

REVEALING ACCOUNTING PRACTICES OF SCHOLARSHIP RECIPIENT STUDENTS: A STUDY OF ISLAMIC ETHNOMETHODOLOGY

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ABSTRACT

This study aims to reveal how students receive the Smart Indonesia Card (KIP) scholarship practice accounting based on the value of local wisdom. This study uses an Islamic paradigm with an Islamic ethnomethodology approach. There are five data analysis stages: charity (amal), knowledge (ilmu), faith (iman), information revelation (informasi wahyu), and good deeds (ihsan). The results of the study indicate that the amount of fees provided by the government is insufficient to cover all students' educational needs for one semester. Therefore, parents and families of students regularly send pocket money and foodstuff to cover the shortfall in costs. The practice of accounting in the form of financing needs and covering the lack of funds cannot be separated from students' gratitude. Financial assistance has dramatically eased the burden on parents and their families. In the culture of the Gorontalo people, being grateful for favors is one of the pieces of advice that the elders often convey through the expression (lumadu) "diila o'onto, bo wolu-woluwo" which means it is invisible but exists. The meaning is that this expression teaches that in life, do not only pursue the visible but also look for something that is not visible but exists. The implications of the results of this study present holistic accounting practices that are based on material, cultural values and religiosity

Keywords: local culture, smart Indonesia card, students, Gorontalo

ABSTRAK

Penelitian ini bertujuan untuk mengungkap cara mahasiswa penerima beasiswa Kartu Indonesia Pintar (KIP) mempraktikkan akuntansi berbasis pada nilai kearifan lokal. Penelitian ini menggunakan paradigma Islam dengan pendekatan etnometodologi Islam. Terdapat lima tahapan analisis data yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil penelitian menunjukkan bahwa jumlah biaya yang diberikan oleh pemerintah belum cukup untuk menutupi seluruh kebutuhan pendidikan mahasiswa selama satu semester. Oleh sebab itu, orang tua dan keluarga dari mahasiswa rutin mengirimkan uang jajan dan bahan pokok untuk menutupi kekurangan biaya tersebut. Praktik akuntansi berupa membiayai kebutuhan dan menutupi kekurangan dana tidak terlepas dari rasa syukur dari

mahasiswa. Hal ini disebabkan bantuan dana tersebut dirasa sangat meringankan beban orang tua dan keluarga mereka. Dalam kebudayaan masyarakat Gorontalo, mensyukuri nikmat merupakan salah satu nasihat yang sering disampaikan oleh para tua-tua melalui ungkapan (lumadu) “diila o’onto, bo wolu-woluwo” artinya tidak kelihatan tetapi ada. Maknanya adalah ungkapan ini mengajarkan bahwa dalam kehidupan, jangan hanya mengejar yang kelihatan, tetapi juga mencari sesuatu yang tidak kelihatan tetapi sebenarnya ada.”. Implikasi dari hasil kajian ini menghadirkan praktik akuntansi yang holistik yaitu berbasis pada materi, nilai budaya dan religiusitas

Kata kunci: *budaya lokal, kartu Indonesia pintar, mahasiswa, Gorontalo*

INTRODUCTION

This study aims to reveal the value of local wisdom behind the accounting practiced by students receiving the Smart Indonesia Card (KIP) scholarship. This research is essential because the development of accounting science in the form of research results in the field is dominated by accounting research independent of the values of local wisdom. Some examples of accounting studies based on modern values, for example, those carried out by (Ameilia & Syaifuddin, 2022; Fatoni, 2022; Hidayah et al., 2022; Rahmalia et al., 2022; Ramadani & Zakiy, 2022). The Directorate of Higher Education Research data in 2021 shows that the number of accounting publications is 3,692. But unfortunately, when we look more closely, it turns out that there are only seventeen scientific publications that raise the values of local wisdom from accounting research. Meanwhile, the remaining 3,676 are accounting research based on modernity values (Thalib, 2022b), (Thalib & Monantun, 2022). This fact is indeed regrettable because Indonesia is a rich country in local wisdom and values. However, in accounting studies, the richness of this culture is still rarely revealed to the surface. It is what makes this research necessary to do; as an effort to preserve accounting based on local cultural values.

