



Reveal the Meaning of Gorontalo Local Wisdom in the Implementation of Accounting Education Based Culture

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Abstract

This paper aims to reveal the meaning of Gorontalo local wisdom in the implementation of accounting education based culture. Analysis unit in this research was concept of accounting education. Learning site was located in the Department of Accounting State University of Gorontalo. Data collection in this research performed through observation and interview. This research was qualitative research by using ethnomethodology as its analysis. The research result showed that Gorontalo local wisdom in the implementation of accounting education based culture means to inculcate religious values, realization of humanism values and moral awareness to the students. Based on the reality, meaning that found in this research could be stated that accounting education and learning should not only focus on thinking intelligence in accounting field, but also should be able to create accountant candidate with good characters. Thus, it needs efforts to integrate local wisdom values both in accounting course and in the teaching process. It was due to, actually, accounting curriculum contains cultural spirit of local wisdom.

Keyword: Gorontalo Local Wisdom, Education Based, Accounting, Culture.

1. Introduction

“What is the relationship between accounting and local wisdom?” That is the question mostly heard by the researcher. That question, sometimes, also pointed to the researcher. Local wisdom or local genius, which is one of cultural elements, mostly considered as has no relevance to accounting (Lehman, 1987). Started from the question above and the researcher’s belief that in order to be useful and sustainable knowledge, then accounting, ideally, should be integrated to the other sciences. Why? Because accounting is a science full of value (value laden) and it is not a science that free from value (value laden).

Talking about the development of accounting science recently, it cannot be separated from the presence of other sciences. Sylvia (2014) explained that accounting is not only accounting itself; however, it includes cultural values and other elements that create the accounting as a whole. In line with the reality of accounting that keep developing globally, concepts of accounting education directed to the international scale, including concept of accounting education in the higher education level. Pattern of modern accounting education, recently, mostly only adopt education system with international scale; however, it is ignoring nation potentials included in the owned local wisdom values (Hyndman et al, 2014). It is clearly seen to the lecturing method as well as the used lecturing references or materials. Values that familiar to the “west” education system, in fact, only takes priority on rationality that used as accounting student’s knowledge for their future life as professional accountant. Haluty (2014) stated that globalization phenomena also played role in affecting people dynamic, where besides it is able to change human’s behaviors, it is also resulted in the fading of humanity, religious, and cultural values.

Mulawarman (2008) stated that values adhered to the accounting education system today are secularism and “west” liberalism. Modern accounting well-known as science that heavily related to the capitalism values. Moreover, Sylvia (2014) as discussed elsewhere and Triyuwono (2012) stated that in the modern accounting, actually, there are materialistic, egoistic, and secular values, even atheistic values (Triyuwono, 2016). When the presented information is full of capitalistic values, then by itself, the information acceptors will have pattern of thought and action that in line with the information. Related to that case, Daito (2011) argued that if the information resulted based on egoistic and materialistic values, then in other side, the information users will take decision based on those egoistic and materialistic values. It is not surprising if corruption, abuse of power, and cheating cases mostly performed by accountants today. It is such mentioned by Sulisty (2012) that most of accounting scandals and financial statement manipulations as well as low corporate care to the social and environmental responsibility show that there is an alteration from the actor, which is accountant. Kurniawan (2016) stated that accountant candidates (students) should realize and they must realize that accounting education should provide understanding that ethics and morality are really necessary in the accounting profession.

In addition, Kurniawan (2016) argued that it needs new technique or strategy in order to make the students easier in understanding accounting materials of international scale. Those new technique and strategy may be conducted by giving education and learning materials that accompanied with spiritual, cultural (Walker, 2013; Szucs et al, 2015), and local wisdom elements that been understood by students. Djarnjuri (2016) found empirical proof that learning by using English and Islamic value materials proven to be able in creating student’s character and implement those materials in the daily living. Meanwhile, Efferin (2015) stated that it needs an effort to relate local wisdom to the accounting, thus accounting practices can be developed and have benefits for long term social welfare. Triyuwono (2016) stated that accounting can be transformed in such

a manner, thus when it is learned and practiced then it can be an instrument that able to give appropriate information to its users.

