



# Cultural Message in The Context of Accounting Learning

Tri Handayani Amaliah and Amir Lukum

State University Of Gorontalo, Economic Faculty, Gorontalo, Indonesia

**Correspondence Author:** Tri Handayani Amaliah., State University Of Gorontalo, Economic Faculty, Gorontalo, Indonesia  
Email: [kembangula55@yahoo.com](mailto:kembangula55@yahoo.com)

**Received date:** 11 September 2021, **Accepted date:** 28 December 2021

**Cite as:** Tri Handayani Amaliah and Amir Lukum., 2021. Cultural Message in The Context Of Accounting Learning. Australian Journal of Basic and Applied Sciences, 15(12): 1-9. DOI: 10.22587/ajbas.2021.15.12.1.

## ABSTRACT

The purpose of this research, namely: 1) identifying the cultural philosophy of the Gorontalo community in strengthening the character of the generation of accountants through IESQ, 2) Uncovering the message of the Gorontalo community cultural values conveyed in the accounting learning process. This research is qualitative. Data collection is carried out through 1) The process of interaction conveyed in learning in accounting students who program the courses of Business Ethics and The Accounting Profession through discussion, 2) Search for local wisdom of the Gorontalo community through library studies on research results relevant to the aspects studied in this study. The results showed that the culture of the Gorontalo community that can be integrated into the accounting learning process is the tradition of payango, karawo, oral poetry lohidu, traditional tenggedi games, and tumbu-tumbu balanga that have philosophical values to strengthen IESQ students. Integrating cultural values in accounting learning is one way to facilitate students in understanding adab (ethics) as prospective accountants. In addition, culturally integrated accounting learning positively impacts the formation of manners in students, honest behavior, speaking words, appreciating differences, and completing tasks on time.

**Keywords:** Culture, Accounting Learning, IESQ

## INTRODUCTION

The purpose of learning is not only emphasized on the process of acquiring intellectual abilities but also intended as a process of forming student character to interact and socialize with the community as it should. Therefore, the design of curriculum designing plays a vital role in the character formation process. Mansyur (2020) emphasizes that science has a very high position in Islam. This is shown as the first verse is revealed, the command to read. The command of reading is loaded with adab (ethical) learning. Thus, the learning process is not only directed towards creating intellectual intelligence (IQ). Zohar and Marshall (2005) revealed that the human brain has three types of intelligence, namely intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ). Related to that, Ludigdo (2010) explained that to form a generation of professional accountants required complete competence, namely the balance of intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ).

The achievement of IQ, EQ, and SQ intelligence lets later learners (accountants) solve various problems faced in public life, significantly solving accounting problems. Multiple studies that examine the ethics of the accountant profession and ethics in business provide empirical evidence about determinant factors that affect a person's ethical behavior. For example, Rahmawati (2018) found that intellectual, spiritual, and emotional intelligence influence students' ethical attitudes. Therefore, to achieve success without violating accounting ethics, students are expected to optimize IQ, EQ, and SC intelligence owned.

In the current era of globalization, the color of the curriculum is required to adjust its shape towards achieving work-minded competencies and abilities that emphasize market orientation. Thus, the structuring of the Higher Education curriculum seems to be racing in efforts to produce work-ready scholars, having a myriad of provisions to achieve success. This learning orientation

emphasizes intellectual abilities but ignores the provision of emotional intelligence/heart and spirituality useful for life success. It realizes accounting scholars who have competencies in accounting and other relevant sciences that should be owned by the accounting generation in the modern era today ideally do not forget the noble moral ability orientation to deliver an accounting scholar to become a full-time professional accountant.

In a study conducted, Thomas J. Stanley mapped 100 factors that affect a person's success rate based on a survey of 733 millionaires in the U.S. The study results showed that the key to a person's success is determined by IQ factors and, most importantly, to deliver human success because of the honesty that one has. The formation of civilized character, manners, and noble manners is the main need in the educational process. While only pursuing intellectual intelligence can plunge humans into ethically violating behavior. This is evident from the emergence of various cases of ethical errors of accountants, such as cases on financial statements of PT. Muzatek, PT Luhur Artha Kencana and Nuansa Hijau Apartment., Manipulation of Financial Statements of PT KAI, KPMG-Siddharta Siddharta & Harsono Case allegedly bribing taxes, KAP Anderson and Enron Cases and Bad Credit of Rp 52 Billion, Public Accountant Allegedly Involved.

Various problems in accountants so far tarnish the face of the accounting profession and have caused the impact of the loss of public trust in the accounting profession. Why this can happen is certainly a big question mark because, in fact, the accountants already have a professional code of ethics that has explained ethical principles that must consistently be enforced in carrying out their responsibilities. As a result, various opinions develop among the public that the various cases that occur are a form of failure in accounting education in instilling and developing the order of values in life. For this reason, Sahlana (2014) revealed that the absence of value internalization in the learning process makes learning dry because it is just a transfer of knowledge. Moreover, the process of learning that ignores the internalization of values ultimately negatively affects a person in the face of the rapid influence of foreign cultures and technological advances.

