

# Reflection of local cultural values behind loss accounting practices by *ilabulo* sellers

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## Abstract

**Purpose:** This study aims to reveal the non-material value behind the practice of loss accounting by *ilabulo* traders.

**Methodology/approach:** This research uses the Islamic paradigm. The approach used is Islamic ethnomethodology. There are five data analysis stages: charity, knowledge, faith, revelation information, and courtesy.

**Results/findings:** The study results show that traders avoid losses by distributing the leftover *ilabulo* to the local community for free. This accounting practice is conditional on the value of patience. In the Islamic culture of Gorontalo, the elders often internalize the value of patience through lumadu "*mopo'o tanggalo duhelo*" The meaning of this expression is the whole of patience. The implication of this research is to present the concept of loss accounting based on local wisdom values.

**Conclusion :** This study concludes that *ilabulo* traders practice loss accounting based on the cultural and religious value of patience. By distributing unsold food to the community, traders embody local wisdom rooted in Islamic teachings and Gorontalo cultural expressions. This reveals that accounting practices at the grassroots level are not only economic but also deeply moral and communal.

**Limitations:** The limitation of this research lies in the informants who have yet to provide information from the cultural experts.

**Contribution:** The contribution of this research is that it can provide deeper insights into the local cultural values that influence the accounting practices of *ilabulo* traders. This can help us understand how culture plays a significant role in local-level accounting decision-making. Furthermore, the results of this research can be used to develop an accounting model that is more in line with the culture and local context of *ilabulo* traders. This can assist in designing more relevant and sustainable accounting practices.

**Keywords:** *Ilabulo, Islamic Ethnomethodology, Loss, Local Culture*

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## 1. Introduction

Accounting studies based on local wisdom values are essential to do. This is because so far, accounting knowledge has been dominated by theories/concepts/standards originating from Western countries, which are conditioned by modern values in the form of egoism, materialism, secularism, and utilitarianism (Briando, Triyuwono, & Irianto, 2017; Kamayanti, 2016a, 2016b; Kamayanti & Ahmar, 2019; Kamayanti & Lutfillah, 2022; Ludigdo & Kamayanti, 2012; Triyuwono, 2015; Wiyarni, Triyuwono, Ludigdo, & Djamhuri, 2013). Values essentially the opposite of the life breath of this nation are based on divine, human, compassion, and other values (Kamayanti, 2019a; Triyuwono, 2015). The introduction and execution of accounting practices in Western nations have their fair share of challenges. Conversely, raising the issue of the growing marginalization of accounting rooted in indigenous cultural values could potentially result in the eventual extinction of culturally grounded

accounting, making way for the prevalence of modern values. Some experts have also reminded me of this, for example, (Shima & Yang, 2012). The idea that adopting a uniform standard like IFRS might erode a nation's distinctiveness is not a significant worry for those making decisions within the Indonesian accounting field. (Cooper, Neu, & Lehman, 2003) Through adherence to a single global standard like IFRS, local customs and cultural uniqueness risk of being gradually due to the globalization's influence, which is pushing for more excellent uniformity. (Kamayanti & Ahmar, 2019) IFRS, as an expansion of globalization's reach, may lead to cultural estrangement or a 'horror' culture, characterized by the diminishing of national identity.

Modern accounting values, for example, are incorrectly reflected through the concept of accounting for losses which only recognizes losses as limited to material (money) and ignores non-material values. This reflects the value of materialism (Triyuwono, 2015). Furthermore, the egoism value of the accounting concept, for example, is reflected in the income statement, which accommodates more of the interests of capital owners (Sylvia, 2014). The value of utilitarianism is reflected in giving bonuses from managers determined by how much loss can be avoided, even though it could be in the process of avoiding these losses contrary to cultural and religious values (Triyuwono, 2015). Meanwhile, the value of secularism in accounting for losses is reflected through the dryness of religious values in the concept or theory of (loss) accounting (Kamayanti, 2016a).

Departing from the earlier problems, the researcher was moved to study loss accounting based on local cultural values. This study is focused on the Gorontalo region. This is because Gorontalo is one of the provinces with unique cultural values, namely a culture based on the values of Islamic religious law. This is reflected through the philosophy of the local community in the form of "*Adati Hula-Hula Syareati, Syareati Hula-hula to Kitabullah*" (adat is based on Shari'a, Shari'a is based on the book of Allah (Al-Quran) (Ataufiq, 2017; Baruadi & Eraku, 2018; Jasin, 2015). Furthermore, the subject of study is *ilabulo* traders who are in Gorontalo. These kinds traders were chosen because *ilabulo* is one of the traditional foods of the Gorontalo region.