What has been explained above leads to the conclusion that the relationship between culture and accounting is not only about accounting practices (see Tumirin and Abdurahman, 2015, Randa, 2016; Amaliah, 2016; 2017 and Rahayu et. al., 2016); however, it also can create synergy in the concept of accounting education, particularly to the higher education level. Although there are not many higher educations that attempted to involve cultural values in its education concept, however, as with its vision, Study Program of Accounting State University of Gorontalo is performing an effort to integrate accounting curriculum with cultural concept. Reality of curriculum development conducted by Study Program of Accounting State University of Gorontalo since academic year 2016/2017 requires the students in the second semester to take cultural insight course. It is such stated by informant below:

“Thus, for culture, we refer to the vision of State University of Gorontalo where it is based on culture. Therefore, we arrange accounting curriculum based on cultural insight”. ZIB

Related to that case, indeed, development process of education concept that keep conducting expected to always be conducted by better improvement in order to achieve vision of State University of Gorontalo, which is “leading university in cultural and innovation development based regional potentials in South East Asia region”.

Related to the vision of State University of Gorontalo and vision of Study Program of Accounting in State University of Gorontalo, cultural development performed through education patterns, where one of them is focus on culture and local wisdom that owned and upheld by Gorontalo people. This research focuses on the effort to look for or reveal the meaning of local wisdom as one of cultural elements that implemented by State University of Gorontalo as an effort to create students who not only own intelligence quotient in accounting field, but also have good characters for their future in implementing accountant profession. If Gorontalo people really uphold goodness values included in their local wisdom as life guidance in this world to go to the hereafter, thus it is not impossible that local wisdom also implemented in the accounting curriculum at Study Program of Accounting State University of Gorontalo in order to define the meaning of character building for the students. Related to the explanation above, then it is conducted the attempt to explore meaning as with the statement in this research, which is how is the meaning of Gorontalo local wisdom in the implementation of accounting education based culture?. It is in line with the research goal, which is to reveal the meaning of Gorontalo local wisdom in the implementation of accounting education based culture.

Indeed, the study about local wisdom is being popular to talk recently, remembering that today the government is conducting an effort to turn back to the local wisdom values. Today, there are many studies about accounting and culture; however, this research is different from the previous studies that want to study about culture which integrated to the accounting through concept of accounting education. There were many reasons about why the researcher was motivated to take this theme as follow: 1) the researcher realized that problems in the concept of accounting education today tend to focus on international-oriented education pattern, while it is ignoring about local wisdom owned as nation identity. Then, it is seen as a necessary to arise new awareness that, actually, education concept that necessary to be created is education concept which not ignoring local wisdom owned as nation identity, thus it is expected that the graduates not only have technical and professional ability in accounting field, but also have good characters; (2) this research presented as one effort to re-arise about the importance of local wisdom preservation that “in coma” during this time, separated even ignored its existence due to it is considered as has no relevance in this modern life. Therefore, this research appears to be facility in order to reveal that involving local wisdom in accounting education elements is an important strategy as an effort to create accountants with good characters as generations of nation's expectation.

2. The Art of Research

This research is presented as an effort to dive into the depth of Gorontalo local wisdom and integrate it into culture-based accounting education practices. With an explorative qualitative approach, this research not only aims to identify Gorontalo cultural values that are relevant to accounting principles, but also to understand how these values can form a holistic and contextual educational framework. Ethnographic methods will be used to capture cultural narratives from traditional elders (Haines, 2022), education practitioners, and the Gorontalo community, thus producing an authentic understanding of how local wisdom can enrich accounting learning (Arjaya et al., 2024; Lestari & Suyanto, 2024; Mulyana, 2024). This research starts from the assumption that accounting education should not be separated from the cultural context in which it is taught, and that the integration of local values can create more meaningful and relevant learning for students (Ebaid, 2022; Patel et al., 2016).

