



Digital Receipt

This receipt acknowledges that Turnitin received your paper. Below you will find the receipt information regarding your submission.

The first page of your submissions is displayed below.

Submission author: Nilawaty Yusuf
Assignment title: Check 1
Submission title: REALITY OF BETAWI BUSINESS ACCORDING TO BABE
File name: GIJEBM-1-2020-08-04-09-25-36-000000.pdf
File size: 287.15K
Page count: 8
Word count: 6,583
Character count: 34,173
Submission date: 01-Sep-2021 10:32AM (UTC-0500)
Submission ID: 1639502012

GULF INTERNATIONAL JOURNAL OF ECONOMICS, BUSINESS AND MANAGEMENT, 1(1): 24-31
ISSN: _____

REALITY OF BETAWI BUSINESS ACCORDING TO BABE

Nilawaty Yusuf¹
Niwatan²
Amir Lakam³
Wij Lestari Sawanto⁴
Irisa Watanaf⁵

^{1,2,3} Lecturer in the Department of Accounting, Faculty of Economics
State University of Gorontalo
⁴ Alumni of the Department of Accounting, Faculty of Economics
State University of Gorontalo

RESEARCH ARTICLE: Received: 24-08-2020 Accepted: 26-08-2020 Published: 20-06-2020	Abstract: Reality of Betawi Business According To Babe. This study aims to describe the reality that occurs in the freelance business and explore the values from of Betawi life principle that is applied in their business activities. The object of this research is a familiar of Betawi business actor, he is known as Babe. He is the owner of a freelance business engaged in electro service and sub-construction. This research was conducted by using a qualitative method of interpretive paradigm with using phenomenology approach. The data were collected by interview, observation, and documentation. The results of this study found that Babe applied values in carrying out his business, such as responsible, care, and Islam Insightful (BETAWI) so that in reality that occurs in his business we will find special characteristics according to Betawi people that BETAWI.
---	---

Keywords: Business, Betawi, Reality, Characteristic and Phenomenology approach

Introduction.
Accounting is a branch of science that plays a very important role, especially in running a business. However, in reality, not all businesses carry out accounting records. As stated by Young (2013) accounting practices carried out in different organizations can form different accounting practices. Basically, the meaning of accounting itself can be different in every organization, the business that carries it out.
Accounting itself as a language of business and an instrument of organizational (corporate) accountability is actually a social reality. That way, accounting is seen as growing and developing in accordance with the social and cultural development of the community. Therefore, one way to understand accounting is to dig into its cultural roots. (Hanif, et al. 2012)
In Idrus' research (2000) states that small entrepreneurs do not have accounting knowledge, and many of them do not understand the importance of recording and bookkeeping for business continuity. They consider that the accounting process is not too important to implement, because it is considered a waste of time and also costs. The same thing is also found by researchers in the business object being studied. Researchers found that the accounting recording process carried out is still very simple, while the recording is not routine and is mostly based on memory. These findings are in line with the expression of Shantari (2012) where accounting for microenterprises can appear in other forms such as accounting in memory.
The object under study in this study is a businessman engaged in repair/service, named Mr. Franoto Atmaja or familiarly called Babe, wherein initial observations the researcher found that in conducting his business he had not implemented accounting properly, but the reality of the business being carried out is still to survive. This stimulates researchers' curiosity about how is the reality of Babe in running his business?
When referring to research conducted by Haritah and Ludjiglo (2010), they illustrate that organizational culture is one of the keys to the success of a business. Businesses that have a strong culture of the organization (strong culture) tend to adhere to values and methods that are consistent and not easily changed. They reinforce that all organizations have their own unique culture that can influence the patterns, behavior and thoughts of their members and determine how much impact they have on improving organizational work. This thinking is in line with the opinions of Gracia (2015) and Ratna (2015) who examine Japanese culture in business. The two experts expressed the opinion that the culture is inseparable from the ethos of hard work, tireless, high discipline and enthusiasm for work. Talking about the unyielding spirit, Japanese people have a high unyielding spirit. They are able to face various difficulties to achieve their goals so that every job he faces will be done wholeheartedly. However, not infrequently they face failure so that failure will be redeemed by hankiri. The principle of the life of Japanese people, of course, will affect them in doing business. This business must be run with a high sense of trust among the perpetrators. This is in line with the Betawi culture adopted by Babe in carrying out the principles of his business.

