



THE MEANING OF PROFIT BASED ON COST–VOLUME–PROFIT (CVP) IN THE MOTIAYO CULTURE: A CASE STUDY OF THE ROLAN UPIYA KARANJI MSME IN GORONTALO

MAKNA KEUNTUNGAN BERDASARKAN BIAYA-VOLUME-KEUNTUNGAN (CVP) DALAM BUDAYA MOTIAYO: STUDI ASUS UMKM ROLAN UPIYA KARANJI DI GORONTALO

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Abstract

The purpose of this study is to understand the meaning of Cost Volume Profit (CVP)-based profit in the Motiayo culture of the Rolan Upiya Karanji Gorontalo MSME. The study uses a qualitative approach with a configurative ideographic case study method to explore the experiences and meanings of business actors in depth. Data collection techniques were carried out through in-depth interviews, observation, and documentation, while data analysis used thematic analysis. The results of the study indicate that the meaning of profit is not understood as maximizing profits, but rather as a social construction formed through the interaction between economic rationality and cultural values. There are two main meanings found, namely profit as a balance of stakeholder interests and profit as social legitimacy. Profit is interpreted as a balance of stakeholder interests when business actors balance cost management, production volume, and social relations within the business. In addition, profit is also interpreted as social legitimacy when business success is measured based on acceptance and sustainability of work relationships and the social environment. This study shows that the concept of Cost Volume Profit not only functions as an economic analysis tool but can also be understood in a social and cultural context. Thus, this research contributes to the development of accounting studies that are not solely financially oriented but also consider the social and cultural dimensions of business practices.

Keywords : Profit, Cost-Volume-Profit, Motiayo Culture, MSMEs, Meaning of Profit.

Abstrak

Tujuan penelitian ini untuk memahami makna laba berbasis Cost Volume Profit (CVP) dalam budaya Motiayo pada UMKM Rolan Upiya Karanji Gorontalo. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus ideografis konfiguratif untuk menggali pengalaman dan pemaknaan pelaku usaha secara mendalam. Teknik pengumpulan data dilakukan melalui wawancara mendalam, observasi, dan dokumentasi, sedangkan analisis data menggunakan analisis tematik. Hasil penelitian menunjukkan bahwa makna laba tidak dipahami sebagai memaksimalkan keuntungan, melainkan sebagai konstruksi sosial yang terbentuk melalui interaksi antara rasionalitas ekonomi dan nilai budaya. Terdapat dua makna utama yang ditemukan, yaitu laba sebagai penyeimbang kepentingan stakeholder dan laba



sebagai legitimasi sosial. Laba dimaknai sebagai penyeimbang kepentingan stakeholder ketika pelaku usaha menyeimbangkan antara pengelolaan biaya, volume produksi, dan hubungan sosial dalam usaha. Selain itu, laba juga dimaknai sebagai legitimasi sosial ketika keberhasilan usaha diukur berdasarkan penerimaan dan keberlanjutan hubungan kerja dan lingkungan sosial. Penelitian ini menunjukkan bahwa konsep Cost Volume Profit tidak hanya berfungsi sebagai alat analisis ekonomi, tetapi juga dapat dipahami dalam konteks sosial dan budaya. Dengan demikian, penelitian ini memberikan kontribusi dalam pengembangan kajian akuntansi yang tidak hanya berorientasi pada aspek finansial, tetapi juga mempertimbangkan dimensi sosial dan budaya dalam praktik usaha.

Kata Kunci : Laba, Cost-Volume-Profit, Budaya Motiayo, UMKM, Makna Laba.

1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are a sector that plays a strategic role in supporting Indonesia's economic growth because they are able to create employment opportunities and contribute significantly to the Gross Domestic Product (GDP). In addition, MSMEs also play a role in reducing poverty, lowering unemployment rates, and empowering communities in various regions (Amaliah & Naini, 2025), as well as helping to address social challenges faced by communities in each region (Taan et al., 2023). The presence of MSMEs also opens wide market opportunities for local products (Agustin et al., 2024). In practice, MSMEs become the main means for communities to obtain profit or income. Therefore, the sustainability of MSMEs largely depends on the ability of business actors to manage costs and profits efficiently (Alfiatus et al., 2025).

However, various studies indicate that many MSMEs in Indonesia have not yet implemented structured profit calculation systems based on managerial analysis such as Cost–Volume–Profit (CVP) analysis (Salsabila et al., 2025). Limited accounting knowledge causes MSME actors to often assess business success only from the remaining cash available without systematically calculating costs and profits (Ramadhan et al., 2024). This condition shows that understanding the concept of profit remains an important challenge for the sustainability of MSMEs in Indonesia.

