan immediately took this bamboo in his garden. Mr Hasan carried the bamboo. Even though it was broad daylight and while fasting, he still went to the garden to collect bamboo. So apart from residents, youth organizations are also preparing for the implementation of this tumbilotohe. Youth organizations and residents work together to carry out tumbilotohe. Mr. Hasan dug the ground and provided the bamboo, so we were waiting for the kerosene. There are also light bottles. For the lamp bottles, I will use the ones from previous years. The bottle needs to be washed. At home, we have provided 70 bottles of lamps. Yes, the garden is over there across the river. If you think about it, the garden is only a trust from Allah. The point is that all of this belongs to Allah.*

Mrs. Haminah's previous explanation gave researchers an understanding that the youth organization and local residents are working together to carry out the *tumbilotohe* culture. Mr. Hasan has taken bamboo from his garden, drilled a hole, and staked the bamboo, which will later be used to hang a bottle lamp. For Grandpa Hasan and Grandma Haminah's house, they prepared 70 bottles of lamps. They hope the government can help provide fuel for kerosene. In the excerpt from the interview, Hamidah's mother emphasized that, in essence, her family only received trust from the Creator to manage the garden. The original owner of the garden is Allah SWT.

In the previous narrative of Mrs. Hamidah, capital accounting practices were found in the implementation of *tumbilotohe*. The practice is in the form of bamboo capitals and bottle lamps to prepare tumbitohe. This practice is found in the charity "Yes, Mr. Hasan, who immediately took this bamboo in his garden." The knowledge from this charity is that residents take bamboo directly from their respective gardens. So they do not need to pay to buy bamboo in the tumbitohe implementation.

The following charity is "we have provided 70 bottles of lamps". Knowledge from this charity is the next capital for carrying out the *tumbilotohe* culture, namely bottle lamps. The community still keeps the bottle lamps used for the *tumbilotohe* implementation in previous years. Therefore, they no longer need a new bottle lamp for *tumbilotohe* implementation.

### **The capital for *Tumbilotohe* 's Activities is Sourced From Community Donations**

In holding this *tumbilotohe* celebration, the youth committee members requested financial assistance from residents and several entrepreneurs. This is as explained by Alfian below:

*The first source of funding comes from proposals. Then from donors. Some organizations and companies support this. So we work with them. Before this tumbilotohe activity, the first activity we did was ketuk sahur or koko'o. This activity received a good response from residents. Then they automatically give participation. They said, "hopefully, this will help with the activity," Finally, the funds were collected. Then there are also several businesses here, such as trading companies. So we submitted activity proposals to those places. Thank God many traders are here, so we submit activity proposals to them. And get support too. For example, there is the Santika Trade Business. There is Gray Food. They provide financial assistance. For example, to contract a stage, tents, everything costs money. So those who support the funds. Then there are also community members because they are proud of the activities we are holding, so they donate funds too.*

Starting Alfian's previous narrative gave researchers an understanding that the source of funds for this *tumbilotohe* cultural activity came from residents and traders. They obtained the source of funds through donations for ketuk sahur activities, providing activity proposals, and some people gave it directly to the activity committee. Alfian revealed that the community directly provided financial assistance because they felt proud of the *tumbilotohe* culture that was successfully held in their village.



Documentation 4. *Tumbilotohe* by Karang Taruna Tambo'o

Documentation 4 previously described the *tumbilotohe* situation held by youth organizations in Tambo'o village. Alfian's previous narrative found that capital accounting practices were a source of capital for implementing the *tumbilotohe* culture, which came from donations from residents after



the ketuk sahur activity. This practice exists in charity "they give participation". The knowledge from this charity is that before carrying out the *tumbilotohe* activities, the youth committee members hold a tap sahur activity. This activity received a good response from the Tambo'o village community, so they automatically contributed to implementing the next activity, namely *tumbilotohe*. Still, in the same interview excerpts, capital accounting practices were found as sources of capital originating from requests for funds from traders in Tambo'o village. This practice is found in charity "there are many traders here, so we submit activity proposals to them.". The knowledge from this charity is that the source of capital for *tumbilotohe* activities comes from traders around the village of Tambo'o. The committee proposed funding assistance to obtain these funds and gave the proposal to several traders. The following practice of capital accounting was in the form of donations from residents after seeing the implementation of the first day of *tumbitohe*. This practice exists in charities "the people maybe because they are proud of the activities we are holding, so they give money too." The knowledge of this charity is that when carrying out the *tumbitohe* activities on the first day, the residents automatically donate funds while the activities are in progress. We use the funds as capital for the *tumbitohe* activities for the next two days.