A curriculum that lays out its sole purpose of achieving IQ intelligence can keep learners away from love for God the Creator, putting forward selfish and individual, and even atheist behavior. Husaini (2013: 9) mentioned that economics (including accounting) is one of the sciences from various sciences that embrace atheism. Atheism is a common phenomenon born out of western modern secular epistemology. Jono (2016) stated that curriculum development became a major need in sustaining the pace of academic development in college institutions. Related to essential points in character formation, Fajarini (2014) further asserts that local wisdom, traditions, and norms play a role in character formation. Local wisdom is a very effective heirloom as a relevant weapon for generations of nations in answering the challenges of the times.

Meanwhile, Haluty (2014) revealed that in building character, strategic steps are needed to extract local wisdom values that are believed to play a role in creating individual behavior. The behavior intended is a behavior that balances the relationship between man, nature, and God in the activities of his life. The current of globalization today that has reached all joints of people's lives, including the accounting curriculum, should not be addressed overprotected; what needs to be done is to study the education model based on local cultural excellence as one of the strategies in strengthening the self-concept of learners (Santoso, 2010). Ferdiawan dan Putra (2013) One way to form an essential character is by approaching cultural values because cultural values will permanently be imprinted in every human being.

Zohar and Marshall (2000) explain that spiritual intelligence is humans' highest intelligence. Through this intelligence, humans can solve the problem of meaning and value. This intelligence leads people to a more meaningful life. Humans who can hone their spiritual intelligence can apply their religious teachings well. SQ makes humans achieve an intellectually, emotionally, and spiritually intact intelligence. Zohar (2005) reveals that spiritual intelligence underpins humans' intellectual intelligence and emotional intelligence.

Meanwhile, Djamjuri (2017) explained that positive human behavior could be formed through the teachings contained in the Qur'an. The Qur'an has given man valuable guidance about the nature of the various sciences that exist on the earth to be studied and thought about in-depth. Human positive behavior can be formed through the teachings contained in the Qur'an. Character formation is very dependent on the learning design contained in the curriculum content that attaches importance to the quality of learning. So that accounting learning does not become dry, then the learning process should be integrated by the values of local wisdom of the community. (Amaliah, 2016; Amaliah dan Lukum, 2017; Amaliah dan Sugianto, 2018; Amaliah dan Badu, 2020 serta Amaliah dan Mattoasi, 2020). This research is one form of implementing a culture-based accounting curriculum in an integrated model found by Amaliah and Lukum (2017). This study includes 1) identifying the cultural philosophy of the Gorontalo community in strengthening the character of the generation of accountants 2) Uncovering the message of the cultural values of the Gorontalo community conveyed in the accounting learning process. Integrating accounting learning with cultural values is an effort to improve the quality of learners and a means to preserve the positive values contained in the noble values of the nation's culture.

## RESEARCH METHODS

This research is qualitative research using data collection techniques in the form of 1) The process of interaction in learning in accounting students who program the courses of Business Ethics and Professional Accountants and Cultural Insights through

discussion, 2) Tracing the local wisdom of the Gorontalo community through library studies on the results of researches relevant to the aspects studied in this study.

The syllabus is designed to include material elements, including cultural concepts, conscience, and spirituality. The research phase begins with the determination of student courses and classes. Followed by the preparation of the syllabus and lecture plan. Then, in line with observations in the learning process, observations are made to understand the meaning of events and interactions conveyed.

## RESULTS AND DISCUSSIONS

### Culture and Accounting Curriculum at Gorontalo State University

The integrated accounting curriculum model of local culture is expected to produce a generation of professional accountants. This is in line with the vision of Gorontalo State University (UNG), which is "leading universities in cultural development and innovation based on regional potential in the Southeast Asia region". To realize the vision of Gorontalo State University, there need to be continuous efforts to continuously improve themselves so that it can be a support for the strength of the study program as the spearhead of the achievement of the university's vision. Therefore, the arrangement of the curriculum that is done periodically ideally refers to the university's vision and mission.

The continuous development of the curriculum becomes a major need in sustaining the pace of academic development in a college institution. The curriculum includes a description of the material in a learning device and includes the learning process as a whole. Answering the objectives of the vision of Gorontalo State University, therefore, in the curriculum of the Accounting Study Program since 2016, set the course as a university that is a cultural insight course. Through monolithic design accounting students in a semester, 2 (two) must take cultural insights courses. Characteristics that refer to the vision of UNG. As the university's identity, UNG is collectively committed to making movements in cultural development and innovation based on regional potential in the Southeast Asia Region. This is also certainly in line with the philosophy of life of the Gorontalo people, known as: "the custom of bathing in syara' syara' with kitabullah". It is also actually an endorsement of RIP LPPM Gorontalo State University in developing education towards local culture in the formation of student character. Arwildayanto (2016) further explains that the identity owned by UNG departs from the heritage values obtained by the ancestors of the Gorontalo community in the form of priceless assets in the form of local cultural wealth. The wealth of local culture in question is the philosophy of Gorontalo Country or called Payu Limo to Talo Sara'a Hula-Hula'a Kuru'ani. The identity of the Gorontalo community is a cultural symbol that contains the message that the Gorontalo community, the majority of whom embrace Islam, is actually always to be guided by cultural traditions derived from Islamic values in every activity. Amaliah and Badu (2020) argue that the philosophy of life of the Gorontalo people should be used as a guideline in arranging the lifestyle of the Gorontalo community, including in organizing the accounting curriculum contained at Gorontalo State University. Furthermore, Amaliah and Lukum's research (2017) found models in the process of learning culture-based accounting, namely 1) monolithic models in Cultural Insights courses and 2) integrated models with several accounting courses, such as Auditing, Business Ethics, and Accounting Professions, Behavioral Accounting and several other relevant courses.

