

The Meaning of Profit in Immigrant Java Perspective in Gorontalo

Ayu R. Wuryandini¹, Lukman Pakaya²

Gorontalo State University^{1,2}

Jl. Jenderal Sudirman No.6 Gorontalo City

Correspondence Email: dinie.dinie66@gmail.com

ABSTRACT

The purpose of this study is to understand the meaning of "profit" in the perspective of Javanese who emigrated in Gorontalo. The results of this paper are expected to be useful for Javanese immigrant to realize the meaning of "profit" and can add to the scientific treasury in the field of accounting that earnings have meaning from different perspectives. Husserl's transcendental phenomenology approach is used to answer research questions and informant experiences based on awareness. The researcher obtained the results of the study that the material profit obtained was understood by the informant namely Mrs. Sulami that the profit was meant to "meet the needs of the family", so that what is needed in the family can be fulfilled. And profit is also interpreted as "disturbance of worship" which in the sense is a form of gratitude for the results obtained, which is a profit as a provision for worship in the hereafter through group study every week.

Keywords: Earnings; The family needs; Stock of worship; Gorontalo.

INTRODUCTION

Living a new life is a hard part that must be lived for a foreigner. This often happens because most of the newcomers are equipped with informal abilities and educational background. One apparent phenomenon is that migrants have to start thinking about ways to maintain their survival. Various kinds of professions began to be cultivated from choosing a profession as a farmer to becoming a street vendor in urban areas which became the final destination if they still wanted to survive in the destination overseas.

In general, doing business requires skilled skills in the sense of being conscious or not, expertise is needed. Similarly, immigrant, efforts will be undertaken sometimes still ask in sign, whether it will bring the desired prosperity somehow contrary. Like Grab Taxi Holding Pte. Ltd is a Singapore based technology company that offers ride hailing, ride sharing, logistic services and food delivery service is increasingly developing to get a fairly high profit (Buruhanuthen, Kee, Malik, & Kuson, 2019). It is undeniable that the desire to get a maximum profit will certainly be the main goal for every business actor, especially for this immigrant. Profit is a dimension of measuring the success of the business done and the greatest hope in overseas families. Different from the perspective of a nonprofit organization, where the resources of a nonprofit entity come from resource providers who do not expect repayments or economic benefits that are proportional to the amount of resources provided; produce goods and services without the aim of fostering profit and if the non-profit entity makes a profit then the amount is not shared with the founder or owner of the non-profit entity, (Indonesian Institute of Accountants, 2018). In Tax accounting, the income statement, abbreviated as R/L, is more commonly referred to as the income statement, with the expectation that the

Taxpayer is more familiar with the words of profit than loss. In connection with the term profit, There are two notions that should not be distinguished (Agoes, 2010; Hanum, 2013).

As stated in PSAK No. 23 (2018), income includes both income and profit. Revenue is income arising from the normal operation of entity activities and is known by different names, such as sales, service income, interest, dividends, royalties and rent. Fisher, as cited by (Belkaoui, 2000) that economic profit as a series of events related with different conditions, namely profit satisfied inner, profit is nature and return the money. Profit of inner satisfaction is seen as profit arising from one's actual consumption of goods and services which results in inner pleasure and satisfaction of desires where this profit is not measured directly, but can be proxied by real profit. Profit is actually seen as a statement of events that increase inner pleasure, where the measure of profit is the cost of living. For money profits, this means that this profit shows all the money received which is used for consumption to support life. Profit in accounting, seen as either a word or seen as a number is a text. The interpretation is that it cannot be released from context, depending on who is interpreting, time, situation, interests or purpose of reading, knowledge, habits, experience and other backgrounds (Asiyah, Ananta Wikrama Tungga Atmaja, 2017). In Perspective Shareholder seen that the dividend policy determines how much profit a shareholder will earn (Sofiana, Maghviro, & Lestari, 2018). By used ROE analysis investor know to measure the ability of a company making a profit through capital owned (Rialdy, 2018). To understand earnings, it is not enough to just look at the numbers presented in the financial statements, but it also requires a careful understanding of the behavior or actions of individuals accompanied by an understanding of the values of beliefs and traditions that exist within an organization. profit is a product created by humans through their business activities, and profit is also an indicator in assessing the success of business entities (Mursy, Triyuwono, & Rosidi, 2014).

