



Spirituality and Culture in Dodol Cost Accounting

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ABSTRACT

This study aims to explore how cost accounting is practiced by dodol sellers and to identify the local wisdom values underlying these practices in the Gorontalo context. Using a qualitative approach grounded in Islamic ethnomethodology, data were collected through direct observation and in-depth interviews and analyzed through five stages: charity, knowledge, faith, revealed information, and courtesy. The findings reveal four main cost accounting practices: the management of raw material and labor costs, seasonal cost control, memory-based record-keeping, and simple paper-based documentation. These practices are not merely technical but are deeply embedded in ethical and spiritual values, particularly honesty, as reflected in the Gorontalo proverb "dahayi moputu dila." This study contributes theoretically by expanding the understanding of cost accounting as a socio-cultural and spiritual practice, and practically by offering an alternative cost accounting model for MSMEs that is simple, flexible, and grounded in local wisdom and ethical values.

Keywords: cost accounting; local wisdom; Islamic ethnomethodology; honesty; dodol sellers

ABSTRAK

Penelitian ini bertujuan untuk mengkaji bagaimana praktik akuntansi biaya dijalankan oleh penjual dodol serta mengidentifikasi nilai-nilai kearifan lokal yang mendasarinya dalam konteks Gorontalo. Penelitian ini menggunakan pendekatan kualitatif dengan etnometodologi Islam, di mana data dikumpulkan melalui observasi langsung dan wawancara mendalam, kemudian dianalisis melalui lima tahapan yaitu amal, ilmu, iman, informasi wahyu, dan ihsan. Hasil penelitian menunjukkan empat praktik utama akuntansi biaya, yaitu pengelolaan biaya bahan baku dan tenaga kerja, pengendalian biaya berbasis musim, pencatatan berbasis ingatan, serta pencatatan sederhana berbasis kertas. Praktik-praktik ini tidak hanya bersifat teknis, tetapi juga sarat dengan nilai etika dan spiritual, khususnya kejujuran yang tercermin dalam peribahasa Gorontalo "dahayi moputu dila." Penelitian ini berkontribusi secara teoritis dengan memperluas pemahaman akuntansi biaya sebagai praktik sosial, budaya, dan spiritual, serta secara praktis menawarkan model alternatif akuntansi biaya bagi UMKM yang sederhana, fleksibel, dan berlandaskan kearifan lokal serta nilai etika.

Kata kunci: akuntansi biaya; kearifan lokal; etnometodologi Islam; kejujuran; penjual dodol.

Introduction

Cost accounting is one of the important aspects of business management, especially for Micro, Small, and Medium Enterprises (MSMEs) (Ramadhani et al., 2025). Through cost accounting, business owners can determine the structure of production costs, the efficiency of resource management, and accurately set product selling prices (Asih et al., 2025) However, in practice, MSMEs in Indonesia often face limitations in formally applying cost accounting. This is due to the perception that

cost recording is not very important as long as the business is still running (Thalib, 2023) However, even simple cost recording can be an important tool in increasing transparency, accountability, and business sustainability (Azwar et al., 2022) Furthermore, cost accounting in the MSME environment is not only understood as a technical issue, but is also influenced by the cultural values, traditions, and spiritual beliefs inherent in the business owners (Amaliah & Mattoasi, 2020).

In the context of Gorontalo society, cost accounting practices in traditional businesses, such as dodol making, are rich in cultural and religious values. Dodol, as a traditional food, not only has economic value but is also closely linked to local traditions, religious moments, and social cohesion (Lantowa et al., 2023). Therefore, cost management in the dodol business is often not solely aimed at financial profit, but also at preserving the continuity of tradition and meeting socio-cultural demands. For example, during the Lebaran Ketupat holiday, the demand for dodol increases significantly, causing business owners to adjust their production scales. Behind these adjustments lies the value of local wisdom, which teaches a balance between economic needs and social harmony. Thus, the cost accounting performed by dodol sellers cannot be separated from the cultural and spiritual context of their community.