Aflian's previous explanation was in line with Baston's. As chairman of the youth organization in Dunggala village, he explained that the funds for implementing the *tumbilotohe* activities came from donations from activities before the implementation of *tumbilotohe* and the provision of proposals for financial assistance to each resident. Here is a snippet of the explanation

*Suppose the capital comes from donations from the surrounding community. Then the committee also submitted proposals for several trading businesses. Then also, before the tumbilotohe activity, an online game activity was held. KKS students in the Dunggala village held this activity and opened a donation. Thank God, every night for one week, there are funds collected. So the donation fund was indeed devoted to making tumbitohe activities. We call it the tumbilotohe charm. The tumbilotohe activity is not just lighting a bottle lamp but also coupled with activities for reciting the Koran, reciting verses, and calling to prayer competitions.*

Boston's previous explanation gave researchers an understanding that the capital for carrying out the *Tumbitohe* activities came from donations from the local community. The committee also submitted several proposals to the traders. And donations from participants in online game activities held by KKS students. The executive committee used the funds collected to organize the *tumbilotohe* activities.



Documentation 5. *Tumbilotohe* by Dunggala Youth Organization

Documentation 5 previously described the situation of *tumbilotohe* implementation by youth organizations in Dunggala village. In Bason's previous narrative, capital accounting practices were found as sources of activity capital from donations from the Dunggala village community. This practice is found in charities "the capital comes from donations from the surrounding community." The knowledge from this charity is that the organizing committee for the *tumbilotohe* activity in Dunggala village is holding a fundraiser for this *tumbilotohe* activity. Residents of Dunggala village

provided funds for the implementation of these activities. Furthermore, the following capital accounting practice is a source of capital from donations from online gaming activities. The knowledge from this charity is that before holding the *tumbilotohe* activity, the committee in Dunggala village held an activity about online games. While the activity was taking place, the committee raised funds for the *tumbitohe* cultural activity.

## Discussion

The previous discussion found that the practice of capital accounting for the implementation of the *tumbilatohe* culture was in the form of bamboo. The implementing committee and local residents obtained this bamboo capital free of charge. This reflects the value of sustenance given by the Creator, which humans can use free of charge. Furthermore, in the Islamic culture of Gorontalo, elders often advise always remembering to avoid getting stuck in material that has the effect of forgetting the Creator of the material, namely Allah SWT. This advice is found in *lumadu* "*Dilla o'onto, bo wolu-woluwo*" which means invisible but there. The meaning of this phrase is to teach in life not only to chase what is visible but also to look for something that is not visible but exists. What is expressed by *o'onto* or visible is material, while what is not visible, but someone gives the material, namely Allah Subbahana Huwata'ala. Preachers often use this expression in preaching as a warning to give thanks, make remembrance, and do good deeds. Don't just get hung up on what is visible; there is a balance between life in this world and hereafter (Daulima, 2009).

The belief of the informants that, in essence, the valid owner of these Natural resources is Allah SWT, and they can use these natural resources for free is a reflection of the cultural value "*dlla o'onto, bo wolu-woluwo*" Furthermore, several previous researchers have discovered that accounting is practiced based on faith in the creator. For example, (Harkaneri et al., 2014), through a study on the practice of profit sharing in the rubber plantations of the Riau Kampar community. His study found that landowners provide a more significant portion of profit sharing to land managers. This is because, in general, land owners are families who have wealth, while land managers come from poor people. Providing a more significant profit-sharing portion to land managers is based on the belief that the sustenance owned by the landowner must be used so that they can help each other. This is because sustenance is just a deposit. The actual owner is Allah SWT. The division of profit sharing is also based on the philosophy of the local community in the form of Adat with *syara's*, *syara'* with the Book of Allah" with the meaning of "*syara'* (religious law) to say, custom to use. So what is contained in religion (Islam) is used by adat. Therefore, in carrying out this profit-sharing, it is strongly influenced by traditional values and Islamic values.

This is in line with the findings of (Niswatin. Noholo et al., 2017), through a study of the behavior of overseas Betawi micro-entrepreneurs toward cost reduction. Their study found that Betawi micro-entrepreneurs believe that not all expenditure content can be interpreted as costs that must be avoided or made efficient. The expenses in question are *zakat*, *infaq*, and *alms*. In their belief, these three expenditures should not be minimized but maximized. This is believed to increase revenue. The decision-making technique is based on an Islamic perspective by prioritizing trust. The mandate in question is an orientation toward cost reduction, both economically, socially, and spiritually oriented.