Furthermore, this research will also develop a culture-based accounting education model that not only adopts Gorontalo local wisdom, but also considers the challenges and opportunities in its application in formal education environments. Through an in-depth analysis of cultural practices such as molalahu (togetherness) and tumoto (obedience), this study attempts to find common ground between local values and modern accounting standards. The results of the study are expected to provide theoretical contributions to the development of an inclusive accounting curriculum and pedagogical practices that are



responsive to local culture. Thus, this study does not only explore the past, but also designs the future of accounting education that is rooted in local wisdom but remains relevant to global demands.

3. Method

Starts from the goal that would be achieved in this research, then this research was included into qualitative research by using ethnomethodology as its method. It is such explained by Creswell (2010) and Moleong (2005) that qualitative research is a research type intended to explore and understand about the meaning of social and humanity problems, either to the individuals or community group from the research object. In other side, Kamayanti (2016) stated that in qualitative research, mostly it refers to the use of qualitative data (interview, observation, and documentation result) which analyzed through the researcher as research instrument.

Then, the use of ethnomethodology method in this research was due to ethnomethodology is method focuses on practical activity to the routine activity conducted in daily living by an individual in a group. Thus, by using ethnomethodology, the research will have ability to analyze methods used by humans in implementing their daily living. Kamayanti (2016) as discussed elsewhere stated that ethnomethodology more emphasizes on searching of rational and practical reasons that understood by organization/institution members, thus they will keep conducting certain activities in their daily living.

This research was conducted in Gorontalo City, specifically in Study Program of Accounting State University of Gorontalo. Data collection in this research conducted through observation and interview. Informants in this research were Chief of Department of Accounting, Chief of Study Program of Accounting, lecturers in the Department of Accounting, and alumnus. Data validity and credibility checking performed through triangulation technique, which is by comparing interview result and observation result as well as by comparing interview result between one informant to other informant. Informants that serve as data source in this research as follow:

Table 1. List of Research Information

No	Name	Explanation
1.	ZIB	Chief of Department Accounting
2.	NZY	Chief of Study of Accounting
3.	BZB	Accounting Letter
4.	VIM	Accounting Letter
5.	NTT	Lecture/ Expert of Literature and Culture
6.	HIM	Alumnus
7.	NZ	Student

The attempt to answer questions in this research conducted by processing many observation and interview results systematically (Kamayanti, 2016). Data analysis stages adjusted to the method used in this research (ethnomethodology), thus analysis process was based on ethnomethodology corridor. Data analysis stages in this research included data reduction, finding description, indexicality, reflectivity, and conclusion. Through data analysis process it would be found set of meaning implied behind Gorontalo local wisdom, that upheld by Gorontalo people, in the implementation of accounting education based culture from the informant's perspective.

4. Result

1. Gorontalo Local Wisdom: Source of Character Education Strength

Talking about concept of accounting education, indeed, it cannot be separated from the established curriculum representation as well as the implemented teaching learning process. Why? Because the function of curriculum and learning process is not only transfer of knowledge, but also process of transfer of value (Sakti, 2007) as facility to build human's character. It is in line with the statement of informant below:

"Today, people tend to turn back to local wisdom...wherever we go, we will find that idea. Jokowi (President of Indonesia Republic today) in his idea also frequently state and encourage turning back into cultural local wisdom problems. The meaning is spirit of every curriculum actually is cultural spirit, even in each accounting course, there will be cultural spirit. Why is accounting related to the culture? It is actually bad attitudes performed by accountants such in the occurred cases and scandals caused by cultural values in their personality are fading. Why is there corruption case? Because humans no longer have cultural values. For example, in the teaching process, we also need to teach to students cultural values that relevant to the taught materials. For instance, in Gorontalo, it is known by the culture of *dulohupa* means conference and there are honesty value and other cultural values" BZB.

