

The Meaning of Profit from the Perspective of Rice Farmers in Desa Kabalo, Kecamatan Tojo Barat, Kabupaten Tojo Una-Una

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ABSTRACT

This study aims to explore the meaning of profit from the perspective of rice farmers in Kabalo Village, Kecamatan Tojo Barat, Kabupaten Tojo Una-Una, by considering economic, social, and spiritual aspects. Unlike previous studies that tend to define profit narrowly as financial or accounting outcomes, this research highlights the multidimensional interpretation of profit based on local wisdom. Using a qualitative descriptive design with a phenomenological approach, data were obtained through field observations, in-depth interviews with three landowning farmers, and documentation. The analysis followed phenomenological stages, namely reduction, imaginative variation, and meaning synthesis, complemented by triangulation and member checks to ensure data validity. The findings reveal that profit is understood in three main dimensions: as a reserve for basic needs, as future savings that ensure security, and as the fruit of patience in the farming process. This study contributes to behavioral accounting literature by demonstrating how rural communities integrate material and immaterial values in defining profit, while also offering insights into the role of local wisdom in shaping accounting concepts in the farming economy.

Keywords: Phenomenology, Behavioral Accounting, Local Wisdom, Farming Economy, Profit Interpretation

INTRODUCTION

Agriculture is one of the sectors that dominates the income of most Indonesians and plays a central role in shaping the country's socio-economic development. As an agrarian nation, Indonesia possesses fertile land that supports extensive farming activities, making agriculture consistently one of the largest contributors to national income alongside trade and industry (Juanda et al., 2019). The Central Bureau of Statistics (BPS) projects that by 2025 the agricultural sector will remain the country's main economic backbone, employing around 40.67 million people or 28.54% of the total workforce. This projection reinforces the position of agriculture not only as a provider of food but also as the largest source of livelihood, particularly in rural areas.

Despite its crucial role, the reality of farmers' welfare remains paradoxical. The majority of Indonesians still depend on agriculture for their livelihoods, yet farmers often experience a standard of living that does not align with the sector's importance. Most are smallholders with limited resources, and many fall into the category of poor farmers because they do not own land and earn only modest incomes (Siregar, 2023). Thus, while agriculture sustains the economy at a macro level, the micro-level condition of farmers reveals deep socio-economic challenges that need more scholarly attention.

Agricultural activities are not separate from accounting practices. Accounting, as an integral part of economic organization, provides farmers with the tools to calculate yields, determine selling prices, manage production costs, and ultimately assess financial outcomes.

Contemporary accounting practices emphasize double-entry bookkeeping, which records transactions in both debit and credit sides (Hidayati et al., 2023). Through farmer-level accounting, it is expected that farming communities will be able to strengthen business sustainability. Accounting not only helps farmers measure profits in each planting season but also supports decision-making for investment and growth (Yustriawan & Taufik, 2020). This practice is further reinforced by PSAK 69: Agriculture, which regulates recognition, measurement, and disclosure of biological assets, such as rice plants and harvested products.

In practice, however, the development of accounting in rural farming communities remains very limited. While some farmers use simple records, many do not systematically account for expenditures on raw materials or revenues from product sales. This raises fundamental questions: are farmers' goals in farming activities purely about generating financial profits, as suggested by capitalist economic ideology, or do they also pursue broader non-material gains. The mainstream economic view still emphasizes profit as the primary goal (Oroh et al., 2019), but local farming practices often suggest otherwise.

The literature shows varied perspectives on the meaning of profit. Traditional accounting views describe profit simply as the difference between revenues and costs (Solikhah, 2022), a figure that is central to financial statements because it determines tax calculations, investment policies, and economic forecasting (Zulkifli, 2022). Profit has also been commonly defined as the entrepreneur's reward for producing goods and services, or the excess of revenues over total costs incurred in production and delivery (Kaukab, 2019). From the perspective of operating activities, profit is often measured using accrual accounting, where it reflects the increase in net assets from various transactions and events within a certain period (Wisudawan, 2024).