Furthermore, the practice of accounting that lives with faith in the Creator was also discovered by (Thalib et al., 2022) through a study of *dila o onto bo wolu woluwo*. The results of his study found that traders used the profits they earned to meet their personal needs and share among others. This is based on the belief that there are rights from other people behind the sustenance they have. Beliefs about sustenance are sourced from Allah SWT in line with the values contained in Islamic religious law. This is as contained in the revelation of Q.S Nuh verses 10-12. So I told them:

'Ask forgiveness from your Lord, verily He is Most Forgiving, He will send you heavy rain. And multiply your wealth and children, and provide for you gardens and provide (also in them) rivers for you. Furthermore, the alignment of the values of capital accounting practices with the values contained in Islamic religious law gives researchers awareness about the nature of capital accounting implemented in implementing *tumbilotohe* culture, not just material (money), but lives with local cultural values and faith in the Creator.

In the previous discussion, accounting practices were found in the form of capital originating from donations from residents. Reflecting on these accounting practices gives researchers an understanding the mutual value behind implementing capital. This value is reflected through the actions of residents who provide material to enliven the implementation of the *tumbitohe* culture. Furthermore, in the Islamic culture of Gorontalo, Please help for the common good known as *huyula* (Daulima, 2009). *huyula* is doing something joint work by a group of people or community members in the sense of mutual assistance and reciprocity. The implementation of *Huyula* for the Gorontalo community can be seen in several types, namely; (1) *ambu* is an activity of helping each other for the common good or better known as community service, besides that *ambu* is one of the ways used by the community to solve problems in society, such as: fights between residents, differences of opinion; (2) *hileiya* is an activity of helping spontaneously, which is considered an obligation as a member of the community; (3) *ti'ayo* is an activity of mutual help between a group of people to do someone's work. In other words, accounting practice in implementing the *tumbilotohe* culture is conditional on local wisdom values in the form of *huyula ambu*, namely mutual help activities to resolve common interests, in this case, preserving Gorontalo culture (Sumar, 2018).

Furthermore, accounting practices that are conditional on local cultural values in helping each other have been found by several researchers—for example, (Musdalifa & Mulawarman, 2019) through a study of *sibaliparriq* culture in household accounting practices. The results of this study found that the culture of *sibaliparriq*, a culture of cooperation in all matters, both material and spiritual, between husband, wife, and other families in household life, makes income a source of sustenance and creates mutual trust between husband and wife in terms of income management. This aligns with the findings of (Rahmawati & Yusuf, 2020) through a study of '*sipallambi*' culture in profit-sharing practices. The study's results found that the culture of '*sipallambi*' (help) is the foundation for the community in carrying out a profit-sharing system. The harvest-sharing system carried out by sharecroppers is not solely used to provide or help other people to earn income. The system is intended to provide benefits to both parties to the agreement. Distribution of profit sharing must prioritize justice in it. This is consistent with the findings of (Amaliah & Sugianto, 2018) through a study of the concept of Betawian selling prices in a snail frame. The results of their study found that the selling price applied by the Betawi people was not only formed by material but also contained religious values in the form of alms and social values. The selling price also reflects *ubuddiyah* profit and religious profit.

In Islamic religious law, the value of helping is contained in the revelation of Surah Al-Maidah verse 2, which means: "Please help you in goodness and piety, and do not help you in committing sins and transgressions." In line with the values that become the spirit of the informants to practice accounting in the *Tumbilotohe* culture with the values contained in Islamic law, it gives awareness that the essence of implemented accounting is not limited to material but conditions with local cultural values and religiosity.

## CONCLUSION

This study aims to construct accounting practices at the *Tumbitohe* cultural celebration based on local wisdom values. The research results show two accounting practices namely; The first is the

practice of accounting in the form of natural capital that can be utilized free of charge. Local cultural values condition this accounting practice in the belief that the natural wealth utilized by the informant essentially belongs to God. Humans are only given the mandate to manage it. In Gorontalo culture, elders often internalize these values through *lumadu* "*dilla o'onto, bo wolu-woluwo*" meaning invisible but there. The meaning of this phrase is to teach in life not only to chase what is visible but also to look for something that is not visible but exists. Second, the practice of accounting for capital originating from donations from citizens. This accounting practice is conditional on the value of helping or better known by the people of Gorontalo as *huyula*. The limitation of this research is the minimal information that can be extracted from the government at the village level. Suggestions for further research are to explore the meaning of the profit of implementing the *tumbilatohe* culture from the perspective of the governments in the Gorontalo area.

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