¹ Corresponding author: Nilawaty Yusuf
Published online at <http://gulfpublishers.com/journal1>
Copyright © 2021 The Author(s). Published by Gulf Publishers
This work is licensed under the Creative Commons Attribution International License (CC BY). <http://creativecommons.org/licenses/by/4.0/>

www.gulfpublishers.com 24

REALITY OF BETAWI BUSINESS ACCORDING TO BABE

by Nilawaty Yusuf

Submission date: 01-Sep-2021 10:32AM (UTC-0500)

Submission ID: 1639502012

File name: GIJEBM-1-2020-08-04-09-25-36-000000.pdf (287.15K)

Word count: 6583

Character count: 34173

REALITY OF BETAWI BUSINESS ACCORDING TO BABENilawaty Yusuf¹Niswatin²Amir Lukum³Wiji Lestari Suwanto⁴Irwan Wunarlani⁵^{1,2,3} Lecturer in the Department of Accounting, Faculty of Economics
State University of Gorontalo⁴ Alumni of the Department of Accounting, Faculty of Economics
State University of Gorontalo**RESEARCH ARTICLE**

Received: 24-05-2020

Accepted: 28-05-2020

Published: 20-06-2020

Abstract: Reality of Betawi Business According To Babe. This study aims to describe the reality that occurs in the freelance business and explore the values from of Betawi life principle that is applied in their business activities. The object of this research is a familiar of Betawi business actor, he is known as Babe. He is the owner of a freelance business engaged in electro service and sub-construction. This research was conducted by using a qualitative method of interpretive paradigm with using phenomenology approach. The data were collected by interview, observation, and documentation. The results of this study found that Babe applied values in carrying out his business, such as responsible, care, and Islam Insightful (BETAWI) so that in reality that occurs in his business we will find special characteristics according to Betawi people that BETAWI.

Keywords: Business, Betawi, Reality, Characteristic and Phenomenology approach**Introduction.**

Accounting is a branch of science that plays a very important role, especially in running a business. However, in reality, not all businesses carry out accounting records. As stated by Young (2013) accounting practices carried out in different organizations can form different accounting practices. Basically, the meaning of accounting itself can be different in every organization, the business that carries it out.

Accounting itself as a language of business and an instrument of organizational (corporate) accountability is actually a social reality. That way, accounting is seen as growing and developing in accordance with the social and cultural development of the community. Therefore, one way to understand accounting is to dig into its cultural roots. (Hanif, et al. 2012)

In Idrus' research (2000) states that small entrepreneurs do not have accounting knowledge, and many of them do not understand the importance of recording and bookkeeping for business continuity. They consider that the accounting process is not too important to implement, because it is considered a waste of time and also costs. The same thing is also found by researchers in the business object being studied. Researchers found that the accounting recording process carried out is still very simple, while the recording is not routine and is mostly based on memory. These findings are in line with the expression of Shariati (2012) where accounting for microenterprises can appear in

other forms such as accounting in memory.

The object under study in this study is a businessman engaged in repair/service, named Mr. Franoto Atmaja or familiarly called Babe, wherein initial observations the researcher found that in conducting his business he had not implemented accounting properly, but the reality of the business being carried out is still to survive. This stimulates researchers' curiosity about how is the reality of Babe in running his business?.

When referring to research conducted by Hartidah and Ludigdo (2010), they illustrate that organizational culture is one of the keys to the success of a business. Businesses that have a strong culture of the organization (strong culture) tend to adhere to values and methods that are consistent and not easily changed. They reinforce that all organizations have their own unique culture that can influence the patterns, behavior and thoughts of their members and determine how much impact they have on improving organizational work. This thinking is in line with the opinions of Gracia (2015) and Ratna (2015) who examine Japanese culture in business. The two experts expressed the opinion that the culture is inseparable from the ethos of hard work, tireless, high discipline and enthusiasm for work. Talking about the unyielding spirit, Japanese people have a high unyielding spirit. They are able to face various difficulties to achieve their goals so that every job he faces will be done wholeheartedly. However, not infrequently they face failure so that failure will be redeemed by harakikri. The principle of the life of Japanese people, of course, will affect them in doing business. This business must be run with a high sense of trust among the perpetrators. This is in line with the Betawi culture adopted by Babe in carrying out the principles of his business.

* Corresponding author: (Nilawaty Yusuf)
Published online at <http://gulfpublishers.com/journal/1>
Copyright © 2020 The Author(s). Published by Gulf Publishers
This work is licensed under the Creative Commons Attribution International
License (CC BY). <http://creativecommons.org/licenses/by/4.0/>

The researcher thinks that it is because the owner's background from Betawi also influences his style in running the business? In his book Ridwan Saidi (2011) "Cultural Portraits of Betawi Communities" writes that Betawi theology is looking for safety. Betawi theology does not explain what good deeds are in return, because doing good is a necessity.

Is the theology applied by Babe in running his business? Therefore, researchers use qualitative methods with interpretive paradigms and phenomenological approaches. The phenomenon of applying different accounting is considered very appropriate when using this methodology.

The qualitative method itself aims to build a proposition and explain the meaning behind the social reality that occurs in this study also seeks to see what is happening in the world and put the findings obtained in it where the researcher rests on the reality or events that take place in the field against the background natural environment (Bungin, 2007: 44 in Mutiah, dd. 2011) This paradigm focuses on the mindset, ethics and human behavior considered as an action that involves certain intentions, awareness and reasons that depend on the meaning and interpretation of humans in understanding and viewing social phenomena (Bungin, 2007 in Mutiah, et al. 2011).