Previous studies have shown that accounting practices in MSMEs are often simple, even based solely on memory (Misra & Mulawarnan, 2023). On one hand, this can be seen as a limitation in business management because the absence of systematic written records could potentially lead to inaccuracies in calculating production costs and profits. However, on the other hand, this phenomenon actually reflects a form of local adaptation to resource limitations and the practical needs of business owners. Many MSME actors believe that complex cost recording is just a waste of time, so they choose what they consider the most efficient method: relying on memory or making rough records (Putri & Hanif, 2024). This phenomenon is interesting because behind its simplicity lies a unique accounting practice that differs from the formal concepts taught in modern accounting literature. In other words, accounting practices in MSMEs not only reflect technical limitations but also reflect business owners' perspectives on costs, profits, and business sustainability within a socio-cultural framework. This pattern is important to study further in order to understand how cost accounting is actually practiced in the daily lives of MSMEs, particularly among dodol sellers in Gorontalo.

However, despite the growing body of research on cost accounting practices in MSMEs, most prior studies have predominantly emphasized technical, functional, and efficiency-related aspects, such as cost accuracy, control mechanisms, and compliance with formal accounting standards. Limited attention has been given to understanding cost accounting as a socio-cultural and spiritually embedded practice shaped by local wisdom and religious values. In particular,

there is a lack of empirical studies that explore how Islamic values and local cultural philosophies influence everyday cost-related decisions in specific regional contexts, such as Gorontalo. Therefore, this study addresses this gap by examining cost accounting practices not merely as technical activities, but as socially constructed practices rooted in cultural and spiritual values, providing a more holistic understanding of accounting in MSMEs.

Based on the description, the researchers formulated two research questions: Based on this background, this research is formulated into two problem statements: (1) How do dodol sellers practice cost accounting in their businesses? and (2) What are the local wisdom values that underpin these cost accounting practices? The purpose of this research is to uncover the local wisdom behind the cost accounting practices employed by dodol sellers in Gorontalo.

Research Methods

This research method uses a spiritual paradigm that places God at the center of reality (Kamayanti, 2020). The approach used is Islamic ethnomethodology to understand the meaning of dodol sellers' social actions based on Islamic teachings (Thalib, 2022). This research is qualitative with a purposive sampling technique, selecting dodol business owners with a minimum of three years of experience. Data was collected through structured interviews and passive participant observation. Data analysis was conducted using five stages of Islamic ethnomethodology: action, knowledge, faith, revealed information, and courtesy, to find the holistic meaning of cost accounting practices (Thalib, 2022).

This study was conducted in Gorontalo, Indonesia, focusing on traditional dodol business actors who actively engage in production and sales activities. The informants consisted of **three dodol sellers** selected using purposive sampling, with the criteria that they had at least three years of experience in running their businesses and were directly involved in cost-related decision-making processes. The informants represent small-scale, family-based MSMEs that operate within local cultural and religious contexts, allowing the study to capture authentic everyday accounting practices. Their experience and involvement in production, cost management, and sales activities provided rich and relevant data for understanding how cost accounting is practiced in real-life settings.

Data collection was carried out through several stages. First, the researchers conducted preliminary observations to understand the business context and build rapport with the informants. This was followed by structured in-depth interviews focusing on cost management practices, recording methods, and underlying values. In addition, passive participant observation was employed to directly observe

production processes and cost-related activities. To ensure data validity, this study applied triangulation techniques, including data triangulation (comparing information across informants) and method triangulation (combining interviews and observations)

Results and discussion

In running her business, Mrs. Suryati stated that she generally does not keep records of expenses in the form of costs. This is as stated by Mrs. Suryati as follows:

The total cost of dodol production is estimated to be around one million rupiah for each batch. The cost includes the purchase of main ingredients such as rice and beans, as well as other necessities like wages for the mixers (*tukang kore*) and woka leaves for wrapping. In the process of procuring raw materials, business owners pay close attention to how to choose quality sugar and calculate how much production is likely to fail. This is important because if you choose the wrong rice, the entire production yield could be unsellable or have to be discarded from the pot (production unit). Production costs essentially remain constant, especially during certain times like Lebaran Ketupat, when the demand for dodol increases significantly. Meanwhile, on regular days, production is only done in small quantities, just one batch. Cost records are not kept in writing on a regular basis, but are simply remembered. Sometimes they are recorded, but most of the time they are only remembered because the costs are directly calculated in a single sales process. After the sale is complete, they are usually no longer remembered or recorded again. In running our business, we continue to uphold the teachings of Islam, especially in terms of honesty. Principles such as not lying in sales serve as a guiding principle that is consistently upheld in every business activity.

Based on the interview excerpt, it gives the researchers the understanding that Mrs. Suryati stated the estimated total cost of dodol production is around one million rupiah for each batch. This cost already includes the purchase of main ingredients such as rice and beans, as well as complementary ingredients like woka leaves used for wrapping. Additionally, it also includes the wages of the dodol stirrers needed during the cooking process.

Based on the previous interview excerpts, the researchers found cost accounting practices including raw material and labor costs. This practice is found in the **charity** “the cost includes the purchase of main ingredients such as rice and beans, as well as other necessities like wages for the mixers (*tukang kore*) and woka leaves for wrapping”. The **knowledge** from this activity is that in making dodol,

the costs incurred by Mrs. Suryati have been indirectly categorized into two main categories in cost accounting: direct raw material costs and direct labor costs. Rice, nuts, and woka leaves are the main ingredients used in the production process and become part of the final product, thus falling under the category of direct raw material costs. Meanwhile, the wages of the stirrers who play a direct role in the dodol stirring process are included in direct labor costs.

The study results show that in cost management, costs are categorized into direct costs, indirect costs, and labor. This finding is consistent with previous research. The implementation of target costing and kaizen costing has proven capable of reducing production costs by eliminating waste at PT. Victory Garmintex (Lesmana, 2020). Furthermore, the classification of fixed, variable, and semi-variable costs contributes to increased profits and supports cost management efficiency at PT XYZ (Anjani et al., 2024). Other research shows that fuel costs and mooring fees significantly affect the revenue of pompong sea transportation on Penyengat Island (Agustina et al., 2022).

Still in the same interview excerpt, the researchers found the cost accounting practice of cost control. This practice is implied through the **charity** “production costs essentially remain constant, especially during certain times like Lebaran Ketupat, when the demand for dodol increases significantly. Meanwhile, on regular days, production is only done in small quantities” The **knowledge** behind this charity is that I (Mrs. Suryati) control costs based on seasonal demand fluctuations, adjusting the scale of production to specific moments. When demand for dodol increases, such as during the Lebaran Ketupat celebration, I produce in larger quantities even though production costs also increase. However, on regular days when demand is low, I limit production to just one batch to avoid wasting costs and adjust to market absorption.

The study results indicate that there is cost control during the Eid holiday season. These findings are consistent with previous research showing that Activity-Based Costing methods can optimize cost control and reduce the impact of price spikes during Ramadan (Sholikha et al., 2023). Furthermore, the application of the variable costing method is considered more accurate for SMEs because it yields higher net profits compared to full costing (Maharani et al., 2025). The surge in staple food prices during Ramadan is also proven to be influenced by seasonal increases in demand, consumption traditions, and production and distribution factors (Tanjung & Mardani, 2024). Additionally, the rise in essential goods prices before Ramadan is affected by high demand, limited supply, and government distribution and policies (Zahra et al., 2023). From a business opportunity perspective, the Eid cookies business has a high profit margin and has the potential to develop into a sustainable enterprise through the implementation of the triple bottom line model (Nurdiyah & Rahman, 2025). Meanwhile, the effectiveness of

inflation control programs during religious holidays has proven to be highly dependent on identifying priority commodities that have the greatest impact on regional inflation (Tulus et al., 2020).

