

# SUSTAINABLE FINANCING ACCOUNTING: ASSITALLASSI CONCEPT

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## ABSTRACT

This research constructs the concept of assitallassi (mutual support) applied by the patorani community for sustainable financing accounting. The research method used is a qualitative method with an interpretive paradigm. For the data collection, the researchers used two approaches simultaneously, namely institutional and ethnomethodological. The researchers chose qualitative data and obtained data directly from the field (primary data) as research data. Accounting practice begins with recording the funding and profit-sharing of the catch during a season. The important conclusion of this research is that accounting is related to material and non-material aspects. The accounting system for financing and profit-sharing in the community of Patorani is not absolute but tailored to needs. It all depends on the agreement of all parties during the assikko' kana (hybrid contract).

Keywords: Ethnomethodology; Institutional; Profit Sharing; Assitallation

## ABSTRAK

Penelitian ini mengkonstruksi konsep assitallassi (Saling menghidupi) yang diterapkan oleh komunitas patorani untuk akuntansi pembiayaan berkelanjutan. Metode penelitian yang digunakan adalah metode kualitatif dengan paradigma interpretif. Untuk perolehan data, peneliti menggunakan dua pendekatan sekaligus yaitu institusional dan etnometodologi. Peneliti memilih data kualitatif dan perolehan data secara langsung diambil dari lapangan (data primer) sebagai data penelitian. Praktek akuntansi dimulai dari mencatat pembiayaan dan bagi hasil atas hasil tangkapan selama satu musim. Temuan penting dalam penelitian ini yaitu akuntansi tidak hanya terkait dengan materi tetapi aspek non materi. sistem akuntansi pembiayaan dan bagi hasil pada komunitas patorani tidak bersifat mutlak tetapi disesuaikan dengan kebutuhan. Semua tergantung kesepakatan semua pihak ketika assikko' kana (hybrid contract).

Kata Kunci : Etnometodologi; Institusional; Bagi hasil; Assitallassi  
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## INTRODUCTION

This article focuses on constructing the Assitallassi Concept (Mutual Assistance) for sustainable funding of coastal community accounting to meet their funding needs. Generally, people come to financial institutions to meet their financial needs. As a result, the functions and roles of financial institutions in the economy are expanding. Then society is being forced to become part of the existing system. Almost all levels of society, from upstream to downstream, relied on sources of finance to fund their businesses from financial institutions. However, this is not the case with coastal communities that are members of the Patorani community. The district does not depend on conventional or Islamic financial institutions. The community has its financial institution, which is different from other places. In this community, Patorani acts as both a customer and an agent (key) closely related to nature, culture (standard rules), and social contracts (common rules built into religious values), as well as with government demanding transparency and accountability.

Implicitly, the patorani community has a strong culture in financing and implementing accounting (bookkeeping systems). In carrying out financial accounting activities, the patorani community applies the concept of assitallassi (mutual assistance). The idea of association is anchored in a loan/finance delivery culture carried out through family deliberation. Funding with records made since the era of the Makassar Sultanate (Kingdom of Gowa-Tallo) in the 17th century, colonialism, modernization until today (digital age) Patorani activities attracts not only local capital owners and entrepreneurs, but also foreign entrepreneurs (exporters), central and local governments and other coastal communities in Indonesia. Accounting plays an essential role in minimizing conflict, especially within the community, for example, between patorani and the owner of the capital (papalele) or the boat owner (the trader). It is becoming increasingly interesting to delve deeper into how sustainable funding is in the Patorani community.

Several studies explain that accounting and culture have a close relationship that cannot be separated (Hofstede, 1986; Gray, 1988; Sudarwan and Fogarty, 1996; Tsui, 2001; Jayasinghe and Thomas, 2009; Jeacle, 2009). Tinker (1985) stated that accounting is a means of resolving social conflicts, a tool for evaluating the conditions for exchanges between social components, an institutional mechanism for arbitrating, evaluating, and judging social decisions. Accounting is a child of the social culture in which accounting is practiced (Tricker, 1979) and follows the environment's needs (Napier, 2006). Even Scott (1995) expresses that culture is one of the pillars of the institution on which legitimacy is the foundation.

An institutional theory emphasizes the importance of the role of symbols deliberately designed for social legitimacy (Fogarty, 1993). There are at least three pillars (regulation, norms, and cognitive) that serve as a framework for understanding the institutional theory (Scott, 1995; DiMaggio & Powell, 1991). Even relationships that exist tacitly within the institution are accepted as "the way things are done" (Sitti-Nabiha & Scapens, 2005). Institutional theory is applied in a multidisciplinary/interdisciplinary manner, both in institutions on which it focuses and methodology. When the company is reduced to a production function and organizational problems are neglected (Dequech, 2015). It was the beginning of the economists' (return) interest in the institution.

As a result, institutional theory evolves from the old institutional theory (OIS) to the new institutional theory (NIS). Both have something in common, namely the discussion of economic theory and sociology. The fundamental difference between the two theories lies in the focus of analysis, the approach to the environment, the views on

conflict and change, and the description of individual actions. To speed up patorani bookkeeping, shared, social, and wonders, this research uses qualitative methods with an interpretive paradigm to construct social reality. The patorani (human) community is used as a place of study.

Ismail (2009) revealed that methodological problems arise from epistemological issues, and epistemology arises from a paradigm. It should be remembered that the paradigm is an "option" for every researcher. Qualitative research begins with an assumption or paradigm using a theoretical lens and examining the research problem under study (Creswell, 2007) to find meaning (Rukin, 2019). Every researcher needs interpretation to understand the basic shape of the social world at the level of his subjective experience (Burrell & Morgan, 1979). It depends on the researcher himself (Albi, 2018). In line with that, Holstein & Gubrium (2009) added that the researcher's subjectivity is the only thing that needs to be maintained when conducting research.

Subjective perspectives in qualitative research continue to emerge (Willis, 2007). Therefore, a general understanding of social reality must be obtained from the participants' perspective (Sukidin, 2002). This study uses an interpretive paradigm that can achieve these goals because, according to Manzilati (2017), emphasizing language, interpretation, and understanding that comes from humans through interviews/dialogues (Mamik, 2015). However, interpretative methods have had few proponents in economics (Jackson, 2009) but enjoyable to use. The combination of ethnomethodology and institutional theory is intended to convey a holistic understanding of the research subject. The researchers argue that institutional theory is the correct theory to express social reality, particularly in accounting. Institutional theory, particularly the new institutional theory, can deal with human pressure, which tends to be active and creative. As a result, adjustments are made, and separate institutions are created to obtain guarantees.