Departing from previous research obtained by (Sari, 2010), from the viewpoint of the doctor's profession, profits are interpreted as benefits in the form of savings, spiritual benefits, dignity benefits respected by many people, and what inner benefits if patients treated can recover. Whereas (Asiyah, Ananta Wikrama Tungga Atmaja, 2017), got the results that the meaning of the benefits contained in every life of street vendors as informants in the form of savings used by the needs of life now or later in the future and as a spiritual benefit that is seen from the will of street vendors to keep carrying out Allah's commands in the form of donations. Meanwhile, according to research conducted by (Mursy et al., 2014) the results of earnings are interpreted as a tool used to pay for hospital obligations, a tool to improve employee welfare, and fund the propaganda activities of the Muhammadiyah organization. Another research that also inspired the concept of profit (Triyuwono, 2018), in which this study focused on recognizing added value in Shari'ah accounting viewed from the perspective of 'others' this context was intended as a psychological (mental) and spiritual world. The results that the added value of Shariah includes the value of t a champion of economic, value-added mental and spiritual added value which means the acquisition, processing and early pension distributin carried out lawfully. These studies are examined by producing an interpretation that the fact that profits are not only interpreted materially but also interpreted non-materially. Different Perspectives from (Cahyadi, Saitri, & Gunadi, 2019) used information asymmetry factor to know that managers can do engineering to increase profits to get compensation from the owner.

This phenomenon has occurred since before, when transmigration in Gorontalo occurred in the 1950-1960 era. This transmigrant placement was preceded by a letter requesting the sending of transmigrant from Java to Paguyaman, Gorontalo. Geographically Gorontalo is very far from Java Island and the condition of

transportation facilities at that time was still relatively limited, compared to the conditions in Sumatra and Kalimantan which were relatively easy to reach, (Manay, 2017). Armed with cultural values of origin, both in the context of personal experience in managing the "parts" obtained to produce products that can be of added economic value. There is something that has greater value than the sacrifice made by the Overseas Javanese who emigrated in Gorontalo. The purpose of this study is to reveal the meaning of "profit" in the perspective of overseas Javanese who emigrated in Gorontalo. The results of this paper are expected to be useful for overseas Javanese to realize the meaning of "profit" and can add to the scientific treasury in the field of accounting that earnings have meaning from different perspectives. The phenomenological approach is used to answer research questions and informants' experiences. As stated by (Aji Dedi Mulawarman, 2010) that phenomenology is a science that focuses on the structure of consciousness and human experience as forming social reality. The subjects of this study came from overseas Java who emigrated in Jatimulya Village, Wonosari District, Boalemo Regency, Gorontalo Province.

RESEARCH METHOD

According to (Moleong, 2016), qualitative research is research that intends to understand phenomena about what is experienced by research subjects, for example behavior, perception, motivation, actions and so on, holistically and by means of description in the form of words and language in a special contexts that are natural and by utilizing various scientific methods.

As stated by (Tumirin & Abdurahim, 2015) that phenomenology is an analytical tool to uncover awareness due to experience because its main goal is to study how phenomena are experienced in consciousness, thoughts and actions such as how the phenomenon is worth knowing aesthetically accepted. Whereas (Musmini & Sirajudin, 2016) phenomenology views communication as the process of sharing the personal experiences of informants through the flow of dialogue or conversation and their significance. Phenomenology approach is used in this research to analyze and uncover the meaning of the concept of individual experience and awareness.