Furthermore, another cost accounting practice found was the method of recording cost accounting within memory. This cost accounting practice is implied through the **charity** "Cost records are not kept in writing on a regular basis, but are simply remembered" The **knowledge** from this charity is that I (Mrs. Suryati) do not record costs on paper but in my memory. I did this because, for me, written records were not considered very necessary as long as I could remember all the expenses in a single production process. I calculated those costs directly during the sale, and after the buying and selling process was complete, I usually did not keep them in my memory or record them specifically.

The study results indicate that there is cost recording in memory. This is consistent with previous research that found that agricultural accounting practices are based on farmers' memory of capital and harvest yields and are grounded in sincerity and trust (Hidayati et al., 2023). Similar findings were also observed in the practices of traders in Gorontalo's traditional markets, who recorded costs and profits both on paper and in memory, with gratitude as their foundation (Thalib & Monantun, 2022). Financial statement recording in SMEs is also still done simply, according to the understanding and needs of the managers, without referring to accounting standards (R. N. Susanti & Khabibah, 2021). Simple practices are also seen in earthworm farmers who record through memory or basic notes, based on the experience and awareness of the business owners (Nawang Sari et al., 2022). The same applies to the Gorontalo culture-based recording method, which is done through memory for income, expenses, and savings, while debts are recorded in writing (Thalib, 2023). The lack of a structured recording system also makes the financial reports of MSME actors less accurate (Ramadhani et al., 2025b). This condition is reinforced by findings indicating that less organized cost recording is a constraint in accurately calculating the cost of goods sold, necessitating education to implement a more systematic recording system (Heriandini et al., 2025).

Next, Mr. Iwan Ibrahim explained the cost management in his dodol sales business. Here is the explanation from Mr. Iwan Ibrahim:

"Yes, the first thing I did was complete all the necessary equipment and tools to run the dodol-making business, such as iron woks, ladles, sieves, flour grinders, and coconut grinders. For the cost of raw materials, we have already been able to collect or purchase them in advance by utilizing the available business capital. This is done because these ingredients, such as rice, coconut, and brown sugar, can be stored for a certain period of time. Therefore, if we have capital, we buy and store it first as preparation. This way,

when orders come in, we can simply take them from the available stock, so we don't face any sudden difficulties or shortages of materials. This is why I have been strategizing the business's financial system from the very beginning. I bought some tools and materials in preparation for the production house, so I wouldn't face financial constraints during the production process. In terms of cost, there are no other significant expenses, except for labor payments. **The workforce needed is not just dodol stirrers, but also women who help with the flattening process**, especially when there are many orders. **I do not feel there's a problem because I've calculated and prepared everything in advance.** I understand that there will be an increase in orders during certain months, so I have prepared everything I need to handle it well in advance.

Based on Mr. Iwan Ibrahim's previous explanation, it gives the researchers the understanding that cost management in his dodol sales business is carried out in a planned and strategic manner. The first step he took was to ensure that all production equipment and tools, such as iron woks, ladles, sieves, and flour and coconut grinding tools, were available. This indicates that the initial investment in equipment is becoming an important part of long-term production preparation. In terms of procuring raw materials such as rice, coconuts, and brown sugar, Mr. Iwan utilized the availability of business capital to purchase them earlier. These ingredients were chosen because they have a relatively long shelf life, allowing them to be purchased and stored in advance. This strategy is implemented to ensure the production process is not disrupted by delays in material procurement when orders arrive unexpectedly. With readily available raw materials, the production process can run smoothly without significant obstacles.

Furthermore, Mr. Iwan explained that from the beginning, he had structured the business's financial system with an anticipatory approach. He ensured that the needs for tools and materials were met before production began, so there was no need for unexpected expenses that could disrupt cash flow. In the cost structure of their business, significant expenses are only found in the aspect of labor payments. Besides the dodol mixers, female workers are also involved in the flattening process, especially when order volumes increase.