At the same time, more recent works reveal that profit cannot be reduced to numbers alone. Earnings and profit, although often used interchangeably, are conceptually different. According to (Sari & Triyuwono, 2010), earnings represent accumulated profit over several periods, while profit reflects gain in its basic form. (Rasyiddin et al., 2022) define profit as a surplus after deducting all expenses, while (Mursy & Rosidi, 2013) expand its meaning to include feelings of gratitude, happiness, and the act of spreading joy to others. (Paranoan, 2020) further stresses that profit should not only be understood as material gain but also as social and satisfaction profit, encompassing responsibility to the environment, leadership, and communal well-being. This indicates a gradual shift from a purely financial orientation toward a multidimensional understanding of profit.

In the local context, such as in Desa Kabalo, Kabupaten Tojo Una-Una, profit is understood as more than financial gain. For the rice-farming community, profit also signifies inner happiness, satisfaction, and collective well-being. Profit is measured not only in the rupiah received but in the ability to provide food for one's family, to share with neighbors through traditions of charity and cooperation, and to sustain health and resilience in the long agricultural process. In this way, profit becomes deeply embedded in social and cultural practices, reflecting values of gratitude, harmony, and spiritual contentment.

The novelty of this research lies in its focus on uncovering the multidimensional meaning of profit through the lived experiences of rice farmers in Kabalo Village. Unlike previous studies that predominantly define profit as a financial or accounting measure, this study positions profit as a holistic concept that integrates material, social, and spiritual aspects. By examining profit through the perspective of local wisdom, this research contributes to the behavioral accounting literature with insights that move beyond capitalism's narrow financial lens. Profit here is not only an indicator of economic performance but also a reflection of resilience, community solidarity, and inner fulfillment.

Therefore, this research aims to explore the meaning of profit from the standpoint of the Kabalo farming community, encompassing both material aspects (economic benefit) and immaterial aspects (happiness and well-being). Furthermore, it analyzes how financial profit interrelates with community well-being and how non-material values shape farmers' understanding of gain. By doing so, this study is expected to deepen theoretical insights into profit as a multidimensional construct and provide practical implications for policy-making and rural development programs.

METHOD

Unveiling the meaning of profit from the perspective of rice farmers is the main focus of this research. The qualitative approach is considered the most appropriate for gaining an in-depth understanding of the true meaning of profit by using a descriptive method through a phenomenological approach. According to (Helaluddin, 2019), phenomenology is a type of qualitative research that seeks to describe and explain individuals' life experiences (phenomena) based on their awareness, with a focus on understanding the meaning of the phenomenon as it is, without interference from the researcher's prior interpretations. This approach views experience as something real and meaningful, as it emerges from the subject's direct awareness of events they have lived through. Therefore, phenomenology is considered relevant in this study because it allows farmers to express their own perceptions, beliefs, and understanding of profit.

The research location was determined purposively, specifically in Desa Kabalo, Kecamatan Tojo Barat, Kabupaten Tojo Una-Una. The selection of this location was based on the consideration that the majority of the village's population relies on rice farming for their livelihood, so it is believed that it can provide a real picture of how profit is understood not only as the difference between income and expenses, but also in relation to social, cultural, and spiritual aspects. Informants were selected using purposive sampling techniques with the criteria of being land-owning farmers, having sufficient farming experience, and being willing to share their perspectives openly. Although the number of informants was limited to only three people, this can be justified methodologically because phenomenological research prioritizes depth of meaning over the breadth of respondents. Thus, three information-rich informants are sufficient to extract deep meaning.

Data collection was conducted thru observation, in-depth interviews with open-ended questions, and documentation in the form of field notes and agricultural activity archives. Data analysis follows the phenomenological stages: phenomenological reduction, imaginative variation, and synthesis of meaning. Data validity is maintained thru source and technique triangulation, confirmation of results with informants (member checks), and peer debriefing to examine the consistency of findings. With this design, the research is expected to provide a deep understanding of the meaning of profit, not just as a financial measure, but also in relation to the social, cultural, and spiritual values in the lives of rice farmers.