Sulasman and Gumilar (2018) divide the concept of culture into two parts. First, culture is seen from the materialistic part where the definition of culture is a system of adaptation in the natural environment or system in maintaining a pattern of community life. The second side of culture is the idealistic concept, considering that all external phenomena embody an internal system. Culture certainly has a very large space, even if unlimited. The origin of the word culture comes from Sanskrit, namely buddhaya, or is the plural form of the word buddhi which means "Budi" or "Akal" Koenjaraningrat, 1990: 181). There are opinions from experts who distinguish understanding from the word culture and culture. Culture is interpreted as the power of the mind in the form of copyright, karsa, and taste, while culture is referred to as the result of copyright, karsa, and taste (Koenjaraningrat, 1990:181 in Djodjodigono, 1958:24-27). However, culture or culture places an important point on patterns both real and disguised to give birth to human behavior in society through the meaning of symbols, ideas, and values. Kroeber and Kluckhohn argue that all three are at the core of culture (The Liang Genie, 1977).

### Gorontalo Culture

Reflecting on experts' opinions about the nature of cultural concepts, several studies have explored the cultural values of local wisdom. Dako and Tamu (2016) revealed that the people of Gorontalo highly value and obey the customs that apply for generations. Gorontalo people's life is very thick with nuances of tradition and customs. Traditional rituals usually performed include the tradition of marriage carried out at certain times. Similarly, the growing season and the season of implementing certain customary rituals only apply in Gorontalo. Didipu and Salam (2018) revealed that cultural values as concrete manifestations of local wisdom of the community are a fundamental philosophy of life to make a cultured and civilized nation. Fajarini (2014) mentions that local wisdom as local wisdom (local wisdom) or local knowledge (local genius) is instrumental in character education. The local wisdom of the Gorontalo community, which is still stored as the wealth of life of its population, will undoubtedly continue to be dug up so that it is not timeless and eroded by the rotation of times.

Integrating accounting learning by including cultural values is a process taken in addition to strengthening the formation of student character is also an effective way so that the learning process can run in a comfortable and not stressful atmosphere. In

In addition to studying theories, relevant journals, and cases of ethical violations, students also examine the culture contained in the Gorontalo community. The character of local wisdom of the Gorontalo community, which contains the philosophical meaning of life always to uphold the harmony of relations between humans, nature, and God in life, can certainly be used as a guideline to solve problems in human life. Living in local wisdom in the community is a means to lead a person to obtain the expected purpose of life. Zohar and Marshall (2000) explained that humans have three types of intelligence that if the three bits of intelligence are honed and used properly, it will lead humans to solve the problems that come to life. This gift of intelligence can also be used as human power to obtain true happiness. The three forms of intelligence are Intellectual Intelligence (IQ), Emotional Intelligence (EQ), and Spiritual Intelligence (SQ). Intellectual Intelligence (IQ), Emotional Intelligence (EQ) and Spiritual Intelligence (SQ) contained in the cultural traditions of the Gorontalo people can be explained below.

### **Philosophy of Karawo Fabric Motifs**

Gorontalo is very identical to Karawo. Karawo fabric, commonly referred to as kerawang fabric, is known as one of the arts of Gorontalo culture not only contains the high aesthetic value, but behind the aesthetic value that is owned, it turns out in the resulting motif stored the value of human life philosophy. Gorontalo's cultural reference to karawo is a reflection of ethical values. The beauty of karawo design motifs is born from the perseverance and thoroughness of the skilled hands of Gorontalo mothers and young women in processing karawo design patterns while also describing the character of Gorontalo society. The craft of kerawang cloth, often called karawo is a cultural product born as a tradition since the days of the kingdom in Gorontalo. This Makara who tradition is still sustainable to this day has even created various innovations in its design that are adapted to the times and adapted to the character of its users.

In the discussion process on the learning of ethics and professional courses, students give their opinions on the value of philosophy of meaning contained in karawo fabric motifs:

"Ethics and morals are related to each other. Ethics requires religion so that people do not fall. Ethics requires religion to see the corridors of ethics in human life not to make mistakes. For example, in the accounting profession's responsibility in carrying out his responsibilities, an accountant should always be based on moral considerations and religious values in every activity carried out. An accountant's responsibility is not only to the client, colleagues, and society in general but also to God. The philosophy of life that can be quoted and practiced as an ethic in business and as an accountant and in carrying out his responsibilities can refer to the cultural symbols contained in the karawo cloth motif. For example, the Betel tree motif has a philosophical value that symbolizes straight, protecting, and honest nature, makuta motif, has useful philosophical value for others and coconut motif, symbolizing glory, honesty, subtle language, trust, and example".