Mathews & Perera (1993) explains that accounting is a science that is shaped by an environment that is conditional on the values of the environment in which it is formed. Ultimately accounting can also shape the environment in which accounting is adopted. (2006b) likens accounting to a double-edged sword. Knowledge is formed and can also shape the environment in which it is adopted and implemented.

Currently, the accounting knowledge that is learned and implemented is knowledge adopted from western countries, which is conditional to modern cultural values such as egoism, materialism, capitalism, and utilitarianism (Triyuwono, 2006a), (Triyuwono, 2015), (Triyuwono, 2011a), (Triyuwono, 2010), (Triyuwono, 2011b), (Kamayanti, 2016c), (Kamayanti, 2016a), (Kamayanti, 2017), (Kamayanti, 2011), (Kamayanti, 2016b), (Azwari, 2018), (Mulawarman. & Ludigdo, 2010), (Alfia, Yulis Diana. Triyuwono, Iwan. Mulawarman, 2018), (Musdalifa & Mulawarman, 2019a). The adoption and implementation of modern accounting can threaten the sustainability of local accounting and can even replace the values of local wisdom with values

of modernity. It has also been reminded by (Kamayanti & Ahmar, 2019), (Zulfikar, 2008), (Thalib, 2019).

Based on the previous discussion, reviewing accounting research based on the nation's cultural wealth is essential and urgent. It aims as an effort to preserve local accounting. This study on local cultural accounting is focused on the Gorontalo area. It is because Gorontalo is one of the provinces that has its own unique culture, "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (customs based on sharia, sharia-based on the book of Allah (Al-Quran) (Ataufiq, 2017), (Botutihe & Daulima, 2003), (Daulima, 2004). It means that every implementation of cultural rituals, including the daily interactions of the Gorontalo people, cannot be separated from the values of Islamic teachings as guidelines.

Furthermore, this accounting study based on local wisdom values from the Gorontalo community focuses on how students from the Gorontalo tribe practice accounting. It is interesting to do because, so far, accounting research that raises the culture of the Gorontalo community has begun to be carried out by several researchers, for example Thalib et al (2022), Amaliah & Mattoasi (2020), Anwar et al (2015). However, some of these studies have not focused on how Generation Z practices accounting. This is the novelty of this research compared to previous local cultural accounting studies; this study focuses on how Generation Z practices accounting based on local wisdom values. Referring to the statement Gladwell (2009) that the value of local wisdom is a value that is passed down from generation to generation. This study attempts to photograph how Generation Z practices accounting based on Gorontalo's local wisdom values. The research question is how do students practice accounting based on local cultural values? This study aims to uncover the local cultural values behind accounting practiced by students.

THEORITICAL REVIEW

American Institute of Accountants (1940) Accounting is the art of recording, classifying, and summarizing in a significant manner and terms of money, transactions, and events that are, in part, at least, of a financial character and the results thereof. Furthermore Accounting Association. Committee to Prepare a Statement of Basic Accounting Theory American (1966) define accounting (As) the process of identifying, measuring, and communicating economic information to permit informed judgments and decision users of the information. Departing from these two definitions, they are clear that accounting is limited to techniques and calculations whose purpose is to produce financial statements so stakeholders can use them. Accounting is not a science limited to techniques and calculations but accounting is a science that is formed and can also shape the environment. It is because accounting is the knowledge that is conditional on the values of the environment in which it is practiced. It is as defined by (Mathews & Perera, 1993). Although the conventional view is that accounting is socially constructed as a result of social, economic, and political events, alternative approaches suggest that accounting may be socially constructed.