Method

In order to gather information from research objects in accordance with observed phenomena, a selection of elements of the community was carried out purposively. This is intended for the consideration that the informant has an understanding of the research phenomenon. The informant in this study is the owner of the Powerindo Engineering (Powerindo Tehnik) business, Mr. Franoto Atmaja who is a native of Betawi, where his statement in this study was strengthened (verified) by his wife. The business of Powerindo Tehnik itself is located at Jl. Makassar No. 19 Kota Tengah - Dulalowo Timur, Gorontalo City. This business is engaged in the realm of electro repair/service.

In carrying out this research, researchers used qualitative methods with interpretive paradigms and phenomenological approaches. According to Moleong (2005), qualitative research is research that aims to understand phenomena about what is experienced by research subjects, for example, behavior, perception, motivation, actions, etc., holistically and by means of descriptions in the form of words and languages in a special natural context and by utilizing various scientific methods. The special characteristic of qualitative research is that it seeks to reveal the uniqueness of certain individuals, groups, communities and or organizations in everyday life. This approach is a research method that is expected to produce a description of speech, writing, or behavior that can be observed from a particular individual, group, community, or organization in a particular setting.

Furthermore, Moleong (2006) explained that qualitative research is a research procedure that produces descriptive data in the form of written or oral words from

people who understand the object of research being carried out which can be supported by literature studies based on the deepening of literature review, both in the form of research data and numbers so that reality can be understood properly.

The paradigm used in this study is an interpretive paradigm using a phenomenological approach that aims to collect and analyze data that leads to an understanding that emphasizes the meaning of human interpretation of responses to social phenomena. In general, the interpretive paradigm is a social system that uses behavior in detail by directly observing. The interpretive approach departs from efforts to seek an explanation of social or cultural events based on the perspectives and experiences of the people under study. By using interpretive paradigms, we can see phenomena and explore experiences and understanding of research objects (Ernams 2008 in Zuhdi 2011). The interpretive paradigm is used by researchers to understand the reality that occurs in the object of research. The desire to uncover the reality arises because of several studies which state that accounting will change according to the culture that influences it.

The phenomenological approach seeks to understand the meaning of various events and human interactions in their particular situation. Thus the way of phenomenology is a way that emphasizes the various aspects of subjective and human behavior in order to understand how and what meaning they form from various events in their daily lives. The meaning of experience is what constitutes reality for itself. Therefore it is stated that reality is formed from the social interactions that it has done (Bogdan and Biklen, 2002).

Phenomenology is a symptom in a complex natural situation, which is only possible in the natural part of human consciousness, as comprehensively as possible when it has been reduced to a parameter that is defined as facts and thus manifested as a reality (Bungin, 2001 in Reza, 2012). Specifically, the type of approach used in this study is phenomenology with the basic assumption that the acquisition of data is based on the awareness and experience of research subjects. As explained by Mulawarman (2010) that phenomenology is a science that focuses on the structure of consciousness and human experience as forming social reality.

Based on the discussion of the research method above, the data for this study were obtained from the interpretation of phenomena through the results of observations, interviews, and documentation. Interviews conducted are interviews that are not structured, unscheduled and conducted in such a way as to be able to describe the reality that actually occurs in the business understudy.

With reference to Creswell (2007), the data analysis steps undertaken in this study include (a) The researcher begins to organize all data or a comprehensive picture of the phenomenon of experience that has been collected; (b) Reading the data in its entirety and take notes on data deemed important; (c) Finding and classifying the

meaning of the statement felt by the informant by doing horizontalizing, ie each statement is initially treated as having the same value. Furthermore, statements that are not relevant to the topic of questions or questions that are repetitive (overlap) are removed so that what remains is only a textual meaning that does not experience deviation; (d) The statement is then collected into a unit of meaning and then written a description of how the experience occurred; (e) Next the researchers develop an overall description of the phenomenon so as to find the essence of the phenomenon. Then develop phenomena that occur to informants and explain how the phenomena occur; (f) The researcher then provides a narrative explanation of the essence of the phenomenon under study and obtains meaning about the phenomenon; (g) Making a report of the experience, after that make joint writing of these images.

Results and discussion

Results

"Orang Betawi Susah merantau bu ya, ini juga awal-awalnya *nda* dikasih" (*Betawi people find it difficult to migrate (mom) right? this is also not given at first*)

The Excerpts above are excerpts from the interview expressed by the wife of the informant, perhaps because of this it is difficult to find ethnic Betawi in Gorontalo, as well as philosophical issues. Therefore researchers think to develop this paper based on the value of life taught in the Betawi community.

The informant in this study is Mr. Faranoto Atmaja, he is the owner of the Powerindo Engineering business where the business is engaged in repair /service. He himself is an ethnic Betawi who was born of a Betawi-Chinese (Father) and native mother (native Betawi). In everyday life, he is usually called Babe by his family and employees. Babe himself is a father's call by the Betawi ethnic community.

