

Pobhinci-bhinciki kuli: An accounting research methodology based on the cultural philosophy of the butonese people

Wa Ode Endiaverni*, Iwan Triyuwono, Aji Dedi Mulawarman

Universitas Brawijaya, Malang, Jawa Timur, Indonesia

ARTICLE INFO

Article history

Received March 26, 2023

Revised January 31, 2024

Accepted February 5, 2024

JEL Classification:

Z11

Key words:

Cultural philosophy,
Pobhinci-bhinciki kuli,
Accounting research

DOI:

[10.14414/tiar.v14i1.3747](https://doi.org/10.14414/tiar.v14i1.3747)



This work is licensed under a Creative Commons Attribution 4.0 International License.

ABSTRACT

This research aims to develop an accounting research methodology based on the cultural philosophy of the Butonese people, "*pobhinci-bhinciki kuli*". In the Wolio language (Buton Sultanate), *pobhinci-bhinciki kuli* means pinching each other's skin or feeling like they are in the same boat. This research uses a literature review method. Validity is confirmed through interviews with Butonese cultural figures, sociologists, anthropologists and writers. The findings indicate that research methodology developed from local wisdom can be used to produce research that is more holistic in describing the reality of Indonesian society. The Butonese people's philosophy of life "*pobhinci-bhinciki kuli*" upholds purity of feeling, as an indicator. The feeling in question is a divine feeling that is continuously felt and pursued through *kangkilo* (purity). Therefore, the scientific implications of using *pobhinci-bhinciki kuli* will return to the authenticity of the local wisdom of Indonesian society which is always oriented towards the main value of purity in moving towards true divinity by prioritizing the integrity of reality. The achievements of science are not only rational but united and moving in the purity of awareness of holiness in its theoretical, research and empirical forms in accounting research methodology.

ABSTRAK

Penelitian ini bertujuan untuk mengembangkan metodologi riset akuntansi berbasis falsafah budaya masyarakat Buton "*pobhinci-bhinciki kuli*". *Pobhinci-bhinciki kuli* dalam bahasa Wolio (keraton Buton) bermakna cubit-mencubit kulit masing-masing atau serasa sepenanggungan. Penelitian ini menggunakan metode kajian literatur yang dikonfirmasi keabsahannya melalui wawancara dengan budayawan, sosiolog, antropolog, dan sastrawan Buton. Temuan mengindikasikan bahwa metodologi penelitian yang dikembangkan dari kearifan lokal mampu digunakan untuk menghasilkan penelitian yang lebih holistik dalam menggambarkan realitas masyarakat Indonesia. Nilai kehidupan manusia (masyarakat Buton) *pobhinci-bhinciki kuli* menjunjung tinggi kemurnian rasa yang menjadi indikatornya. Rasa yang dimaksud ialah rasa illahiah yang terus menerus dirasakan dan diupayakan melalui *kangkilo* (kesucian). Oleh karena itu, implikasi sains menggunakan *pobhinci-bhinciki kuli* akan kembali pada tujuan asli kearifan lokal masyarakat Indonesia yang selalu berorientasi pada nilai utama kesucian menuju ketuhanan sejati dengan mengedepankan keutuhan realitas. Capaian sains tidak hanya bersifat rasional tetapi menyatu dan bergerak dalam kemurnian kesadaran berkesucian dalam bentuk teoritis, riset, dan empirisnya pada metodologi riset akuntansi.

* Corresponding author, email address: endiaverni96@gmail.com

1. INTRODUCTION

Today, the multiparadigm approach is starting to be widely used in accounting research. The birth of a multiparadigm approach has further enriched the repertoire of research in many aspects. In the scientific aspect of accounting, there are four paradigms used: positivism, interpretivism, criticism, and postmodernism (Sarantakos 1993). Furthermore, Triyuwono (2015) has specifically initiated diversification of mind mapping by adding a spiritualism paradigm. The positivism paradigm, accompanied by the paradigms of interpretivism, criticism, and postmodernism, will produce the value of methodological creativity in research methods and have an impact on research results.

By using a multiparadigm approach in accounting research, it is hoped that each existing paradigm will not overturn one another or state that one paradigm is the most suitable by eliminating other paradigms. On the other hand, all paradigms will interact or synergize in producing a new strength, or what Triyuwono (2003) calls the binary opposition synergy. Nevertheless, the emergence of binary opposition hegemony into a dichotomy between West and East is increasingly inevitable. Both of them have entered the trap of the same global reality, where humans have lost their holiness so that the human religion is soulless, or the Human Machine Religion. According to Mulawarman (2021), the struggle that is currently taking place between the New Silk Road and the West is actually the result of the relationality of recent civilizations and the movement of historicity of scientific, technological and sociological forces of humanity, all of which only focus on acute materialism discourse in the form of greed in the economy, politics, and all aspects of humanity.