Also, ethnomethodology is considered capable of giving the New Institutional Theory considerable strength to become micro-sociology (DiMaggio & Powell, 1991). According to Polomo (2000), Ethnomethodology is part of the school of interpretation. Ethnomethodological studies of work" initially Proposed by Garfinkel and others (Jalbert, 1999). Ethnomethodology is more about building a human understanding of something in line with everyday thinking (common sense) that works and contains shared lessons (Rahardjo, 2018). Furthermore, Rahardjo (2018) explained that ethnomethodology is based on daily dialogues (stories), which are subjective (individual). So ethnomethodology plays a role in the emergence of methods of dialogue analysis (conversations). Instead of analyzing the instructions, ethnomethodological studies shift the focus to the practical accomplishment and achievement of instructions (Garfinkel, 2016).

In this study, reference is made to the rationality of sustainability goals based on the natural actions of certain ethnic groups or groups. An ethnomethodologist's duty must explain how the practice has been adopted, approved, and practiced by all members of society. Liberman (2013) explains that A final aspect of ethnomethodological studies of sense-building in vivo is that by taking up the practical work of professionals (coffee tasters, scientists, software and IT designers, etc.). Moreover, the ethnomethodological approach, which offers a very different view of the role of institutions in cultural persistence, explicitly refers to very institutional aspects (Zucker, 1977). In this article, the researcher combines an institutional approach and ethnomethodology.

It becomes interesting for research as the Patorani community is more than 400 years old. The Patorani community has carried out isomorphism by introducing bookkeeping tailored to their needs. Bookkeeping (accounting), as a implies of authenticity, is utilized to progress the picture and presence of an organization. It is becoming increasingly important to reduce conflicts between different interested parties. An example of a dispute that arises concerns financings/loans between the owner of the capital (Papalele) and the Patorani or the shipowner (Juragang) who provides venture capital with Patorani for the profit sharing of the business. Accounting plays an essential role in minimizing conflict, especially in the Patorani community. Therefore, this study aims to develop a sustainable accounting concept for financing in the Patorani community.

## METHOD

The research time was from February 2018 to April 2019, and the research site was in the Patorani community in Palla'lakkang village, Galesong district, Takalar Regency - Indonesia. The technology of data acquisition through observation (Suwendra, 2018), unstructured dialogue, and documentation. The informants are determined utilizing targeted random samples, which are always used in qualitative research (Cresswell, 2014). The targeted sampling is better known as the informant criterion, namely informants who have experience in the Patorani community > 10 years. The role of researchers is essential in interpreting the stories of informants (Semiawan, 2010). To obtain unbiased data, the researchers visited one of the fishing grounds in FakFak Regency, West Papua Province - Indonesia, and a place to catch fish eggs flying around the Makassar Strait.

In this article, the researchers used qualitative methods with an interpretive paradigm and a new institutional sociological approach. The combination of ethnomethodology and institutional theory is intended to convey a holistic understanding of the research subject. The researchers argue that institutional theory is the correct theory to express social reality, particularly in accounting. Institutional theory, particularly the new institutional theory, can deal with human pressure, which tends to be active and creative. As a result, adjustments are made, and separate institutions are created to obtain guarantees. Besides, ethnomethodology is considered capable of giving the New Institutional Theory considerable strength to become micro-sociology (DiMaggio dan Powell, 1991). Moreover, the ethnomethodological approach, which offers a very different view of the role of institutions in cultural persistence, explicitly refers to very institutional aspects (Zucker, 1977). Thus a combination of ethnomethodology and institutional theory can be carried out in one study

The researchers used an institutional approach, namely the New Institutional Theory (NIS), to focus on cognitive and cultural aspects as institutional carriers that arise from habits. Ethnomethodology aims to find symbols and reflections for activities carried out in daily life by informants (not culture but also through dialogue). Three stages of analysis must be passed to conduct ethnomethodological research, namely: the first stage is the search for indexicality, the second stage is the reflexivity that underlies practical action, and the third stage is that Achieving contextual action that can be analyzed (Garfinkel, 1967). An ethnomethodologist must bring to the surface contextual actions in specific dimensions of space and time and make them prominent. Ethnomethodological participation should be carried out as a direct observer to preserve some form of activity and relate it directly to indexicality and reflexivity.

Processing data with model interactive. When the interactive model means that data reduction, data presentation, and inferences in the data analysis are performed

continuously and repeatedly along with the data acquisition, the data reduction phase is completed by simplifying and transforming the data in the field notes. The data reduction is made by summarizing what leads to the determination of an idea or a topic. Information on the links between these topics is presented in the data presentation phase. Data analysis using an institutional approach is performed by identifying the shape of the Patorani institution, whether it is in the form of a constrained, mimetic, or normative isomorphism. After completing the review process, all the meanings behind an activity carried out by the Patorani are explained in ethnomethodology. Disclosure takes the form of indexicality, reflectivity, context-related action, and typical size.

## RESULT AND DISCUSSION

### The Institutional Form of the Patorani Community

To understand this change comprehensively and textually. This study combines ethnomethodology with institutional theory (new institutional sociology). In the new institutional sociology theory, institutionalism is on a field or a society, not on an organization as in the old institutional sociology. (DiMaggio & Powell, 1991). Furthermore, DiMaggio & Powell (1991) stated that ethnomethodological and phenomenological support together provide new institutionalism in the prevailing micro-theory of sociology. Ethnomethodologists adhere to the principle that elements outside of an organization (group) cannot adequately explain what is happening in an institution. The subject itself carries out making meaning in that institution. (Ritzer, 2011). Garfinkel focuses on institutional frameworks, and conversation analysis sees human behavior in organizations as routine and sees it as part of its meaning (Susilo, 2017).

In the 17th century, the shipowner's need for fishing was met (Pinggawa), who was also the ship captain (Pinggawa). The catch is only shared with the crew (sawi). The professional division received from the retainer consists of three parts, and Sawi receives one part. However, along with the increasing number of people working as patorani and changing catching birds from catching flying fish to flying fish eggs, there has been competition and even conflict between fishers. It forces the Patorani to look for another drainage area that is farther from their hometown. As a result, the need for fishing has increased. When fishing needs cannot be met alone, other parties need to be involved. Therefore, Patorani made changes through adjustments based on various existing pressures.

Various regulations affecting the relationship between the Patorani community and the government, and other parties have not yet been finalized. The Patorani themselves have gone through at least four phases of government, namely the first phase of government in the form of a kingdom, the second phase of Dutch colonial rule, the third phase of the Japanese government, and the fourth phase of the government of the Republic of Indonesia. The institutionalization process goes through various stages such as externalization, objectification, and internalization in the Patorani community, characterized by multiple formal or informal rules. These changes (forced isomorphism) were made to increase Torani egg fishing productivity, market demand, and government-issued regulations. Market demand demands quantity and quality, development, shrinkage (yield), and cleanliness according to the standards of each target country. Also, the Patorani made adjustments (objectification) to state regulations, according to which the fleet (ship) and the Patorani must have a

license for seafaring and arrests, which changed the fishing habits of the Patorani (normative isomorphism).