## 2. Literature review and hypothesis/es development

### 2.1. Definition of Accounting

A common perception of accounting that focuses solely on techniques and calculations has yet to emerge suddenly. These two concepts are prevalent in many accounting literature sources. For example, the definition provided by the American Institute of Accountants: "Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and the results thereof" (American Institute of Accountants, 1940).

Definition of accounting provided by the American Institute of Accountants pertains to technique and calculation. The accounting technique is centered on its method of record-keeping, which involves categorizing transactions into two types: debit and credit. Meanwhile, calculation relates to financial transactions. Ultimately, these two accounting aspects generate valuable information for decision-making. Consistent with the earlier explanation, the Accounting Association defines accounting, which places significant emphasis 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" (Accounting Association. Committee to Prepare a Statement of Basic Accounting Theory American, 1966).

The question lies in whether or not accounting is only limited to technique and calculation. The answer is, of course no. Several things that need to be taken into consideration, as according to (Suwardjono, 2011), (Hofstede, 1986), (Mardiasmo, 2002) The development of accounting is influenced by various factors such as cultural values, the economic sector, legal and regulatory systems, and the social and political environment in which accounting evolves. Accounting practices in different countries or regions vary significantly due to the unique cultural values, economic structures, legal frameworks, and political landscapes of each. Acknowledging that these factors, particularly those related to local values, can impact the structure, techniques, and calculations used in accounting is essential.

In light of these considerations, (Burchell, S., Clubb, C. & Hopwood, 1985) suggest that accounting increasingly emphasizes the social dimension: "Accounting is increasingly recognized as a social phenomenon rather than purely a technical one. The social contexts surrounding the accounting profession are beginning to be acknowledged and seen as more complex. ... Accounting both originates from and contributes to broader social contexts ... Moreover, accounting is now more actively and explicitly acknowledged as a tool for social management and instigating change.". Based on the previous explanation, accounting is influenced by its social construction, and vice versa.

## **2.2. Previous Research**

Several researchers have conducted previous research on accounting practices in the cultural context. For example, (Musdalifa & Mulawarman, 2019), research investigation was carried out concerning the cultural aspects of household accounting practices among the sibaliparriq community. The research revealed that within sibaliparriq culture, income is perceived as a form of blessing and promotes a sense of mutual trust between spouses when it comes to managing their finances. Interestingly, the individuals involved in the study did not maintain any written records of their income or expenses. Instead, husbands directly contributed income to their wives without demanding written records or reports regarding expenditure allocation, relying on verbal communication as their primary means of managing family finances. Moreover, a study conducted by (Nurhalimah, Setiawan, & Haryadi, 2019) examined the accounting practices in business management within the scrap metal industry, focusing on the Madura Brotherhood culture. The research indicated that business capital was acquired through loans facilitated by robust familial connections and a foundation of trust. Additionally, the transaction procedures, encompassing both acquisitions and sales, relied on intuition, past experiences, and a readiness to accept potential losses. Conversely, the documentation of financial records was kept at a minimal level, primarily depending on individual memory while upholding a sense of mutual trust among all parties engaged in these transactions. Additionally, in a study conducted by (Rahman, Noholo, & Santoso, 2019), the concept of Islamic accounting within the context of dowry culture was examined. The research unveiled that within Islamic accounting principles, dowry is perceived and categorized as assets, liabilities, equity, income, and expenses. This interpretation arises from the longstanding tradition of applying elements of Islamic accounting to the practice of dowry. The variations in the definition, categories, objectives, and ownership status of dowry are influenced by factors such as the cultural significance, Islamic law (fiqh), and cultural norms. The cultural significance of dowry in Islamic accounting reflects the integral role of accounting grounded in religious values.