Science is no longer a matter of East and West. Indonesian people have their own unique perspective, namely local wisdom. The substantive reason why accounting needs to be built from its own unique perspective is to trace accounting within the scope of history. Accounting disclaimers have historically existed before Luca Pacioli and been written by many academics such as Lutfillah (2016). Furthermore, this condition has an impact on the construction of science, in cultural and religious spaces, which weakens the independence of the philosophical assumptions of science itself and becomes dependent on western thought,

worldview or paradigm until it is displaced into subordination to paradigmatic power. In fact, the strength of the view of the world, which is the basis of Indonesian cultural philosophy (science), is clearly different. The main values that underlie the reality of the universe exist without interruption or are an inseparable unity between the worlds of heaven and earth, and the existence of the Divine is always present at all points of life (Mulawarman, 2022).

A tradition of purity that is still inherent in the lives of the Butonese people is called *kangkilo*. *Kangkilo* is a ritual of inner and outer purity in the Butonese tradition. *Kangkilo* (purity) is part of Butonese cultural philosophy, *pobhinci-bhinciki kuli*, which is the guide to the way of life of the people. *Pobhinci-bhinciki kuli* is written in the Law of Martabat Tujuh of the Sultanate of Buton article 1, which is manifested in four laws/customs (*sara pataanguna*), consisting of (1) *pomae-maeaka* (mutual shame/fear); (2) *pomaa-masiaka* (mutual love); (3) *popia-piaraka* (mutual care); and (4) *poangka-angkataka* (mutual respect).

This study aims to develop an accounting research methodology based on the cultural wisdom of the Butonese people, *pobhinci-bhinciki kuli*. It is hoped that this article can restore the purity of science, which is holistic, integral, and always a part of submission to God, the creator of the universe.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Bhinci-bhinciki kuli literally means “pinch your skin”. *Bhinci-bhinciki kuli* is stated in article 1 (one) of the Law of Martabat Tujuh of the Sultanate of Buton. At that time, Buton Kingdom was led by Sultan Buton IV named La Elangi, whose title was Sultan Dayanu Ikhsanuddin Kaimuddin (1599-1633 AD). This philosophy of life arose when Sultan Dayanu Ikhsanuddin introduced Murtabat Tujuh to the people of Buton and established Martabat Tujuh as the Law of the Sultanate of Buton. Although Martabat Tujuh was made the constitutional law of the empire, this did not make this philosophy of life lose its “spirit” or its root values in practice spaces, such as positive law in this country.

In the Law of Martabat Tujuh of the Sultanate of Buton, *bhinci-bhinciki kuli* is the philosophy of life for the Butonese people. This philosophy then becomes a value because it is applied in the daily activities of the people. Butonese people believe that *bhinci-bhinciki*

kuli is a source of character that is full of the values of goodness, because it comes from divine values whose substance is purity. To facilitate understanding of *bhinci-bhinciki kuli*, the traditional leaders/officials of the Sultanate called it "*sara patanguna*" which means "four customs" to guarantee the basis of this philosophy. Therefore, *bhinci-bhinciki kuli* is manifested into the four basic understandings. (1) *pomae-maeaka* means mutual shame/fear of violating humanity among community members; (2) *pomaa-maasiaka* means mutual love among community members; (3) *popia-piara* means mutual care for each other among community members; and (4) *poangka-angkataka* means mutual respect among members of society, especially those who have contributed to the country. These all are the entity and identity of the Butonese people in realizing civilized humans.

3. RESEARCH METHOD

This research uses the perspective of Indonesian local wisdom in seeing the world. The Indonesian local wisdom paradigm is constructed using the philosophy of wisdom (Mulawarman 2022). Wisdom can be achieved through the unity of rationality and spirituality. In understanding the world and reality as something sacred or divine, a relationship will be created with everything in space and time without pause until it reaches light. Light is guidance for whom He wills in the form of wisdom for knowledgeable humans (*ulil albab*). As Imam Al-Ghazali said "*bi'anal ilmanurun*" which means "knowledge is light". The substances that can be the basis for determining the main principles of the Indonesian local wisdom paradigm are (1) The Principles of Indonesian Identity; (2) The Principles of Integral View of Reality; (3) The Principles of Religiosity and Culture; and (4) The Principles of Indonesian Science Goals (Mulawarman, 2022).