As for endogenous factors, Meyer and Rowan (1977) analyze the form of recontextualization through decoupling, namely the institutional theory, which takes its place as an open system. Decoupling (the organization's situation maintains its formal structure without applying it in practice) plays a critical role in such a situation. This difference is known as decoupling, caused by a different or fragmented external environment that does not live up to expectations. This situation leads organizations to reconcile often the incompatibility between institutional and technical pressures (Meyer and Rowan, 1977). To adjust the decoupling, Patorani looked for financiers (papalele) and shipowners to sign hybrid contracts two months before starting the eastern season (May to October). It is crucial to meet all of the needs of the Patorani and his family at sea, and no collateral (collateral) is required for any funding. Assikko' kana contains all rights and obligations that are orally understood and followed by all parties involved in the agreement.

### **The Indexicality**

Assikko' kana was made before fishing began. The sign that assikko' kana has been agreed is the gift from Picuru or the first money. When the fishing season is near, Patorani usually returns to Papalele to see if this season can still be funded or not. That morning the researcher went to a Papalele's house with Rizal Daeng Ngitung (Patorani). The researcher and Daeng Ngitung drove south on their respective motorcycles towards the village of Beru. A young man sat on the house's porch and greeted Daeng Ngitung and Explorer to enter the living room.

The man named Haji Rijal is one of the Papaleles who is quite famous among Patorani. As a result, Daeng Ngitung announced that his arrival intended to apply for seafaring funding for a fishing season. Even Daeng Ngitung asked to buy a new marine engine, and Haji Rijal accepted the request. Patorani, who joined Papalele last season, did not question the terms and conditions or the production-sharing concept that Papalele was using. The skipper is sufficient to ensure that no changes are made to the contracts previously made. Once an agreement is reached, the skipper usually calls the Pinggawa to meet Papalele. It is different from the Patorani who moved to Papalele. Several procedures must be passed by Patorani, of course not immediately accepted by Papalele. The word Haji Tawang "hits automatically. looking for "carita anua rodong e carita carita track record na, artina latar belakang na mi, iyye latar belakang na" The aim is to find out the reason for his move from the previous papalele was.

Moving patorani (pinggawa) from one papalele to papalele or from one trader to another is a common practice as long as the Pinggawa has no credit to Papalele, who wants to be abandoned. Daeng Emba explained that Pinggawa could move to another papalele provided there is a living fee ... has to be paid! If you're going to move. The system is like this. The perongkosang is billed (ni singara'ki) when the pinggawa wants to move to another papalele. Except for Papalele, who no longer wants to work with the Patorani, the damage is considered paid. There are no more problems with the old Papalele. Daeng Emba firmly added the researchers. The remaining debts will all be borne by the Pinggawa to be repaid. If Papalele is from Galesong, the debt will be paid next season, or if they want/do not want to move, the debt will be paid by Pinggawa next season (if there is food). If the next papalele comes from the island, the remaining cost will have to be paid after the season ends without waiting for the next season. Daeng Emba added the researchers because Papalele applies different rules to

the Patorani community. The various rules used by each papalele depend on their respective characters.

No special requirements are required to become a papalele (capital owner). It is enough to have funds to cover the cost of catching eggs with flying fish (Pattoraniang). Papalele does not have to come from the Makassar tribe (the Galesong people), but can also come from outside the Galesong people, like Papalele, followed by Daeng Timung from Klaten - Central Java. In practice, before agreeing to implement the *assikko' kana* (contract), there were several papalele demanding guarantees from the merchants / patorani. Haji Rijal answered the guarantees requested in the agreement, namely:

In fact, for guarantees, it can be said that it depends on each individual. Yes, because there has been no guarantee for a long time, that is a fact. As long as; I am in this work, there are no ensures. Then why have contracts been issued lately? The skipper sets conditions because Patorani wants it himself. Papalele did not say there should be a guarantee, but some skippers filed a warrant because of actions that Papalele did not like. For example, his lousy track record or the stories spread in the community that the skipper misappropriated his catch! However, because the skipper insisted on being accepted and Papalele accepted, an agreement was made with a guarantee.

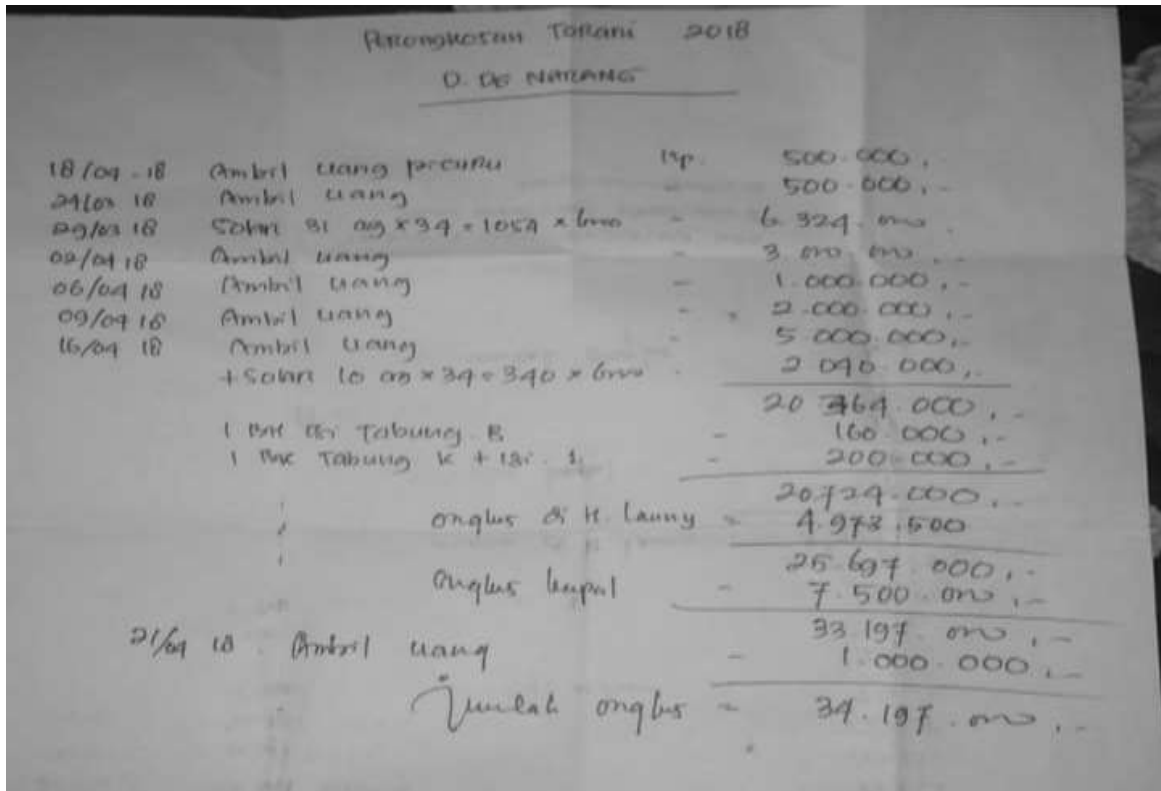
Financing (*perongkosang*) numbers during a fishing season start from April to September. All needs of the Patorani are taken care of by the management (coordinator) of Papalele. Besides, the administration has another role of Papalele: controlling and monitoring the Patorani activities while they are at the fishing site and are responsible for purchasing Torani eggs from other Patorani. Usually, the board members are Papalele's confidants and still have a family relationship with Papalele. To obtain this information, the researcher and Daeng Narang agreed to meet with Haji Ca'di on January 25, 2019, almost two (two) months after the researcher spoke with Daeng Narang about the ship. Earlier, Daeng Narang received a message from Daeng Mone (his brother) that Haji Ca'di had left for Makassar this morning. Around 2:00 p.m., by saying *Bismillah ...* the explorer and Daeng Narang tried to go to Haji Ca'di's house, who knew they were lucky enough to meet.