Moreover, (Amin, 2019) conducted a study in 2019 focusing on the perceptions of accounting students regarding accounting practices within the ethical framework of siri'na pacce. The research findings suggested that some accounting students associate the concept of siri'na pacce ethics in accounting practice with feelings of shame, self-respect, integrity in behavior, and adherence to established norms. When accountants incorporate siri'na pacce ethics into their work, it is anticipated that fraudulent accounting practices and deviations in the preparation of financial reports will be significantly reduced or eliminated. Additionally, in a study conducted by (Eltivia, Ekasari, Wahyuni, & Soedarso, 2019), they explored the integration of local culture into accounting education with the aim of enhancing the competitive advantage of graduates. The research outcomes suggest that this indigenous culture embodies esteemed principles which, when incorporated into accounting education, can empower Indonesian accountants to stand out in the global arena of competition. These distinctive values encompass spirituality, collaboration and harmony, as well as a strong work ethic.

## **3. Methodology**

In accounting research, several paradigms can be used to reveal reality. This research uses the Islamic paradigm. The researcher chose this paradigm because, from an Islamic perspective, the reality is not limited to the material but also a non-material reality in the form of emotional and spiritual; the whole reality is essentially His creation (Briando, Embi, Triyuwono, & Irianto, 2020; Briando et al., 2017; Kamayanti, 2015, 2016a, 2019b, 2020; Mulawarman, 2010, 2013; Triyuwono, 2015). This is in line with the objective of this study, which is to uncover loss accounting practices by *ilabulo* traders, which are not limited to material (money) but also non-material values in the form of local wisdom and religiosity.

This study uses an Islamic ethnomethodological approach. This approach is a development of Garfinkel's modern ethnomethodology. *Modern ethnomethodology* is a study that studies the way of life of group members. It is believed that the creativity of group members creates this way of life without God's intervention (Garfinkel, 1967; Kamayanti, 2020). Several accounting studies use a modern ethnomethodological approach, for example (Amir, 2021; Aruan, 2021; Djaddang & Kusumawardhani, 2019; Khaerana & Zam, 2020; Kirana & Guritno, 2019; Ramadhani, Triyuwono, & Purwanti, 2019; Rayyani & Abbas, 2020). *Islamic ethnomethodology* is a study that studies the way of life of group members, where this way of life is created with the permission of the Creator (Thalib, 2022). The researcher chose an Islamic ethnomethodological approach because the purpose of this study was in line with the objectives of Islamic ethnomethodology, namely to reveal how *ilabulo* traders practiced accounting based on local cultural values and religiosity.

The type of method used in this research is qualitative. The researcher chose this type of method because this study aimed to find the meaning behind the loss accounting practice by *ilabulo* traders, not to generalize the findings. In addition, this study was conducted in a natural context. Revealing the meaning behind a social condition and studies conducted in natural contexts are characteristic of this qualitative method (Creswell, 2014; Moleong, 2015; Sugiyono, 2017; Yusuf, 2017). Two types of data collection techniques are passive participatory observation and structured interviews. *Passive participation observation* is a data collection technique in which researchers are limited to observing social conditions without being involved in these activities (Yusuf, 2017). Technically, in this study, researchers are limited to observing how *ilabulo* traders practice loss accounting without being directly involved. The following data collection technique is structured interviews (Yusuf, 2017). The structured interview is a data collection technique in which, before conducting the interview, the researcher has prepared a detailed list of questions related to the research theme. The researcher digs up information based on the list of questions prepared beforehand. Technically, in this study, researchers had prepared a list of questions related to how *ilabulo* traders practice loss accounting based on local cultural values before interviewing research informants. Researchers then dig up information based on the list of questions.

This research is located in the Gorontalo area, specifically traders in the city of Limboto. The researcher chose this area because Gorontalo is one of Indonesia's provinces with a unique culture, namely a culture based on Islamic religious values. This is reflected in their cultural philosophy in the form of "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). culture must be in line with the values contained in Islamic religious law. These Islamic religious shari'a values also form the basis of all local community life activities (Thalib, 2022).

There were three informants in this research. The researcher chose the three informants based on the data collection technique in the form of purposive sampling. (Yusuf, 2017) explains that purposive sampling is a technique for determining informants based on specific criteria. These criteria can be in the form of knowledge and experience of informants. The researcher chose informants based on their experience in trading, which had been selling *ilabulo* for at least one year. The following is a summary of the informants in this study.