Based on Mr. Iwan Ibrahim's previous explanation, the researchers found a cost accounting practice in the form of labor costs. This practice is implied through the **charity** "The workforce needed is not just dodol stirrers, but also women who help with the flattening process" The meaning of this expression (**knowledge**) is that I (Mr. Iwan) am aware of the need for diverse labor in the dodol production

process, so from the beginning I have calculated and allocated special costs to pay the workers directly involved, both in the stirring and flattening of the dodol.

The study results show that dodol makers allocate labor costs to support the smooth production of dodol. This finding aligns with previous research highlighting the importance of accurate cost recording, such as in convection companies where production cost calculations are inaccurate because costs are divided evenly without adequate allocation of joint costs (Dyahwardani, 2023). The importance of joint cost allocation is also emphasized in research on tofu factories, where such allocation plays a role in determining the cost of goods sold (Wiguna et al., 2023). Furthermore, factory overhead costs have been proven to influence the determination of production costs, even though their allocation is not yet fully effective (N. A. Susanti et al., 2023). Other research shows that applying joint cost allocation can lower the cost of goods sold compared to before allocation (Hansi et al., 2023). Additionally, the cost of raw materials and direct labor is known to influence production costs at CV Jamal Handycraft Rajapolah Tasikmalaya (Amelya et al., 2021). In fact, simultaneously, the cost of raw materials and labor was proven to significantly affect production volume at CV Ismaya Citra Utama (Anggraeni et al., 2020).

Still in the same interview excerpt, researchers found the cost accounting practice of cost control. This practice is implied through the expression (**charity**) "I do not feel there's a problem because I've calculated and prepared everything in advance" The meaning of this expression (**knowledge**) is that I (Mr. Iwan) have carefully calculated and planned all production needs and costs, so when the production process is underway, there are no significant obstacles because everything has been well prepared to ensure the smooth and efficient operation of the business.

Still with the same informant, Mr. Iwan Ibrahim, he again explained the difference in expenses during the Ketupat holiday compared to regular days. Here's his explanation:

There might be a difference in the cost of dodol production between regular days and certain seasons, for example, during Hari Ketupat. Yes, there are indeed cost differences during those times. To calculate the cost of production per unit of dodol sold, it is usually also recorded manually in a book.

Based on the previous explanation from Mr. Iwan Ibrahim, it provided the researchers with an understanding that there are differences in the cost structure of dodol production between regular days and specific moments like Ketupat Day. On regular days, the costs incurred tend to be more stable and in line with the limited production volume. However, during peak demand seasons like Ketupat day, production costs increase because production volume also rises significantly.

This cost difference is not only influenced by the amount of raw materials used, but also by the additional labor needed to fulfill the large number of orders. Therefore, although he previously relied more on memory for managing finances, in certain situations like this, Mr. Iwan manually recorded production cost calculations in a notebook. This is done to ensure that each unit of dodol sold is priced appropriately based on expenses, and also to maintain the accuracy of profit calculations during periods of high demand.

Based on the previous interview excerpt with Mr. Iwan, the researchers found cost accounting practices in the form of a simple cost accounting recording method. This practice is implied through the expression (**charity**) “To calculate the cost of production per unit of dodol sold, it is usually also recorded manually in a book” The meaning of this expression (**knowledge**) is that I (Mr. Iwan) manually record production costs in a notebook as a form of control and supervision over business expenses, even though it is done in a simple way, so that I can still calculate and know the cost per unit of product sold.

Next, Mrs. Nurhayati Pulukadang explained the cost management for making her dodol, where before buying the ingredients for the dodol, she first made a simple record of the costs. Here is Mrs. Nurhayati's explanation:

First, **it is necessary to write down the details of the raw material prices**, such as the price of coconuts, the price of rice per kilogram, especially pulo rice, and the price of brown sugar. Only those ingredients are the main mixture in making dodol. After that, labor costs are then calculated as well. All of these cost components need to be recalculated to obtain the overall total production cost.

