

Analysis of agricultural accounting based on Bali's demographics: Sustainable poverty alleviation strategies within the framework of the SDGs

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Abstract. This study aims to explore and analyze the forms of accounting practices applied by the Balinese migrant community in West Toili, Central Sulawesi, primarily to support the goals of the SDGs. The study results show that Balinese migrant farmers use only memory to apply accounting records from pre-planting, planting, maintenance, harvesting, and post-harvest activities. In implementing accounting, deep cultural and spiritual values exist at every step of the agricultural cycle. The local cultural values reflect the harmonious relationship between humans, God, and nature. Balinese migrant farmers believe that the local spiritual and cultural power can realize a sustainable *net farm* income, protecting and guiding them at every stage of the agricultural cycle. In addition, the gratitude expressed in a series of traditional ceremonies in the farming cycle is a long-term obligation to ensure the continuity of their agricultural business. The application of accounting practices based on the characteristics of local wisdom of Balinese migrant farmers is a strength possessed to obtain welfare, which ultimately contributes to the goal of the SDGs. The results of this study can also be used as a basis for the government and policymakers to formulate sustainable agricultural policies by considering the local wisdom of the community in poverty alleviation. In addition, the study in this study can provide of models that can be adopted by other countries that have the same local wisdom, as an effort to develop an environmentally friendly and sustainable agricultural accounting system.

1 Introduction

Poverty among farmers is still a big problem that requires serious handling [1-3]. Although the agricultural sector is one of the sectors that contributes greatly in contributing labor and

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food suppliers to the community, farmers remain in a marginalized position [4]. One of the factors contributing to the decline of farming communities is the low skills and knowledge of farmers [5], floods [6], urban expansion [7], the quality of human resources, technology, and cultural poverty [8].

Several studies have examined the problem of poverty among farmers and provided recommendations for solutions to alleviate poverty and the deterioration of farmers. Adeyonu et al. [9] research reveals that entrepreneurship is the right tool to alleviate poverty and stimulate economic growth in several countries. Research conducted by Nguyen et al. [10] explains that developing non-timber forest products is a way to help farming communities escape poverty. Meanwhile, the results of Lumet's research, 2022 recommend increasing the control of women farmers and providing more vital leadership positions in village development efforts. This is in line with Sharaunga et al., [11] research, which revealed that empowering women farmers helps reduce poverty in low- and middle-income countries. Kang et al. [12] found modern agricultural value chains, such as fertilizer use, modern technology, and post-production supply chains, are solutions to alleviate farmer poverty. Akpan & Zikos [13] reveals the need for the provision of infrastructure, agricultural inputs, and the creation of markets for agricultural communities for poverty alleviation, and Aminu et al. [2]; Das [14]; Hammond et al. [15] in their research provide recommendations for solutions to alleviate farmer poverty through improving farmer education. Gebtetsadik [16] offers solutions to farmer poverty through non-agricultural businesses to farmers such as weaving, knitting, embroidery, and trading. Xie et al. [17] state that social capital, information networks, and human resources are solutions to alleviate farmer poverty. Thus, it can be said that the actual implementation of effective accounting in the agricultural sector is influenced by the cultural characteristics of farmers. This characteristic is a strength in implementing accounting for farmers, so that it has an impact on improving farmer welfare and is an effort to reduce poverty among farmers (SDGs).

Unfortunately, although various solutions to alleviate poverty (SDGs) among farmers have been offered until now, the reality of farmer poverty is still a serious problem. However, on a slightly different side [18,19] stated his perspective that the agricultural sector is integrated with accounting practices. In line with that, Rizaldy [20] gave the opinion that accounting policies that favor farmers are needed to improve the welfare of farmers, especially smallholders. No different from the view of Mulawarman [21] which states that there needs to be a paradigm shift in accounting in the agricultural sector that favors the interests of farmers, socio-spirituality, natural sustainability, upholding the value of divinity and the value of local wisdom of the community.

The reality of farmer life can not only be explained by numerical symbols but also by qualitative values, covering aspects of spirituality, cultural values, and local wisdom integrated into farmers' lives. People and accounting are like two sides of a coin, united and interrelated. There is no human being without cultural reality, and there is no culture without humans playing a role in it [22-24]. They are building the agricultural sector and farmers' income not only through mathematical concepts but also through non-mathematical values. So far, research examining the connectedness of the farming sector, accounting practices, and local culture is still very limited. Therefore, this study is here to see the relationship between accounting perspectives, agriculture, and local culture, which contributes to the development of science and farmers' welfare.