Mulyanto, Rohandi, and Tuloli (2013), in a study, conducted identified various human characters and then matched them with philosophical karawo motifs. Cultural philosophical values of prospective karawo motifs include: Betel tree, this motif has philosophical values that symbolize straight, protecting and honest nature; Makuta, this motif has an applicable philosophical value for others; Bili'u/ Wedding Dress, this motif candidate symbolizes life; Tali Buwato, the candidate of this motif has the value of a brotherly philosophy; Coconut Tree, this motif has the value of philosophy of glory, firmness, sturdiness, unity, good person, honest, refined language, trust, example, wise and like to share; Pahangga, this motif has a philosophical value that symbolizes human status; Alikusu / Gapura, this candidate motif symbolizes firmness in religion, a spirit of life, and contributes to the world. Exploring the values contained in cultural traditions is the way to make a student self-worship. Getting to know the culture inherited by previous generations is intended as an effort to preserve culture and help students better know, understand, and learn to become human beings who have adab and have good morals and ethics.

Learning the values in the tradition of customs based on religious values can teach students to practice straight traits following religious guidance. Understanding the philosophy of karawo motives in accounting learning embodies honing spiritual intelligence (SQ). In the learning process, students are led to distinguish good behavior and behavior that is not praiseworthy in responding to life, especially as prospective accountants. Reflecting on the karawo motif conveys the message of the nature of human presence on earth, none other than as a caliph to provide benefits to the universe. The corridors of life values based on religious values can lead people not to make mistakes in their lives. The character symbols inherent in the karawo motif can lead the user to have a behavior conveyed by the meaning in the design.

Philosophy in the karawo motif teaches students always to remember the Creator in carrying out life activities. Observing the implementation is seen in the culture embedded in students who start the lecture. One of the students guided other friends to pray to God according to the religion embraced. Likewise, when going to end, the lecture always closed with prayer. The results of spiritual intelligence (SQ) in learning manners are also shown. In the discussion process, students are accustomed to speaking politely, saying thank you, Apology if wrong or mistaken, looking into the eyes or face of the other person or listening to the delivery of material, do not interrupt or interrupt the conversation of others, ask permission if there are other needs during the learning process and respect the opinions of others. Ethics or manners will be a strong character in students later if they become accountants. Students who understand and implement manners well will become mature, understand their social relationships, are big-spirited, humble, have a confident attitude, and respect others. In addition, the results of spiritual intelligence (SQ) in learning help instil an honest attitude in students. This is reflected through the tasks collected (course summary tasks, taste, mental/emotional, and spiritual processing) and collected on time. Honest attitude is also shown through the assignment of articles collected at the end of the lecture. Article plagiarism results 4%, 5%, 6%, 18%, 20%, 21% (a form of student implementation in

applying the values of honesty, self-control, patience, responsibility). Through integrated accounting learning, local culture makes learning more enjoyable.

### **The Tradition of Payango**

A tradition is a form of knowledge, belief, art, morals, law, customs, or others related to the pattern of ability and habits of life that apply in a society (Ernawati, Heryati, and Orfiq, 2017). The tradition of building a house is a tradition that applies for generations and is referred to as the payango tradition. The payango tradition is also used when individuals in a society will make wells. As for the stages of the payango tradition, namely, planning, design-wake up to the time the house is ready for in the tradition of Payango a procedure that must be adhered to is first, contacting indigenous figures (ta momayango) to talk about the determination of good days usually based on a matter of months. Second, building a house (mopotihulo bele) with the momato'o ritual i.e. the selection of points for the first pole is based on certain rules, with a series of rituals. Rituals that must be carried out, namely: 1) momato'o (selection of points for the first pole hatching is made by taking a bamboo that has been measured based on the owner of the house, then bamboo is beaten to the ground several times until the last blow with kindness based on certain rules and the exploration of ta momayanga so that the main point is found. Next, the house owner (husband and wife) together holds a stone. The stones are then placed together at the main point, hoping that the house owner's household will remain eternal, only death separates. After all the rituals are carried out, the implementation of building a house in a royong (mohuyula) guided by ta momayanga begins. Once completed and the house is ready to be inhabited, the ritual motita'e to bele bohu is a ceremony to ride the house. Behind the Payango Tradition is stored a series of values and rules that are revealed through symbols and meanings. The tradition of payango contained a moral message so that humans constantly strengthen social relations between neighbors, relatives, and families (Ernawati, Heryati, and Orfiq, 2017).

The implementation of the Payango Tradition also saw local wisdom still enforced by the people of Gorontalo, namely the culture of togetherness and mutual help between relatives and neighbors of the occupants of the house. This is as expressed in the research of Trumansyahjaya and Tatura (2018) that in the Payango Tradition at the stage of planning the moral message conveyed is that humans should always uphold the culture of dulohupa (deliberation), please-help, and cooperation (hula). In tradition also contained the meaning that humans should have mutual respect and obey the rules and procedures that have become provisions. Ernawati and Rahmatia (2019) explained that the paying tradition is a custom that upholds the teachings of Islam. Traditional Philosophy Of Syara Syara Bersedikan Kitabullah integrated into five elements (podumba), according to the people of Gorontalo, namely the main religion (religion total), the glorified country (lip pehulalu), batanga opamaya (serving the country), the property that is given (harata opontabulu) the life at stake (life of podungngalo). These five elements mean that in order not to go wrong, then all actions of a Muslim should be based on religious teachings. The meaning of payango tradition is aimed not only at building houses, but can also be done on human activities, including school buildings, offices, even businesses such as stalls and shops. In a broad sense, the tradition of payango is meant to plan everything related to human life (Ernawati and Rahmatia, 2019). In the learning process, students give their opinions about the value contained in the philosophy of the Gorontalo community in the Payango Tradition, the following:

"Just like in a company, when an accountant intends to do something bad such as a tax planning act that violates ethics in business, it is following the trust of the Gorontalo community that the company will get everything as the company has done. If the company does something bad, then those things will befall all members in the company because according to the trust of the Gorontalo community that everything must be based on good intentions if the accountant in carrying out his activities begins with good and follows the rules that apply, then it will have a good influence on his life and vice versa if an accountant has bad intentions even to do the bad action in doing so. He is responsible for that, and it will have a devastating impact on his survival. Such an accountant will not get happiness in carrying out his responsibilities. Therefore, to get happiness when associated with the philosophy of the Payango tradition, doing tax planning should begin with good intentions and follow procedures or not violate tax rules and accounting standards"

Tarisa's opinion is in line with that expressed by Cahyanto, the following:

"The purpose of momayango is aimed at not only building and setting things but used as a way to beg for pleasure and to be safe in starting everything. Therefore, as a rule, and a prayer, this procession must be carried out properly and regularly, to give good results as well."

Furthermore, tarisa and Cahyanto's opinions are complemented by the following views of Yes Matalauni:

"The values that an accountant should own, especially in compiling financial statements, are upholding the principle of justice if in Gorontalo itself justice is commonly referred to as "tinepo" or justice system. This principle of justice is a very important value in the ethics of social and business life and a value inherent in human nature. In addition, the principle of truth in accounting is the conformity between what is recorded and reported and what is happening in the field. An accountant is in practice obliged to carry out his responsibilities properly and fairly based on the available evidence."

The learning process in the thirteenth week is related to Tax Planning Ethics. In the topic of Tax Planning Ethics, discussion of relevant cases and traces of the cultural traditions of the Gorontalo community can be explored by exploring the order of noble values built since ancient times. The Tradition of Payango in Gorontalo society gives the meaning that human activities should begin with good intentions through a series of corridors that must be done. By relying on life guidelines and rules that must be done, humans will carry out their activities to achieve the expected results.

Overall, the material discussed at the thirteenth meeting provides instructions that students have understood customs as a norm and even guidelines in implementing mandated responsibilities so as not to be wrong in stepping. For example, student responses to various cases of tax evasion are believed to be actions that violate applicable accounting rules or standards. So as prospective accountants, students need to equip themselves to always obey the rules in carrying out the mandated responsibilities. Through a culturally integrated accounting learning process, students at least get room to explore more of the value orders passed down through cultural traditions. The learning process based on experience will be more easily embedded in students because the experience can help record the noble values of useful life. Through experience, the value of the philosophy of living the legacy of history will be eternally inherent in man wherever he is.

What is conveyed to the meaning of the payango tradition found in the Gorontalo community is the presence of cultural symbols in the rules or procedures that apply in custom and must be carried out correctly. If the stages of the process contained in the payango tradition are carried out properly, then the results obtained follow what is expected. The application of procedures that take place in tradition is a form of self-control. Learning accounting integrated payango culture directs students to control themselves well in behaving and behaving by the standards or rules that apply when living life to get the results as aspired. In the process of self-control, this reflects the workings of emotional intelligence (EQ) owned by humans. This EQ will lead human IQ to solve the problems that are how the human brain works. Emotional intelligence enables humans to control themselves.

The meaning of philosophy meaning of payango tradition contained in the Gorontalo community is the presence of cultural symbols in the rules or procedures that apply in custom and must be carried out correctly. If the stages of the process contained in the payango tradition are carried out properly, then the results obtained follow what is expected. The application of procedures that take place in tradition is a form of self-control. Learning accounting integrated payango culture directs students to be able to control themselves well in behaving and behaving following the standards or rules that apply when living life to get the results as aspired. In the process of self-control, this is a reflection of the workings of emotional intelligence (EQ) owned by humans. This EQ will lead human IQ to solve the problems that are how the human brain works. Emotional intelligence enables humans to control themselves. In the process of integrated accounting learning culture results achieved, students can implement adab-adab in the learning process, at the beginning or end of learning activities, do not forget to pray, present in the classroom both online and offline always dressed neatly, present on time, pay close attention to the material presented and complete various tasks given on time.

#### **Traditional Games of Tumbu-Tumbu Balanga**

Efforts in building the formation of student character, in a meeting session in Binis Ethics and Accountant Profession courses, students revealed another traditional child's game, namely a game called Tumbu-Tumbu Balanga. In the discussion process, it is explained that the game Tumbu-Tumbu Balanga in the game uses poetry or can also be called spells. Children usually play this game in groups by clenching each child's hand tightly so that it is neat and when the spell read by one of the children ends, then the lowest hand that will be opened once in turns from all the hands arranged sambal continues to say incantations. Behind the game Tumbu-tumbu Balanga, there is a moral message that teaches to always control yourself by maintaining balance in life and upholding the values of togetherness.