Table 1. Research Informants

No	Name	Trading Time	Address
1.	Mrs. Narti	± 14 Tahun	Limboto, Kel. Kayu Bulan
2.	Mrs.Uyan	± 2 Tahun	Limboto, Kel.Bolihuangga
3.	Mrs.Elen	± 2 Tahun	Limboto, Kel.Bolihuangga

Source: results of data processing researcher

Table 1 previously contains information about the informants in this study. The first informant was Mrs. Narti; she had been trading liable for ± 14 years. She lives in Limboto and is a native of the area. The second informant is Mrs. Uyan; she has been trading liable for ± 2 years. She is a native of Gorontalo,

specifically Limboto, Bolihuangga. The third informant's name is Mrs. Elen ; she has been selling *ilabula* for ± 2 years. She lives in the Limboto area, Bolihuangga.

The data analysis technique used in this study is data analysis from Islamic ethnomethodology, which consists of five stages in the form of analysis of charity, knowledge, faith, revelation information, and courtesy (Thalib, 2022). The following is an overview of the stages of Islamic ethnomethodology data analysis.

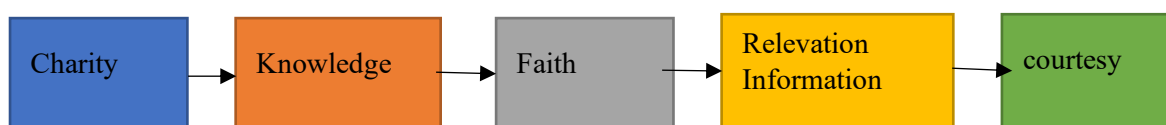


Figure 1. Islamic ethnomethodology data analysis  
Source : (Thalib, 2022)

The first stage of analysis is charity. In Islamic ethnomethodology, charity is an expression, expression, or action of group members that refers to their way of life (Thalib, 2022). Technically, in this study, charity analysis seeks to find expressions, expressions, or actions from *ilabulo* traders, especially those related to how they practice loss accounting.

The second stage of data analysis is science. In Islamic ethnomethodology, knowledge is the rational meaning of group members' expressions, expressions, and actions. Group members understand this rational meaning jointly (Thalib, 2022). Technically, in this study, the knowledge analysis serves to find the rational meaning of the way *ilabulo* traders practice loss accounting. The third stage of data analysis is faith. In Islamic ethnomethodology, faith is non-material values (emotional and spiritual values) that become the spirit of the way of life of group members (Thalib, 2022). Technically in this study, faith analysis is focused on finding local cultural values and religiosity behind the way *ilabulo* traders practice loss accounting.

The fourth stage of data analysis is the revelation of information. In Islamic ethnomethodology, this analysis relates the values of the way of life of group members with the values contained in revealed information, namely the Koran and hadith (Thalib, 2022). Technically, in this study, the analysis of revelation information relates the values that are the spirit of *ilabulo* traders practicing loss accounting with the values contained in the Koran. The fifth stage of data analysis is courtesy. In Islamic ethnomethodology, Ihsan analysis unifies the four previous analysis findings into a single unit so that a holistic meaning can be obtained about the way of life of group members (Thalib, 2022). In this study, the ihsan analysis unifies the four findings of the previous analysis into a single unit so that a complete conclusion can be drawn about how *ilabulo* traders practice loss accounting.

#### 4. Results and discussion

In trading, profits or losses are things that sellers can obtain. An *ilabulo* trader, Mrs. Narti, also experiences this. The following is her explanation: I have experienced losses. Sometimes my *ilabulo* merchandise needs to be sold out. In response to this, my action is that I will give it to young children who are temporarily hanging out in my home complex. This is because the *ilabulo* merchandise cannot be stored for sale at a later date. So it is better to give them. The point is, if I experience a loss, just be patient. God willing, tomorrow, there will be sustenance again.

Based on Mrs. Narti's previous explanation, she explained to researcher that while trading *ilabulo*, she had experienced losses due to her unsold merchandise. Mrs. Narti's response to this loss was to be patient and believe that she would receive sustenance on another day. Meanwhile, she will distribute the unsold *ilabulo* merchandise for free to young people in her house complex. Mrs. Narti explained that giving away free merchandise is better than throwing away food that is still fit to eat.