As the interview excerpt above, the Betawi people are known for their reluctance to migrate. This is reinforced by the opinion of Alm. Alwi Haji Mas'oe'd, who was a founder of a Betawi cultural institution, questioned the reluctance of Betawi children to wander in search of new opportunities for life. Alwi already realized how many hir people left behind and could not grasp the opportunities that were so widely open at the time. (Saidi, 2011)

Over time, and with the making of Jakarta as the capital of the Republic of Indonesia there was a massive movement. Crowds of people migrate (educated or not) to find work in Jakarta. As a result, the Betawi people had to move either due to eviction for "development" or with other motives. Betawi population itself from year to year is increasingly shrinking from the total population of Jakarta, this is due to increasingly intense competition in life. Therefore according to Saidi (2011), there is no other choice for the Betawi people but to increase their work ethic and educate their children to the highest level of education.

As mentioned earlier, Mr. Franoto (Babe) is the son of a Betawi-Chinese ethnic father and his mother is a native (Betawi native). According to his explanation, little Franoto

grew up in a very thick environment with Betawi elements. The figure of the mother who always teaches the values of life is very influential in his current figure. According to him the figure of a father who was busy working (in the same field) only instilled the value of the work ethic that must be obeyed.

He told about how the figure of the mother who always disciplined to study Islam and both to others (hablumminallah and hablumminannass). As is known Betawi women have a higher work ethic than their men (Saidi, 2011). So it's not surprising that Babe is a figure who has a very good work ethic.

Betawi ethnicity is known for their reluctance to wander. He said this to the research team

- Istri : Orang Betawi susah merantau bu ya, ini juga awal-awalnya *nda* dikasih. (*Betawi people find it difficult to migrate, mom, this was also not permitted at the beginning*)
- Babe : Sebenarnya bukan merantau, jadi kita hanya mengandalkan kita punya keahlian, lantas ada perusahaan yang butuh saya ditarik keluar, diminta oleh perusahaan. Tapi Ibu saya *nggak* setuju "udah disini aja, *nda* usah keluar jauh-jauh disini juga banyak kerja" karena saya didorong ya udah terpaksa kita beranikan saja. Terutama memanfaatkan ilmu yang ada jadi harus dijaga itu kepercayaan, tanggung jawab, hanya itu. Manajemen sih memang kita belajar sendiri. Kita memiliki kualitas kerja, jadi alhamdulillah *nggak* ada yang gagal, kalo ada yang gagal kita penuh tanggung jawab. Biar rugi tetap kita tanggung jawab, biar rugi tetap kita tanggulangi *sampe* tuntas. Jadi *nggak* usah cari untung-rugi *nggak* apa-apa kita, inikan untuk berkelanjutan. (*Actually not migrate, so we only rely on our expertise, then there are companies that need me to be pulled out, asked by the company. But my mother did not agree "it's just been here, you don't have to go far away here too much work" because I was encouraged so we just had to be brave. Especially take advantage of existing knowledge so that trust must be maintained, responsibility, that's all. Indeed, we do self-study. We have the quality of work, so thank God nothing has failed, if something fails we are full of responsibility. Let the loss remain our responsibility, so we can overcome the fixed loss completely. So no need to look for profit and loss, it's okay for us, this is to be sustainable*)

From the interview excerpt, the researcher found something

interesting, that it is true that the attitude of maintaining trust (responsibility) is an attitude of life that is held firmly by Mr. Franoto.

According to his account, he initially moved because he was attracted by the company where he worked (PT. Asparaga) in 1987-1990 in Manado. It was only in the late 1990s that he was moved to Gorontalo until the beginning of 1995. Now then the company was not moving in the field of road construction, so in 1995 he decided to return to Jakarta by running the same business. But unfortunately, according to him, his business was run back from zero and even then with very tight competition. Until finally there were companies that used his services, forcing him to return to Gorontalo, and now successfully succeeded in opening his own business.

His current business status is a private business, where in addition to the business being run at home he is also a subcontractor (freelance) of several well-known contractors in Gorontalo.

The total number of employees in the business run by Babe is 12 people. This was stated by him in the following interview excerpt:

Researcher : Jadi dalam mempekerjakan itu apa ada masyarakat sini atau ada yang dari Betawi)*So in hiring them, are there people here (Gorontalo) or are there people from Betawi?*)

Babe : Dari Jakarta ada 2 termasuk keluarga juga, terus dari Bolangmongondow ada 2 orang, Gorontalo yang lainnya, semua ada 12. Ini supaya tidak ada pemboikotan nantinya. *(From Jakarta there are 2 including families as well, then from Bolangmongondow there are 2 people, Gorontalo others, all of them have 12. This is so there will be no boycott later.)*

From the interview excerpt, we can see that in the selection of employees, Babe did not choose a tribe/ethnicity from the prospective employee. According to him the desire to work and skill is the most important thing. No wonder we find a statement that there are employees who started working since the age of 12 years. The absence of ethnic/ethnic selection in recruitment is his attempt to avoid a boycott of employees.

This is in line with the theology of the Betawi people that are looking for salvation. In order to find safety that is they build good relationships with fellow humans (Saidi, 2011). Betawi theology does not explain what good deeds are in return, because doing good deeds is a necessity (Saidi, 2011). This theology seems to be very thick applied by Babe in terms of treating his employees. Then we can see in reality that Babe is bearing medical expenses, even to the marriage of his employees.