The method used in this research is literature review and interviews with Butonese cultural figures, sociologists, anthropologists and writers to confirm its validity. This research refers to the three steps outlined by Kamayanti (2021) based on the Indonesian local wisdom methodology. (1) The researcher determines the contextual values of Indonesian local wisdom, both from culture and from the thoughts of community leaders, which will be used as the basis for the methodology. (2) The researcher understands and identifies the contextual

values of the Indonesian local wisdom, which will be derived as a methodology. (3) The researcher constructs reality based on values or in accordance with the Indonesian local wisdom perspective.

4. DATA ANALYSIS AND DISCUSSION Butonese People's Philosophy

Buton is an archipelago on the southeastern peninsula of the island of Sulawesi and is located in the eastern part of Indonesia. The north and east of the Buton Islands are bounded by the Banda Sea, to the south by the Kembang Sea and to the west by the Gulf of Bone. Administratively, the area is now one of the sixteen administrative districts/cities of Southeast Sulawesi Province. In the past, Buton was a kingdom/sultanate whose authority covered several regions/cities in Southeast Sulawesi Province. After the formation of Southeast Sulawesi Province in the 1960s, the former territory of the Sultanate of Buton was divided into two: Buton Regency and Muna Regency. In subsequent developments, Muna Regency was divided into three regencies: Muna Regency, North Buton Regency, and West Muna Regency. Meanwhile, Buton Regency was divided into six regencies: Buton Regency, Bombana Regency, Central Buton Regency, South Buton Regency, Wakatobi Regency, and Baubau City.

There was something interesting about the naming of North Buton Regency, which was an expansion of Muna Regency, where the name "Buton" was still maintained. This shows how much the people appreciate the history of the Buton Sultanate and that they are part of it. So, culturally, the area is still related to the values of life of the Butonese people in general. The bond of the same cultural roots, "*butuni culture*", has revived the aspirations of the Butonese people in maintaining their existence as the people who lived in one territorial unit in the past, namely the Buton Sultanate.

The Buton Sultanate was the first Islamic kingdom established in Southeast Sulawesi in 1542 AD (948 H). Previously, Buton adhered to Hinduism (1327-1541 AD). At that time, the values of the Hindu religion were slowly being lost or experiencing acculturation with the values of the Islamic religion which came later. As said by Mr. La Ode Yusril (La Yusrie), a Butonese cultural observer:

"So at that time the message of Islam arrived in Buton, brought by the Patani cleric, Sheikh Abdul Wahid. In the 14th century, King of Buton

VI named La Kilaponto or Halu Oleo, or better known as Sultan Murhum, converted to Islam with the title Sultan Kaimuddin which means "founder of religion" and the Buton empire turned into a Sultanate."

At that time, Buton became a strategic place for the entry and exit of trade flows, both from the islands of Java and South Sulawesi to Maluku, and vice versa. Buton was also a port or stopover for ships from Java to the eastern part of Indonesia, especially to Maluku or Ternate because Buton was on the "spice route" for shipping in the eastern part of the archipelago. As stated by Mr. Tasrifin Tahara (La Pipin), a Butonese anthropologist:

"I don't believe that bhinci-bhinciki kuli can appear for no reason. It is not like Laila Wak-Inamboro that comes down during the rainy season. No! We must be aware that Buton was on the spice route. We have to think about why La Elangi adopted such extraordinary traditional knowledge. At that time Buton was under the influence of Islamic civilization and he (La Elangi) took these traditional values and accumulated them in Martabat Tujuh to the points that discussed sara pataanguna. That's the substance! It is the same as our founding fathers that in the law there is Pancasila. These things cannot be separated! The emergence of bhinci-bhinciki kuli or sara pataanguna, contained in Martabat Tujuh, is part of the consciousness of La Elangi. La Elangi was a smart person! Buton was on the spice route and often disturbed by Europeans, the Kingdom of Gowa, the Sultanate of Ternate, and many pirates. Moreover, this was made worse by internal problems in the sultanate where in politics there were always constellations. This makes it clear why sara pataanguna or bhinci-bhinciki kuli exist."

In the past, the Buton Kingdom was often disturbed by Europeans, pirates, the Gowa Kingdom, the Ternate Kingdom and so on. This is the reason why the Sultan of Buton IV (King IX) Dayanu Ikhsanuddin Kaimuddin (La Elangi) 1599-1633 AD adopted extraordinary traditional knowledge, as an ideology or view of life to strengthen the identity (wisdom) of the Butonese people. This view of life is called bhinci-bhinciki kuli which was then formulated in the constitution of the Sultanate of Buton, namely the Law of Martabat Tujuh of the Sultanate of Buton, as an integrated unit. The following is the researcher's interview with Mr. Tasrifin Tahara:

"Bhinci-bhinciki kuli means "pinch your skin". The phrase bhinci-bhinciki kuli is then added with "po" which means "mutual / each other" (pinch your own skin before pinching someone else's) which contains a call to recognize yourself and respect others. Pinch yourself, if it hurts, then other people will feel the same. The existence of bhinci-bhinciki kuli in Chapter I article 1 of the Law of Martabat Tujuh of the Sultanate of Buton strengthens the reason that culture or custom is the basis of values in guiding law in the land of Buton."

