



Motambanga Nyawa: A Local Cultural Value Shaping Loss Accounting Practices in Gorontalo's Micro Enterprises

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Article Info	Abstract
Article history: Received July 09, 2025 Revised August 10, 2025 Accepted December 02, 2025 *Corresponding author email : mat@iaingorontalo.ac.id Keywords: Loss accounting, Islamic ethnomethodology, family values, <i>motambanga nyawa</i>, Gorontalo Islamic culture, MSMEs.	Introduction: This study examines the loss accounting practices of <i>nasi bulu</i> micro-entrepreneurs in Gorontalo, Indonesia, through the lens of local cultural values. It focuses on <i>motambanga nyawa</i>, a familial solidarity principle, as a non-material basis for coping with financial loss. This topic is important because it reveals how accounting practices are shaped not only by economic logic but also by local wisdom and spirituality. Research Methods: The research adopts a qualitative approach within a spiritual paradigm using Islamic ethnomethodology. Data were collected through structured interviews and passive observation with five informants who had operated <i>nasi bulu</i> businesses for more than four years and had experienced losses. The data were analyzed through five stages: charity, knowledge, faith, revelation information, and courtesy. Results: The study identified six informal loss accounting practices: adjusting production volume, coping with rising raw material costs, borrowing money, receiving help from neighbors and family, and memory-based loss recording. These practices are strongly influenced by the <i>motambanga nyawa</i> value, which promotes non-material familial responsibility and community-based resilience. Conclusion: The findings expand the discourse of value-based and spiritual accounting by positioning familial and cultural values as central to accounting logic in micro-businesses. The study suggests that this localized

	approach can inform MSME development policies, especially in designing culturally relevant accounting training and social support systems for entrepreneurs.
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INTRODUCTION

The term *motambanga nyawa* is a local cultural expression in Gorontalo, Indonesia, which literally translates to "sharing one's life." Unlike relationships built on material wealth or economic interest, *motambanga nyawa* represents a profound familial and communal bond rooted in emotional closeness, mutual support, and a shared life journey that often starts from childhood (Daulima, 2009).

In the development of modern economic systems, loss accounting practices have been widely adopted with a rational and number-based approach (Thalib, 2019). However, this approach often neglects the social, cultural, and spiritual dimensions inherent in the lives of local communities. As a result, local wisdom values that serve as guidelines in facing losses are increasingly marginalized (Mulawarman & Kamayanti, 2018). This shows the importance of reconsidering the cultural and spiritual context in accounting practices, especially in communities that still uphold these values.

One concrete example can be found among traditional culinary entrepreneurs in Gorontalo, namely the sellers of *nasi bulu*. The *nasi bulu* business is a form of independent enterprise run by individuals or families in various places such as night markets and along the roadside. In running this business, the sellers often face economic challenges, such as fluctuations in staple food prices and unstable market conditions, which often lead to losses. Interestingly, in facing losses, they do not always rely on formal record-keeping or modern accounting systems, but rather on experience, social values, and the religious teachings they believe in.

This phenomenon opens up opportunities for research to delve deeper into loss accounting practices based on the local cultural values of Gorontalo. This study is important for two reasons. First, this research has the potential to reveal the uniqueness of loss accounting practices that are not only oriented towards financial calculations but also rooted in local wisdom such as the spirit of mutual cooperation, gratitude, and surrender. Second, studies on loss accounting in the context of local culture are still rarely conducted by researchers, so this study can provide a new contribution to the field of accounting that is more contextual and holistic.

In addressing that need, this research offers novelty by adopting an Islamic ethnomethodology approach within the framework of a spiritual paradigm. This approach provides space to understand the economic practices of the community from the perspective of actors who make Islamic values the foundation of their actions (Thalib, 2022b). Thus, this study

not only describes accounting practices from a technical perspective but also reveals the religious and cultural meanings underlying them.

The novelty of this research lies in introducing *motambanga nyawa*, a previously undocumented cultural value in accounting literature, as a foundational logic in the loss accounting practices of micro-entrepreneurs. This study extends the discourse on Islamic accounting by integrating ethnomethodological insights with localized spiritual and familial values, offering a contextualized framework for understanding informal accounting behavior.

Based on that background, this research is formulated into two main questions: (1) How do the sellers of *nasi bulu* practice loss accounting? and (2) What are the local wisdom values behind the practice of loss accounting? The purpose of this research is to uncover the local wisdom values embodied in the loss accounting practices conveyed by the rice sellers in Gorontalo. By examining this aspect, the research is expected to enrich the understanding of accounting practices that are not only rational and technical but also contextual and spiritually valuable.