The figure of Babe who nurtures his employees seems to justify the statement (Saidi, 2011) were to become an endonan (migrant), in the village people have to adjust to local customs. In addition to the basic teachings and

attitudes of life taught by the mother, it seems that Gorontalo culture (ati olo culture) also exists in Babe. This is evident in the following interview excerpt:

Wife : . . . diakan (Babe) dari dulukan anak buahnya banyak sekali yang ngutang, apalagi kalo proyeknya sedikit baru yang mo terima gaji punya anak, dia *nggak potong lagi utangnya . . . (he is (Babe) from the first of his employees who owed a lot, especially if the project is a little new that wants to receive the salary of having a child, he doesn't cut his debt anymore)*

Babe : memang ada rasa iba, kalo Jakarta bilang "*Nggak tegaan*" *(there is indeed a sense of compassion, if Jakarta says "No heart")*

If we associate it with Betawi culture which is very thick with nuances of Islamic norms. The Betawi ethnic group themselves know God as a proper name through the Campas (Campa) who first embraced Islam. At least, the name of Allah is known since the arrival of Sheikh Kuraa in 1418 in Pulo Kelapa (Saidi, 2011).

Babe : Memang kalo Betawi asli fanatik sekali dulu, macam saya punya Kakek kalo Betawikan *engkong* dibilang itu minuman itu haram jangkalan diminum *elu* pegang aja udah haram *katanye* hehehehe *(Indeed, if the original Betawi was fanatical at first, like I had a grandfather if the Betawi was already argued that the drink was forbidden (haram), don't drink it, just hold it, it's already forbidden (haram) he said, hehehehe)*

Based on this statement it is implied that the teachings of Islam are very thick in Babe, so that in reality what happens we can see that the business carried out holds Islamic values. Not only in relation to human resources but also in relation to "accounting".

The connection with accounting, in accounting, as we know it so far, we can know clearly the posts or accounts in a business. However, different realities actually appear in the business run by Babe. We will find different recognition in terms of assets, liabilities, capital, income and expenses.

In terms of assets, other than general matters such as assets, equipment, equipment, etc. Researchers find it very interesting where Babe recognizes employees as assets of his business.

Babe : . . . mereka itu biarpun saya punya keahlian tapikan kalo nda ada mereka nda bisa kerja, itukan aset. *(they are, even though I have expertise but if there is no them, I can not work, that is an asset)*

In terms of liability, researchers found that very rarely done by a business actor, namely Babe's reluctance to

borrow from banking institutions. This was said by his wife

Wife : Kita punya sistem jangan berani mengangkat uang di bank kecuali sudah kepepet sekali. Dulu pernah sekali cuma pas mau beli rumah ini (*We have a system that does not dare to raise money at the bank unless it is very tight. Once, only when I wanted to buy this house*)

In terms of capital, in addition to venture capital in the form of money and skills possessed by Babe, the most important thing according to him is capital "trust" he tells

Babe : Kita jugakan perlu modal, karena kita dipercaya sama pedagang toko, jadi di Gorontalo ada yang percaya kita jadi disaat kita perlu material, ambil. Nanti selesai kerja kita dibayar baru saya bayar ke mereka. Terus di Jakarta juga ada, jadi barang kirim duluan, uang nanti menyusul. Jadi kepercayaan, saling mendukung saling menjaga. (*We also need capital, because we are trusted by store traders, so in Gorontalo there is someone who believes us, so when we need material, take it. Later after we finish our work, I will get paid. Then in Jakarta there are also, so send the goods first, the money will follow later. So trust, support each other look after each other*)

In terms of income itself, he explained that there was almost no separation between private ownership and business ownership

Babe : . . . kita kalo ada pemasukan biasanya kita drop di bank, pada saat butuh jadi kalo tidak ada pemasukan baru kita tarik, jadi ada simpanan rutin. (*If we have income, we usually drop it at the bank, when we need it, if there is no new entry, we will withdraw it, so there is a routine savings.*)

Researcher: Apakah dilakukan pemisahan? (Is separation done?)

Babe : Oh *nggak*, jadi hampir jadi satu (*Oh no, so it's almost one*)

In terms of expenses, in addition to operating expenses the same recognition also applies to expenses for the welfare of his employees.

Babe : Ya bukan untuk karyawan saja, kalo sampe ada yang sakit itu ada dana. Tiap tahun juga karyawan ada THR, jadi kalo mo puasa juga ada uang sahur. Itu sudah saya terapkan beberapa tahun lalu. (*Yes, not only for employees, if there is a sick*

person there is funds. Every year there are also employees of THR, so if you want to fasting (shaum), there is also a (sahur) money for money. I did that a few years ago)

From the above interview excerpt it can be illustrated that in applying the business activities; Babe applies the values of responsibility, compassion and Islamic insights (BETAWI) so that the reality that we find in the field (business) is different from the accounting that we have learned.

Discussion To be responsible

Based on the description of the results above, the value of responsibility seems to be a value held firmly by Babe in running his business. So if we observe the value of responsibility attached to the "accounting" posts mentioned earlier.