At the regional level, Gorontalo Province is one of the regions experiencing relatively rapid MSME growth, particularly in the handicraft and traditional processed product sectors. Data from GOPOS.ID (2024) recorded that the number of MSMEs in Gorontalo Province reached 105,509 business units. Most of these MSMEs are managed by communities that have a strong orientation toward local social and cultural values (Nasila & Napu, 2024). The economic pattern of the Gorontalo community is not only oriented toward financial profit but is also influenced by values of togetherness, mutual cooperation, and Islamic spirituality (Qosim et al., 2024). Accounting is highly influenced by the culture and social conditions of society. If it develops in a religious environment, the accounting information produced will also reflect cultural and religious values (Badu et al., 2024).

Currently, one cultural value that strongly influences Gorontalo society is the **Motiayo culture**, which reflects the spirit of helping one another and cooperating in various aspects of life, including the economic sphere. The Motiayo culture originates from the life philosophy of the Gorontalo community that emphasizes collective work and social justice (Ismail et al., 2023). One MSME that applies the values of Motiayo culture in its business activities is Rolan Upiya Karanji Gorontalo, a business that produces the traditional Gorontalo cap (peci) woven from mintu fibers using distinctive Gorontalo handicraft techniques. This business is a family enterprise established in 2020 by Mr. Rolan and his wife and still applies a mutual cooperation system in the production process. Traditional business actors in Gorontalo rarely implement a division of labor based on formal organizational structures but instead rely on familial relationships. Traditional entrepreneurs in Gorontalo often view profit as a means to seek blessings in addition to financial gain (Ardiansyah, 2024). This condition makes Rolan Upiya Karanji Gorontalo an appropriate case study for interpreting the meaning of profit within a cultural framework.



Table 1. Sales, Cost, and Profit Data of Rolan Upiya Karanji Gorontalo MSME (June–August 2025)

Month	Sales (Rp)	Cost (Rp)	Profit (Rp)
June	24.400.000	18.997.700	5.422.300
July	12.700.000	9.789.804	2.910.196
August	7.600.000	5.990.379	1.609.621

Source: Data processed by researchers based on simple financial report records

The table above shows that the profit of the Rolan Upiya Karanji MSME experiences fluctuations that are aligned with the social and religious cycles of the Gorontalo community. The economic cycle of culturally based MSMEs tends to follow social momentum such as Ramadan and Eid. In financial management practices, the Rolan Upiya Karanji MSME still uses a simple recording system and has not yet implemented Cost–Volume–Profit (CVP) analysis as a profit planning tool. Most MSME actors, including in this business, still experience difficulties in classifying fixed costs and variable costs as well as conducting systematic profit planning. In fact, CVP analysis can help business actors understand the relationship between costs, sales volume, and profit so that they can improve cost efficiency and business profit planning (Ayu et al., 2025).

Several previous studies also indicate that CVP analysis is effective as a profit planning tool for MSMEs (Ansori et al., 2023). However, this approach is generally quantitative in nature and does not yet consider the social and cultural values that influence economic decision-making. On the other hand, research by Thalib (2023) shows that accounting practices in religious institutions in Gorontalo are based on the local value of *paracaya*, which emphasizes trust and social responsibility in financial reporting. Nevertheless, this research is still limited to financial institutions and has not highlighted accounting practices among small business actors. Furthermore, Collins et al. (2021) found that accounting research in Indonesia is still dominated by capital market and banking themes, while studies examining cultural dimensions and local wisdom in accounting practices remain relatively limited.

Based on these conditions, there is a research gap regarding how the concept of Cost–Volume–Profit (CVP) analysis can be interpreted and adapted within the context of local culture, particularly the Motiayo culture in Gorontalo. This study attempts to present a new perspective in understanding the concept of profit by contextualizing CVP analysis within local cultural values. So far, CVP has been widely understood as a quantitative analytical tool that emphasizes the mathematical relationship between cost, volume, and profit. This research attempts to view CVP not only as a financial calculation instrument but also as a social process influenced by cultural values and business morality.