What is conveyed in the philosophy of the Tumbu-Tumbu Balanga game contained in the Gorontalo community shows the presence of cultural symbols in adab that must be carried out properly. Adab is an honor in community life. In the philosophy of the game Tumbu-Tumbu Balanga, each child's rules must be appropriately implemented so that the results are obtained following what is expected. The process of self-control of each child in the concept of the game must be pursued to the maximum so that it does not fail. If one of the children cannot control themselves well in maintaining the hand that is arranged simultaneously, then the hand detached in the arrangement is considered to have lost in the game. Those who experience failure will be issued in the game and given sanctions. Accounting learning integrated with the game Tumbu-Tumbu Balanga teaches students to be able to control themselves well in acting while living life to get the results as aspired. The game Tumbu-Tumbu Balanga is a reflection of the workings of emotional intelligence (EQ) owned by humans. If EQ can work well, it will affect a person's success in his life. This EQ will also lead human IQ to solve problems that occur. Emotional intelligence enables humans to control themselves. In the process of integrated accounting learning culture results achieved, students can implement adab-adab in the learning process, at the beginning or end of learning activities, do not forget to pray, present in the classroom both online and offline always dressed neatly, present on time, pay close attention to the material presented and complete various tasks given promptly.

#### **Traditional Tenggedi Games**

Learning business ethics and the accounting profession is also done by including philosophical values contained in the traditional game of Gorontalo society. For example, in the learning process, one of the students revealed that there is one type of traditional children's game in the Gorontalo community, namely Tenggedi. In the conventional game of the child, there is a message contained in it that is beneficial for human life. Here's one student's phrase about the traditional tenggedi game:

"In the tenggedi game that is commonly played by children, including me as a child in the game, there is a message conveyed that is useful for accountants. Although the history I do not know in this game the wooden kayak made shape T trus later the children rise above or the road above. This game is usually contested, so there is a star line and a finish line. So dorang want to compete with who is faster the way he wins. The winner of the race is undoubtedly the dorang who can maintain balance.

So who can keep the balance, then he can get to the finish line? The usual play is elementary school children starting from 8 years can play it.

Through the process of learning in the course of Business Ethics and Accounting Profession with methods of internalization of the culture of the Gorontalo community, it is known that some students know even had done traditional tenggedi games as a child. But unfortunately, because some students also do not know the game. This means that by the development of the times and technology, this game has gradually been forgotten from the lives of children today. If there is no effort to re-lift the region's traditional game, the cultural wealth that has existed in ancient times may disappear by itself from people's lives. Nadjamuddin (2016) in his research revealed that for a person to be accustomed to behaving positively, then one's character must be formed from an early age. Failure to shape a person's character from an early age will impact behavioral problems when the person has matured. The best means that can shape children's characters can be pursued through traditional games of Gorontalo children. Traditional children's games are one of the best means to strengthen children's character because the game involves the child's physical and thinking. These traditional games can hone a child's thinking intelligence. There are various traditional games of Gorontalo children including, tenggedi games, cur pal, bili-bills, and many more that can be preserved so as not to be extinct eroded by the times.

The philosophical meaning that can be taken in the traditional game of Gorontalo children hints at deep cultural symbols that help to hone one's intelligence to have a strategy to get to the finish line in a short time. Tenggedi game also has a philosophical meaning to hone emotional intelligence for those who play it, practicing self-control to maintain balance so as not to fall from the forged wood so that it can reach the finish line in a relatively fast time. Through this traditional game philosophy, students can learn lessons to use the right strategies following their needs and abilities to have adequate ability to solve accounting problems and have ratio and emotional abilities. This traditional Tenggedi game can hone cognitive aspects by developing problem-solving and child strategies. Honing contextual understanding skills in the game is not an easy matter. However, the habit of understanding the game strategy to reach the finish line will certainly greatly help the intellectual development or cognition of the child. This is as revealed by Misbach (2006), who was referenced by Nadjamuddin (2016) in his research that revealed that traditional games could stimulate several aspects, namely: 1) Cognitive aspects for developing creativity, problem-solving, strategy, and contextual understanding. In addition, 2) aspects of emotions by sharpening empathy and self-control. Meanwhile, 3) aspects of language in the form of understanding value concepts, 4) social aspects by practicing social maturity. The spiritual aspect, to realize the connection with something great, and 5) aspects of moral values passed down from the previous generation to the next generation.

### **Lohidu Oral Poetry**

In the learning process in the course of Business Ethics and Profession Accountants character learning in accounting students also by including the values contained in oral literature lohidu. In various literary works of cultural relics of the Gorontalo people, oral poetry is set that has philosophical values related to the values ideally owned by an accountant. Hinta (2019) reveals that one of the diverse oral literature of the Gorontalo community that is relevant to both life and professional issues, the expression of taste, ethics, outlook on life, and even philosophy, is the oral poetry of lohidu. Here is Lohidu's oral literature:

Ma puts-put deheto,  
It has bleached the ocean,  
Rabua lo kawapali,  
Port of a ship,  
Otutu longohi leto,  
Give me a handkerchief,  
Leto bo buuhuto pali.  
Handkerchief wound binder.