Value Principles in Pobhinci-bhinciki Kuli Philosophy

Buton's cultural value *"hurting one feeling is the same as hurting all the feelings"* is the value of the diversity of Indonesia where all humans have the same feeling to understand what other people feel. This shows that there is a high emotional bond in Butonese society. According to Mr. La Ode Yusri, pobhinci-bhinciki kuli places humans in an equal position before the law in the basic principles of life in Butonese society. The values of pobhinci-bhinciki kuli can be the basis (social capital) for social order because they use feelings as an indicator. The following is a continuation of the researcher's interview with Mr. La Ode Yusril:

"Feeling is the highest legal basis for the Butonese people because the pobhinci-bhinciki kuli values refer to a feeling of humanity. Butonese people believe that every human being has the same feeling, including other living creatures. In Butonese culture, there is a popular term to describe the understanding of feeling, "namisi yitu kawuni-wunina Opu", which means that feeling represents a feeling of divine)."

"Feeling" is highly respected in the Butonese civilization. In other regional civilizations in Indonesia, there is also an understanding of feeling in other terms. This is reflected in the foundation of the Republic of Indonesia, Pancasila, which uses feeling in the translation of the second principle, *Just and Civilized Humanity*. The concept of feeling in the social life of the Butonese people is realized through the formulation of four social laws as a form of implementation of feeling in practice or daily life originating from divine values. The following is the statement of Mr. Sumiman Udu, as a Butonese writer:

"Bhinci-bhinciki kuli is manifested in four basic understandings of the Butonese, known as "sara pataanguna", which means four laws or customs, including (1) poma-masiaka which means mutual love for the sake of Allah; (2) popia-piara means mutual care for the sake of Allah; (3) pomea-meaka means mutual shame/fear for the sake of Allah; and (4) poangka-angkataka which means mutual respect for the sake of Allah."

Furthermore, the manifestation of the *pobhinci-bhinciki kuli* in *sara patanguna* contained in the Law on Martabat Tujuh of the Sultanate of Buton, which is the legal foundation of Buton society, becomes the movement of thought, birth and mind of the people, as illustrated in Figure 1.

Kangkilo (Purity): The Substance of Pobhinci-bhinciki Kuli

Kangkilo is a tradition of purity teachings of the Butonese people. *Kangkilo* is thought to have existed since the Buton Sultanate was ruled by the Sultan of Buton IV, named La Elangi (1597-1633) (Niampe 2007). The term *kangkilo* means "pure" or "clean" for Butonese people. The *kangkilo* tradition is one of the traditions inspired by the Islamic teachings of Sufism from Ibn al-Arabi school of Arabic-Persian (in Buton society, it is known as Martabat Tujuh) (Braginsky 1993). During the reign of La Elangi or Sultan Dayanu Ikhsanuddin, Martabat Tujuh was introduced to the people of Buton through the stipulation of the Book of Martabat Tujuh as the Law of the Sultanate of Buton (Mahrudin, 2015).

Judging from its content, the teachings of purity in the *Kangkilo* tradition place more emphasis on *Akhalaki Sufism*. Sufism is the soul of Islam. Sufism is one of the schools that explains the dissatisfaction of intellectuals with religious dogma and rituals

which are considered too dry in meaning, while reminding humans of the secrets of life, hidden behind all the dogmas and rituals, and giving humans the opportunity to experience closeness to God. (Al-Ghazali in Braginsky, 1993).

The description in the *Kangkilo Pataanguna* Book states that in the spirit world, human events are still in the father's imagination (Rachman, 2018). In Martabat of Nature, for example, the depiction moves from what was previously still in the father's brain to being distributed to the mother, which is depicted with the letter *ba* (a drop of water). After being in the mother's womb, within a predetermined time, the body has been created and becomes perfect, which is depicted by the letters that form the word "*Muhammad*". In the mother's womb, humans are depicted with the first *mim* letter depicting the head, the letter *ha* depicting the shoulders and hands, the second *mim* letter depicting the stomach, the letter *dal* depicting both legs. These events and forms are called *ajsam* nature. It is also in this womb that God breathes the soul, which is called the human realm.