Using a qualitative approach, this study aims to explore in depth how MSME actors interpret profit within the framework of Motiayo culture by using Cost–Volume–Profit (CVP) analysis as an interpretive lens. The focus of the research does not lie in measuring profit numerically, but rather in understanding the values, meanings, and experiences of business actors in interpreting the relationship between cost, volume, and profit within a social system that emphasizes togetherness. Thus, this research is expected to provide a conceptual contribution to the development of managerial accounting knowledge that is more contextual, humanistic, and rooted in local cultural wisdom.

2. RESEARCH METHOD

This research uses a qualitative approach with a case study method to deeply understand the meaning of Cost Volume Profit (CVP)-based profit within the context of the Motiayo culture of the Rolan Upiya Karanji MSME in Gorontalo City. This approach was chosen because the research aims to explore and interpret the experiences and understanding of business actors regarding the concept of profit, which is not only viewed as a financial result but also as part of the social and cultural values that develop within business activities. The research was conducted at the Rolan Upiya Karanji MSME, located in Bulotadaa Village, Sibatana District, Gorontalo City, from October to November 2025.

The data sources in this study consisted of primary data obtained through in-depth interviews, participant observation, and documentation of business activities. Informants in this study were selected



using a purposive sampling technique, namely the selection of informants based on the consideration that they have knowledge and direct involvement in business operations. The informants consisted of the MSME owner as the primary informant and the financial manager as a supporting informant who understands the process of recording costs, determining prices, and managing business finances.

Table 2. List of Informant Names

Pseudonym	Position
Andi	MSME owners
Nisa	Wife (financial manager)

Data collection techniques were conducted through interviews, observation, and documentation to obtain information on production costs, sales volume, profit calculations, and the meaning of Motiayo cultural values in business management. To maintain data validity, this study used source and method triangulation techniques, peer discussions, and confirmation of research results with informants (member check). Next, the data were analyzed interactively through the stages of data collection, data reduction, data presentation, and drawing conclusions to produce a comprehensive understanding of the meaning of CVP-based profit in the context of local culture.

3. RESULT AND DISCUSSION

A. CVP Calculation Practice at Rolan Upiya Karanji Gorontalo MSME

Cost Volume Profit (CVP) analysis is used to examine the relationship between costs, sales volume, and operating profit at Rolan Upiya Karanji Gorontalo MSME. The calculation is performed after identifying fixed costs, variable costs, average selling price, and number of units sold for the period August 2025. This data is then used to calculate the contribution margin, break-even point, margin of safety, and operating profit.

The analysis results in total business revenue in August 2025 of IDR 7,600,000, with sales of 27 units. Fixed costs of IDR 50,000 are for electricity, while total variable costs are IDR 5,940,379, which includes the costs of raw materials, stickers, paper bags, and craftsman wages. From these total variable costs, the variable cost per unit is IDR 219,272, while the average selling price of the product is IDR 281,481 per unit.

The difference between the selling price and variable costs results in a contribution margin of Rp62,209 per unit, for a total contribution margin of Rp1,679,643. Based on this calculation, the business breaks even at the sale of one unit of product, with a margin of safety of 96.30%, indicating that actual sales were well above the break-even point. Therefore, the business's net profit during the study period was Rp1,629,643.

This empirical finding aligns with interview results, which indicated that business owners prioritize costs before starting production. The informant stated:

"Usually, before starting production, I always calculate the costs, especially raw materials. If we don't have enough, we don't start production right away because we're afraid of incurring losses. So, production decisions really depend on the available costs."

This statement demonstrates that business owners have a practical understanding of the relationship between production costs and business decisions. Although complex accounting calculations are not used, consideration of costs, production volume, and profit potential has become a fundamental element in conducting business activities. Therefore, the simple practice of calculating CVP has become part of the decision-making process at the Rolan Upiya Karanji Gorontalo MSME.

B. The Mzaning of Cost Volume Profit (CVP) Based Profit in Motiayo Culture

1. Profit as a Balancer for Stakeholder Interests

The meaning of Cost-Volume Profit (CVP) in Motiayo culture is understood as balancing stakeholder interests formed through business practices in the field. In this context, the stakeholders in question include business owners, workers (craftsmen), and other parties involved in the production process. These findings indicate that the relationship between costs, volume, and profit is not applied



rigidly as in the theoretical concept, but is adapted to the social conditions surrounding business activities.

This is reflected in the following statement from the informant:

“Sometimes I do not focus too much on calculating large profits; the important thing is that the business keeps running. I also consider the people who work with me so they can still receive their share. If they feel appreciated, the business can also continue.”