What is stated by BZB informant explained about cultural spirit which actually included in the curriculum of accounting education, especially to the taught lecture materials. Those cultural values represented through goodness values that internalized in the content of accounting materials. Whether or not it is realized, culture is important component in the people life, there is no exception for the implementation towards concept of accounting education, especially in the higher education level.

It can be stated that the relationship between human and culture, actually has no distance (Beugelsdijk et al, 2014) due to culture is scope of an individual in a group that must be preserved by implementing values that become important foundation to interact with environment where the individual belong. Therefore, culture is something unique due to it contains set of values that believed and implemented in the community and becomes characteristic which different to other community. Koentjaraningrat (2011) stated that cultural values serve as central or core of all cultural realization described in the cultural framework. Moreover, Koentjaraningrat (2015) argued that, basically, cultural value is the most abstract level of custom. A system of cultural value consists of conceptions which live in most of people’s mind about things that they must consider as very precious in their life. Therefore, a system of cultural value usually serves as the highest guidance for human’s behavior. It absolutely cannot be denied that local wisdom or local genius is very valuable asset. Values included in the local wisdom are life guidance that really determines about human’s quality of life. One of realizations of Gorontalo local wisdom made as foundation in the concept of accounting education in State University of Gorontalo is “adat bersendikan syara’, syara’ bersendikan kitabullah (custom based on rules, rules based on the holy book of Qur’an)”. It is such mentioned by informant in the interview result below:

“... We also must teach based on local wisdom or local genius. Indeed, one aspect of that local genius is “adat bersendikan syara’, syara’ bersendikan kitabullah (custom based on rules, rules based on the holy book of Qur’an)”. Therefore, in accounting practice, it is about how we relate adat bersendikan syara’, syara’ bersendikan kitabullah” to be integrated with accounting theories. NTT

In line with the statement of BZB, NTT informant also explained about the importance of local wisdom or local genius element in order to be implemented in the concept of accounting education based culture. From the result of interview with the research informants, it resulted point that local wisdom is an important concept that able to be made as guidance in this life, including in the context of accounting education. Today, indeed, cultural insight included in the implementation towards Study Program of Accounting State University of Gorontalo only implied through cultural insight course that established recently (since academic year of 2016/2017), or in other words, it is monolithic. Multidimensional crisis suffered by Indonesian people nowadays included into moral crisis that expected to be solved by the establishment of education concept based culture as the effort of character human resource development.

Related to the case above, Haluty (2014) argued that the existence of local wisdom in Gorontalo heviily related to the cultural acculturation process. In general, local wisdom consists of intangible things and tangible things. Intangible local wisdoms such as great idea to conduct self-development, prepare to the wiser and good character life. In opposite, physical or symbolic local wisdom may be re-interpreted in order to be easi in its implementation toward this life.

Custom-Rules-Qur’an Adati Sara’a Qur’ani
A-S-Q



Gorontalo Cultural Values in Verbal Language	Gorontalo Cultural Values in Non-Verbal Language
<p><i>Doluhupa</i>, in Indonesian language means conference. By doluhupa culture, everything occurred in the societal environment always be discussed together to reach consensus</p> <p><i>Pohala’a</i>, means kinship system or togetherness. Gorontalo people always implement their activities with kinship system sense.</p> <p><i>Huyula</i>, means mutual assistance. Gorontalo people love to help each other by mutual assistance towards any activities in Gorontalo area.</p> <p><i>Moleleyangi</i>, means move to get better life</p> <p><i>Pulanga</i>, means responsibility. This Gorontalo culture of pulanga is the first and main responsibility to Allah S.W.T</p> <p><i>Tahuda</i>, is moral value that mostly said in customary advice for every change in this life at Gorontalo area</p> <p><i>God's Network</i>, is guidance or foundation of every activity that will be performed by Gorontalo people</p> <p><i>Balance</i> is one thing that always be part of the establishment of Custom, Rules, and Qur’an</p>	<p>Take a bow, means respect each other among humans without seeing from any perspectives</p> <p>Shaking hand is symbol of peace, means greeting each other when people meet without waiting any signs or directions from other</p> <p><i>Toyopo</i>, means religious award held in the birthday of Muhammad prophet S.A.W.</p> <p><i>Molito</i>, means shame that Gorontalo people always take shame feeling as priority when they unable or failed in their works</p>