METHOD

Paradigm

This research uses a spiritual paradigm. The spiritual paradigm is a perspective that places God at the center and source of all knowledge and makes the values of faith the foundation for understanding social reality. In this paradigm, truth is not only achieved through reason and empirical experience but also through spiritual and divine dimensions (Triyuwono, 2013). The spiritual paradigm is used because this research aims to explore the meaning behind the loss accounting practices carried out by the sellers of *nasi bulu*, with an approach that links their Islamic cultural values and religious beliefs in facing losses. Understanding social reality in this context cannot be separated from the aspect of spirituality, which is an integral part of the lives of the research subjects.

Approach

The approach used in this research is Islamic ethnomethodology. Islamic ethnomethodology is an approach that seeks to understand how Muslims practically build, maintain, and respond to social realities in their daily lives based on Islamic values. This approach examines social practices from the perspective of the actors, taking into account the cultural and religious context that surrounds them (Thalib, 2021). This research appropriately uses the Islamic ethnomethodology approach because it aims to uncover the loss accounting practices of *nasi bulu* sellers that are not only based on economic logic but also on Islamic values such as gratitude, patience, trust in God, and social solidarity.

Type of Method

The type of method used in this research is the qualitative method. Qualitative methods are methods aimed at understanding social phenomena in depth through direct interaction with research subjects (Yusuf, 2017). This research appropriately uses qualitative methods because it focuses on the meaning behind the loss accounting practices carried out by the sellers of *nasi bulu*, which cannot be explained solely by numbers or statistics, but needs to be understood from their experiences, interpretations, and values they adhere to in their daily lives.

Research Informants

This study uses purposive sampling technique, which is the deliberate selection of informants with the consideration that they have relevant experience and knowledge related to the research focus (Yusuf, 2017). The informants in this study are the sellers of *nasi bulu* in Gorontalo who have been running their business for at least 4 years and have experienced losses.

Table 1. Research Informans

No	Full Name	Nickname	Years as a <i>Nasi Bulu</i> Entrepreneur	Address	Region
1	Oki Angge	Mr Oki	25 years	Ombulo Village, West Limboto District	Gorontalo
2	Irpan Pautina	Mr. Ipan	6 years	Ombulo Village, West Limboto District	Gorontalo
3	Melka Tanio	Mr. Eka	4 years	Yosonegoro Village, West Limboto District	Gorontalo
4	Yusuf Latawa	Mr. Ucup	13 years	Ombulo Village, West Limboto District	Gorontalo

Source: researcher data processing results, 2025

Data Collection Techniques

Data collection techniques are carried out through:

1. Structured interviews: The researcher prepares a systematic list of questions to explore the experiences and meanings of loss from the *nasi bulu* sellers.
2. Passive participation observation: The researcher is present in the field to observe the activities of the *nasi bulu* sellers without direct involvement, in order to understand their social context and business practices.

Data Analysis Techniques

The data analysis technique in this study was conducted through the Islamic ethnomethodology approach, namely charity, knowledge, faith, revelation information, and

courtesy (Thalib, 2022a). *harity* is an expression that refers to the way the *nasi bulu* sellers practice loss accounting. Knowledge is the rational meaning of how the *nasi bulu* sellers practice loss accounting. Faith is a non-material value that serves as the spirit for the sellers in practicing loss accounting. Revelation information aims to relate the non-material value of the way the *nasi bulu* sellers practice loss accounting with the values found in Islamic religious law (the Quran and Hadith). Courtesy is a data analysis that serves to unify the four previous analytical findings into a single entity, thereby obtaining a holistic understanding of how the sellers practice loss accounting based on Islamic cultural values.

Data analysis followed the five-stage framework of Islamic ethnomethodology as proposed by Thalib (2022a):

1. Charity: Identification of key actions and statements by informants regarding their practices in managing loss. For example, the phrase "I reduce production if customers are few" is categorized under this stage.
2. Knowledge: Interpreting the rationale behind those practices. In the example above, the reduced production reflects cost control logic and risk minimization.
3. Faith: Extracting the non-material values motivating these actions, such as patience, trust in God (*tawakkul*), and familial responsibility.
4. Revelation Information : Linking these values to Islamic teachings in the Qur'an and Hadith. For example, the shared responsibility between spouses in sustaining the business is connected to QS Al-Baqarah (2): 233.

Courtesy: Synthesizing the insights from the previous stages into a holistic understanding of accounting practice rooted in Islamic cultural values. This allows the data to be interpreted not just descriptively, but through a layered, spiritual-cultural lens.