This statement demonstrates that profit is not positioned as a maximization target, but rather as a tool to balance various interests within the business. Business actors consider not only cost efficiency and production volume, as in the Cost-Volume-Profit approach, but also the sustainability of income for the workforce and the social relationships established in the production process.

This finding is supported by documentation showing adjustments in prices and production volume under certain circumstances, particularly when related to collaboration and community needs. This indicates that the Cost-Volume-Profit calculation remains a rational basis for decision-making, but its application is flexible and influenced by Motiayo cultural values.

Conceptually, this finding demonstrates that the Cost-Volume-Profit approach in MSME practice is not solely used to achieve profit maximization, but rather serves as a decision-making framework adapted to balance the economic and social interests of stakeholders.

Thus, the findings of this study confirm that profit is interpreted as a mechanism for balancing stakeholder interests, where business success is not only determined by the amount of profit, but also by the ability of business actors to maintain a balance of interests and the sustainability of social relations in the business.

2. Profit as Social Legitimacy

The meaning of Cost-Volume Profit (CVP) in Motiayo culture is also understood as social legitimacy, namely as a form of social acceptance of business decisions by stakeholders involved in business activities. This finding suggests that profit serves not only as an indicator of financial performance but also as a sign that business activities are running in accordance with shared values. This finding suggests that profit serves not only as an indicator of financial performance but also as a sign that business activities are running in accordance with shared values.

In this context, social legitimacy arises when business decisions made by entrepreneurs are accepted by the parties involved, such as artisans and the social environment, thereby creating a sense of justice and shared satisfaction. This is reflected in the experiences of informants who stated that business success is measured by the acceptance of business practices by those involved.

This was expressed by the informant as follows:

“For me, if this business can continue to run and the people who help also feel happy, that is already a form of profit. So profit is not only about money, but about how this business is accepted and appreciated by everyone involved.”

This statement indicates that profit is interpreted as... In this context, social legitimacy arises when business decisions made by entrepreneurs are accepted by the parties involved, such as artisans and the social environment, thus creating a sense of justice and shared satisfaction. This is reflected in the experiences of informants who stated that business success is measured by the acceptance of business practices by those involved.

This finding is reinforced by observations that indicate flexibility in profit sharing when production conditions change, particularly considering labor conditions. This flexibility indicates a social negotiation process between entrepreneurs and stakeholders, where economic decisions are adjusted to remain acceptable to all parties. This indicates that economic decisions are not solely based on mathematical calculations but also through a social negotiation process influenced by Motiayo values.

In this context, Cost Volume Profit (CVP) continues to serve as a rational basis for understanding the relationship between costs, volume, and profit. However, its application is not absolute but is influenced by social considerations. This suggests that decisions resulting from CVP calculations are



not immediately applied rigidly but are adjusted to achieve social acceptance from stakeholders. Thus, profit serves as a form of social legitimacy, where business decisions are deemed correct when socially accepted.

Thus, the findings of this study confirm that profit is interpreted as social legitimacy, where financial success gains meaning when recognized and accepted by the social environment involved in business activities. This suggests that profit serves not only as an economic indicator but also as a measure of social acceptance of business practices.

Discussion

The research results in the previous section explained the findings that answer the research question regarding the meaning of Cost-Volume Profit (CVP)-based profit within the Motiayo culture of the Rolan Upiya Karanji MSME. In this section, the researcher conceptually discusses this research question by interpreting the meaning of the findings obtained.

The first finding indicates that profit is interpreted as balancing stakeholder interests, where calculations of costs, volume, and profit are still used as a rational basis for running a business, but are not directed at maximizing profits. Stakeholders in this context include business owners, workers (artisans), and parties involved in the production process who have different interests in business activities. This finding confirms that economic rationality serves as an information tool in maintaining business sustainability, while shared values serve as a normative framework that guides decision-making. This demonstrates that the Cost-Volume Profit approach is used not only to calculate profit but also as a basis for balancing economic and social interests in business practices. Thus, profit is understood not only as an indicator of financial performance, but also as a mechanism for balancing interests between stakeholders and maintaining sustainable working relationships within the business.