Responsibility to customers in terms of customer satisfaction

Babe : . . . terutama memanfaatkan ilmu yang ada jadi harus dijaga itu kepercayaan, tanggung jawab, hanya itu. Manajemen sih memang kita belajar sendiri. Kita memiliki kualitas kerja, jadi alhamdulillah *nggak* ada yang gagal, kalo ada yang gagal kita penuh tanggung jawab. Biar rugi tetap kita tanggung jawab, biar rugi tetap kita tanggulangi sampe tuntas. Jadi *nggak* usah cari untung-rugi *nggak* apa-apa kita, inikan untuk berkelanjutan. (*especially take advantage of existing knowledge so it must be maintained that is trust, responsibility, only that. Indeed, we do self-study. We have the quality of work, so thank God nothing has failed, if something fails we are full of responsibility. Let the loss remain our responsibility, so we can overcome the fixed loss completely. So no need to look for profit and loss, it's okay for us, this is to be sustainable*)

From this excerpts we can find a different reality from most accounting. If we find a lot of accounting as a "way" to obtain profits in such a way, then in reality that was found, Babe actually did not think so. He thinks that customer satisfaction is very important performance. He also taught this to his children (employees) as shown in the following excerpts:

Wife : Anak-anak juga kita latih untuk mempertanggungjawabkan pekerjaannya harus bersih *depe* alat, kalo habis pake kita bukan langsung *kase* biar ya biarpun dia kasih tambahan bonus harus, untuk

anak-anak membersihkan alat-alat itu wajib. Kualitas itu kita jaga dari dulu sampe sekarang. *(We also train children to be accountable for their work, we have to clean the equipment (getting), if we use it instead of directly contacting it, yes, even though he gives an additional bonus, we have to clean the tools mandatory. We have maintained that quality until now)*

Wife : kita kalo diproyek sistemnya rekan kerja, jadi anak-anak kita latih bertanggung jawab, karena ini kita punya *belanga* yah, jadi alat itu kita punya bukan orang lain. Kita kerja tim jadi satu sama lain saling mendukung *(if we are projected, we use a colleague's system, so our children train responsibly, because this we have a pot, well we have it, not someone else's. We work as a team so we support each other)*

So in this case we can see that aside from himself, Babe also instills a culture of being responsible to his children.

Responsibility to employees (expense recognition)

Talking about business expenses, it is very interesting if we look at reality. While some businesses try to minimize the burden, with a high value of responsibility; Babe seems very protective of her children.

Babe : Minimal 3 juta setengah (berbicara masalah gaji karyawannya). Kita sampe dia kawin, orang tua sakit semuanya tumpuannya ke kita. Nggak mungkin kerja sama kita pinjam di perusahaan lain. *(Minimum of 3 million and a half (talking about the salary of employees). We also give fees until he marries, his parents are sick, then all will depend on us. It is impossible to work with our company but borrow from another company)*

Babe : Ya bukan untuk karyawan saja, kalo sampe ada yang sakit itu ada dana. Tiap tahun juga karyawan ada THR jadi kalo *mo* puasa juga ada uang sahur. Itu sudah saya terapkan beberapa tahun lalu. Sebab mereka itu biarpun saya punya keahlian kalo *nda* ada mereka *nda* bisa kerja, itukan aset. *(Yes, not only for employees, if there is a sick person there is funds. Every year there are also employees of THR so if you want to fast (shaum), there is also a sahur money. I did that a few years ago. Because they are even though I have the expertise if there is no them I can not work, that's an asset)*

Responsibility for trust (capital recognition)

Babe : Kita jugakan perlu modal, karena kita dipercaya sama pedagang toko, jadi di Gorontalo ada yang percaya kita jadi disaat kita perlu material, ambil. Nanti selesai kerja kita dibayar baru saya bayar ke mereka. Terus di Jakarta juga ada, jadi barang kirim duluan, uang nanti menyusul. Jadi kepercayaan, saling mendukung saling menjaga. Jadi kalo perlu material biar sampe 20 juta dia kirim. (orang Cina, di Jakarta di . . . di Gorontalo Aneka Logam) dia percaya sekali. *(We also need capital, because we are trusted by store traders, so in Gorontalo there are those who believe we are when we need material, take it. Later after we finish our work, I will get paid. Then in Jakarta there are also, so send the goods first, the money will follow later. So trust, support each other look after each other. So if you need material, I'll send it to 20 million. (Chinese, in Jakarta in ... in Gorontalo for Various Metals) they believe in us)*

As described in the results of the study, trust is Babe's capital in running his business. So he assumed a great responsibility was needed to maintain that trust.

“No heart”

Organizational culture is inseparable from the culture of the society in which the organization is located and especially what constitutes the actors of the organization. The intended organizational actor is the founder, manager, employees especially those who have a big influence and determine the direction and course of the organization with the policies taken in the organization, which in turn gives a dominant color to the culture of the organization (Hanif et al. 2015).