In this paper, researchers use the transcendental phenomenology introduced by Edmund Husserl which focuses on an awareness study. A phenomenological analysis begins with the identification of a noema or what can be called a tectural analysis. Based on the identification of this noema the researchers conducted another bracketing under the literature (structural analysis) to get the noesis, as a deeper level of meaning (Kamayanti, 2016) some keywords that must be understood by a phenomenologist namely noema, noesis, epoche (bracketing), intentional analysis and eidetic reduction. The deep meaning of pure awareness is called noesis in which an awareness that arises as a result of experience due to and at a particular time (allraum) and place (weltzeit). Whereas Intentional analysis is an understanding of the relationships between these noema-noesis, allowing phenomenologists to take a further understanding of how noesis forms a noema. Furthermore, Eiedetic reduction is the result of a condensation of the whole process of meaning or ideas that underlies the whole of pure consciousness. To facilitate the mapping of noema-noesis-intentional analysis-eidetic reduction it is necessary to make working papers or tables.

This paper begins when we visit our friends in the village of Jatimulya, Wonosari District, Boalemo Regency. When our friend me invites me to shop at the stalls front of the house, a sense of my interest arises when the "mother" deftly presents "something" that is being our message, and he is the immigrants who came from Java who wander in this area since the 80s -an where at that time he was still 11 years old

who was brought by his parents to try his luck with migrants , this is what made the writer take as scientific writing , there is a reason behind the story of Mrs. Sulami who was willing to try her luck not in her own hometown . This research was conducted in an original (natural) situation so that what was understood by the subject was a phenomenon based on knowledge, experience and various other backgrounds (Niswatin, Noholo, Tuli, & Wuryandini, 2017).

Determination of key informants can be determined according to the concept (Spradley, 1980), namely people who can tell stories easily, understand the information needed, and happily provide information to researchers. In this study, we chose informants based on the informants 'closeness to us and the informants' understanding of the research context (Syarifuddin & Damayanti, 2015). Selection of informants in studies is done by the authors because believe that this informant is selected to provide information and must understand the object under study that is profit. In qualitative research, the presence of informants is an important key to the occurrence of qualitative research, to dig up information through the interview process, the subject, then from that the main informant in this study named Mrs. Sulami. The selection of Mrs. Sulami (nominee who came from Java) as the only key informant in this study was that the writer had difficulty getting other information because the author was unable to time with other informants who did not have an understanding of the object of the author's research.

RESULTS AND DISCUSSION

" FAMILY NEEDS FAMILY AND STOCK OF WORSHIP "

As if I have known the informant for a long time, this is what the writer feels. Mrs. Sulami has a friendly personality with anyone without seeing social status, sincere and want to help, demeanor calm, patient, and simply reflected a gentle speech. This makes the writer amazed and comfortable during the interview process. Besides his work as a wife, mother and grandmother, she still time for writers, well this is the self-image of Mrs. Sulami willing to help others selflessly.

Researchers find that profits are interpreted as meeting family needs (noema). From the informant's explanation, the researcher saw that as a family's support, Mrs. Sulami's told that her daily activities were trading to open small store and selling yellow rice in order to meet her family's needs (Intentional analysis). When researchers ask about the benefits of profits obtained. Following his narrative:

"Ya ... we call for {family needs} ... a little for stock of worship, and for payroll little by little"

" Ya ... rice ... fruit, yellow rice ... but yellow rice starts to dissipate ... "

As explained by Mrs. Sulami, Profit sees as a material profit, which is a physical form of money. A look of sadness rose from Mrs. Sulami's face because her husband could no longer work because of an accident on the road. The following interview excerpt:

"Because you can't work, you have been wretched ... wretched on the motorbike ... you can't work ... so your family lives ...".

The second thing obtained by researchers, is that the utilization of the profit earned by Sulami is "disruptive worship" in the sense that it is considered as a provision of worship in the hereafter by holding a social gathering intended if later it will be used to buy consumption at the time of falling turn . Following his narrative:

"Yes, cash fill like that. every {study} right graft fill cash, ...Social Gathering"

Mrs. Sulami's statement above illustrates that profit is not only to meet the needs of the family, but can also be realized by conducting worship in the form of recitation in groups (noesis). Mrs. Sulami realizes that life in the world is not only

looking for benefits for family needs, but also set aside for provision in the afterlife (eidic reduction).