RESULT AND DISCUSSION

This study makes a unique contribution by uncovering how *motambanga nyawa* functions not merely as a cultural sentiment, but as a practical accounting logic embedded in daily entrepreneurial decision making. Unlike previous studies that examine informal accounting solely through economic rationality or social capital, this research emphasizes the role of spiritual familial bonds in shaping how losses are managed, mitigated, and normalized

In running the business of selling *nasi bulu*, losses are something that Mr. Oki has experienced, as illustrated in the following interview excerpt:

There are times when there are few customers, while the prices of raw materials are also high." For example, the price of rice once reached Rp1,200,000 or Rp1,000,000 per koli. To buy just 100 kilograms of pulo rice could cost up to Rp2,000,000, that happened last year. This year, Alhamdulillah, the price of rice has dropped to around Rp16,000 per kilogram, and it is available in koli. If the buyer turnout is low, the production quantity is usually reduced. For example,

if they usually cook 20 liters of rice, it is reduced to 15 liters or 12 liters, adjusting to the number of customers. If it's busy, they can usually cook 25 liters or 20 liters, but if it's quiet, it is reduced to 15 or 16 liters, adjusted to the situation. I **don't keep records**. In this business, my wife and I help each other. We both work, so our incomes can cover each other's needs.

Based on Mr. Oki's previous explanation, it provided the researcher with an understanding that he had experienced losses due to a lack of customers, especially when the prices of raw materials increased significantly. That condition forced him to adjust the production quantity to avoid waste, such as reducing the amount of rice cooked. Nevertheless, financial recording is not done formally, as this business is jointly managed by the husband and wife who share roles, including covering household needs from the income they earn together.

Based on the excerpt from Mr. Oki's previous interview, the researcher found a loss accounting practice in the form of production volume adjustments. This practice is found in **charity** "If the buyer turnout is low, the production quantity is usually reduced" The knowledge from this saying is that to mitigate losses, he usually reduces the production quantity when there are few customers. This step is a form of direct cost control aimed at avoiding raw material waste and preventing losses due to unsold food. Still in the same interview excerpt, the researcher found a loss accounting practice in the form of a loss accounting recording method. This practice is found in charity "I don't keep records" The knowledge of this expression is that in running a business, when experiencing a loss, Mr. Oki does not make written records on paper, but rather keeps them only in his memory. This memory-based recording reflects a form of informal accounting commonly found in family micro-enterprises.

Next, Mr. Ipan explained something similar to Mr. Oki's previous statement, which was his experience of suffering losses while selling *nasi bulu*. Here is an excerpt from his interview:

I once experienced selling at the night market, like in Hoya-Hoya. If you sell at the nightmarket tonight, you can still sell at the market the next day. I never keep records. Every time we incur a loss, I usually ask for help from our neighbor (*Birman*), because our income is only enough to reinvest in the business and meet our daily food needs. So, if we experience a loss, with the current income, it feels quite difficult to survive.

Based on the excerpt from Mr. Ipan's previous interview, it provided the researcher with an understanding that he had experienced losses selling *nasi bulu*, especially when selling at night markets, where the uncertain sales conditions often made the income obtained only sufficient to cover the capital and daily food needs. The absence of financial records also indicates that the business management is conducted simply and relies on memory. When experiencing losses, Mr. Ipan usually asks for help from neighbors, in this case referred to as *birman*, as a form of social solidarity that is still strong in the community where he lives.

Based on the previous interview excerpt with Mr. Ipan, the researcher found a loss accounting practice in the form of memorized loss accounting. This practice is found in the charity "I never keep records" The knowledge of this saying is that Mr. Ipan relies on his memory to manage his business's income and losses, without using written records. This shows a form of simple accounting that is informal in nature. Still in the same interview excerpt, the researcher found a loss accounting practice in the form of a solution when facing losses. This accounting practice is found in the charity "I usually ask for help from our neighbor" The knowledge of Mr. Ipan is that when he experiences a loss, Mr. Ipan usually asks for help from his neighbors. The assistance is intended to meet daily basic needs or to serve as capital for reselling *nasi bulu*.

Furthermore, Mr. Eka shared his experience of suffering losses from selling *nasi bulu*, here is his account:

Once, as a trader, there are definitely times like that. Sometimes there are no customers, no one comes to buy. If there are no buyers, of course, we will incur losses. I have also experienced times when the prices of rice and other necessities went up. However, we must keep trying. Yes, keep holding on even though you sometimes incur losses, because those losses don't happen every day. I don't keep special records.