The dialogue between the fetus and Allah SWT about the existence of God occurs when the soul is about to be breathed into existence by Allah SWT. If the fetus recognizes Allah SWT as its God, then it is born into the world as a caliph and servant of Allah SWT. The consequence of this confession is in the form of devotion to carry out all His commands and stay away from all His prohibitions. In the womb, the fetus is always submissive and obedient to its agreement with Allah SWT. The fetus never acts based on its lust or other temptations that cause its spirit, conscience or the sanctity of its covenant to be tarnished. In this condition, according to Islamic understanding, a newborn



Figure 1
Manifestation of Pobhinci-bhinciki Kuli

Source: Data Processed

child is considered a human being who is still pure or fitrah (an initial event) (Addin, 2011).

The assumption of human purity as holy as a newborn child, as described in the *Kangkilo Pataanguna Book*, gives birth to humans who always purify their words and actions in their lives. Self-purification is carried out in human capacity as caliph and servant of Allah SWT. Ritual purity of feelings and morals are the core of the purity teachings in the *kangkilo* tradition. During its development, so that the purity of rituals and the purity of feelings and morals were easily understood by the public, the Sultanate simplified these concepts into several terms, which also served as indicators of purity as the substance of *pobhinci-bhinciki kuli* (Udu, 2020), as seen in Figure 2.

The *kangkilo* tradition is a tradition of purifying oneself physically and mentally which includes the shahada, istinja, ablution, bathing and junub, and even more than that which is understood from the perspective of Sufism knowledge of the Butonese people. The values contained in *kangkilo* can realize ritual piety and social piety because *kangkilo* is not only in the form of ritual but also has become an understanding in the social dimension. In the social dimension, *kangkilo* are the values that underlie thinking and behavior in building relationships between humans and God, humans and humans, and humans and nature as stated by Mr. Tasrifin as follows:

"There is a view that we cannot enter something in an impure, unclean state. Kangkilo is a kind of self-purification. Everyone who wants to enter something, he must first purify himself. For example, if we want to pray, we must perform ablution first to remove stains, so that we face God

with a clean heart. In terms of implementing laws in Buton, laws must be drafted and implemented with a clean heart, not only physically but also mentally."

The understanding of *kangkilo* in Butonese society is divided into two: *kangkilo awalu* (initial purity) and *kangkilo akhiri* (final purity). The following is the statement delivered by Mr Sumiman Udu:

"Kangkilo awalu is an understanding, believed by indigenous people, which regulates the rules for maintaining personal purity, which includes physical, mental and emotional feelings. In the kangkilo awalu concept, all food and drink that enter the body must be pure, not haram because it is unclean or haram because it is not a right. With this understanding, the Butonese indigenous people would rather be hungry than eat food that is not their right. Meanwhile, the understanding of kangkilo akhir is an understanding that relates to everything that comes out of oneself, whether in physical form (actions), dirt, thoughts, or feelings that may not damage (pollute) the feelings (of God, humans, and the environment)."

Thus, *kangkilo* is the basis for cleansing the soul in order to change mindset. Efforts to build awareness of *kangkilo* must be made continuously so that *kangkilo* values can be understood and lived in society (S. Udu, 2020) so that social piety (khoiru ummah) can be created like a newborn baby. Understanding the concept of initial events related to the concept of purity implies that the Butonese people must purify their worship, both worship for devotion to Allah (ritual) and worship for devotion to other humans as well as nature and everything in it (purity of feelings and



Figure 2
Kangkilo as the Substance of Pobbinci-bhinciki Kuli

Source: Researcher's illustration based on Udu (2020) interpretation of Martabat Tujuh of the Sultanate of Buton

morals). In this way mutual devotion is created in society as intended in the pohbinci-bhinciki kuli philosophy. Therefore, for the people of Buton, science and research (accounting) must be clean, holy and represent a sense of divinity.

Pobhinci-bhinciki Kuli as Methodology

The methodological construction of thinking in research actually offers flexibility in interpretation. Methodology is a study of why one method should be used to solve a research problem, and not another method (Kamayanti 2022). Furthermore, the choice of a methodology does not depend on the problem formulation or the researcher's preference for a particular method, but on the way the researcher views the world. When researchers see that the world is the result of regularities of mechanistic and measurable phenomena, they must also formulate problems mechanistically. Therefore, methodology is the final consequence of a point of view.

Western tradition (tryptology) is a series of conformities of ontology (belief in the being or existence of something), epistemology (belief in how to seek knowledge or truth), methodology (assumptions or rules that limit the use of a method), and axiology (the aim of knowledge), or in philosophical terms it is called a paradigm. Modern scientific studies are known by various paradigms according to the results of thinking about placing assumptions related to social reality, science, humans, nature and the uses of science. The phenomenal perspective for adherents of non-positivism refers to thinking (Burrell and Morgan 1979) and (Chua 1986).