Haji Cadi was tidying up his clothesline in front of his house. Haji Ca'di wears a T-shirt and has stature like the Chinese people. He has white skin, straight hair, but many are white and not too fat and not thin. Haji Ca'di invited Daeng Narang and the researchers to enter his house. Daeng Narang conveyed the intention of his arrival to Haji Ca'di. Before the discussion, Haji asked Ca'di to record the information given. It was unusual for researchers to forget to bring notebooks in their rush. On the way to his desk, Haji Ca'di took a piece of paper from a book. Researchers ask Haji Ca'di what is meant by the term *Picuru*.

Haji Cadi answered the researcher's question thoughtfully, he saw much sweat on his forehead, and he occasionally coughed, but the researcher wrote down the information given anyway. The sign that *assikko' kana* has been agreed is valid, namely holding the pictures. *Picuru* is maintained to provide *Picuru* with money usually carried out in one of the Papalele houses (capital owners) to the Patorani represented by the merchant. The amount of *Picuru* money (down payment) for capital is given to anglers of IDR 500,000 per person, Haji Ca'di added the researcher. The notes were written in a book, and then simple notes were made. The aim is to have confidence in the parties involved, including the Patorani's family (wife). If the *patoraniang* activity is declared complete, a profit-sharing process will be conducted if the Torani eggs are missed. Profit-sharing takes place by the previously agreed

contract. The records of the number of financing are counted before the voyage (see Figure 1).

Haji Ca'di said that "he had a subordinate who was used as an agent named Arifin. Arifin typically receives IDR. 100,000,000 to pay for his Patorani needs, which require money. The caretaker (agent) is an extension of the hand and eye that Papalele prepared at the place of arrest. "As for the wages received," I gave the management inside (the place of arrest) 5,000 per kilogram, "Haji Tawang told the researchers when they visited his home. A field coordinator (Papalele's confidant) is responsible for overseeing Patorani activities in the search area, especially concerning recording the results obtained and recording all the money raised. When the eggs arrive on the mainland, the next is the field coordinator, write down the names, nampa na timbangi, upama na narang, daeng taba, money, daeng gassing, daeng lau', daeng apa seng anu, daeng nyarrang, daeng nyallang. cata' ki arena nampa nampa send, nampa ni tayang mi taliponga na kabara' baji ka" (he writes down the names and weighs them For example, he writes down his name and then he sends and then he calls me that there are items Daeng Narang, Daeng Taba, Mone, Daeng Gassing, Daeng Lau,' Daeng or Seng Anu, Daeng Nyarrang, Daeng Nyallang) said Haji Ca'di (Papalele) to the researcher.



Rangkuman Totorani 2018		D. Da NARANG	
18/04-18	Ambil uang pruru	1Rp.	500.000,-
24/04-18	Ambil uang		500.000,-
29/04-18	Solusi 91 00 x 34 = 1054 x 6000		6.324.000,-
02/04-18	Ambil uang		3.000.000,-
06/04-18	Ambil uang		1.000.000,-
09/04-18	Ambil uang		2.000.000,-
16/04-18	Ambil uang		5.000.000,-
	+ Solusi 10 00 x 34 = 340 x 6000		2.040.000,-
			<u>20.364.000,-</u>
	1 Bot Isi Tabung B		160.000,-
	1 Bot Tabung K + 130.000		200.000,-
			<u>20.724.000,-</u>
	ongkos & H. Lanny		4.973.500
			<u>25.697.000,-</u>
	ongkos kapal		7.500.000,-
			<u>33.197.000,-</u>
21/04-18	Ambil uang		1.000.000,-
	Jumlah ongkos		<u>34.197.000,-</u>

Figure 1. Record of the number of financing before leaving to sea  
Source: Daeng Narang Daga On November 16, 2018

In the agreed Assiko' kana, Papalele is the owner of the capital (money), and the merchant is the owner of the ship, who are both principles (owner of the capital). Patorani (Pinggawa and Sawi) act as agents, but not a few shipowners are also Pinggawa. If the dealer is also a pinggawa, he is called an agent. Patorani (Pinggawa) is also the owner of a ship that does a fishing business without signing a contract. Then the position of Patorani is the agent, and Papalele is the principal (owner of the capital). The concluded agreement is not made in writing but only in the form of a



discussion of the agreed rules, received rights, and obligations that must be fulfilled. On the other hand, the trader signs a contract with Panrita, which Papalele does not. The contract between the merchant and the clerk is not an economic contract.

This contract is very different from the contract between Papalele (owner of capital), trader (shipowner), Punggawa (ship captain), Sawi (ship's crew), and the coordinator. The contract that is made between the merchant and the Panrita is more spiritual and religious. The main task of the Panrita is to "pray for safety to completion and easy provision," Haji Syakir Daeng Sese (better known as Haji Sese) told researchers. The wages that the traders give the Panrita are IDR. 150,000/per ship (there is no specific tariff - whatever). If all parties are satisfied with the rules agreed in the contract in the previous season, the contract can continue into the next season.

The amount of perongkosang for a fishing season ranges from IDR 30,000,000 to IDR 45,000,000 for the waters from Makassar Strait, or from IDR 70,000,000 to IDR 140,000,000 for the Tual and FakFak areas. The contract period is for one fishing season unless the Patorani cannot return the capital and funding taken as provision for the fishery until the Patorani (Punggawa) can repay it. As long as the patorani (punggawa) has the remaining financing, he cannot move to another papalele. When the contributed capital is used up, the coordinator can request additional money. As Haji Ca'di said, "Taung ku Anjo, Iya mi antu tau, arena Arifin. Ni sare mi modala Rp 100,000,000, mingka anjo naerangan kurangi" (I have a trustworthy person, yes a responsible person, Arifin. I give him 100,000,000 IDR capital to manage it. When someone is little, usually the capital he gave to Patorani). Precautions can be taken through the field coordinator. All breakdowns are recorded by the field coordinator, who is coordinated and reported to Papalele.