Figure 1. Tabulation of Gorontalo Cultural Values



Gorontalo that full of local wisdoms absolutely able to give value added to the concept accounting education. That local wisdom is not only about people's life philosophy, which is "adat bersendikan syara' syara' bersendikan kitabullah", but also many values that adhered and become foundation about how people in Gorontalo think and behave. This following is the explanation about many examples of local wisdom in Gorontalo in tabulation of Gorontalo cultural values as mentioned by Una et al., (2016) (see figure 1).

Other nation values may be not suitable to our nation character. Further, Haluty (2014) as discussed elsewhere stated that Japan becomes developed country due to the success in internalizing bushido spirit explored from the ancestor's spirit (the Samurai). South Korea becomes respected country in Asia, even in the world due to the success in exploring noble values represented in the semaul undong spirit. It means that the success of a country cannot be separated from contribution of cultural aspects. Cultural values are source of strength in character development of a nation.

2. Series of Local Wisdom Meaning: Concept of Accounting Education Based Culture

The researcher found many meanings revealed by the research informants related to their definition towards the implementation of accounting education concept based culture as follow:

a. Local Wisdom in Accounting Education: Realization of Religious Values Expression

Doing daily routine in life, for Gorontalo people, as if it cannot be separated from life guidance represented in their local wisdom values. "adat bersendikan syara', syara' bersendikan kitabullah (custom based on rules, rules based on the holy book of Qur'an)" is one of local wisdoms that made as life principal as well as identity of Gorontalo people. Besides that, this upheld philosophy also represented in the concept of accounting education in State University of Gorontalo as stated by the informant below:

"Cultural values are like a soul. In every course, indeed, it may be included into those concepts, especially about how to introduce tauhid (unity of God) concept to students. How we convey to students that in the process of financial statement arrangement, it is not only will be accounted to corporate owner, but also to the Only God; besides that, there are also honesty values. Thus, in the teaching process, we should transfer that knowledge little by little due to it is related to the "adat bersendikan syara', syara' bersendikan kitabullah". Despite in the course included into accounting curriculum, I also able to implement these values in the teaching process at class, by habituating students to pray before starting and finishing lecturing activity". VIM

From the explanation above, it can be seen that development process of accounting science and character building of students not only represented in the cultural insight course, the exploration of "adat bersendikan syara', syara' bersendikan kitabullah" local wisdom also can be implemented in the teaching process at class and can be integrated to the accounting course that included into curriculum of Study Program of Accounting State University of Gorontalo.

The same thing with statement of VIM informant, then HIM informant added the explanation stated by VIM informant in the interview citation below:

"I feel that cultural values really necessary in the world of work such what I am doing now. Although accounting focuses on practical aspect, but there are cultural values behind those practices, for example, in the arrangement of financial statement, there will be religious cultural values due to, indeed, in Gorontalo most of culture refer to the foundation of lo hulondalo which means God values. Such my previous example about the arrangement of financial statement, actually, there is pulanga value, means that there should be responsibility and accountability in the presented financial statement, not only to be accounted to humans, but financial statement that we create also should be accounted, mainly and the most important, to Allah SWT. Thus, the financial statement absolutely represents about the actual condition and there is no manipulation". HIM

In addition, in other side, NZ informant stated that:

"Indeed, it must be inculcated in ourselves as student by frequently remembered about "adat bersendikan syara', syara' bersendikan kitabullah (custom based on rules, rules based on the holy book of Qur'an)" that all of our activities always based on Islamic principles"

The statement of HIM informant and NZ informant previously, absolutely, has no different with the statement of NZY informant below, as the result of brief interview at noon on May, 26th 2018 at 01.26pm WITA (Central Indonesian Time) in his office:

"... such in the teaching process of entrepreneurship course, I also inculcate to students about halal (allowed to be consumed according to Islamic rules) concept to a product that produced in a business. That is one of our good deeds in order to inculcate goodness values towards the student itself (while smiling to the researcher)".