Table 1. Informant Data

No.	Name of Land Owner (Informant)	Profession
1.	M	Rice Farmers / Land Owners
2.	AC	Rice Farmers / Land Owners
3.	SK	Rice Farmers / Land Owners

Source: Research Data, 2025

RESULTS

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Profit in the context of a company is generally understood as the difference between revenue and the costs incurred during a specific period. In accounting literature, profit is categorized into two main forms: operating profit and non-operating profit. Operating profit is the net income earned by a company after accounting for all costs directly related to operational activities, from production and distribution costs to marketing expenses. Meanwhile, non-operating profit refers to gains or losses arising from activities outside the company's core business, such as profits from the sale of fixed assets or interest income from certain investments (Astuti et al., 2023). This profit separation is important for providing a clearer picture of revenue sources and how the company manages its financial performance. This aligns with the view of (Purwanti, 2022), who emphasize that not all transactions that increase asset value can be recognized as revenue, as revenue recognition must meet certain conditions to reflect the true economic situation. Thus, the concept of profit in the modern business world is more than just a number; it is an important instrument for assessing a company's success, stability, and sustainability amidst the dynamics of business competition.

Unlike the concept of profit in companies, rice farmers in Desa Kabalo, Kecamatan Tojo Barat, understand profit from a simpler yet meaningful perspective. For them, profit is not divided into operational and non-operational categories, but is rather seen as the tangible result of hard work that sustains daily life. For farmers, the success of the harvest and the income earned are not only related to economic value, but also touch upon social and spiritual aspects. Profit is defined as the ability to meet the basic needs of the family, set aside some of the earnings for future savings, and experience inner satisfaction because the business is diligently yielding results. This perspective suggests that the meaning of profit is not limited to the material dimension, but also reflects the values of community, gratitude, and spiritual belief that are integral to the lives of farmers. In other words, profit in the eyes of farmers is not merely the result of mathematical calculations, but a symbol of well-being that encompasses economic needs, social sustainability, and inner peace. In relation to this, this study examines the meaning of profit from the perspective of rice farmers in Kabalo Village, which thematically shows the economic, social, and spiritual dimensions as an inseparable whole.

Profit as a Living Reserve

In the view of the general public, profit is generally considered as economic gain, defined as the total difference between revenue and all expenses, which increases all previous cash (Tiswiyanti et al., 2018). However, from a societal perspective, profit is not solely for earning income in material or cash form but also for meeting family needs and improving overall family life. Rohmatunnisa (2024) emphasizes that profit is not always defined as large financial gains, but also as the circulation of capital reused for sustainability and business development. Profit is driven by entrepreneurial spirit and trust-building with consumers.

This broader understanding of profit is reflected in the experiences of farmers in Desa Kabalo. Rather than viewing profit merely as financial gain, farmers integrate economic, social, and health dimensions into their understanding of profit. For clarity, the key perspectives of informants are summarized in Table 2.

Table 2. Thematic Summary of “Profit as a Living Reserve”

Informant	Quote	Theme	Interpretation
M	“For me, what's called profit isn't just money. A good harvest, being able to eat your own rice, being able to share with family, that's already a profit. Especially if you're healthy and can work again, that's also called profit.”	Holistic understanding of profit	Profit is not solely economic; it includes self-sufficiency, family well-being, social sharing, and health.
AC	“What's more important is health; if you're healthy, even if you have a lot of money, it's useless.”	Non-economic dimension	Physical health is essential for continuing work and sustaining life; monetary gain alone is insufficient.

Source: Results of interviews with farmers in Desa Kabalo, 2025

From these observations, it is clear that for farmers, profit is not only the difference between revenue and expenses in a financial sense. Profit is a measure of a business's success in meeting living needs, ensuring food security, sustaining health, and fostering social cohesion. Abundant harvests provide for family consumption and sharing with relatives, strengthening community bonds. Health is inseparable from profit, as it enables farmers to continue working and secure future livelihoods. Thus, profit for farmers in Desa Kabalo is understood as a tangible blessing encompassing economic stability, social relationships, and physical well-being.

Profit as Savings for the Future

Profit is commonly defined in accounting as the difference between revenue and expenses, viewed as a measurable and rational economic gain. However, farmers in Desa Kabalo interpret profit more broadly, including economic, social, and future-oriented aspects. Profit is not only for current consumption or income but also serves as a means of saving for future needs, ensuring security, and sustaining family welfare.

From the observations, the meaning of profit can be divided into four main dimensions: (1) food security for immediate family consumption, (2) monetary income to improve household well-being, (3) continuity of livelihood through agricultural activity, and (4) preparation for future uncertainties through savings of rice or money. This holistic understanding shows that profit is not merely an accounting figure but a tangible resource that supports life, independence, and community obligations.