Kamayanti (2022) mapped out the quadrant division of the modern paradigm based on assumptions. Based on its basic meaning, an assumption is a "supposition",

so that the use of an assumption shows that there is no "God" in a series of paradoxical assumptions. This is not a coincidence because the modern paradigm was taken and pushed by a massive secularism movement that separated religious values from science. The consequences of a science (from research) that refers to an assumption are natural, where much of the chaos in the Indonesian archipelago is caused by scientific practices that are not initiated with the beliefs of the Archipelago but "supposition" to be godless (Kamayanti, 2021a).

Butonese people believe in the idea of research reality (accounting) by activating the purity of self, country and the universe, which interact with each other to lead to divine reality. In line with Mulawarman (2010), Social reality is a diverse phenomenon that occurs through interaction and has ever-changing forms. Triyuwono (2015a) further reveals that reality (accounting) is essentially not only limited to physical reality, but also psychological and spiritual. In general, every individual and collectivity in Indonesia understands their existence as messengers and servants of God and guardians. There is no assumption of an integral perspective between God and social reality for the Indonesian human life-world because that is a principle or rule.

The social reality in the Indonesian lifeworld is a reality that is full of local wisdom values with nuances of religiosity. The values that exist are in accordance with a certain spatial and temporal context. Changes in social reality in the present or in the future will not be able to erase traces of original values inherent in culture and society. The nature of the context will certainly differentiate how cultural practices are attached to a particular place, but

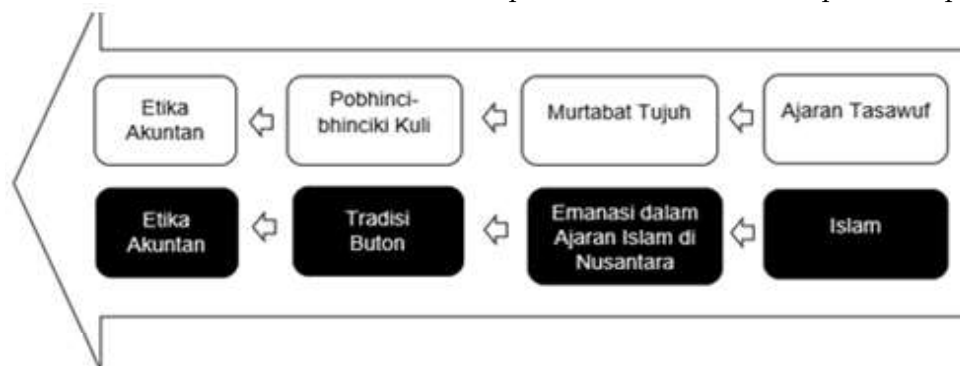


Figure 3
Pobhinci-Bhinciki Kuli, as the Development of an Accounting Research Methodology Based on the Cultural Philosophy of the Butonese People

Source: Data Processed

the principle of people's religiosity will not fade (Kamayanti 2021).

Figure 3 is a reflection and encouragement for researchers to use *pobhinci-bhinciki kuli* as the methodology for this research. This encouragement leads to returning science to the roots of the cultural philosophy of the Butonese people as a concept of identity and developing the principles of the four Nusantara paradigms, namely the goals of Nusantara science as the authenticity of science (accounting research). For Butonese people, especially researchers as Butonese students, accounting research must be viewed based on the values of *pobhinci-bhinciki kuli* as a consequence of the researcher's way of seeing the world. The following is a simple interpretation of the Butonese people's understanding of the teachings of the *pobhinci-bhinciki kuli* presented by Mr. Tasrifin Tahara, an anthropologist:

"We can see the interpretation of pobhinci-bhinciki kuli in Martabat Tujuh of the Sultanate of Buton. Pobhinci-bhinciki kuli is actually a Butonese philosophy of life which concerns the basics of Butonese life. Pobhinci-bhinciki kuli is a way to feel pain for ourselves first before doing bad things to other people. That way, there is an effort not to do bad things to other people. If we feel that what we do will have a bad impact on others then we will not do it."

The *pobhinci-bhinciki kuli* methodology designed adheres to four cultural principles of the Butonese people, which are connected to each other: (1) rules of identity; (2) rules of an integral view of reality; (3) rules of religiosity and culture; and (4) rules for the purpose of science (Mulawarman 2021).

The use of *pobhinci-bhinciki kuli* in accounting research strengthens the four main rules of true Indonesians, as described by Mulawarman (2021). In the context of Butonese society, understanding the contextual values of *pobhinci-bhinciki kuli* will be used as the basis for the methodology. Because methodology is a consequence of perspective, *pobhinci-bhinciki kuli* is then revealed as a methodology that becomes an instrument for constructing reality.