One of local wisdom realizations owned and upheld by Gorontalo people is life philosophy of "adat bersendikan syara', syara' bersendikan kitabullah (custom based on rules, rules based on the holy book of Qur'an)" or in its regional language known as adati hula-hulaa to saraa, saraa hula-hulaa to Qur'ani (Mashadi, 2013; Rahman, 2012 and Yasin, et al., 2013). As book of guidance for Gorontalo people, in which most of them are Muslim, Al-Qur'an and Hadith are guidance and reference for any activities of Gorontalo people. Moreover, many traditional customs implemented hereditary by Gorontalo people are not separated from values included in Al-Qur'an and Hadith. This local wisdom frequently becomes unseparated part in the concept of accounting education which especially implemented in Study Program of Accounting. What represented in the

implementation of local wisdom to the accounting education in State University of Gorontalo actually defines further meaning. What been stated by the research informants implied that local wisdom internalized in the concept of accounting education is realization of religious values.

b. Local Wisdom or Local Genius in the Accounting Education: Manifestation of Humanism Values Expression

Other meaning appears to the realization of local wisdom to the implementation of accounting education based culture is humanism value. It can be seen from the statement of one informant below:

"If one said that culture cannot be related to accounting, then where he/she conducts accounting? Thus, here there are two aspect that need to be viewed, the first is science for the self of the science, that is what prevailed in America and other countries, thus there are people as rich as possible and there are people as poor as possible. Thus it is called as science for the self of the science, thus it is not science for eeeee (thinking for a while) we should think that science of seek of the public atau human, then science is for public or society. It is an important thing and it is prevailed for states based culture". NTT

The statement of NTT informant above implied that as state or country based strong culture, then actually, accounting science is not science that places its supreme existence only for individual happiness as well as not accounting which has not benefit for people and not an egoistic science. Why? Because accounting science is science that should provide benefits, happiness for people. briefly, it can be stated that the perfection of accounting is not placed on self interest; however, accounting actualization should come the benefits for social interest and welfare. Therefore, accounting is not established by itself but it should be integrated to other sciences in order to create benefits as much as possible for social interest. This view is in line with what is expressed by Breslow (2015) also affirms that in the pattern of accounting education based culture, it places position of accounting to its supreme existence due to there is humanism values.

NTT informant also added his explanation as below:

"Accounting always wants to seek profit. Do not ever consider that local culture is not look for profit, indeed it is. Exactly, there is profit in our culture called as material profit, people who do commerce activity in market then it is impossible for them to sell their items under the price they bought those items; however, it is not allowed to, for example, take two folds profit. The second is called as ubudiyah profit, profit related to the human morality, for instance, one purchases item a hundred thousand then sold for two hundred thousand, then it is not ubudiyah. However, if that one calculates, for instance, the ability is sold for one hundred and ten thousand which the capital is one hundred".

Humanism concept, simply, means "humanity". This word comes from Latin language, which is humanus means "humanism" or as the essence of human. Humanus word comes from the word root of homo means human (Masruri, 2005:98). In terminology, humanism can be meant as dignity or fundamental value from every human as well as any efforts to improve their natural abilities both physic and non physic as a whole. Humanism values have meaning as strength or potential that owned in every individual to be able in achieve deity domain in order to solve social problems that they face. According to this view, humans are always in the process of their perfection.

Related to this framework, Sharif (2004) and Hashman (2012) explained that in humanism philosophy, it views the core of faith is in God; although the "spearhead" of actualization addressed to the human itself. Therefore, humans with all of their gifts and talents played role of theocentric humanism, which is creature that orients all service values only to God by managing all of their potentials for the magnificence of civilization among creatures. Humanism values view human as the creature created by God that has noble dignity and strength to develop themselves (Kamla, 2015).