Papalele's notes are then given to the Patorani's wife or family in their respective homes. Besides, the researcher asked, "Jari tassere 'punna niak kurang kamma anjo?" (For example, what if there are still costs left?) Haji Ca'di replied, "iya mami ni cini' ki na isseng tonji ka ni sare tonji nota, catatang kana penggurangi anne e" (He only pays attention to it, and he also knows because he gave a note). Therefore, Papalele provides the Patorani family with notes in the form of notes when an economic event occurs. Notes are made in the form of notes. The note can already be used as a calculation for profit sharing (see Figure 2). The measure is done every time an egg is received, since every time the patorani goes to sea, it takes the money for the break again. As Haji Tawang said, "doe" ka Anjo, assulu'ki a' boya"(the charred cash is used to go out to catch).

One form of profit-sharing calculation implemented by implementing profit sharing and revenue sharing is as follows:

Sales (Catch <i>Torani</i> eggs minus donations)	IDR xxxxx
Discount	<u>IDR xxxxx -</u>
Net sales	IDR xxxxx
Per cent discount ( <i>Papalele</i> and Skipper section)	<u>IDR xxxxx -</u>
Gross profit / loss (gross profit / loss)	IDR xxxxx
Discount - Financing ( <i>Perongkosang</i> )	<u>IDR xxxxx</u>
Profit/loss sharing	IDR xxxxx

The profit-sharing system implemented in the Patorani community does not recognize any interest. However, with profit sharing, known as profit sharing, there is a dispersion of ownership. The terms profit-sharing and revenue-sharing (the same as

gross profit) are not familiar to business actors in the Patorani community. Still, they have been applied in practice to profit-sharing. So far, profit-sharing, particularly the use of profit-sharing and revenue-sharing, has been identified with the preparation of Islamic banking. While in social life, the people in Galesong have been practicing this for a long time. Revenue-sharing is used as a basis for Papalele or the dealers to take over their rights under the original agreement. Besides, Papalele received a 10% share from capital from the deduction of sales, and the dealer a 20% share in the ship's ownership. If the reduction in revenue sharing by a decrease in the papalele and the dealer share is less than the reduction at sea, the difference will be taken into account in the next break.

Several of the conversations described above reveal the financing and profit-sharing mechanisms Papalele, Juragang, Pinggawa and Sawi implemented. Viewed through an ethnomethodological approach, this is an expression of the indexicality conveyed by the actors (patorani)—the portion of the financing and repayment that occurs following previously made agreements. The rules for funding and profit sharing have been widely recognized by the Galesong community, particularly Patorani and Papalele. Hence, it is difficult to manipulate when calculating the catch for production sharing.

### **The Reflectivity**

In any indexicality, there is always a contextual action followed by reflectivity. Financing and profit-sharing activities are duties and rights that reflect ownership of capital, ships, and anglers. Each party has its respective share according to the agreed percentage. Before we discuss profit-sharing in the Patorani community, it is better to examine why Patorani relies more on funding sources and does *assiko' kana* with Papalele than with financial institutions. The reason is simple: there is no foreseeable risk at sea, and the Patorani are used to funding without collateral (just mutual trust). It makes financial institutions like banks unwilling to take risks, including cooperatives that are the pillars of the Indonesian nation. As a result, banks, cooperatives, and other financial institutions in the Patorani community cannot survive long.

The cooperative's failures have been recorded several times while trying to catch flying fish eggs (torani) in the Patorani community. The government sponsored various programs. For example, in 1946-1948, a fishing cooperative appeared under the chairmanship of Daeng Congkeng. In 1958 the Galesong Patorani Foundation was established, initiated in 1969 by the first Takalar regent, Doggeng Daeng Ngasa. Next, Yusuf et al. (2014) The government, which went by the name of Takalar Agricultural Cooperative (KOPERTA), Independent Pangan, and subsequently the Food Granary program, failed to meet the community's expectations. In 1969, investors succeeded in entering the Patorani community by building a partnership with Papalele. Even so, the contact system used by the previous Patorani is still used. The institutional process was successful because it was carried out with a cultural approach. The difference in the financing concept of the Patorani community with banks and cooperatives can be described in Figure 2.

Based on figure 2, there is a difference between financial institutions (conventional / Sharia) and the Patorani community. In providing financing, the financed financial institutions are divided into two parts, namely: Financing, which traditional and non-conventional financial institutions fund. Funding funded by conventional financial institutions includes all types of businesses that meet the 5-C requirements (character, capital, capacity, collateral, and economic status). Besides, the types of businesses funded by non-conventional financial institutions (including