Several researchers have carried out studies on local culture-based accounting. For example, Widhianningrum & Amah (2014), through research on ketoprak accounting in the ketoprak arts community in Pati. The results of this study found that the economic compensation obtained was only a means to preserve and ensure the survival of the ketoprak art group. Furthermore, there is Arena et al., (2017) through a study of accounting by batik entrepreneurs in Tanjung Bumi. Their study found that accounting practices by batik entrepreneurs were accounting by rote. This is a condition with a philosophy full of religious culture that fortune is not mathematics that must be considered. Furthermore, there is (Musdalifa & Mulawarman, (2019b) through a study of sibaliparriq culture in household accounting practices. The study found that the sibaliparriq culture made income a fortune and gave birth to mutual trust between husband and wife in income management. Departing from several previous studies, it shows that accounting is knowledge implemented based on the values of local wisdom and religiosity. The difference between this research and several previous studies lies in the focus of this study on the Z generation practicing accounting requirements with local cultural values. This departs from the understanding that culture is a value passed down from generation to generation (Gladwell, 2009).

RESEARCH METHODS

This study uses a type of qualitative method. It is because problems in research, in the form of finding the values of local wisdom behind accounting practices, can only be answered by going directly into social situations, observing and listening, and understanding how accounting is practiced. That is, the setting of data collection is carried out in a natural context. Sugiyono (2018) explains that one of the characteristics of using qualitative methods is that data collection is carried out in a natural context (no experimental treatment).

There were four research informants in this research. The four informants were selected using a purposive sampling method, namely the determination of informants based on specific criteria (Yusuf, 2017), (Moleong, 2015). In this case, the criteria are; first, the informant is a student majoring in accounting from the Gorontalo tribe; second, the informant has a cumulative achievement index (GPA) of at least 3.5; Informants with GPA are believed to be able to explain how they practice accounting when they receive educational funding assistance from the government; third, the informant is a student who receives the Smart Indonesia Card (KIP) scholarship. Based on these criteria, the informants in this study were determined. This research is located at IAIN Gorontalo, especially the 2021 batch of Islamic accounting majors. The number of accounting students in that class is 24 people. Meanwhile, nine students received KIP scholarships. The researcher chose four students because the four students came from the Gorontalo tribe. This is, of course, in line with the aim of this research, which is to reveal how students majoring in sharia accounting who come from the Gorontalo tribe practice accounting,

especially when they receive scholarship assistance from the government. The following is detailed information about the four informants.

Table 1. Research Informants

No	Full Name	Nick Name	Age	GPA	Tribe	Parents' job
1.	Nur Rahmi Tiara	Tiara	19	3,72	Gorontalo	Farmer
2.	Cindriyati Ibrahim	Cindri	19	3,64	Gorontalo	Farmer/Labourer
3.	Adelia Malik	Adel	19	3,54	Gorontalo	Farmer
4.	Khairunisa Ibrahim Ninis		19	3,52	Gorontalo	Farmer

Source: the results of research data

Data analysis technique. The data obtained through observation and interviews were further analyzed using data analysis techniques from Islamic ethnomethodology: data analysis of charity (*amal*), knowledge (*ilmu*), faith (*iman*), information revelation (*informasi wahyu*), and good deeds (*ihsan*). The first stage is the analysis of charity. What is meant by a charity in the analysis of Islamic ethnomethodology are all expressions and actions of fellow group members that have contextual meaning (Thalib, 2022a). Technically, in this research, the charity analysis aims to find informants' expressions and actions related to accounting practices, which have contextual meaning.

The second stage is the analysis of knowledge. What is meant by knowledge in Islamic ethnomethodological analysis is the rational meaning of expressions and actions that are understood together by group members (Thalib, 2022a). Technically, in this study, the knowledge analysis aims to find the rational meanings shared by students for their expressions and actions in practicing accounting.

The third stage is faith analysis. What is meant by faith in Islamic ethnomethodological analysis are non-material values (emotional and religiosity) from expressions and actions by fellow group members (Thalib, 2022a). Technically, in this study, faith analysis aims to find non-material values, local culture, and religiosity from the expressions and actions of students when they implement accounting.