Based on Mr. Eka's previous account, it provided the researcher with an understanding that he had experienced losses while selling *nasi bulu*, especially when there were no customers or when the prices of basic ingredients like rice increased. Although facing such situations, he continues to strive to run his business because losses do not occur every day. Like other traders, Mr. Eka also does not keep special records regarding the condition of his business, which shows that financial management is done simply and based on experience and intuition in running his daily business.

Based on Mr. Eka's previous explanation, the researcher found accounting practices for losses in the form of business loss causes. This practice is found in the charity "when the prices of rice and other necessities went up" The knowledge from this saying is that in running a rice-selling business, one of the causes of loss is the increase in the price of rice and other basic necessities. The increase in prices raises production costs, while sales revenue does not always match. Still in Mr. Eka's previous explanation, the researcher found a loss accounting practice in the form of a loss accounting recording method. This practice is implied through the charity "I don't keep special records" The knowledge from this saying is that in running the business of selling *nasi bulu*, Mr. Eki does not use written records to note losses or the conditions of the business he experiences. Mr. Eki relies more on memory and personal experience as the basis for assessing the financial condition of his business.

Next, Mr. Ucup explained the losses he experienced while selling *nasi bulu* and how he managed to overcome those losses. Here is an excerpt from his interview:

There are, but only a few. Trying to sell even a little, as long as it doesn't result in a loss. I don't keep records. Alhamdulillah, I have also received assistance in the form of a loan. Besides that, Alhamdulillah, my family is always ready to help.

Based on the excerpt from Mr. Ucup's previous interview, it provided the researcher with an understanding that he had experienced losses while selling *nasi bulu*. Nevertheless, he continued to sell, albeit in smaller quantities, with the hope of avoiding greater losses. The absence of financial records indicates that the business is run simply. In facing losses, Mr. Ucup once received assistance in the form of a money loan and also received support from his family.

Based on Mr. Ucup's previous account, the researcher found a loss accounting practice in the form of a loss accounting recording method. This practice is implied through the charity "I don't keep records." The knowledge of this saying is that Mr. Ucup runs his rice noodle business without writing down every transaction or loss that occurs. He manages the business based on memory and daily personal experience without the aid of formal recording tools. Still based on Mr. Ucup's previous account, the researcher found accounting practices in the form of ways to mitigate losses. This practice is implied through charity, "I have also received assistance in the form of a loan"; "my family is always ready to help" The knowledge of this expression is that in overcoming losses from selling *nasi bulu*, Mr. Ucup usually relies on external assistance such as money loans and support from family. This assistance becomes a form of informal solution that plays an important role in maintaining the continuity of the business when facing economic pressures.

Based on the results of the previous data analysis on loss accounting practices, the researcher found the presence of non-material values in the form of familial bonds behind these loss accounting practices. The value (faith) of family in the practice of loss accounting is implied through the expressions and actions of the informants. Mr. Oki explicitly stated that in running the *nasi bulu* business, he and his wife help each other, and even their income is used together to cover the family's needs. A similar sentiment was expressed by Mr. Ucup, who stated that his family is always ready to help when he faces business difficulties. Meanwhile, family values are also implicitly evident in other informants such as Mr. Eka and Mr. Ipan. Although they did not directly mention the role of family, their actions of continuing to run the *nasi bulu* business despite experiencing losses several times show a spirit of supporting their family's needs.

Next, in Islamic culture, the value of family is often advised by parents through the saying "*dila bo mo tambanga o'ahu, bo motambanga nyawa*," which means not just sharing spoons, but sharing lives. This expression contains the meaning of a deep sense of kinship, not because of material wealth but because of a long-established human relationship (since childhood). *Motambanga'oahu* symbolizes a bond of kinship based on wealth. If the wealth is lost, this kinship is severed on its own. *Motambanga nyawa*, which means as long as there is breath, the kinship based on family and brotherhood continues to be maintained. In daily interactions and

life, the elders advise to seek kinship ties: "*bo motambanga nyawa*." In times of hardship and difficulty, relatives come closer and provide assistance to help rise again, to overcome the difficulties. This is what is called "*motambanga nyawa*" (Daulima, 2009).

The actions of the informants in practicing loss accounting include continuing to run their businesses despite experiencing losses, mutual assistance among family members, and using business income to collectively cover household needs. This reflects the cultural value of "*motambanga nyawa*," which is a familial bond not based on material wealth, but on emotional closeness and solidarity formed from childhood to adulthood.

The practice shows that in facing losses, business actors are not solely oriented towards material profit-loss calculations, but also consider the survival of the family as the main unit. When a business incurs losses, closing the business is not the primary choice; instead, family support and the determination to continue the business to fulfill family responsibilities emerge.