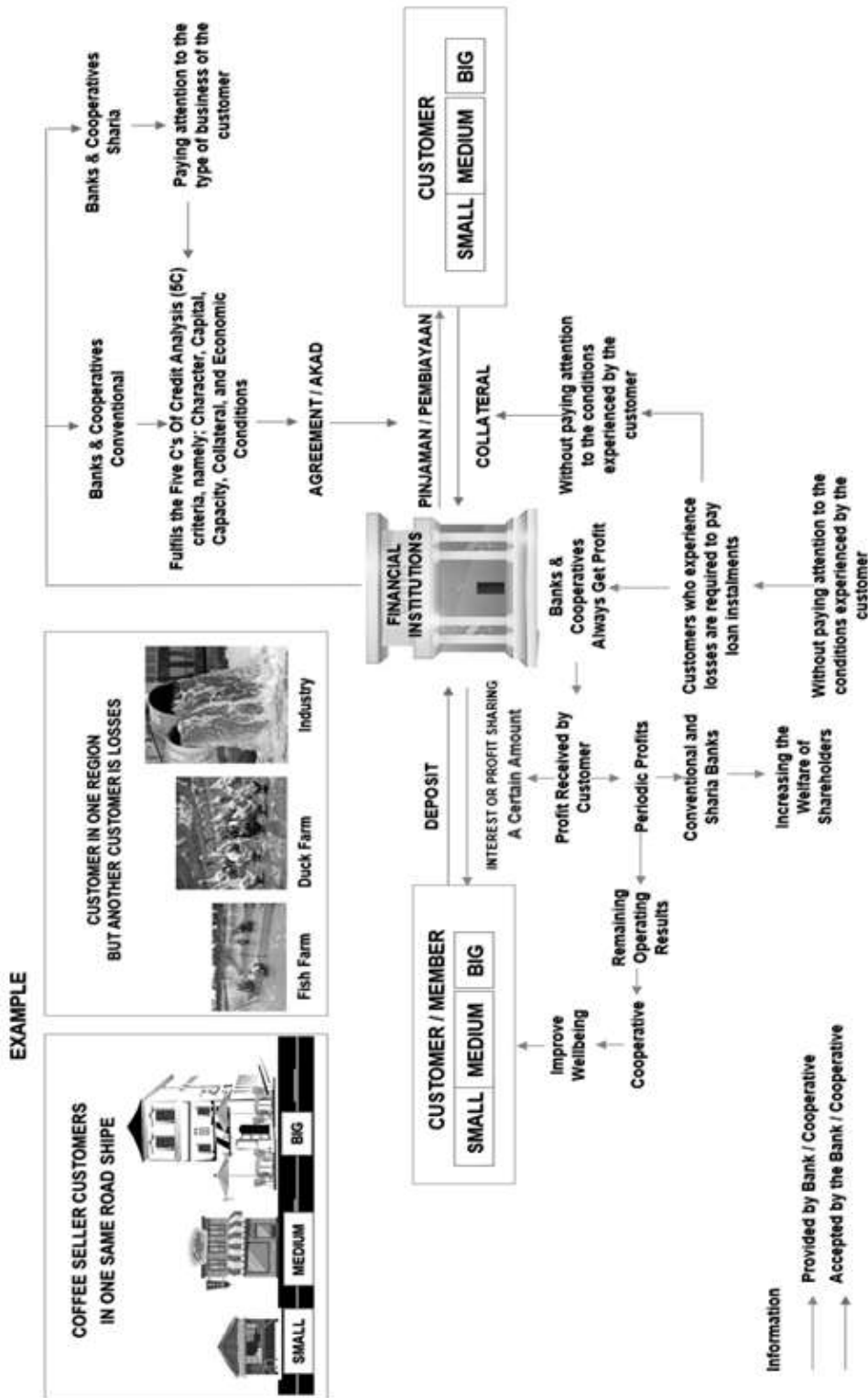


Figure 2. Bank and Cooperative Concept

Shariah-based financial institutions) only include those that conform to Islamic Shariah and meet the 5 C requirements (character, capital, capacity, securities, and economic status). In general, traditional financial institutions will provide the necessary funding requirements to guarantee the client's assets (except for consumer/credit cards, which generally do not require collateral for the assets). The guarantee is in the form of gold, securities, or property with economic value.

In contrast, Islamic financial institutions do not require certain financial products, but guarantees are mandatory in practice. Besides, conventional and Shariah financial institutions apply the 5C principles: character, capital, capacity, collateral, and economic state. In the Patorani community, it is enough to have mutual trust with no guarantees.

Conventional financial institutions depending on the customer class, make interest payments. The higher the customer class, the greater the interest. Unlike the Shariah financial institutions that implement a profit-sharing system, the Patorani community applies a profit-sharing plan that does not recognize the interest system. It will continue to be paid for Special Financing under Special Financing unless Papalele is no longer willing to cooperate. The outside financing is considered delivered. Traditional financial institutions do not recognize profit sharing. It is contrasted with the Islamic Financial Institutions and Patorani Community which use a profit-sharing base and use the concept of profit-sharing as per the pre-financing agreement / pre-financing agreement. Conventional and Islamic financial institutions such as banks and cooperatives differ in terms of regular profit sharing. If the bank pays out periodic profits to shareholders in dividends, the cooperative pays out occasional profits to members in the form of remaining operating income.

It is very different from the practice in the Patorani community, where profit sharing is shared among all members involved in the agreement/contract / Assiko 'Kana. In conventional banks and cooperatives, customer losses do not negate the customer's obligation to repay the loan and interest. Unlike Islamic financial institutions, some financial products do not require collateral, and the losses are shared according to the agreement/contract. The same thing happened to the Patorani, who had suffered casualties, such as a ship that had sunk. Then the loss will be borne by either party with no asset forfeiture or legal issues at a later date, regardless of whether small, medium and large customers with competing business types are in the same area. In the Patorani community, the type of business-funded is just the type of business in the fishing sector, flying fish eggs, and clients who receive money are viewed as a team working together on maritime activities.

To better understand the profit-sharing mechanism, researchers need to know beforehand about the prevailing social class in the Patorani community. The social stratification in the Patorani society is divided into three levels: the top level (owner of capital), the middle-level Juragang (shipowner), and the class below the Patorani, consisting of Pinggawa (ship captain), who is responsible for Sawi (ship crew). The higher the degree of social stratification, the more dominant is the control over those below it. The rules that were agreed upon when the party proposed assikko' kana occupied the above social class. Those who occupy the social stratification below follow the proposed regulations (if an agreement is reached). Thus, the party with the most excellent stratification in the community has control over the concluded contracts.

Before leaving, the Patorani received a deposit from the papalele represented by the dealer in the initial phase. The face value ranges from IDR 500,000 to IDR 3,000,000 for each person. According to the applicable regulations, the down payment is recorded as financing (Perongkosang ). The deposit for mustard is for papalele from

Galesong. On the other hand, on Kalu Kalukuang Island, the down payment was immediately recorded as a debt, which was not included in the breakdown. Figure 3 obtained from the Daeng Narang Daga (catch records of the 2018 year). The agreed sharing system is a percentage discount. The egg price determination is based on the market price of the eggs valid at the time of deposit. Also, the results are calculated according to the time of oviposition. Aside from the fluctuating egg prices, a fee is required for any Torani egg fishing trip. If there is a remaining fee for the previous trip, it will be applied to the next trip. Hence the calculation for the results and costs incurred for every journey with the eggs.

The image shows two handwritten calculation sheets. The left sheet is dated 09/06-18 and the right sheet is dated 04/06-18. Both sheets are titled 'D. Daeng Narang' and 'D. Daeng Narang'. They contain tables with columns for 'NOTA No.', 'BARANGSAYA', 'NAMA BARANG', 'HARGA', and 'JUMLAH'. The calculations include sales, discounts, and net profit.

Figure 3. Calculation Of The Breakdown Of Torani Egg (Fish Roe) Catch Production

Figure 3 (above); the researcher received from Daga Daeng Narang for the 2018 catch. The agreed distribution system is a percentage discount. Determination of the egg prices is based on the market price of the eggs valid at the time of deposit. Besides, the results are calculated according to the time of oviposition. Aside from the fluctuating egg prices, a fee is required for any Torani egg fishing trip. If there is a remaining fee for the previous trip, it will be applied to the next trip. Revenue sharing is used as a basis for Papalele or the dealers to take over their rights under the original agreement. Besides, Papalele received a 10% share of capital from the deduction of sales and the dealer a 20% share in the ship's ownership. If the reduction in revenue sharing through a reduction in the papalele and the dealer share is less than the reduction at sea, the difference will be taken into account in the next break. For illustration (data obtained from figure 3) can be seen as follows:

**Race I.**

Sales	IDR 101.730.000
Discount	<u>IDR -</u>
Net Sales	IDR 101.730.000
Percent Discount (30 %)	<u>IDR 30.500.000 -</u>
Profit/Loss Bruto	IDR 71.230.000
Discount financing ( <i>perongkosang</i> )	<u>IDR 36.447.000 -</u>
Net Profit	IDR 34.783.000