Table 3. Thematic Summary of “Profit as Savings for the Future”

Informant	Quote	Theme	Interpretation
AC	"The benefits of farming are that you can get rice, money, have a job, the harvest can be eaten so you don't have to buy rice anymore, and the rest can be saved for old age."	Immediate benefit & savings	Profit ensures food security, provides income, and allows saving for future needs.
MN	"If the harvest is more, we store it. So if we get sick or have an emergency need, we still have a reserve."	Profit as future buffer	Surplus harvest serves as a contingency for emergencies and old age.

Source: Results of interviews with farmers in Desa Kabalo, 2025

The findings indicate that for farmers, profit is more than a numeric calculation. It provides security by fulfilling food needs, prosperity through additional income, peace of mind by creating reserves for future uncertainties, and a sense of gratitude when harvests are shared. Profit is a tangible result of labor, a symbol of independence, a means of togetherness, and a guaranty for survival. The farmers' perspective demonstrates that profit integrates economic, social, and future-oriented values, reflecting a holistic understanding of livelihood and well-being.

Profit as the Fruit of Patience

For farmers, profit is not merely an abstract number recorded in financial books but a tangible outcome of persistent hard work, patience, and resilience. Farming is a labor-intensive occupation requiring continuous effort over extended periods. From preparing the soil, sowing seeds, nurturing plants, managing pests, to carefully anticipating the harvest, every stage demands dedication and endurance. Unlike merchants or urban entrepreneurs who may observe profits daily or weekly, farmers experience profit only after months of waiting, often facing unpredictable weather, pests, and other agricultural risks. In this context, profit is understood as the fruit of patience a reward that sustains families, ensures their survival, and strengthens their sense of gratitude.

The experiences of farmers in Desa Kabalo reflect this nuanced understanding. Profit is not measured solely in monetary terms; it is inseparable from the lived experience of work, time, and emotional investment. The perspectives of several informants are summarized in Table 4 below.

Table 4. Thematic Summary of “Profit as Savings for the Future”

Informant	Quote	Theme	Interpretation
M	"If it's enough, it means the results obtained cover the costs incurred. If I say it's	Profit as surplus	Profit is only realized when the harvest exceeds all costs, labor,

	profitable, it means the results obtained exceed the costs incurred.”		and capital, marking tangible results of hard work.
SK	“Just imagine, it takes farmers 4 months just to get their money back, unlike traders who can count their profits daily, even if it's only Rp1,000. For farmers, if the harvest is only enough to eat or break even, that's already considered a loss. Profit only comes if the yield is more than the capital and can be used to buy other necessities.”	Temporal & experiential difference	Profit for farmers is experienced after a long growing season; it is not immediate and requires enduring uncertainty.
SK	“If the rice harvest is only for eating, it can't be called a profit because it can't be used to buy other things.”	Profit beyond basic needs	Profit is meaningful only when it provides a surplus that can meet additional household needs beyond basic sustenance.

Source: Results of interviews with farmers in Desa Kabalo, 2025

The data from Desa Kabalo illustrates that farmers' perception of profit encompasses economic, social, and spiritual dimensions simultaneously. Economically, profit is realized when the harvest exceeds capital and basic consumption needs, allowing farmers to secure additional income, invest in tools or seeds for the next season, and set aside reserves for emergencies or future requirements. This reflects a long-term perspective, where profit serves as a buffer against uncertainty inherent in agricultural life.

Socially, profit provides an avenue for sharing and reciprocity within the community. Farmers often distribute part of their surplus harvest to extended family, neighbors, or those in need. This not only strengthens social cohesion and mutual trust but also instills a sense of collective responsibility. By sharing the fruits of their labor, farmers contribute to sustaining communal solidarity, a critical value in rural life where social networks are essential for both emotional and material support.

Spiritually, profit is interpreted as a blessing that manifests through perseverance and patience. Farmers acknowledge that every successful harvest is contingent upon favorable conditions, divine grace, and their consistent effort. Profit thus becomes an object of gratitude, symbolizing the intertwining of human labor and spiritual acknowledgment. Even when the harvest is modest, farmers express contentment, recognizing the value of sustenance, continuity, and opportunity for future improvement.