Trading to open a "shop" is considered to give better results than when Mrs Sulami used to work as a farmer with many temptations in the form of failure. The following narrative:

" More produce stalls ...! Hmm ... all the money is completely capital, can't work alone if the capital is cut off luckily it remains so thin ... fails ... fails ... disease, sometimes the pest is rat pest, once it has almost harvested one hectare, it lives only one meter around the edge in the middle is up ... hihi " .

From the above interview it can be seen that trading has helped Mrs. Sulami in meeting her family's needs (noema), Ms. Sulami realizes that her profession as a farmer has not yielded sufficient results (noesis). Profit is the remaining money obtained from business activities carried out by buying a product and will be resold (Mursy et al., 2014). Here is his explanation:

"It is very bad, sometimes the harvest sometimes falls ... so { sometimes } ... hehe can't be guessed ... depends on this also his work if in others it is done alone at most only planting with barbershop that is financed it's not enough the cost is ... if it's the same as me everything is done just pulling the grass that can be done alone ... gracefully .. " .

Mrs. Sulami said that it is better to rent out the rice fields she has than to do it herself because of uncertainty in conditions that she cannot predict, and prefers selling a kiosk rather than becoming a farmer. Following his narrative:

" If you count it, it's good to work alone, but if you hire it, you will get definite results ". if we let the kiosk {take a thousand profit} ... {a thousand is sure} ... (noesis)

The same results can be seen from the narrative (Tang, Repetti, & Raab, 2019) that:

" One way to increase revenues without increasing overall menu prices with revenue management techniques. Some of the first revenue management techniques employed by restaurants were happy hour and "early bird" pricing, where restaurants offered lower priced drinks and food to drive customers during non-peak times. The intention of these promotions is to drive incremental business."

What was stated by informant Mrs. Sulami, who stated that her profession as a trader gave more definite results compared to her profession as a farmer by using the land she had only for "rent". Whereas (Tang et al., 2019) stated that the need for income management techniques to get the desired profit without having to raise the overall price when the restaurant is not in the peak period.

When the researcher asked about the forms of records taken during trading, Ms. Sulami explained:

"Not directly, there is money, which is completely filled ... where is it filled out ... where is the empty one, immediately buy back the car and continues ... heem ... it is noted which empty is spent ...".

While it is generally found in the form of individual companies not separating personal wealth from business assets, which should be a mandatory thing to do (Sari, 2013). While in research (Rahmat Zuhdi, 2011) found that informants use financial records simple form of "doodles" to support business activities and as a basis for making decisions on the calculation of the production process. In the description of the informant in this deafness, Ms. Sulami uses a simple note for information on items that have been sold out and must be immediately refilled.

From the above interview, it can be seen that it has been recognized by Mrs. Sulami that the profits obtained are material profits in the form of money used to meet the needs of her family by spending according to their needs. Mrs. Sulami acknowledged

that the needs that had to be met were very many (noema) the only family support by having three children made Mrs. Sulami a strong figure to support the needs of the family besides her profession as a farmer (eidetic reduction). Although now his two children have now followed in his footsteps of being a merchant. From the description of the interview results with the informant above, the researcher can draw the conclusion that the informant uses material profits derived from trading to be used to meet the basic needs of the family and uses these material profits to set aside some of the results as a form of gratitude to Allah SWT for the results he obtained as provisions in the afterlife later through group study.

Table 1. Working Paper on Transcendental Phenomenology Analysis

Noema	Noesis	Intentional Analysis	Eidic Reduction
"Ya ... we call for { family needs } ... a little or not, the worship is very worshipping, and the prayer is recitation ... little by little filling ..."	it's really, sometimes the harvest sometimes falls ... so { sometimes } ... hehe can't be guessed. . depending on this also work yes if in others it is done alone at most only planting with pruning rice that is financed it costs less .. if I do everything I just do it pulling the grass that can be done alone ... graceful .. "	" Ya..store ... fruit, yellow rice ... but yellow rice is starting to dissipate	more produce stalls ...! Hmm .. all the money is completely capital, can't work alone if the capital is cut off luckily it remains so thin ... fails ... fails ... disease, sometimes the pest is rat pest, once it has almost harvested one hectare, it lives only one meter around the edge in the middle is up ... hah
"Not directly, there is money, which is completely filled ... where is it filled out ... where	" If you count it, it's good to work alone, but if you hire it, you will get definite results ". if we let the stall { take a thousand profit } ... {a thousand is sure }".		