The fourth stage is the analysis of revelation information. This analysis aims to relate the non-material values of expressions and actions by group members with values in Islamic law (Al-Quran and Hadith) (Thalib, 2022a). Technically, in this study, faith analysis serves to relate the non-material values of the way students practice accounting with the values found in the Qur'an and hadith.

The fifth stage is good deeds analysis. What is meant by good deeds in Islamic ethnomethodological analysis is the whole meaning obtained from the expressions and actions of fellow group members. The integrity of the meaning of the action is obtained by bringing together the findings from the

analysis of charity, knowledge, faith, and revelation information (Thalib, 2022a). Technically, in this study, good deeds analysis is the meaning of students' actions when practicing accounting.

RESULTS AND DISCUSSION

The Smart Indonesia Card scholarship recipients revealed that the total amount they received per semester was Rp 6,600,000. Then the funds are automatically deducted from their total semester fees of Rp 2,200,000 so that the remaining money they receive is Rp 4,200,000. The students revealed that the remaining funds were not enough to cover all their educational needs for one semester. It is as expressed by Khairunisa below:

The rest of the money given is not enough to pay for one semester's education needs, so if it's not enough, **then I usually borrow money from friends, or there are also money from my parents, they send money and food such as pickles and eggs.**

In the previous statement, Khairunisa explained to the researcher that the amount of financial assistance provided by the government, which was deducted after tuition, was not enough to finance their educational needs for one semester, therefore if they needed additional funds, usually Khairunisa borrowed money from friends. At the same time, at the boarding house, her parents sent pickled food, eggs, and also pocket money for the day.

Based on Khairunisa's previous explanation, it was found that accounting practices found in **charity** "then I usually borrow money from friends, or there are also money from my parents, they send money and food such as pickles and eggs." The **knowledge** from this charity is that the remaining scholarship funds provided by the government of Rp. 4,200,000 are not enough to cover all student needs for one semester. Therefore, if she runs out of money, she will borrow money from her classmates, and her parents still send pocket money and food such as pickles and eggs every week.

Furthermore, Tiara also conveyed the same thing that the remaining money from the government assistance of Rp. 4,200,000 would be used to buy a laptop. Therefore, Tiara concluded that paying for living expenses during college was not enough, but it had immensely helped reduce other educational costs. In more detail, the following is her statement:

But if it was me. This semester was received, and I plan to buy a laptop, sir. Automatically there is no more money left, sir, *hehehe* it is gone. But God willing, I will receive it again next semester, so I will try to use it for other educational purposes, sir, because this semester I have bought a laptop.

From Tiara's previous explanation, the researcher understands that Tiara has used the remaining scholarship money to buy a laptop. Therefore the scholarship funds she received have been used up. This intrigues the

researcher to learn more about how Tiara finances her daily needs while studying on campus.

Oh, that's my grandfather, he already knew, right, because of the Rp. 4,200,000 was my plan to buy a laptop, so my grandfather would help by giving me Rp. 100,000 per week for pocket money. **So the money for the meal will be repaid by grandfather and uncle.** I also happened to be in the boarding house for only four days. The rest were Friday, Saturday, and Sunday at my grandfather's house. Also, when I want to go to the boarding house, I will bring pickles from Grandpa's house. Generally not Rp 100,000 per week given by my grandfather, usually Rp 70,000 will be given, Rp 60,000, or Rp 50,000 so... I will save the food by eating rice with pickles but pickles a little bit *hehehe* [delivered while laughing shyly], to get enough food, sir. But it's normal for me, only in Gorontalo, I always eat fish, in that village usually, the food is vegetables, Moringa leaves, uh, it's been like that since I was in elementary school. Hence, it's rare to eat fish in the village.