Referring to the research of Hanif, et al. Researchers understand that Babe as an "actor" who has a big influence in the business being run. The culture of loving one another as taught by the mother seems to blend into the local culture of the Gorontalo people (ati olo culture). This is evident in the recognition of Debt, as illustrated in the following interview excerpt:

Istri : . . . diakan (Babe) dari duluan anak buahnya banyak sekali yang ngutang apalagi kalo proyeknya sedikit, baru yang mo terima gaji punya anak, dia nggak potong lagi utangnya *(... (Babe) from the first of his employees, he owed a lot, especially if the project was small, only those who received a salary had children, he didn't cut his debt (employees) anymore)*

Babe : memang ada rasa iba, kalo Jakarta bilang “nggak tegaan” *(indeed there is*

Babe *compassion, if Jakarta says "no heart)*
 : Dia itu dulu sama saya kan dia masih kelola ini administrasi dia masih ikut campur. Dia memang ini sekali, administrasi ketat kalo kita kan hanya *ck* (mendecak) 5000, 3000 *biar jo kasana*. Kadang-kadangan kembalian itu *nggak* ada. Kalo dia dia catat "eh ada utang lo, nanti potong ini bulan depan" kalo saya *nggak* pernah, *nggak* pernah "eh utang ini nanti *mo* potong" begitu nanti kalo terima gajikan nanti saya lihat oh berarti kalo saya potong semua bininya *nggak* makan ini, jadi beda administrasinya. (*He (them) used to be the same as me right he still manages this administration he still interferes. He was indeed this once, strict administration if we were only ck (clicking) 5000, 3000 in order to JO goes there. Sometimes there is no small change. If he notes, "oh there's a debt, I'll deduct it next month (from salary)" if I never, never "eh, this debt will be cut" later, if later accept it, I'll see later, oh, if I cut it all (his wife) doesn't eat (will no food), so it's different administration*)

From this quote, we can see in reality that Babe has a different way of treating his receivables, it appears that from this quote he always thinks of his children before making a decision. The tactical value seems to be the basis for him in making decisions.

Islamic Insight

The element that has a strong influence on Betawi culture is Islam with all belief systems, values, and rules. All Betawi people are followers of Islam and are classified as devout followers. Islam became one of the important elements that bound them together and characterized them as an ethnic group. Quoting Djunaedi, Melalatoa (1997) revealed that: "Betawi culture as a subculture can hardly be separated from Islam. It is impossible for a Betawi to live without contact with the *Langgar* and Mosque. If he is not religious he will be isolated in the truest sense" (Sudrajat, 2014).

Parents' background especially the mother who teaches Islamic values seems to have helped to build Babe's personality at this time. As described by Beekun (1996) that a person's ethics are influenced by family factors, in which he writes:

Individuals start to form ethical standards as children. The Prophet (saaw) emphasized the importance of family nurturing when he said:

Command your children to pray when they become seven years old, and discipline them for it (prayer) when they become ten years old; and arrange their beds (to sleep) separately.

Here, the implication is that if you wish your children to grow up as good Muslims, you need to start shaping them from a young age. Children are likely to develop high ethical standards if they perceive other family members as consistently adhering to high standards, and if they are rewarded for ethical behavior but punished for being untruthful, stealing, etc. Mixed messages from parents are likely to result in unethical behavior on the part of the child. As stated earlier, the teachings of the mother who always disciplined Babe to recite and be kind to others (in harmony with the theology of the Betawi people) were reflected in Babe's way of life in carrying out all actions in his business activities. Posts "accounting" which we often consider free of value in fact the reality that occurs actually contains the values of Islamic culture.

Good said in Al-Quran nul qarim : Do good deeds (to others) as God has done good deeds to you. (al-Qasas/28: 77)

Departing from here, each individual is not only aware of their respective responsibilities. However, problems involving other people actually become his responsibility. Because as an individual, he can not be separated from the community where he lives. (Thematic interpretation of the Koran: 88)

It seems that this verse is also the basis for Betawi theology to always do good deeds. So that these teachings take root as the basis of life and the basis of the business that Babe applies.

CONCLUSION

Based on the findings and discussions that have been presented above, the researcher found the values responsible, irresponsible and insightful of Islam in the business activities carried out, which values are integrated in BETAWI.

Babe himself is a call to call Dad in the Betawi language. In addition to Babe's naming which is due to Mr. Franoto's nickname, usually called Babe, in fact, researchers found that in running his business Mr. Franoto was a person who financed, protected and nurtured his employees. Where these three things are wrapped up in the realm like a father who loves his children.

The value of responsibility held by Babe is not only applied to himself but he also teaches his children to apply the same values in carrying out all the work. Likewise with irresistible values, the culture of loving one another taught by the mother seems to mingle with the local culture of the Gorontalo people (culture of *ati olo*) so in making his decision he always thinks about the impact that will be received by his children later. Finally, regarding Islamic insights, Babe who basically has strong Islamic teachings finally runs his business with Islamic values.

The statement "Employees = Assets" in which Babe considers his employees as children make researchers think Babe's call is not only a Betawi ethnic call but Mr. Franoto does have a fatherly attitude in running his business. This means that his attitude of loving his employees like his son gave rise to "the reality of the

Betawi business wrapped in Babe-style behavior".