<p>is the empty one, im mediat ely buy back the car and continu es ... hmm ... it is noted which empty is spent ...".</p>			
---	--	--	--

THE REFLECTION OF TWO MEANING IN A BLESSING FRAMEWORK

In Islam seeking profit is not something that is forbidden, as the word of Allah SWT in the letter Huud verses 85-86:

"And Syu'aib said:" O my people, suffice for the measure and the balance justly, and do not cause harm to men of their rights, and do not do evil in the face of the earth by making damage. The rest (profit) of Allah is better for you if you are a believer. And I am not a Keeper of you "(QS Huud: 85-86).

In Islam strongly advised to seek lawful sustenance for fulfil needs of the family, even the Prophet mentions this virtue in his word:

" It is not a (servant) to eat food that is better than the results of the effort of his hand (alone), and indeed the Prophet Dawud 'alaihiissalam eat from the results of the effort of his hands (alone). (Narrated by Bukhari).

Studies (Mustaqfiroh & Mustaqim, 2014) get results that blessing as goodness and calmness in their lives, and blessings as well-being and happiness of life get spiritual satisfaction in life.

By obtaining the blessing, it is hoped that the material profits obtained will be a blessing of fortune, which makes oneself and others have a feeling of happiness and peace.

CONCLUSION

Referring to the results, the analysis reveals the meaning found in this paper is the meaning of material profit which has economic value as a support for the informant's family life, that is, profit is meant to meet family needs, so that what is needed in his family can be fulfilled. And also, he saw profit interpreted as " disturbance of worship " which in the sense is a form of gratitude for the results given by Allah SWT who are set aside as provisions for worship in the hereafter through attending recitation groups every week.

RESEARCH LIMITATIONS

In this study, researchers only had one key informant who was represented as a Javanese Overseas migrant in Gorontalo so that the results of the study were still not yet intersubjective. So that further researchers are advised to be able to add informants from the perspective of similar research or by looking for research subjects from different business perspectives. This research is expected to provide benefits for the

development of accounting studies and in the use of a culture-based phenomenology research methodology.