The results of this study align with those of Tenrigau et al. (2023), who stated that accounting practices in social value-based entities are not always oriented toward achieving maximum profit, but rather toward balancing the organization's economic goals and social mission. This study emphasized that financial performance management is often positioned as a mechanism for maintaining sustainability, rather than merely an instrument for accumulating profits. This relationship demonstrates that profit in business practices does not stand alone as an end in itself, but rather as a tool to ensure that various interests within the organization can operate in balance. The results of this study also align with those of Rohmatunnisa (2023), who found that profit is not always interpreted as maximum profit, but rather as business sustainability through capital turnover and customer trust. This study emphasized that the orientation of MSME actors focuses not only on financial aspects but also on social relationships that support business sustainability. Thus, these findings reinforce that profit in the context of MSMEs functions as a tool to maintain a balance between economic and social interests, not merely as an indicator of profit.

The results of this study align with the concept of social accounting, which explains that accounting serves not only to measure economic performance but also to reflect the social impact of an organization's activities. According to Rob Gray (2001), social accounting is the process of identifying, measuring, and communicating information related to the social and environmental impacts of an organization's activities to stakeholders. In this study, these stakeholders reflect stakeholders involved in the business, so that profit is not only a financial measure but also a means of ensuring that their interests are met. In this context, profit is viewed not only as a financial outcome but also as part of social responsibility that must align with prevailing values within society.

The second finding indicates that profit functions as social legitimacy, where business success gains meaning when economic decisions are accepted by stakeholders involved in the business activity, such as artisans and other parties contributing to the production process. This finding confirms that profit is understood not only as a measure of financial performance but also as a symbol of social recognition for business practices deemed fair and aligned with shared values. In this context, social legitimacy reflects the level of stakeholder acceptance of business decisions, so that decisions taken are not only deemed economically correct but also socially acceptable. Thus, business success is measured



by the stability of work relations and the sustainability of production activities, not solely by the size of profit margins. The results of this study align with research by Janah et al. (2024), which shows that social capital in the form of trust, norms, and networks has a strong relationship with business performance. The results of this study confirm that business success is determined not only by financial aspects, but also by the quality of social relationships established within the business environment. This relationship indicates that social acceptance from stakeholders is a crucial factor in determining business success, so that profit functions not only as a financial outcome but also as an indicator of success in maintaining social relationships.

The results of this study also align with the legitimacy theory proposed by Suchman (1995), which states that an activity will be considered legitimate if it aligns with prevailing social values and norms. In this context, profit serves as a symbol of social legitimacy, where business success is determined by environmental acceptance of business practices. In this study, this acceptance comes from stakeholders directly involved in business activities, so economic decisions are considered legitimate if they align with the shared values embraced by Motiayo culture. Furthermore, Putnam's (1993) concept of social capital explains that trust, norms, and social networks are important factors in supporting the success of economic activities. This suggests that social legitimacy is inseparable from the strength of social capital possessed by business actors in building relationships with stakeholders.

From a Cost-Volume-Profit perspective, calculations of costs, volume, and profits remain the rational basis for decision-making. However, in practice, these calculations are not applied rigidly but are adjusted through a process of social consideration to ensure stakeholder acceptance of decisions. Thus, economic rationality serves as an analytical tool, while social legitimacy is the final determinant in implementing business decisions.

Overall, this discussion demonstrates that the meaning of Cost-Volume Profit (CVPL) in Motiayo culture is multidimensional, reflecting the integration of economic efficiency and social togetherness. This integration also demonstrates that profit serves not only as the result of economic calculations but also as a mechanism that ensures that business decisions receive social acceptance from stakeholders. This integration demonstrates that economic rationality is not always directed at profit maximization but can serve as a tool to maintain business balance and sustainability. Thus, profit in the context of culture-based MSMEs is understood as a representation of the balance between financial performance and social stability. These findings reinforce the view that the concept of profit in small business practices is not universal but is shaped by the surrounding social and cultural context.

4. CONCLUSION

Based on the research results and discussion, it can be concluded that the meaning of Cost-Volume Profit (CVP) in the Motiayo culture of the Rolan Upiya Karanji MSME is not interpreted solely as a financial outcome or profit maximization, but rather as a social construct formed through business practices influenced by shared values.

First, profit is interpreted as balancing stakeholder interests. Business actors not only consider the relationship between costs, volume, and profits in decision-making but also consider the social impact on the parties involved. This demonstrates that economic rationality and social values operate in balance in business practices.

Second, profit is interpreted as social legitimacy, where business success is measured not only by the amount of profit, but also by the extent to which business activities are accepted by the social environment. Profit gains meaning when it is able to create satisfaction, fairness, and sustainable work relationships.

Thus, this research demonstrates that the concept of profit in culture-based MSME practices is not singular and universal, but is shaped through the interaction between economic rationality and the cultural values surrounding business activities.



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