Based on the previous explanation from Mrs. Nurhayati Pulukadang, it provided the researchers with an understanding that in managing the production costs of dodol, she follows the habit of first recording all cost needs simply before purchasing materials. The initial step taken was to write down in detail the price of each main raw material, such as coconuts, pulo rice per kilogram, and brown sugar. These three ingredients are the main components in the dodol-making process, so they must be carefully measured. After recording the prices of those materials, Mrs. Nurhayati then also calculated the labor costs needed for the production process. All cost components, both materials and labor, are thoroughly recalculated to determine the total production cost. This shows that despite being done manually and simply, there was a fairly systematic cost planning effort in his business process.

Based on the previous statements of Mrs. Nurhayati, the researchers found that the cost accounting practice was a simple recording method. This practice is evident in the expression (**charity**) “it is necessary to write down the details of the

raw material prices” The meaning of this expression (knowledge) is that I (Mrs. Nurhayati) record the details of raw material prices simply before starting the production process as a form of control over expenses, so that costs can be monitored and managed well according to the business's capabilities.

Based on previous analysis results, the researchers found non-material values such as honesty behind cost accounting practices. This is reflected in Mrs. Suryati's statement, who explicitly mentioned that in running their business, she and her family uphold the teachings of Islam, especially in terms of honesty, and that the principle of "no lying in selling" serves as a guiding principle that is consistently maintained in every business activity.

Furthermore, the value of honesty reflected in Mrs. Suryati's business practices, such as her openness in stating that cost recording is done simply and that she upholds the principle of "not lying in selling," aligns with the Islamic values stated in the Quran, particularly in Surah Al-Mutaffifin verses 1-3. The verse condemns those who cheat in measure and weight, and teaches the importance of being fair and honest in economic transactions. In the Islamic culture of Gorontalo, this value of honesty is often advised by parents through the saying "*dahayi moputu dila*," which means "guard your tongue so it doesn't break." This expression means a statement of doubt about infidelity.(Daulima, 2009) The alignment of these non-material values, such as honesty, with the values found in Islamic religious law gave the researchers an understanding that the essence (courtesy) of cost accounting implemented by dodol sellers is not limited to material aspects but is rich in local cultural and religious values.

This finding, which involves cost accounting rich in local cultural values and religiosity, aligns with several previous studies. The cost of the ceremony is interpreted as a symbol of family gathering, social class identity, and family debt (Tumirin & Ahim, 2015). Cost behavior is also influenced by managers' policies that consider the four noble values such as compassion, knowledge, good deeds, and self-control (Krisnadewi & Sawarjuwono, 2020). Daily expenses for the gong are interpreted as an expression of gratitude to God and an effort to balance life, not as an economic sacrifice (Rahayu et al., 2016). The setting of the bride price is understood as a form of appreciation, kinship bond, and gratitude (Hilnicputro, 2022). Meanwhile, the financing of traditional ceremonies is carried out through the management of *yelim* funds, village funds, and government grants, with unique accounting practices that reflect the local wisdom of the Kei community (Syifa et al., 2023). Furthermore, the results of this study can be constructed as shown in Figure 1 below.

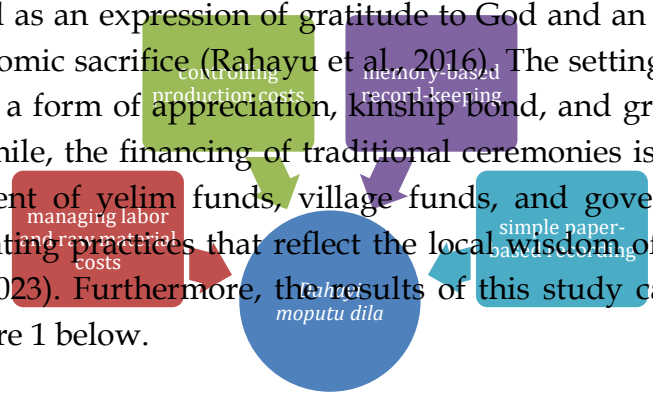


Figure 1. Cost Accounting Construction by Dodol Sellers Based on the Cultural Value of Dahayi Moputu Dila

Figure 1 illustrates the cost accounting construction practiced by dodol sellers in Gorontalo, which is not solely based on economic aspects but is also rich in local cultural values of *dahayi moputu dila* (don't let your tongue break), meaning honesty and Islamic religiosity. This construction is formed from the real practices of business actors in managing production costs, including raw material costs, labor costs, cost control, and cost recording, which are then understood within a framework of spiritual and cultural values.