Oral poetry lohidu chanted by a person following the activity carried out. There are various lohidu poems from activities at sea called Lohidu lo deheto. The appearance of pantun verses is when bite-bite while waiting for the wind to open the layer. This is called motiya dupoto. Then when the bites spread the puka (fishing nets), while pulling the nets, and if they molohidu. This poem is sung to gather strength. When the fishermen are in the middle of the high seas, while waiting for fishing rod eyes eaten by fish, then the fishermen hum Lohidu. The values of local wisdom in this verse include sincerity, patience, obstinacy, honesty, and responsibility.

Referring to the cultural philosophy contained in the poetry of lohidu gives an idea of the character of intelligence in it. The intellectual intelligence contained in oral holiday poetry illustrated through efforts to understand the meaning of the verse by verse in the chanting of lohidu verse is certainly not a young matter. If the meaning and background of lohidu poetry are carefully studied, will be obtained an educational side that can be used as a guideline in behaving. Hinta (2019) reveals that bad behavior owned by someone who does not conform to the norms that apply to Gorontalo society will be eroded through the chanting of verses in oral poetry. Therefore, to form the character of learners to have a noble character, holidu oral poetry is very appropriate to be used as a reference. The culture of local wisdom is time to be raised to the surface and used as a force to organize the social life of the younger generation, who are also gradually no longer familiar with the wealth inherited by previous generations.

Referring to what has been described earlier provides a clue that the cultural heritage contained in the lives of the Gorontalo people is rich in the values of karekater education. Accounting learning integrated with traditions that apply for generations is one of the essential components to form students' character. Optimization of integrated accounting learning culture is important so that the achievement of accounting learning outcomes can be maximized. If this can be implemented against relevant accounting courses, then the nature of accounting learning as an educational medium becomes less stressful, fun, entertaining, and educational. Cultural-based accounting learning is expected to complement accounting scholars who have a holistic knowledge provision to become professional accountants who have expertise in helping organizations solve various problems faced. The results of culturally based accounting learning are intended to have an adequate balance of intelligence, emotions, and spirituality. Departing from what has been outlined earlier, the following presented components of Intellectual Intelligence (IQ), Emotional Intelligence (EQ), and Spiritual Intelligence (SQ) in the cultural philosophy of the Gorontalo community in the formation of the character of accounting students:

**Table 1: IESQ Components in the Local Wisdom Culture of the Gorontalo People**

Gorontalo Culture	Cultural Meaning	IESQ in Gorontalo Cultural Philosophy		
		Intelligence	Emotional	Spiritual
<i>Karawo</i> Motifs	<ul style="list-style-type: none"> <li>- Betel tree symbolizes the nature of straight, protecting and honest motif</li> <li>- Makuta, has useful philosophical values for others</li> <li>- The coconut motif symbolizes glory, honest, refined language, trust and example.</li> </ul>			V V
The Tradition of Payango	Human beings should have mutual respect and obey the rules and procedures that have become decrees, upholding the culture of <i>dulohupa</i> (deliberation)		V V	V
Traditional Games of Tumbu-Tumbu Balanga	Teaching always to control yourself by maintaining balance in life and upholding the values of togetherness.		V V	V
Traditional Tenggedi Games	Hone one's intelligence to have the right strategy and maintain balance (self-control).	V	V V	
<i>Lohidu</i> Oral Poetry	Sincerity, patience, firmness, honesty, and responsibilities	V		V V

The emergence of various cases of ethical violations, as stated earlier, has not only eroded public confidence in the accounting profession but also has an impact on the question, "who is most responsible for all the problems that occur?" Various discussions on various social media provide clues that the world of education is most responsible for all corruption cases and a series of other cases that are still happening. Hakim (2018) affirmed that in terms of education, this is the impact of learning goals that focus more only on the importance of academic, cognitive, or brain intelligence (IQ) values.

Previous studies have provided evidence that humans' emotional intelligence (EQ) is an important role in delivering a person to the peak of life's success. Speaking of the components of human intelligence, Zohar and Marshall (2007) argue that spiritual intelligence (SQ) is the highest intelligence possessed by humans, sq is the foundation needed to function IQ and EQ effectively. The power of SQ gives humans a sense of morals and the ability to distinguish between good and bad behavior. Although spiritual intelligence (SQ) cannot be identified with religion, sq-related explanations direct that one can properly implement his or her religious values with adequate SQ ability. Through the learning results of Business Ethics and the Accounting Profession integrated with culture can stimulate not only the cognitive aspect but also the emotional and spiritual aspects of students. The ability of IQ, EQ, and SQ that continues to be honed in the concept of culturally integrated accounting learning will foster the essential values in accounting, namely responsible, honest, fair, and true values.

## CONCLUSION

Gorontalo is known for its cultural wealth. The cultural philosophy contained values of life that are very useful as a barometer in strengthening intellectual intelligence, emotional intelligence, and spiritual intelligence needed by accounting students. The content of material internalized with cultural experiences known from an early age makes accounting learning more different more enjoyable, away from the tense atmosphere inherent in accounting materials. Through culturally-based accounting learning, students can gain more holistic knowledge.