This study aims to explore accounting practices applied by Balinese people in West Toili, Central Sulawesi. The overseas Balinese farming community in West Toili, Central Sulawesi, until now, still maintains a pattern of cultural tradition amid modernity in

agricultural activities. This research provides alternative solutions in agricultural development through accounting practices based on cultural customs. The culture of local wisdom of overseas Balinese farmers can elevate the status of farmers in West Toili and Central Sulawesi and prove that if natural resources are appropriately managed, it can ensure the welfare of farmers. Through social capital, it becomes a force to obtain crops of high economic value. The results of this study provide new insights for academics, practitioners, and policymakers in rural and developing countries. A good understanding of decision-making in agricultural management and its mechanisms in cultural customs contributes to finding the concept of peasant poverty alleviation that can be used as a rural policy solution by considering the interests of farming communities. The synergy approach of local culture, accounting practices, and the agricultural sector can significantly impact farmers' welfare. The study also recommends establishing agricultural accounting guidelines that recognize local cultural values and traditions. Encourage collaboration between governments, financial institutions, and farming communities to develop sustainable agricultural development in a cultural context.

2 Methods

This study explores accounting practices implemented by the overseas Balinese community in West Toili, Central Sulawesi. Based on the research objectives to be achieved, this research is qualitative research with an interpretive paradigm. Qualitative research departs from a naturalistic setting that aims to gain a holistic understanding of the experience of research subjects. The experience of the research subject in question, for example, attitudes, perceptions, motivations, and feelings of a person [25, 26]. Moleong [26] explained that the corridor in qualitative research that becomes a research instrument is the researcher himself because only the researcher knows and understands the reality in the research object. In the interpretive paradigm, researchers can use approaches contained in the qualitative paradigm that are in line with the research objectives to be achieved. Therefore, moving on from the research objectives that have been previously revealed, this research uses an ethnomethodological approach. Ethnomethodology has contributed a lot to the field of medical science, Ghaffari-Rafi et al. [27]; Padua [28] in this case, ethnomethodology is used in accounting studies. An ethnomethodological approach is used to observe the daily living practices of overseas Balinese farming communities in West Toili, Central Sulawesi.

Unlike other approaches, ethnomethodology emphasizes the way of life or methods used by society or a community contained in society to create an orderly social order [29]. The ethnomethodological approach is a method used to guide ethnomethodologists in understanding how an individual sees, explains, and expresses his world order. Ethnomethodology leads researchers to understand practices, symbols, interaction patterns, perspectives, feelings, and ways of speaking about the subject under study [26, 30, 31]. This study used primary data with data collection techniques through observation and in-depth interviews. Meanwhile, source triangulation techniques were used to ensure the data's validity in this study. Valid data describes the actual state of reality of the object under study. This study interviewed five informants, namely farmers and communities in West Toili and Central Sulawesi. The list of names of informants in this study can be seen in the following Table 1.

Table 1. Research Informants

Number	Name of Informant	Work
1	Gede Suarta Jaya	Farmer in West Toili, Central Sulawesi
2	Made Suarta	Farmer in West Toili, Central Sulawesi
3	Wayan Puja	Farmer in West Toili, Central Sulawesi
4	Wayan Salin	Farmer in West Toili, Central Sulawesi
5	Ketut Natra	Community in West Toili, Central Sulawesi

The data analysis process in research follows the rules contained in ethnomethodology: data reduction, data presentation, indexicality, reflexivity, and conclusions. This is included in various references to ethnomethodological research that define ethnomethodology with its distinctive characteristics, namely indexicality and reflexivity.

3 Result and Discussion

3.1 Tracing the farming system of overseas Balinese farmers: Traces of *Mapag iyeh*

The agricultural cycle is generally carried out through several stages, from initial preparation or pre-planting, planting period, care, harvesting, and post-harvest. The initial preparation or pre-planting of Balinese people is an important step in ensuring the availability of sufficient water for the next planting period. The following is an explanation from the informant in this study.

“Starting farming this month, yes, if the first Balinese experience is right, there must be the first ceremony *mapag iyeh* keto (so) *modelne* (modelnya). *Mapag* is climbing water from the dam so that it can flow into the rice fields. Second, the farmers do community service to clean the canal, if the canal is clean, there is already water flowing”. (Gede Suarta Jaya)

The narration of informant Gede Suarta Jaya is in line with what informant Made Suarta revealed below.