Explicitly, this view focuses on dimension of ethical thought to uphold dignity and humanism values. Humanism is life philosophy that in essence is treating human as human, which is commitment towards the realization of human as a whole. This view also affirms on human responsibility as khalifah in this world. Bring human's soul to always relate themselves to God in implementing their life in this world through fraternal relationship, respecting each other, and helping each other. Thus, philosophy of this view treats human's life as unity to present harmonic human life (Sharif, 2004) as discussed elsewhere, Miarso, 2007 and Budiningsih, 2010)

c. Local Wisdom or Local Genius: Manifestation towards the Revealing of Moral Values in Accounting

The next meaning included in the meaning of local wisdom towards accounting education is the realization of moral values. It is in line with the statement of informants below:

"Accounting always wants to seek profit. Do not ever consider that local culture is not look for profit, indeed it is. Exactly, there is profit in our culture called as material profit, people who do commerce activity in market then it is impossible for them to sell their items under the price they bought those items; however, it is not allowed to, for example, take two folds profit. The second is called as ubudiyah profit, profit related to the human morality, for instance, one purchases item a hundred thousand then sold for two hundred thousand, then it is not ubudiyah. However, if that one calculates, for instance, the ability is sold for one hundred and ten thousand which the capital is one hundred". NTT

In line with the statement of NTT informant, moreover, BZB informant also stated about the relationship between culture and accounting that can be made as foundation towards student's character building, thus they can be accountant who not only have intelligence quotient, especially in accounting field, but also have emotional quotient to always behave in order to always act based on their heart , based on goodness values or values that not violate moral limitations. Moral definition



refers to the personal action, action seen from individual. Or in other words, moral used to study about values inside the individual.

“Actually, bad behaviors inside the individual or human caused by the personal is fading, faded by culture. Moreover, cultural spirits exist in accounting materials where the cultural spirit involved, in which, actually, that is what we can inculcate to students. We must always inculcate those values, do not ever do something bad. Thus, it is important that accounting science related to the moral values, goodness values as student’s knowledge that called as character building, isn’t it? Do not ever the accounting science they gained, that actually contains of materialistic values, leads to corruption. Then, we inculcate that if we do that kind of action (corruption), we do injustice action, and so forth. Indeed, in Gorontalo, there is cultural value of *tahuda* as moral value. If this cultural value of *tahuda* is value that adhered to students as accountant candidate, then anything that they should be responsible with in the future as accountant will lead them to honest behaviors, act and take decision based on justice values due to moral values in them.” BZB

Pattern of accounting education cannot be separated from moral values prevailed in the society (Lehman, 2014). Sakti (2007) as discussed elsewhere stated that the study of science not only intended to conduct transfer of knowledge, but also transfer of value, especially moral values. The true science should not be separated by moral values. In the science, it should contain those elements (moral values), thus there is no science that free from values.

5. Discussion

This study reveals that Gorontalo local wisdom, such as the principles of Doluhupa (joint discussion), Pohala'a (togetherness), Huyula (working together), Moleleyangi (living better), Molito (priority scale), Pulanga (surrendering to God) have strong relevance to basic accounting values such as accountability, transparency, and integrity. Doluhupa and Pohala'a, which emphasize collaboration and collective responsibility, are in line with the concept of social accountability in accounting, where financial reporting is not only the responsibility of individuals but also reflects common interests. Meanwhile, Molito, Moleleyangi and Molito as forms of discipline and compliance with norms, can strengthen students' understanding of the importance of complying with accounting standards and professional ethics. These findings indicate that Gorontalo cultural values are not only philosophical, but also operational in the context of accounting education, so that they can be the basis for developing a more contextual and impactful learning model.

Furthermore, this study found that the integration of local wisdom into the accounting curriculum faces challenges, such as the lack of academic literature linking Gorontalo culture to accounting and resistance to change in the established education system. However, opportunities to overcome these challenges are wide open through collaboration between academics, accounting practitioners, and customary stakeholders. For example, compiling case studies based on local contexts or developing participatory learning methods that involve communities can be effective strategies. Thus, this study not only enriches the treasury of culture-based accounting education, but also offers a practical framework for implementing it—making local wisdom not just additional knowledge, but a foundation in forming future accountants with character and global competitiveness.