This effort to develop an accounting research methodology based on the cultural philosophy of Indonesian society is reflected in the motto of the Unitary State of the Republic of Indonesia, namely "*Bhineka Tunggal Ika*" (Unity in Diversity). Differences are a necessity that has one spirit, namely religiosity. *Pobhinci-bhinciki kuli* is part of the value of diversity. The development of an accounting research methodology based on the cultural philosophy of the Butonese people can be seen in Figure 4.

The Principle of *Pomaa-Masiaka* (Mutual Love for the Sake of Allah)

The *pomaa-masiaka* principle was developed by Butonese ancestors to build a social foundation in the lives of Butonese people based on love. All members of society will feel what other people feel when they experience problems. In Wakatobi-Buton society, there is a saying "*moniasi akone na mia hela awana numoniasi ako te orungu'u*" which means love other people, as you love yourself. This concept has given birth to a concept that is a manifestation of the concept of compassion: *habluminallah* and *hablulminanass* (human relationship with Allah and human relationship with other humans)

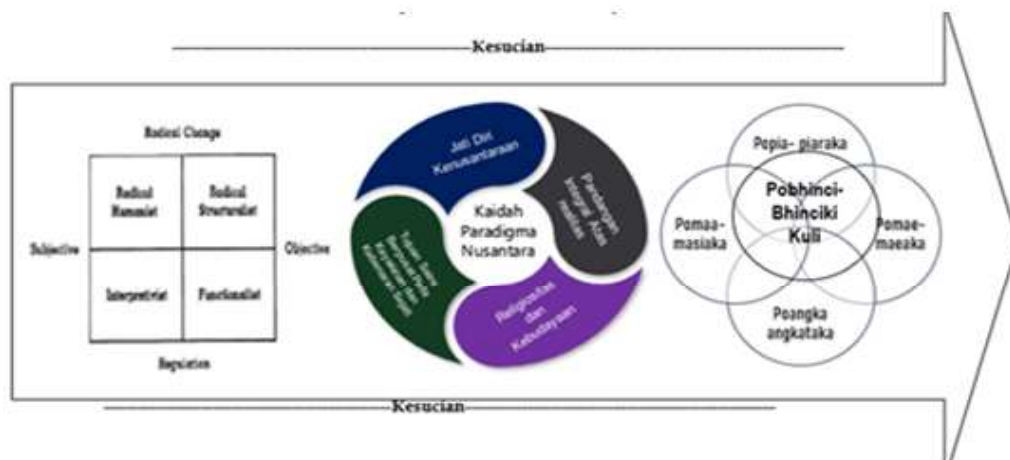


Figure 4
Intention to Restore Science Goals Centered on True Beliefs and Truths

Source: Data Processed

(Rosidin 2015). By developing the concept of love as the basis of social life, Butonese people will prefer to be hurt rather than hurting other people. They would rather love than hate.

The principle of *Popia-piaraka* (Mutual Care for the Sake of Allah)

The *popia-piaraka* principle is a concept of caring for each other. All members of society are expected to be able to maintain themselves, their community members, their environment and their socio-cultural values (Udu, Sumiman dan Halfian, 2017). During the time of Sultan IV Dayanu Ikhsanuddin (La Elangi), the spirit of love for the homeland (*lipu*), religion and nation spread in Butonese society. There are 5 (five) basic beliefs: religion (Islam), governance (*sara*), state management (*lipu*), management of lives and interests of many people (*karo*), and property management (*arataa*).

The cultural concept of "mutual care" is highly upheld in community life. *Popia-piaraka* values teach that all members of society must be able to care for themselves, their society, environment, country and religion. On the other hand, they must not damage themselves, their communities and the environment, including trees and corals. Those who do not take care of themselves, their community and their environment will receive customary sanctions.

Pomae-maeka Principle (Mutual Shame/Fear of Allah)

In Butonese culture, the *pomae-maeka* principle means mutual shame/fear. It is not a concept to be afraid of each other, but rather we should be afraid of ourselves so as not to embarrass others because of our actions. This principle must be born from within or self-awareness so as not to hurt other people's feelings. As stated by (Udu 2020), those who are aware of the *pomae-maeka* concept will treat other people, the environment, their village, customs and religion as they treat themselves. They always take care not to make other people feel embarrassed due to the actions they do. Everyone needs to have knowledge of the concept of *pomae-maeka* to protect and preserve their good name, village (village), customs and religion.

The Principle of *Poangka-angkataka* (Mutual Respect for the Sake of Allah)

The *poangka-angkataka* principle is one of the cultural characteristics of the Butonese people, which means mutual respect. In Butonese

society, a person is respected for 4 (four) reasons. (1) A person is respected because his leadership is fair and has implications for the welfare of society. (2) A person is respected for his knowledge, where he dedicates his knowledge to the education of his community (usually the guardians). (3) A person is respected for his chivalry, where he uses his strength to protect his country (children and women). (4) A person is respected for his wealth, where he spends his wealth for the prosperity of his community (Addin, 2011).