Mrs. Narti's narrative previously found loss accounting practices in the form of ways to avoid losses. The accounting practice is in the **charity** "I will give it to the young children who are temporarily

hanging out in my house complex." The **knowledge** of this charity is that giving away unsold *ilabulo* merchandise is a way to avoid losses due to wasting food that is still fit for consumption. It has called selling; there will be something called a loss. Sometimes this *ilabulo* merchandise is sold out. However, sometimes the merchandise needs to sell out. If the merchandise is still left, we usually give it to the people around us. If it has grilled *ilabulo* I will not sell it anymore. There must be a loss. The loss was only slight. To avoid losses, the trick is not to give up and keep trying to get sustenance.

Starting from Mrs. Uyan's previous explanation gave the researcher an understanding that while trading in *ilabulo*, she had experienced losses. The unsold *ilabulo* merchandise will then be given away free of charge to local people. This is considered better than having to throw away the *ilabulo* food. Mrs. Uyan revealed that the losses she experienced were not many; therefore, even though she suffered losses, she could still run her business, namely trading *ilabulo*. In Mrs. Uyan previous explanation, it was found that loss accounting practices were in the form of ways to avoid losses. This practice is found in **charity**: "We will usually give the remaining merchandise to the people around us." The **knowledge** from this charity is that for Mrs. Uyan, throwing away unsold merchandise is a loss. Therefore, the way to avoid losses from wasting food is to give free *ilabulo* merchandise to the people around.

Furthermore, Mrs. Elen expressed the same thing as the two previous informants. During trading *ilabulo* she never experienced a loss. The following is her detailed explanation regarding this matter: Several times have experienced losses. Suppose there is *ilabulo* merchandise left. Usually, I will give it to people around where I sell. It is better than being thrown away. Usually, there are 20 left. I will give it to people instead of losing it right. It is better to consume them. Usually, we make 60 of them, and 40 of them sell well. So we lost 20 pieces, which caused the capital not to return. The previous explanation from Mrs. Elen gave the researcher an understanding that she had experienced losses several times due to her unsold merchandise. Responding to this, Mrs. Elen distributed the unsold merchandise to the people around her. This is considered to overcome losses due to wasting food still suitable for consumption.

Starting from what Mrs. Elen had previously told, it was found that loss accounting practices were in the form of ways to avoid losses. This practice is found in **charity**: "Usually, I will give it to people around where I sell." The **knowledge** from this charity is that when *ilabulo*'s merchandise is not sold out and suffers material losses, Mrs. Elen chooses to distribute the remaining merchandise to the people around her. This is intended to avoid losses by throwing away leftover food suitable for consumption. Based on the previous discussion, a loss accounting practice was found in the form of a way to avoid losses by giving the remaining unsold *ilabulo* merchandise to the local community. Reflecting on this practice gives the researcher an understanding of the value (**faith**) of patience behind the practice of loss accounting. The value of this patience is well reflected in the expressions of traders who state that patience is needed in trading. It is also reflected in the actions of traders still trying to get halal sustenance, even though they experience losses from trading. In Gorontalo culture, patience is often referred to as patience, this spirit is often instilled by the elders through lumadu "*Mopo'o Tanggalo Dateo Duhelo*" which means opening the chest broad. The meaning of this expression is full of patience. The human chest is narrow in size but can accommodate all feelings of joy and sorrow. However, if it is narrowed down, then every problem makes us despair if there are things that disappoint. However, if it is widened, every problem can be accepted gracefully, and we remain steadfast and full of patience. People who are broad-chested (patient), have a strong soul and accept reality. All problems will end with a good solution. Therefore, the elders advise that in dealing with every situation, "*Mopo'o Tanggalo Dateo Duhelo*" is necessary, which means full of patience (Daulima, 2009).

Furthermore, in Islamic religious law, patience is found in revelation information in the form of QS. Al-Baqarah 155: "We will surely test you with something of fear and famine, and loss of property, lives and fruits. But give glad tidings to those who are patient." In line with the value of patience from *ilabulo* traders with the values contained in Islamic religious law, it shows researchers that the essence (**courtesy**) of loss accounting implemented by traders is not only limited to material (money) but conditions with local wisdom values and religiosity.