**Race II**

Sales	IDR 45.260.000
Discount	<u>IDR _____ -</u>
Net Sales	IDR 45.260.000
Percent Discount (30 %)	<u>IDR 13.500.000 -</u>
Profit/Loss Bruto	IDR 31.760.000
Discount <i>perongkosang</i> race ke-2	<u>IDR 15.864.000 -</u>
The rest of the money	IDR 15.896.000
The remaining financing cut	<u>IDR 827.000 -</u>
Net Profit	IDR 15.069.000

The calculation method for each race is as above, from one race to the next. Besides, the net profit (profit sharing) is part of the pinggawa and mustard greens. The practice practiced for several hundred years is that the pinggawa section consists of 3 parts and 1 part mustard green. The sawi, responsible for the juru batu (bass), receives an additional half part from the pinggawa section. If there are four collards plus one pinggawa, the profit-sharing is divided by 7. For example (see Figure 2) the number of 1st and 2nd rites is IDR 34,783,000 + IDR 15,069,000 = IDR 49,852,000: 7 = IDR 7,121,714. The calculations are shown in the table below:

**Table 1. Profit-Sharing for Patorani**

Description	Total revenue sharing
<i>Pinggawa</i>	IDR 17.804.286*
<i>Sawi</i> served as <i>juru batu / bass</i>	IDR 10.682.571**
<i>Sawi</i>	IDR 7.121.714
<i>Sawi</i>	IDR 7.121.714
<i>Sawi</i>	IDR 7.121.714
Total	IDR 49.852.000

Information \*) IDR 7.121.714 x 2,5 = IDR 17.804.285

\*\* ) IDR 7.121.714 x 1,5 = IDR 10.682.571

The profit-sharing calculation will be adjusted to the original agreement, taking into account the revenue sharing and profit-sharing. The share of the shipowner is usually still 20%; sometimes, Papalele also has a private boat that is used for fishing, so Papalele owns the ship. For Patorani (Pinggawa and Sawi), the concept of the contract does not change. The pinggawa part was three parts, and the mustard one part and the mustard greens who served as Juru Batu / bass player received an additional half portion from the pinggawa section. Back to the current regulations in Galesong: If a sawi runs away during the Torani season, the deposit made is considered a debt (terms and conditions apply). If the sawi runs away (he did not perform the capture activity), he is obliged to return the money for the breakthrough - the deposit made before leaving. Daeng Emba said the story was different from when he did patoraniang (fishing activities), although only once, then the pre-departure deposit would not be refundable. If the ship suffers an accident such as sinking, stealing, or burning at sea, each party bears the losses. Calculation Results for Financing and Profit Sharing in the Patorani community can be seen in table 2.

Table 2. Calculation Results for Financing and Profit Sharing in the Patorani Community

Description	Profit-Sharing				Profit-sharing system (On Pandewakkang Island - Kalmas)
	Percentage	Discounts	Combined Percent and Discount	Pae Bulo (Split Bamboo)	
<i>Papalele</i>	IDR 19.225.000	IDR 12.690.000	IDR 39.690.000	IDR 24.498.333 *	- IDR 14.699.000
For example, a discount is set IDR 30.000 / kg					
<i>Juragang</i>	IDR 24.872.000	IDR 27.000.000	IDR 27.000.000	IDR 48.996.667	IDR 44.097.000
<i>Pengurus</i>	IDR 5.000 / kg	IDR 5.000 / kg	IDR 5.000 / kg	IDR 5.000 / kg	-
Ship	-	-	-	-	IDR 14.699.000
Machine	-	-	-	-	IDR 14.699.000
Rope	-	-	-	-	IDR 14.699.000
GPS	-	-	-	-	IDR 7.949.500
1 Person <i>Pinggawa</i>	IDR 17.804.286	IDR 19.593.571	IDR 14.772.143	IDR 15.748.929 **	IDR 17.804.286
4 Person <i>Sawi</i>	IDR 7.121.714 / person	IDR 7.837.429 / person	IDR 5.908.857 / person	IDR 6.681.364 / person	IDR 7.121.714 / person
<i>Sawi</i> , which served as bass, got an additional 1/2 part	IDR 3.560.857	IDR 3.918.714	IDR 2.954.429	IDR 3.114.419	IDR 3.560.857

Source: Field Data Processed (2019)

Information \* IDR 146,990,000 x 50% then you get 2/3 portions and 1/3 portion papalele

\*\* IDR 146,990,000 x 50% : 7 x 2.5 for 1/5 of the portion issued for mustard, which acts as a mason or bassist

If the results cannot cover the costs (losses) incurred, they can be paid in the following seasons. When disseminating the results carried out by Haji Tawang, always present a committee (coordinator), for example, from the law faculty and salespeople. The aim is to avoid misunderstandings that lead to conflicts between Papelele and Patorani. The notes given to the Patorani will be rechecked at the profit-sharing stage. If there are no problems, move on to the calculation and profit-sharing. Many funding and profit-sharing concepts are used in the Patorani community. Therefore, records and results of profit and loss calculations (an accounting product) are used as guidelines for calculating loan repayments and profit-sharing.

An accounting practice that begins by recording the costs used during a season and the catch results. In practice, accounting refers not only to essential but also to non-essential aspects. As noted by (Sukoharsono, 2014) accounting is a process of accountability that arises from economic, environmental, social, and spiritual activities expressed in monetary and non-monetary units. Maintaining unity is more important than just the results achieved through profit sharing. The livelihood received is not only in the form of materials, but the most important thing is that it is lawful and a blessing. The role of government has not shown meaningful fairness in funding the Patorani community. The government's role only relates to granting permits for fishing for flying fish (Torani).

### **Construction Of The Assitallassi Concept Through Sustainable Finance Accounting Institutions**

At first, ethnomethodology was used by Garfinkel and his colleagues in a daily and non-institutional framework then shifted to institutional settings such as courts, clinics, and police stations (Ritzer, 2011). In ethnomethodological research, the institutional setting model pays special attention to the structure, formal rules, and official procedures in describing the behavior of the research subject. Investors starting in 1969 managed to enter this community by building partnerships with papalele while still using the existing contact system. The institutional process that was carried out was successful because it was carried out with a cultural approach. Scott (2003) cultural support is one of the institutional pillars on which to base its legitimacy.

The New Institutional Theory (NIS) focuses on cognitive and cultural aspects as institutional carriers resulting from habits. The new institutional theory maintains that institutionalization occurs in an organizational environment and affects various elements of the organization such as structure, procedures, strategy. The Patorani people adapt to multiple pressures (coercive isomorphism) and change their habits (normative isomorphism). The process does not happen all at once but gradually. Ultimately, the deinstitutionalization of the Patorani community occurred because it was saturated with various external pressures. Rahayu (2015) explains that sooner or later, the deinstitutionalization process depends on the period of stability of an institution. According to Lawrence et al. (2001) to at least six support mechanisms that affect the operation of institutionalization and institutional resilience, namely influence, strength, discipline, domination, a combination of impact and field, and a combination of power and authority.