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

In this research, the use of the *pobhinci-bhiciki kuli* methodology aims to restore and develop the authenticity of accounting research to the cultural roots of Indonesian society. The interpretation of *pobhinci-bhiciki kuli*, a local wisdom used as a way of life for the Buton people, can be seen in Buton customary law, namely the Law of Martabat Tujuh of the Sultanate of Buton. During the time of Sultan Dayanu Ikhsanuddin Kaimuddin (La Elangi) 1599-1633 AD, this view of life was formulated in the constitution of the sultanate as an integrated unit.

The development of accounting research based on the cultural philosophy of the Butonese people is an effort to restore the perspective of the local wisdom of the Indonesian people. So far, Indonesian society has had a variety of cultures that are full of noble values, authenticity and awareness as servants and messengers of God on earth. The Butonese people's philosophy of life "*pobhinci-bhiciki kuli*" upholds purity of feeling as an indicator. The feeling in question is a divine feeling that is continuously felt and pursued through *kangkilo* (purity). Therefore, the scientific implications of using *pobhinci-bhiciki kuli* will return to the authenticity of the local wisdom of Indonesian society that is always oriented towards the main value of purity in moving towards true divinity by prioritizing the integrity of reality. The achievements of science are not only rational, but united and moving in the purity of awareness of holiness in its theoretical, research and empirical forms in accounting research methodology.

REFERENCES

- Addin, A. (2011). *Undang-Undang Martabat Tujuh Kesultanan Buton* (Seri Buku). Yayasan Fajar Al Bhutuni.

- Braginsky. (1993). *Tasawuf dan Sastra Melayu: Kajian dan Teks-Teks*. RUL.
- Burrell, G., & Morgan, G. (1979). *Sociological paradigms and Organisational Analysis: Elements of The Sociology of Corporate Life*. Heinemann Educational Books.
- Chua, W. F. (1986). Radical Developments in Accounting Thought. *The Accounting Review*, 61(4), 601–632.
- Kamayanti, A. (2021a). *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan*. Yayasan Rumah Peneleh.
- Kamayanti, A. (2021b). Paradigma Nusantara Methodology Variety: Re-embedding Nusantara Values into Research Tools. *International Journal of Religious and Cultural Studies*, 3(2), 123–132. <https://doi.org/10.34199/ijracs.2021.09.02>
- Kamayanti, A. (2022). *Metodologi Paradigma Nusantara*. Penerbit Peneleh.
- Lutfillah, N. Q. (2016). *Akuntansi Gayatri dalam Perluasan Wilayah Kekuasaan Kerajaan Majapahit*. Disertasi. Universitas Brawijaya.
- Mahrudin. (2015). Nilai-Nilai Hukum dalam Undang-Undang Martabat Tujuh Buton. *Jurnal Al-'Adl*, 8(2), 123–139.
- Mulawarman, A. D. (2010). Integrasi Paradigma Akuntansi: Refleksi Atas Pendekatan Sosiologi dalam Ilmu Akuntansi. *Jamal*, 1(1), 155–171.
- Mulawarman, A. D. (2021). Paradigma Nusantara: Decolonizing Science Agenda. *International Journal of Religious and Cultural Studies*, 3(2), 99–122. <https://doi.org/10.34199/ijracs.2021.09.01>
- Mulawarman, A. D. (2022). *Paradigma Nusantara* (A. Kamayanti, Ed.). Penerbit Peneleh.
- Niampe, L. (2007). *Undang-Undang Sarana Wolio: Sutingan Teks disertai dengan Telaah Filosofis Aspek Mistiknya*. Universitas Padjadjaran.
- Rachman, T. (2018). Tradisi Kangkilo: Refleksi Paham Taswuf dan Politik Kekuasaan dalam Masyarakat Buton. *Angewandte Chemie International Edition*, 6(11), 951–952., 10–27.
- Rosidin, A. (2015). *Nilai-Nilai Kehidupan Masyarakat Buton* (S. Udu, Ed.). Oceania Press.
- Triuwono, I. (2003). Sinergi Oposisi Biner: Formulasi Tujuan Dasar Laporan Keuangan Akuntansi Syari'Ah. *Parameter*, 3(1), 79–90. <https://doi.org/10.37751/parameter.v3i1.57>
- Triuwono, I. (2015). *Akuntansi Syariah: Perspektif, Metodologi, dan Teori*. PT Rajagrafindo Persada.
- Udu, S. (2020). *Inovasi Desa Wisata: Menuju Power Society*. Oceania Press.