Furthermore, accounting practices based on local cultural values and religiosity align with several previous research findings. For example, (Widhianningrum & Amah, 2014), through a study of ketoprak accounting: an ethnographic approach to the art community of ketoprak in pati. The study results indicate that the economic compensation obtained is only a means to preserve and ensure the survival of the ketoprak arts group. The results of the reconstruction of the accounting concept in the Ketoprak arts and culture community show that accounting is seen as a recording activity related to numbers and calculations in economic activities conditional on the values of honesty and responsibility. This also aligns with findings from (Arena, Herawati, & Setiawan, 2017) through a study of accounting practices by Batik MSME entrepreneurs in Tanjung Bumi. The results of this study indicate that MSME entrepreneurs practice accounting by rote. This practice is conditional on the philosophy of religious culture that sustenance is not mathematics that must be considered.

Furthermore, these findings align with the results of a study from (Musdalifa & Mulawarman, 2019) through a study of sibaliparriq culture in household accounting practices. The results of this study indicate that the siballiparriq culture makes income a source of sustenance and creates mutual trust between husband and wife in the aspect of income management. Furthermore, (Nurhalimah et al., 2019) researched the business management accounting practices of scrap metal based on the culture of Madura Brotherhood. The research showed that business capital was obtained from others through loans based on strong family ties and trust. In addition, transaction processes, both purchases and sales, were based on instincts, experience, and the willingness to bear the risk of losses. On the other hand, record-keeping was minimal, relying on limited memory while maintaining mutual trust among the parties involved. Furthermore, (Rahman et al., 2019) studied the concept of Islamic accounting in the dowry culture. The study revealed that dowry in Islamic accounting is interpreted as assets, liabilities, equity, income, and expenses. This stems from the prevailing tradition of applying elements of Islamic accounting to the dowry culture. The influence of meaning, Islamic law (fiqh), and culture impacts differences in definition, types, purposes, and ownership status. The cultural meaning of dowry in Islamic accounting reflects the role of accounting based on religious values. Finally, (Amin, 2019) studied accounting practices within the ethics siri'na pacce: accounting students' perceptions. The study indicated that some accounting students' understanding of the meaning related to ethics siri'na pacce in accounting practice includes shame, self-esteem, honesty in behavior, and applicable norms. If an accountant applies siri'na pacce ethics in their work, it is expected that fraudulent practices in accounting and deviations in preparing financial reports will no longer occur."

Furthermore, there is (Rahmawati & Yusuf, 2020) through a study of Sipallambi' culture in profit-sharing practices. The study shows that 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 benefit both parties who agree. The distribution of results must prioritize justice in it. The sipalambi culture, the culture of mutual help, is the foundation for the community in profit sharing. The results of this research are different from several previous studies on loss accounting, namely that they were limited to finding losses at the material level only. for example, research conducted by (Ardila & Sipayung, 2018; Atmaja W & Probohudono, 2018; Costa, 2015; Dera, Sondakh, & Warongan, 2017; Febriati, 2013; Khotmi & Kartini, 2015; Pongilatan, Nangoi, & Datu, 2021; Pulumbara, Sondakh, & Wangkar, 2016; B. S. Rahayu & Utama, 2020; D. Rahayu, 2021; Ridzal, 2019; Rompas, Elim, & Suwetja, 2018; Soniati, Ruhadi, & Syarief, 2020; Uma, Fauziah, & Senjiati, 2017).

## 5. Conclusion

This study aims to reveal the local cultural values behind the loss accounting practices of *ilabulo* traders. The study results indicate that there is a practice of accounting for losses in the form of lost or leftover *ilabulo* merchandise to people around. Traders chose this action to avoid losses by throwing away food that is still fit for consumption. The loss accounting practice lives up to the value of patience. This value is reflected through traders' actions who continue trading despite several losses. Merchants believe that the Creator has arranged the essence of sustenance. In Gorontalo culture, the elders often internalize the value of patience through lumadu "mopo'o tanggalo duhelo" which means full of patience. The implication of this research is to present the concept of loss accounting based on local cultural values. Suggestions for further research are to study *ilabulo* accounting using different approaches, such as



phenomenology and ethnography. The results of this study can add to the body of knowledge about accounting based on local cultural values.

### ***Limitation/s and study forward***

The limitation of this research lies in the informants who have yet to provide information from the cultural experts. Suggestions for further research are to study Ilabulo accounting practices, especially those related to profits, and use social theoretical approaches such as phenomenology, ethnography, or hermeneutics. The results of this study can add to the repertoire of accounting knowledge, especially regarding accounting based on cultural values.

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