“First, *mapag iyeh* means to find water so that we can work in the rice fields so that the water continues to flow, ask for prayers of blessing from God Almighty” (Made Suarta)

The expression of indirectness in the ethnomethodological analysis corridor was revealed in the term "*mapag iyeh*" as conveyed by the informant. Reflectively, what was expressed by the informant showed the cultural values of Balinese farmers, namely mutual cooperation, balance with nature, devotion to God, and ethics in carrying out farming activities. Togetherness in cleaning waterways shows a sense of togetherness and solidarity among farmers. The value of devotion to God is reflected in the ceremonies carried out starting from the *mapag iyeh* ceremony or the minister of water from the dam which is the first step taken before planting. The concept *mendag air* also reflects the concept of balance and harmony between humans, nature and God. This shows the connection between farmers and nature which implies the importance of maintaining balance in the agricultural ecosystem. Ethics and ethics in farming are shown through the attitude of working together by respecting the role and contribution of each farmer involved to achieve a common goal.

The values of cooperation in the farming community to find water and clean waterways together reflect concern for the management of water sources that are beneficial for agricultural sustainability. This is the embodiment of the goals of SDG 6. The ethics shown in the concept of agriculture based on local wisdom, namely maintaining a harmonious relationship between humans and nature reflecting concern for terrestrial ecosystems sustainably is the embodiment of SDGs 12.

3.2 Tracing the farming system of overseas Balinese farmers: *Pajeko Trail*

After passing the pre-planting period, Balinese farmers undergo a period of planting rice seeds. This stage occurs after farmers work together to clear the land, regulate water irrigation, and prepare the soil for planting. *Pajeko* is a concept that is no less important than *water trading* in the agricultural cycle because it marks the beginning of the rice planting process, as previously stated. In root words, the term *pajeko* means "starting planting". This stage is the starting point in the agricultural system and becomes a significant momentum that is very decisive in getting good yields. The phases of the cycle of starting planting are revealed by informants as follows.

“...Then, if the water has entered, it is immediately **plowed** in the rice fields directly in *dikasih jadi* to scatter the seeds using the *tabela* system (direct sowing)” (Made Suarta)

The narration of informant Made Suarta contains the expression indexicality, which is in the word "plowed land". The meaning of indexicality in the information submitted by the informant is to explain that the planting process cycle begins with plowing the soil so that agricultural land becomes loose; after the soil becomes loose, the process of planting rice seeds can be carried out. Reflectively, the narration of informant Made Suarta implies the procedural stages in the agricultural system believed by overseas Balinese farmers. This traditional method also reflects the deep connection between the concept of agriculture and local culture, which has been the community's identity and cultural heritage for generations. The value of local wisdom describes traditional farming procedures and the close relationship between humans, the environment, and social and cultural values.

The information conveyed by Made Suarta is in line with the explanation given by informant Gede Suarta Jaya below.

“If there is already water, it is immediately put into the rice field area, we start calling *it pajeko*. *Pajeko* will start to exist later, the time to plant will be about a few days later, there will be another ceremony to start planting crops, it is *a launching ceremony* if the Balinese say. After that, the ceremony has started, it can immediately start planting, there is such a thing as planting and moving, *tabela* (direct sowing) can be scattered can start before the ceremony cannot start the Balinese custom”. (Gede Suarta Jaya)

The explanation delivered by Gede Suarta Jaya reveals the meaning of indexicality in the word "*pajeko*" and that there is also another expression of indexicality, namely "*pewiwitan* ceremony" The ceremony carried out in this stage of the planting cycle is a procedure that overseas Balinese farmers must obey in an agricultural system that is believed

together. Reflectively, the meaning of the expression "*pewiwitan ceremony*" in the context of agriculture is not only a form of religious practice but also has a deep meaning to maintain spiritual connection, and gratitude and strengthen the tradition of cultural values that are believed and passed down from generation to generation. Expressions of gratitude to God for the blessings can be in soil fertility, rainwater, or abundant harvests.

3.3 Tracing the farming system of overseas balinese farmers: Traces of Ngerabuk

After planting, the agricultural system, which was believed to have been implemented by overseas Balinese farmers, entered the plant maintenance or care stage. This stage of care is crucial to ensure that plants grow well and produce maximum harvest, as farmers expect. The following informant explains this.