The purpose of education is to increase academic knowledge and shape the character of learners. Cultural values that apply to society can be a solid basis for learners in thinking, acting, and developing themselves as individuals. Through integrated

accounting, learning local culture makes learning more enjoyable and leads students to understand well the understanding of ethics holistically (IQ, EQ, SQ). Through students' experience, it is easier to understand the values of adab because it has been embedded in the culture of life from an early age.

### BIBLIOGRAPHY

- Ali, A.H. 2019. Review of The Shape and Symbolic Meaning of Gorontalo Traditional House (Case Study of Buildings Resulting from The Reconstruction of Bantayo Po'Boide Traditional Houses of Gorontalo Regency). *elibrary.unikom.ac.id*
- Amaliah, T.H.. 2016. Tri Hita Karana Cultural Values in Selling Price. *Journal of Multiparadigma Accounting*. Vol. 7, No. 2. Page.156-323
- Amaliah, T.H., and Rahmat., A., 2017. Exploring the Meaning of Cost Based Mau Polihu Lo Limu Custom of Gorontalo People. *Sriwijaya Internasional Journal of Dynamic Economics and Business*. Vol.1, No.3
- Amaliah, T.H. 2017. Harmonization of Cultural Values Tri Hita Karana and Pogogugat in the Concept of Selling Price to the Transmigrang Society of Bali in Bolaang Mongondow. Paper presented at the Regional Conference of Accounting (KRA) IV, Surabaya State University, Surabaya
- Amaliah, T.H., and Sugianto. 2018. Concept of Betawian Selling Price in The Frame of The Pitung. *Journal of Multiparadigma Accounting*. Vol. 9, No. 1
- Amaliah, T.H., Mattoasi and Bokingu, A.H. 2019. Development of Local Culture-Based Social Entrepreneurship Towards Independence at Al Amanah Gorontalo Orphanage. *Scientific Journal of Pangabdhi*. Vol. 5, No. 2
- Amaliah, T.H., and Lukum, A.,. 2019. SWOT Analysis And Development of Culture-Based Accounting Curriculum Model. *International Journal of Innovative Science And Research Technology*. Vol.4, Issue 8
- Amaliah, T.H. and Badu, R., 2020. Construction Of Makrifat Based Accounting Curriculum In Student Character Building. *International Journal of Engineering Sciences & Research Technology*, Vol. 9 Issue 8
- Amaliah, T.H. and Mattoasi. 2020. Reflection of the Value Behind Umoonu Pricing. *Journal of Multiparadigma Accounting*. Vol. 11 No. 2
- Amaliah, T.H., and Monoarfa, R. 2020. Accounting Practices During The Kingdom In Gorontalo (XIV-XIX Century A.D). *Palarch's Journal of Archaeology of Egypt/ Egyptology*, Vol. 17 Issue 9
- Djamjuri, D.S. 2016. The Effectiveness of Character Education in English Language Teaching Through The Islamic Teaching Materials. Dissertation. Postgraduate Program of Ibn Khaldun University Bogor
- Differin, S. 2015. Local Wisdom-Based Accounting Critical Research Prospects: Learning from Tri Hita Karana and Udayana. Presented at the Meeting of the Indonesian Multiparadigma Accounting Society (TEMAN 3), Udayana University, Denpasar, March 26-27, 2015
- Dako, A., and Tamu, Y. 2016. Design a Prototype of the Season Calendar Information System Based on the Local Wisdom of the Gorontalo Community.
- Hakim, N. 2018. Intellectual, Emotional, and Spiritual Intelligence in the Perspective of Bidayatul Hidayah. *Indonesian Journal of Islamic Education Studies*, Vol.1, No.2
- Hinta, E. 2019. Structure of Oral Poetry Lohidu and Values of Local Wisdom in the Gorontalo Community. *Proceeding-International Seminar on Riksa Bahasa XIII*
- Husaini, et.al. 2013. *Philosophy of Science: Western Perspectives & Islam*. Prints I. Publisher Gema Insani, Jakarta  
Ghttps://books.google.co.id/books?hl=id&lr=&id=ppzzDwAAQBAJ&oi
- Jono, A.A. 2016. KKNI-Based Curriculum Implementation Study in English Education Study Program at LPTK Se-Kota Bengkulu, *Manhaj*, Vol.4, No.1, Page.57-68
- Mansyur, M.H. 2020. Adab in the teaching and learning process. *Educational Scientific Works*. Vol.4, No. 01
- Rahmawati, D., and Said, A.N. 2018. The Influence of Intellectual Intelligence, Emotional Intelligence and Spiritual Intelligence on the Ethical Attitudes of Accounting Students (Empirical Studies in Accounting Study Program Students of Yogyakarta State University). *NOMINAL Journal*, Vol.VII Number 1
- Sahlana, A. 2014. Enhancement of Culture in Education: Research on Indonesian High School. *Social and Behavioral Sciences* 143
- Zohar, D & Marshall, I. 2000. *SQ-Spiritual Intelligence, The Ultimate Intelligence*. Bloomsbury, London
- Zohar, D & Marshall, I. 2007. *SQ- Spiritu*