First, the cost aspects of raw materials and labor hold a fundamental position in the construction. The dodol seller allocates costs for purchasing rice, nuts, coconut, brown sugar, and woka leaves, which are categorized as direct raw material costs. Additionally, there are direct labor costs including the wages of the dodol mixers and the female workers who assist with the flattening stage. This practice reflects that although the business is run traditionally, there is an implicit understanding of cost classification in modern accounting. However, the business owners' interpretation of cost doesn't stop at its economic function; it also reflects social responsibility, kinship ties, and appreciation for the workforce.

Second, this construction also emphasizes the control of seasonal costs. At certain times, such as Lebaran Ketupat, dodol production increases significantly, leading to higher production costs. Dodol sellers adjust their production scale according to market demand to avoid waste. In this context, cost control is not based on formal accounting calculations, but rather on practical wisdom born from local economic experience and intuition. This practice aligns with contemporary cost accounting methods that emphasize efficiency, although its form is still simple and tradition-based.

Next, the cost recording practices found are divided into two models: recording in memory and simple recording in a book. Most dodol sellers, like Mrs Suryati, rely solely on memory for calculating costs, as it's considered more practical and directly connected to sales results. However, in certain situations, especially when order volume increases, manual recording in books is done to ensure the accuracy of calculating the cost per unit of product. This indicates that cost accounting practices in dodol MSMEs are flexible, adapting to the needs and conditions of the business.

Furthermore, this cost accounting construction is filled by a non-material value: honesty. The dodol seller emphasized that in selling, the principle of "no

lying" is paramount. This value of honesty is based on Islamic teachings as stated in Surah Al-Mutaffifin verses 1-3, which condemns cheating in measurement and weighing. In Gorontalo culture, this principle is also internalized through the saying "*dahayi moputu dila*," a moral message to guard one's words so they do not break promises and remain honest. Thus, the cost accounting system implemented is not merely an economic instrument, but also a means of safeguarding religious and cultural trust.

Overall, the image of cost accounting construction by the dodol seller shows an integration between modern accounting practices (cost classification, cost control, cost recording) and local values and religiosity. This finding enriches the accounting discourse, where simple, tradition-based practices actually contain deep values about honesty, responsibility, and life balance. Thus, cost accounting for dodol sellers is not merely a technical economic practice, but also a representation of the culture and spirituality of the Gorontalo people.

Conclusion

The results of this study indicate that cost accounting practices among dodol sellers in Gorontalo not only serve as a technical instrument for business management but are also rich in local cultural values and Islamic religiosity. The four main practices found include: managing raw material and labor costs, controlling seasonal costs, memory-based record-keeping, and simple record-keeping above the books. These practices demonstrate an implicit understanding of cost classification in modern accounting, even though it is done in a traditional and simple way. Furthermore, the entire practice is guided by non-material values such as honesty, as reflected in the Gorontalo proverb "*dahayi moputu dila*" and the teachings of Islam in Surah Al-Mutaffifin verses 1-3. Thus, cost accounting for dodol sellers is a socio-cultural construct that integrates economic, spiritual, and moral aspects.

Suggestion

Theoretically, this research expands the understanding of accounting by affirming that cost accounting practices cannot be viewed solely from a technical and economic perspective, but also as a social phenomenon influenced by cultural and religious values. Practically, these findings provide an alternative cost accounting model for SMEs, particularly those based on tradition and local wisdom, which can serve as a reference for developing more sustainable, honest, and ethical business practices.

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