"....After that, we have started planting things (if) if it has grown into grass or how **no later than 7 days or the 4th day**, we **spray grass pests** using poison if usually it is different used. It's soaked, it's sprayed, now it's soaked, at least it's **3 days, the water is gone**, it's just the first fertilizer, now it's subsidized, UREA or the Poska, if it's a big land, you can use NPK Plus, so if (if) NPK Plus is expensive, it's expensive for non-subsidized. For me, the fertilizer is non-subsidized if ordinary farmers are like this. After that, they just spray the leaves using caterpillar pests, sometimes there is a name called water lice, the eradication is sprayed. If you spray fertilizer, put water in again, **for approximately 2 days**, the water will continue to spray the fertilizer for 1 month or 1 month and a half for another month. After that, there is a Bali ceremony again, the name is **the shading ceremony** if the Balinese say it is to observe pests, the rest according to the Balinese also reduce pests of various diseases, so between the age of the rice is the same as that of humans, there are **7 days, so 3 months is the same as rice**, so". (Gede Suarta Jaya)

The results of the interview with Gede Suarta Jaya, reaffirmed by informant Wayan Puja, are as follows:

".....Every farming process has **ceremonies**. The ceremony is intended to obtain abundant agricultural products" (Wayan Puja)

Furthermore, the narration of informants Gede Suarta Jaya and Wayan Puja was completed by informant Made Suarta.

"..... The two ceremonies are carried out with a rice age of **1 month and 7 days**, which means that for good rice growth, we **pray together with** all farmers. Only the third ane kel harvest ne to ngesabe adanne for pregnancy is also called the **mebiyukukung ceremony** for each farmer in the farmer's rebuttal, meaning rice *pang* (so that) *nyak* (want) comes out at the same time so that it is good from the rice bunting so that *together pesu* (out) the last *one is the ceremony of wanting to harvest rice*". (Made Suarta)

From excerpts from interviews with informant Gede Suarta Jaya, the expression indexicality in the word "nyemprot hama" was revealed. In this context, the meaning is shown in the procedures of overseas Balinese farmers caring for rice plants, from the stages of preparation to the treatment and control of pests and diseases that can attack rice plants. Reflectively, the results of interviews that reveal the word indexicality imply a form of compliance of Balinese farmers in following farming procedures. In this procedure, researchers capture the control system of the farming process located at the stage of plant care [10, 11]. This process also reflects local understanding and wisdom integrated into the agricultural accounting process and the importance of traditional ceremonies in maintaining ecosystem balance and harvest success.

The agricultural system in the tradition of overseas Balinese farmers in West Toili, Central Sulawesi, is inseparable from accounting practices. The purpose of establishing a standard agricultural system to be run and obeyed by Balinese farmers is to get profits not only oriented to quantitative profit figures but profits in the form of gratitude, concern for nature, and obedience to the Supreme Creator. Profit to get welfare together in the value of mutual assistance.

The ceremonies or rituals carried out by Balinese farmers provide an overview of cultural practices that support food security and sustainable agriculture within the scope of local values. This is in line with the achievement of SDG 2 goals.

3.4 Tracing the Accounting Trails of Overseas Balinese Farmers

It should be revealed that the accounting process contained in overseas Balinese farmers is also reflected in calculating the day and age of plants to run the right time in the agricultural cycle, as illustrated in the expression of indexicality in the interview with informant Gede Suarta Jaya, namely "**no later than 7 days or 4 days we spray pests** grass uses poison if usually the difference used". On the accounting side, the accounting traces of overseas Balinese farmers are revealed in the following interviews.

"No one owns a rice mill, so the farmer takes medicines and fertilizers to the mill owner which is recorded as a debt and later paid after harvest. The system calculates the percentage or there is interest, where, for example, the price of a drug of 500 thousand is subject to 2% interest in 3 months. But for farmers who also work in the debt note mill and the payment **is not subject to interest** because there is a salary there. But for other farmers, interest is still charged at 2%". (Ketut Natra)

Next, Ketut Natra explained.

"For the budget and rice seeds taken from the previous harvest or borrowed from other farmers, then the problem of medicines and fertilizers taken by farmers from mill owners will be paid after harvest but there are also farmers who buy directly at the Agriculture Office". (Ketut Natra)

The meaning of indexicality revealed in the interview results illustrates that the concept of gotong royong or cooperation is a significant value in Balinese culture. Farmers who also

work in rice mills are not charged interest because they are considered to have contributed to the community in other ways, so there is no need to charge interest as assigned to other farmers. Reflectively, the results of interviews with informants also illustrate the value of local wisdom, "*ngayah*", which is helping each other. Helping each other in community activities or traditional ceremonies is similar to the treatment of farmers working in rice mills. It can also be said to be included in the category of "*ngayah*" by working in a rice mill so that it is not subject to interest. Simply put, this reality has also presented the value of balance and social solidarity by respecting different contributions.