Tiara's previous explanation gave the researcher an understanding that she had used the remaining money from government assistance to buy a laptop. Therefore, Tiara no longer has money to pay for other educational needs, such as boarding and daily meals. Therefore, Tiara is again assisted by her grandfather to pay for her education. In addition to saving expenses Tiara usually makes pickles from her grandfather's house, which she will eat while in boarding houses. Based on Tiara's previous explanation, it was found that the capital accounting practices found in **charity** "So the money for the meal will be repaid by grandfather and uncle, sir." The **knowledge** of this charity is that Tiara has used the tuition assistance fund to buy a laptop. Therefore her grandfather will return to pay for her needs for one semester. Furthermore, Cindri explained that:

Hehehe, it's not enough, sir, because there are so many costs that must be paid apart from tuition, sir. Thank God, the tuition fee has been greatly helped by the scholarship money, and it's just that the cost of boarding houses, sir, also pays for daily meals... I once ran out of money, sir. Continue to cover it, sir, because it's not enough. It's like pocket money, sir, so my mother sent more money *hehehe*. Yes, it's Rp. 50,000 per week, sir. Thank God the money was enough. Mother also sent pickles, and eggs, so there is no need to buy more here because there are already side dishes, sir.

In Cindri's previous statement, the researcher understands that the capital provided by the government of Rp 6,600,000 is not enough to cover all tuition fees for one semester. According to Cindri, the capital is handy for her, especially to pay tuition fees, but if it is used to finance other educational needs, it is not enough. For example, to pay for boarding house and daily meals. Cindri has run out of money several times. Therefore to

cover the lack of funds, Cindri's parents still send her a weekly allowance of Rp. 50,000, she said that apart from sending pocket money, They also usually sends pickles and eggs to her parents.

Cindri's previous interview excerpts found that the practice of capital accounting was to cover the lack of capital. This is found in the **charity** "... I once ran out of money sir, then to cover it sir ... my mother sent money again *hehehe*". The **knowledge** of this charity is that the scholarship capital provided by the government is not enough to finance the needs of students for one semester. Therefore, to cover the lack of costs while studying, Cindri's parents still send pocket money per week or month, in addition to being able to save on their parents' spending on sending pickles.

Furthermore, Adel said the same thing, namely that the financial assistance from the government was not enough to cover the entire cost of education. However, it was enough to help reduce the cost of education, as follows:

It's not enough, sir, but at least it's beneficial... because my other friends and I bought laptops with the scholarship money in the second semester. **Because it's not enough, I still got money from my parents too**, sir, every month or every week. If every week it is Rp. 50,000 or Rp. 100.00. If that month is usually Rp. 200,000 straight away... if I run out of money and haven't received a shipment, sometimes I can borrow it from a friend, sometimes it's like that, for example, borrow it from Ninis *hehehe* (laughs shyly). Help each other, sir, and vice versa. If Ninis runs out of money, I'll also help later. For example, the parent's financial condition is still in crisis, so I am afraid to ask for money, sir. There are still friends who can help, sir.

Departing from Adel's previous explanation, the researcher understands that the capital in the form of financial assistance provided by the government was insufficient to cover all the educational needs of students for one semester. However, Adel emphasized that financial assistance had immensely helped reduce tuition costs. Therefore, until now, Adel is still assisted by her parents, especially by giving pocket money every week with a nominal value of Rp. 50,000 or Rp. 200,000 per month. In this difficulty, Adel borrowed money from a close friend. Vice versa, if a close friend has run out of money, then usually Adel assists in lending money.

In Adel's previous explanation, there are accounting practices in the form of covering the lack of costs. This practice is found in **charity** "Because it's not enough, I still got money from my parents too" The **knowledge** of this charity is that the capital in the form of tuition assistance for one semester provided by the government is deemed insufficient to finance all education costs. However, it has considerably eased the burden on the parents of students. In the second semester, Adel used the remaining scholarship money to buy a laptop. Therefore during the second semester, she still received allowances and food from her parents. However, suppose her parents are still experiencing economic

difficulties. In that case, the method used by Adel is to borrow money from a classmate, which will be replaced later if her parents have sent money.

Based on the previous discussion, it can be concluded that the scholarship assistance capital provided by the government is Rp. 6,600,000 per semester, and when receiving the assistance, the semester fee will automatically be deducted by Rp. 2,200,000. So the remaining funds received by students are Rp. 4,200,000. The remaining funds are not enough to cover the educational needs of students during their studies, but according to them, it is beneficial to ease the burden on their families, especially in meeting the costs of education. Furthermore, to meet the lack of capital, parents and families of students still send pocket money and food every month. However, if their parents do not have sustenance, then the student will borrow money from classmates and save supplies of pickles so that it can be enough until their family sends the money back.