As a result, institutional changes have implications, namely; 1) The change in market demand has implications for changes in coastal communities from traditional fishers to industrial fishers, 2) The capital system involves a change of role, where the papalele plays an essential role for funding coastal communities, 3) Changes in technology and fishing gear have implications for reducing the use of labor and forming groups of fishermen according to their respective classes and identities, 4)



Locations increasingly remote fishing grounds have implications for the role of marine ecosystems and social conflicts due to competition with local fishers. In carrying out their activities, the patorani community catches torani fish, and there is an integration between culture (customs) and Islam. It can be seen from *assiko' kana* (making contracts), *appicuru* (giving down payments), *apparuru* (preparation), to the *a'bage wassele* process (profit sharing).

The flow of activities is related to economic motives. Still, there are social aspects. There are religious, spiritual, technological values that are in line between the soul (soul) and the mind (logic) and the environmental factors of the environment. Assitallation has the essence of mutual support by sharing and obtaining a lawful fortune with other parties to continue life from one generation to another and gain blessings in life. Therefore, the role of institutions in overcoming economic problems and related issues of sustainable financial accounting in the patorani community, which will later support the achievement of sustainable development, can be seen in Figure 4.

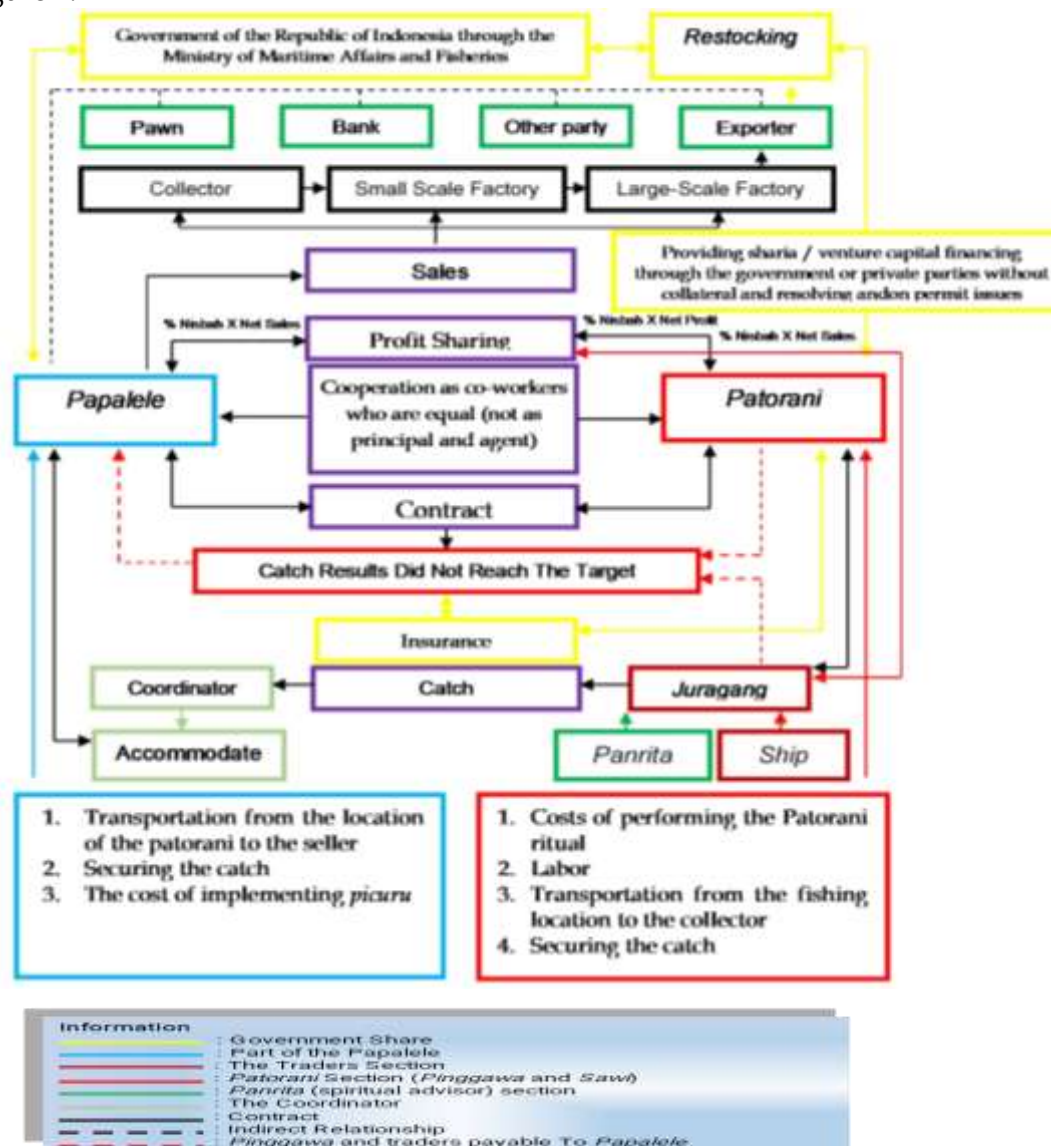


Figure 4. Construction Of Assitallasi Concept Through Sustainable Finance Accounting Institutions in Patorani Community

Figure 4. there are several aspects, namely economic, social and environmental. These aspects produce several premises, namely the motivational premise and the implications of implementing sustainable finance accounting by the Patorani community. Financial accounting (a) began by recording the funding and profit-sharing of the catch during a season. The important conclusion of this research is that accounting is related to material aspects and not content. The accounting system for financing and profit-sharing in the community of Patorani is not absolute but tailored to needs. It all depends on the agreement of all parties during the assikko 'kana (hybrid contract).

The implication of the theory - In practice, the benefit-sharing practiced in the Patorani community applies the benefit-sharing approach of Sharia (benefit-sharing and income-sharing). Still, this theory seems foreign (patorani). Practical Implications - There are no collateral financing activities that are pledged. The recognition of accounts payable for losses is not carried out regardless of the loss unless the debtor (patorani) violates the hybrid contract. It becomes interesting because it is different from the generally accepted financing activities of financial institutions and cooperatives. After all, the debtor always bears the losses.

## CONCLUSION

The concept of assitallassi is a sustainable financing accounting activity implemented by Patorani, referring to assikko' kana (hybrid contract) made before going to sea, and the reporting is adjusted according to need. Production sharing activities are ownership rights that reflect Papalele (rights of capital owners), Juragang (shipowner rights), and Patorani (fishermen). Keep agreement reliable; records (notes, cash in and out the book, and income statement) are needed as a reference used as the basis for the results. This research found that the complete application of profit sharing and revenue sharing is found. At this stage, accounting is dynamic according to the environment in which it is practiced. The limitation of this research is that Sharia-based financial institutions have not been studied in-depth in this study. Suggestions for further research are that it is hoped that it can research Islamic financial institutions to focus on why Islamic financial institutions do not see financing opportunities in the Patorani community.

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