The limitation of this study is the lack of experts who become informants in terms of justifying the values contained in this study. Researchers are only based on phenomena and data found in the field in the form of previous research and real data contained in the business being run. This research is expected to be able to strengthen the previous studies which illustrate that accounting is a science that is a condition of value, while the "accounting" values contained in this research are accounting which is a condition of Betawi cultural values. Furthermore, researchers hope this research can help the development of business ethics construction theory which is still at the normative level.

REFERENCES

1. Beekun, Rafik Issa. (1996). *Islamic Business Ethics*. University of Nevada and Islamic Training Foundation.
2. Creswell, J. W. (2007). *Kualitatif Inquiry and Research Design*. Sage Publication, Inc.
3. Djakfar, Muhammad. (2009). *Anatomy of Dialogue Business Behavior of Ethics with Reality*. Malang: UIN – Malang Press
4. Gracia, G. (2015). *Japanese cultural values in business relationships*. Elcano Royal Institute, ARI 29, 1-12.
5. Hanif, Ludigdo, Unti, Rahman, Aulia Fuad, Baridwan, Zaki. (2015). *Accounting for Profit Sharing of Mato Systems*. Jakarta: Mitra Wacana Media
6. Hartidah, Ariyanti Dwi and Ludigdo, Unti. (2010). "The Effect of Organizational Culture on Auditor Performance in Public Accountant Offices in Malang and Surabaya" *Journal of Accounting Multiparadigm*, 1 (2)
7. Hasiara, La Ode. (2012). *Attitude and Behavior of Officials, Regional Apparatus Work Unit in Management of Regional Revenue Expenditures and Regional Assets*. *Journal of Multiparadigm Accounting*, 3 (1).
8. Idrus. (2000). *Accounting and Small Entrepreneurs*. Accounting. Edition 07 / March /Th. VII.
9. Moleong, L.J. (2005). *Qualitative Research Methodology*. Bandung: PT. Remaja Rosda Karya.
10. Moleong, L.J. (2006). *Qualitative Research Methodology*, revised edition. Bandung: PT. Remaja Rosda Karya.
11. Mulawarman, Aji Dedi. (2010). *Accounting Paradigm Integration: Reflections on the Sociological Approach in Accounting*. *Journal of Multiparadigm Accounting*, 1(1), 155-171.
12. Mutiah, Mutiara. Harwida, Gita Arasy. ans Kurniawan, Fitri Ahmad. (2011). *Tax Interpretation and Its Implications According to Micro, Small and Medium Business Taxpayer Perspectives*. *Journal of Multiparadigm Accounting*, 2(3)
13. Ratna, M.P. (2015). *Business in Japanese Society*. *Izumi Journal*, 5(1), 21-27.
14. Reza, Haekal. (2012). *Raise the Value of Zakat with Heart: Phenomenological Reflections on Zakat on Arab Entrepreneurs*. *Journal of Multiparadigm Accounting*, 3(1).
15. Saidi, Ridwan. (2011). *Portrait of Betawi Human Culture*. Jakarta: The Indonesian Renaissance Society.
16. Sudrajat, Ajat. (2014). *Betawi cultural values (mutual cooperation) as a source of social studies learning*. (Dissertation). Post-graduate School of Education University of Indonesia. Unpublished.
17. Syariati, Dian. (2012) *Understanding the Accounting Practices of Micro Scale Manufacturing Companies*. (Thesis). Malang: Master of Accounting Graduate Program Universitas Brawijaya.
18. Tafsir Al Quran Tematik. (2014). *Lajnah Pentashih-an Mushaf Al-Quran Research and Development Agency and education and training of the Indonesian Ministry of Religion*.
19. Young, M. (2013). *Cultural Influence on Accounting Its Practices*. Senior Thesis. Honors Programs of Liberty University.
20. Zuhdi, R. (2011). *The Meaning of Accounting Information as a Basis for Decision Making in Small and Micro Businesses (UKM)* . *Journal of Multiparadigm Accounting*, 2(3).

REALITY OF BETAWI BUSINESS ACCORDING TO BABE

ORIGINALITY REPORT

8%

SIMILARITY INDEX

7%

INTERNET SOURCES

3%

PUBLICATIONS

5%

STUDENT PAPERS

PRIMARY SOURCES

1	docplayer.net Internet Source	2%
2	online-journal.unja.ac.id Internet Source	2%
3	Ali Elfadli. "Corporate Governance of Banks in Libya", Walter de Gruyter GmbH, 2019 Publication	1%
4	rjoas.com Internet Source	1%
5	Lili Wardani Harahap. "Implementation of Zakat Through Corporate Social Responsibility (CSR) Partnership in Overcoming Poverty", Emerald, 2021 Publication	1%
6	Submitted to University of Adelaide Student Paper	1%
7	jurnal.univ45sby.ac.id Internet Source	1%

Exclude quotes Off

Exclude matches < 1%

Exclude bibliography On