The actions of the students in the form of using the scholarship funds provided by the government in the interests of education, the expression "the scholarship fund is indeed not able to cover all the needs for education costs for one semester, but it has greatly helped ease the burden on parents" reflects gratitude for their sustenance. In other words, the act of using the capital used by the government to finance education and cover the lack of costs is an accounting practice implemented by students. The accounting practice is conditional on non-material value (**faith**) in the form of gratitude for their sustenance.

Furthermore, in the culture of the Gorontalo people, the elders internalize this gratitude through the *lumadu* (expression) "*düla o'onto, bo wolu-woluwo*" which means invisible but exists. The meaning is that this expression teaches that in life, do not only pursue the visible but also look for something that is not visible but is there. What is expressed by *o'onto* or visible is material, while what is not visible is the one who gives the material, namely Allah *Subbahana Huwata'ala*. Missionaries often use this expression in preaching as a warning to be grateful, dhikr, and do good deeds. Do not just focus on what you see so that there is a balance between life in this world and life in the hereafter (Daulima, 2009).

Accounting practices based on the value of gratitude were also found Khairi (2013) through a study of understanding spiritual capital in business organizations through an Islamic perspective. The study results indicate that one form of spiritual capital from business owners is in the form of gratitude and the belief that sustenance comes from the Creator. Therefore the sustenance obtained must be spent by the Shari'a. In addition, the form of spiritual capital in the form of gratitude is to set aside some of the sustenance obtained to be given to those entitled to receive it. This is driven by the awareness that other people's rights are behind the sustenance obtained.

Furthermore Rimadani et al (2018), through a study exploring the meaning of profit behind the survival of "rural" transportation, it was found that gratitude for the profits earned per day is what causes these drivers to be reluctant to change professions. They believe that more or less sustenance comes from the Creator. The results of this study are also in

line with the findings Mursy & Rosidi (2013) through research entitled touch of taste behind the meaning of profit. The study results found that profit is interpreted from the abstract form, namely feeling; second, the form of profit as gratitude and happiness; third, profit serves as a spreader of happiness.

Furthermore, the value in the form of being grateful for sustenance is in line with God's commands, one of which is contained in the Qur'an Surah Ibrahim verse 7 (**revelation information**). "And [remember] when your Lord declared, 'If you are grateful, I will surely give you more; but if you are ungrateful, My punishment is severe indeed.'" Being grateful for the blessings given by the creator is a non-material value of accounting practiced by KIP scholarship recipients. Thus, the researcher realized (**good deeds**) that accounting is not limited to material (money) but conditions with the value of local wisdom of the local community, even the value of religiosity in the form of being grateful for the sustenance given by Him.

CONCLUSION

This study aimed to find the value of local wisdom in how students from the Gorontalo tribe practice accounting. The study found that the students, who received scholarship assistance from the government through the smart Indonesia card program, used the funds entirely for their educational expenses, such as paying tuition fees, boarding houses, and their daily food needs. However, they revealed that the total cost provided by the government was not enough to cover the entire cost of their education for one semester. However, it immensely helped ease the burden on their parents and families. Students' actions in the form of spending capital for educational assistance from the government and covering the lack of costs are accounting practices based on gratitude. This gratitude is reflected in their expressions in the form of feeling immensely helped by the capital provided by the government and using the capital entirely for educational needs. In the culture of the Gorontalo people, the elders often advise being grateful for sustenance through the expression (*lumadu*) "*diila o'onto, bo wolu-woluwo*" meaning invisible but present. The meaning is that this expression teaches that in life, do not only pursue the visible but also look for something that is not visible but is there. The results of this study contribute to and have implications for the development of accounting science, especially cultural accounting because it presents an accounting concept based on local wisdom values.

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