Accounting integrated into the traditional agricultural system of Balinese people is not realized in recording financial transactions as in modern accounting. When the researcher asked informant Ketut Natra, he revealed that every financial transaction that occurs in the agricultural cycle that is carried out is not followed by recording on a piece of paper but only recorded in the head. In this case, farmers only rely on memory to be able to calculate how many costs have been incurred and the benefits obtained in the process of the agricultural cycle that has been carried out. There are several reasons why farmers do not carry out the financial recording process, namely 1) because of limited knowledge of farmers in accounting techniques and farmers do not have access to adequate accounting training, 2) for generations accounting in mind is enough to provide direction and guidance for farmers in the decision-making process carried out, 3) requires free time to carry out the recording process. This reality is important to note because, basically, accounting records can provide significant benefits for farmers in managing finances and improving farmers' operational efficiency [15, 21, 24]. However, the application of accounting standards so far still needs to be improved, especially at the level of small-scale farmers.

The appropriate use of plant medicines and fertilizers aims to obtain a sustainable agricultural production pattern. This is done to achieve the welfare of farmers together. What the Balinese farming community is doing reflects the realization of SDGs 12.

3.5 Tracing the harvest and post-harvest period of overseas Balinese farmers

After explaining the agricultural cycle from the pre-planting period to the planting period, this section will describe the agricultural cycle carried out by overseas Balinese farmers during the harvest to the post-harvest period. This reality is revealed in the results of interviews with informants, as follows.

"Only then when the rice is old before it is yellow, spray it again, use the score again with Paragon, then if the rice is yellow, you want to harvest it, a ceremony will be held again, it is called **ngesabe**. Ngesabe means an offering for rice that wants to be harvested, only after the rice is yellow, we just harvest it, look for a harvesting machine with a cost if (if) you get 12 sacks, the harvesting machine takes 1 sack, the rest if you get 24 sacks, he takes 2 sacks, now (yes) that's more, the more you can get the more wages the harvesting machine gets. Well, we have rice that has been harvested, immediately **sun-dried in the mill**, immediately milled, the rice is sold directly with the mill boss, the price depends on market conditions, if (if) it is right (when) the current season, up to 12 thousand kilos of rice prices". (Gede Suarta Jaya)

The explanation of informant Gede Suarta Jaya was added by informant Wayan Salin, below.

"It can be seen from **the crops** obtained where the rice produced has been exported outside regions such as Gorontalo, Manado, and Makassar so that it can support the welfare of farmers". (Wayan Salin)

Next, informant Made Suarta gave his explanation briefly.

"Usually, if 1 hectare of grain can get 100 sacks, if it has been directly milled in the sun, **you can get 4 tons of 80 sacks of rice**". (Made Suarta)

The Balinese agricultural system, wrapped in accounting procedures for the Balinese farming community, illustrates cultural patterns of local wisdom that are very thick and simple but can provide abundant harvests yearly [12, 17, 27]. This is evidenced by the narration of informants Gede Suarta Jaya and Wayan Salin. In the informant's explanation, the meaning of indexicality was revealed, which was that the harvest obtained had been marketed outside the region, such as Gorontalo, Makassar, and Manado. Reflectively, this shows that the harvest has succeeded in improving the welfare of farmers and allows them to penetrate a more comprehensive marketing network. This supports the achievement of the SDGs that focus on the sustainability and welfare of the farming community.

4 Conclusion

Overall, the series of farming systems for overseas Balinese farmers reflects the accounting practices that are still very simple. The process of accounting for Balinese farmers only relies on the mind. Compared to modern accounting practices, this is constrained by the limitations of farmer science related to the accounting field. However, overall agricultural accounting practices applied by Balinese farmers are also revealed by counting days to run step by step in the farming cycle. The agricultural cycle of Balinese farmers demonstrates a commitment to producing quality crops and reflects the collaboration between tradition and modern technology. The series of processes in agricultural accounting for overseas Balinese demography illustrates the harmonization between cultural traditions and technological advances. Balinese farmers have relied on traditional knowledge for generations and have opened themselves up to modern technological advances to improve welfare. One thing that should be remembered from the Balinese agricultural accounting concept is that Balinese farmers always prioritize harmonizing relationships with the Supreme Creator, nature, and humans. The whole series of processes in the farming cycle reflects the sincerity and dedication of Balinese farmers in managing nature sustainably in a bond of togetherness.

Overall, the harmonization between humans, nature, and God shown by the Balinese Farmer community in West Toili, Central Sulawesi shows the importance of local wisdom even in the current modern era. This has the potential to have a positive impact in contributing to supporting the SDGs and encouraging global innovation in the concept of agricultural accounting.

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