REFERENCES

- Agoes, S. (2010). *Accounting Taxation* (Revised Ed). Jakarta: Salemba Empat.
- Aji Dedi Mulawarman. (2010). Integrasi Paradigma Akuntansi: Refleksi Atas Pendekatan Sosiologi Dalam Ilmu Akuntansi. *Akuntansi Multiparadigma*, 1(1), 155–171.
- Asiyah, Ananta Wikrama Tungga Atmaja, N. T. H. (2017). Analisis makna keuntungan menurut pedagang kaki lima di sepanjang jalan ahmad yani singaraja. *E-Journal S1 Ak Universitas Pendidikan Ganesha*, 7(1).
- Belkaoui, A. R. (2000). *Accounting Theory*. (D. Marwata, Ed.). Jakarta: Salemba Empat.
- Buruhanthen, U. B., Kee, D. M. H., Malik, N. A. B., & Kuson, S. A. (2019). Analysis of Safety & Pricing Issue in Grab's Car & The Solutions Umairah. *International Journal Of Accounting & Finance In Asia Pasific*, 2(2), 1–11.
- Cahyadi, I. G., Saitri, P. W., & Gunadi, I. G. Ba. N. (2019). Accounting Fraud Tendency on Village Credit Institution I. *International Journal Of Accounting & Finance in Asia Pasific*, 4(1), 75–84. <https://doi.org/1037//0033-2909.126.1.78>
- Hanum, Z. (2013). Fiscal Correction Analysis of Commercial Loss Profit Report in Determining the Income of Income Establishment at PT. Medan Zulia. *International Journal Of Accounting & Finance In Asia Pasific*.
- Kamayanti, A. (2016). *Metode Penelitian Kualitatif Akuntansi*. Jakarta Selatan: Yayasan Rumah Peneleh.
- Manay, H. (2017). Proyek Demografi Dalam Bayang-Bayang Disintegrasi Nasional: Studi Tentang Transmigrasi Di Gorontalo, 1950-1960. *Jurnal Sejarah Citra Lekha*, 1(2), 93. <https://doi.org/10.14710/jscl.v1i2.12766>
- Moleong, L. J. (2016). *Metodologi Penelitian Kualitatif* (Edisi Revi). Bandung: PT.Remaja Rosdakarya.
- Mursy, A. L., Triyuwono, I., & Rosidi. (2014). Eksplorasi Makna Laba dengan Pendekatan Etnografi. *Jurnal Aplikasi Manajemen*, 12(3), 503–511. Retrieved from <http://www.jurnaljam.ub.ac.id/index.php/jam/article/view/693>
- Musmini, Lucy sri, & Sirajudin, S. (2016). Makna Akuntansi Sosial dan Sustainability Sekaa Suka Duka. *Jurnal Akuntansi Multiparadigma*, 7(2), 156–170. <https://doi.org/10.18202/jamal.2016.08.7014>
- Niswatin, N., Noholo, S., Tuli, H., & Wuryandini, A. R. (2017). Perilaku Pengusaha Mikro Betawi Perantauan Terhadap Cost Reduction. *Jurnal Akuntansi Multiparadigma*, 8(3), 427–443. <https://doi.org/10.18202/jamal.2017.12.7064>
- Rahmat Zuhdi. (2011). Makna Informasi Akuntansi Sebagai Dasar Pengambilan Keputusan Bisnis. *Akuntansi Multiparadigma*, 2(3), 446–458.
- Rialdy, N. (2018). Influence of Return on Equity (ROE), The Price Earnings Ratio (PER) and the Capital Structure of The Company's Share Price Against the Sub Sectors of Transport Registered in Bursaefek Indonesia (BEI) the Period of 2015-2018 Novien. *International Journal Of Accounting & Finance in Asia Pasific*, 2(□□□□), 2(□□□□). <https://doi.org/10.1051/mateconf/201712107005>
- Sari, D. P. (2010). Tafsir “ Keuntungan ” bagi Profesi Dokter dengan Pendekatan Hermeneutika Intensionalisme. *SNA XIII*, 1–23.
- Sofiana, Y., Maghviro, H. E., & Lestari, A. D. (2018). Role of Share Ownership and Dividend Policy on Financial Performance (Case Study at Construction Service Company). *International Journal of Accounting & Finance in Asia Pasific (IJAFAP)*, 1(1), 68–76.

- Spradley, J. . (1980). *Participant Observation*. NewYork: Holt, Rinehart and Winston.
- Syarifuddin, & Damayanti, R. A. (2015). Story Of Bride Price : Sebuah Kritik Atas Fenomena Uang Panaik Suku Makassar. *Akuntansi Multiparadigma*, 6(1), 79–98. <https://doi.org/10.18202/jamal.2015.04.6007>
- Tang, J., Repetti, T., & Raab, C. (2019). Perceived fairness of revenue management practices in casual and fine-dining restaurants. *Journal of Hospitality and Tourism Insights*, 2(1), 92–108. <https://doi.org/10.1108/jhti-10-2018-0063>
- Triyuwono, I. (2018). Mengangkat "Sing Liyan" untuk Formulasi Nilai Tambah Syari'ah. *Jurnal Akuntansi Multiparadigma*, 2(2), 186–200. <https://doi.org/10.18202/jamal.2011.08.7116>
- Tumirin, & Abdurahim, A. (2015). Makna Biaya dalam Upacara Rambu Solo. *Jurnal Akuntansi Multiparadigma*, 6(2), 175–184. <https://doi.org/10.18202/jamal.2015.08.6014>