6. Conclusion

Gorontalo is well-known as serambi (porch) Madinah that has rich and very valuable local wisdom or local genius. Despite life philosophy of “adat bersendikan syara’, syara’ bersendikan kitabullah (custom based on rules, rules based on the holy book of Qur’an)” which becomes pride of the people, Gorontalo also has many other local wisdoms such as doluhupa, pohala'a, huyula, pulanga, tahuda and so forth. Goodness values represented through local wisdom cannot be denied that it is played role as guidance for Gorontalo people in understanding all living aspects that revealed through the way people think and behave. Local wisdom in Gorontalo exists in any activities of the people, there is no exception for pattern in accounting education system which implemented by Study Program of Accounting State University of Gorontalo. Local wisdom in the implementation of accounting education based culture, in fact, has meaning of strength that made as facility to be able in creating students with good character. Local wisdom in the implementation of accounting education based culture means to inculcate religious values, realization of humanism values, and moral awareness to students. Through this pattern of accounting education based culture, it shows that pattern of accounting education not only refers to international scale which represented in its curriculum; however, nowadays it is attempted to develop pattern of accounting education by involving local wisdom nuance that owned as very valuable asset, which of course played role as guidance or foundation to build good character for students as future accountant generation.

The importance of local wisdom realization as what has been stated earlier gives the understanding that concept of accounting education based culture is not enough if it is only represented through cultural insight course or only by monolithic system. However, the aim of cultural concept will be more directed if it is integrated to many courses in Study Program of Accounting. Moreover, cultural concept, ideally, represented through lecturing process as been implemented by many informants in this research.

There are several points that may be useful for hospital management, for example: First, medical personnel must be evenly distributed and proportional, supported by civil servant nurses whose procurement is quantitatively increased, the need for outsourcing and other nurses together with non-medical personnel to have their capacity increased (capacity building) through

programmed activities. Second, hospitals as public organizations and more trusted by the community need to build a tripartite relationship between management and employees, management and the community, and employees and the community (MPM) and supported by high enthusiasm in managing all potentials in the hospital environment, both structurally, resources, planning and other things including management information systems (SIM) for the sake of efficiency and effectiveness of service. Third, hospitals need to implement service incentives with the aim of improving performance, motivation, work productivity, therefore at the implementation level it needs to be improved, by adhering to the principles of fairness, equality, proportionality, avoiding cuts, prioritizing the reward & punishment system so that employees work based on performance, and more effective budget utilization according to the urgency of service needs.

There are several weaknesses that may be found in this study, for example: First, Findings from qualitative research are often contextual and specific to a particular situation or group. This makes it difficult to generalize the results of the study to a wider population or to other hospitals with different cultures and contexts. Second, although qualitative research can provide in-depth insights into the cultural determinants of employee performance and its impact on hospital services, the weaknesses above need to be considered carefully. Researchers should strive to minimize bias, increase validity and reliability, and ensure that research findings can make a meaningful contribution to improving hospital services.

This study has several limitations that need to be considered, especially in terms of scope and methodology. First, the study focuses on specific Gorontalo local wisdom so that the findings may not fully represent cultural diversity in other regions in Indonesia. Second, this study relies on qualitative data from limited sources (traditional elders, educators, students and local communities) which potentially contain subjective bias in the interpretation of cultural values. Third, the study has not tested the effectiveness of implementing a culture-based accounting education model on a large scale, so further studies are needed with an experimental or longitudinal approach to measure the actual impact on students' understanding and competence. In addition, the challenges of integration with the standard national curriculum have not been fully explored, including the readiness of educational institutions and compliance with accreditation standards. However, these limitations actually open up opportunities for more in-depth research in the future.

Acknowledgments

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