Next, in Islamic law, this family value aligns with its command, especially in the revelation information: QS. Al-Baqarah (2): 233 which means "And it is the duty of the father to provide food and clothing to the mothers in a reasonable manner." This verse emphasizes the responsibility of a head of the family to adequately meet the needs of family members. In the context of micro-business practices, this value is reflected in how the informants, such as Mr. Oki and Mr. Ucup, run their businesses with their partners or receive family support when facing losses. They not only work to seek profit but also strive to maintain the continuity and welfare of the family, both through husband-wife cooperation and support from the extended family. In other words, the essence (courtesy) of the loss accounting implemented by the *nasi bulu* sellers is not only material but also rich in local cultural values and religiosity.

The findings on loss accounting, rich in local cultural values and religiosity, are supported by several previous studies. (Danieela et al., 2025) in "Accounting Practices from the Perspective of Bulayak Satay Traders in Suranadi Village" shows that micro-entrepreneurs record based on memory and intuition with an adaptive approach influenced by local values and wisdom. This is in line with the findings of (Bhilawa, 2024), which emphasize that local cultural values can enrich professional practices through the internalization of ethics and prudence derived from traditional wisdom. Additionally, (Wardani & Yanuarista, 2023) in "Belis Accounting in the Marriage Customs of the Sikka Regency Community, NTT" show that transaction recording practices within the context of local culture can represent a meaningful form of accounting that serves as an economic documentation based on customary values. (Rayyani et al., 2022) in the Implementation of Village Financial Management Based on Local Wisdom found that cultural values such as kamalamputan (honesty) serve as the foundation in financial practices that reflect the moral and spiritual integrity of the community. Meanwhile, (Hasan et al., 2020) in Sharia Accounting Principles in Traditional Mawah and Gala Transaction Practices in Aceh Besar District found that culturally-based traditional economic practices continue to adhere to sharia

accounting principles, despite minimal recording, due to the trust and emotional bonds among the participants.

The findings of this study contribute to the expanding discourse on values-based accounting, which views accounting as more than a technical process of quantification, but as a moral and cultural practice rooted in specific worldviews. Within this framework, accounting is understood as a reflection of the ethical, spiritual, and social values of its practitioners. The concept of *motambanga nyawa* aligns with the central tenets of spiritual accounting (Triuwono, 2015), where the purpose of accounting includes safeguarding harmony (*rahmatanlil 'alamin*), accountability before God (*amanah*), and sustaining communal relationships. Moreover, this study resonates with the growing field of cultural accounting, which emphasizes the contextual nature of accounting practices shaped by local customs, languages, and communal memory (Mulawarman & Kamayanti, 2018). By demonstrating how loss is not merely a financial setback but a shared burden mitigated through kinship and spiritual solidarity, this research challenges the conventional paradigms of accounting based on individualism and profit maximization.

CONCLUSION

Main Findings. This study reveals six informal loss accounting practices among *nasi bulu* micro-entrepreneurs in Gorontalo: (1) coping with increased raw material prices, (2) adjusting production volumes, (3) covering losses with loans, (4) seeking assistance from neighbors, (5) relying on family support, and (6) memorizing losses instead of recording them formally. These practices are embedded in the local value of *motambanga nyawa*, which emphasizes non-material familial bonds and collective resilience.

Scientific Contribution . Theoretically, this study contributes to the discourse on values-based and spiritual accounting by demonstrating how cultural and spiritual values, specifically *motambanga nyawa*, function as an alternative accounting logic. This challenges the dominance of calculative rationality in conventional accounting and expands the notion of accountability to include emotional, relational, and spiritual dimensions. Methodologically, the study operationalizes Islamic ethnomethodology through five interpretive stages, providing a replicable model for analyzing informal practices grounded in faith and culture.

Practical Implications. The findings suggest that micro-entrepreneurs can develop business resilience not only through financial tools but also by strengthening their social and familial support systems. Recognizing and validating these informal practices is key to designing more inclusive MSME development programs.

Policy and Community Recommendations. Policymakers should consider adopting the *motambanga nyawa* value as a guiding principle in MSME development, particularly in designing culturally sensitive accounting training, community-based mentoring, and cooperative financial models. Community accounting workshops can begin by acknowledging existing informal

methods before introducing formal tools. Faith-based and local cultural institutions can help facilitate these transitions.

Limitations and Future Research. This study is limited by its small sample size and single-region focus. Future research could explore similar practices in other regions or sectors, employ longitudinal methods, or develop a grounded theory of spiritually embedded loss accounting.

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