Moreover, the temporal dimension of profit emphasizes that the path to economic gain in agriculture is neither immediate nor predictable. Unlike traders or urban entrepreneurs, farmers invest months of labor, during which time they face uncontrollable variables such as weather, pests, and market fluctuations. The delayed realization of profit enhances its perceived value and emotional significance. Achieving a surplus after months of uncertainty strengthens farmers' confidence in their skills, validates their labor, and instills a profound sense of accomplishment.

DISCUSSION

Profit as a Living Reserve

The research results show that for farmers in Desa Kabalo, profit is not only understood as financial gain or the difference between income and expenses, but as a guaranty for daily life that encompasses economic, social, and health aspects. This concept aligns with the view of (Tiswiyanti et al., 2018), who emphasize that profit is essentially the difference between revenue and all costs,

but in a social context, profit has a broader dimension, especially when linked to family well-being and survival.

M's statement, which says that profit is not just money but also the harvest that can be consumed and shared with family, shows that farmers view profit as a form of food independence as well as a strengthening of social bonds. AC added that health is an important dimension of profit: "What's more important is health; if you're healthy, even if you have a lot of money, it's useless." This underscores that for farmers, economic profit alone is not enough; the physical ability to work and continue agricultural operations is an integral part of the concept of profit.

Additionally, (Himawati, 2024) stated that business success is indicated by better conditions compared to before. In the context of farmers, this condition is reflected in the fulfillment of food needs, health for work, and the ability to share harvest yields, demonstrating the interconnectedness of economic and social success. This phenomenon broadens the understanding that profit for farmers is a real blessing, encompassing food security, harmonious social relationships, and health, enabling business sustainability. Thus, profit as a living reserve not only becomes an indicator of financial success, but also an instrument for risk mitigation and strengthening social networks, ensuring that farming families remain safe and their needs are met under any circumstances.

Profit as Savings for the Future

Beside serving as a living reserve, profit for farmers also has a future dimension, in the form of savings that can be used to anticipate uncertainty and urgent needs. The AC statement emphasizes that a portion of the harvest is stored for old age, while the MN statement asserts that profit for farmers is not only for current consumption, but also serves as a risk mitigation strategy and for livelihood resilience.

(Hasiara & Diah, 2018) emphasize that farmers tend not to understand the concept of modern profit accounting, but use a simple concept: revenue minus costs. Findings in Desa Kabalo show that farmers have a broader interpretation: profit includes business sustainability, family well-being, social responsibility, and gratitude. In other words, profit is not just a number in a book, but something that is tangibly manifested in daily life, such as psychological well-being, food availability, and preparedness for emergencies. In this context, profit as future savings has both economic and social value. Economically, this reserve provides protection against price uncertainty, crop failure, or urgent needs. Socially, harvest reserves or sales proceeds can be used to help family or neighbors, which strengthens solidarity and the value of mutual cooperation. This phenomenon confirms that for farmers, profit is a multidimensional instrument that protects families from risk and builds harmonious social relationships.

Profit as the Fruit of Patience

Profit for farmers is also interpreted as the fruit of patience, hard work, and perseverance. Agricultural activity is a long and uncertain process: from tilling the soil, planting seeds, and tending to the crops, to harvesting. Mrs. M's statement that profit for farmers is not just enough to survive, but must generate a real surplus that can improve family welfare. SK added that this process is different from that of merchants, who can calculate their profits daily. This shows that profit for farmers is not just a financial figure, but a symbol of perseverance, patience, and long-term success.

Juanda et al. (2019) found that farmers use harvest profits for basic needs, education, debt repayment, and emergency savings, while (Wulandari, 2021) added a spiritual dimension: profit as a blessing worthy of gratitude. This finding is consistent with the findings in Desa Kabalo, which show that profit encompasses economic, social, and spiritual aspects, including the ability to share with neighbors, strengthen solidarity, and foster gratitude for successful harvests. Profit, as the fruit of patience, also has emotional and psychological value. Farmers feel satisfaction, recognition for their hard work, and a sense of security because the harvest is more than sufficient. Profit becomes a symbol of success and fulfilling responsibilities toward family, and provides motivation to continue farming despite facing natural and social challenges. Thus, profit is a comprehensive life experience, integrating hard work, patience, solidarity, and gratitude as part of daily life.

CONCLUSION

This study confirms that profit for rice farmers in Desa Kabalo is not simply understood as the difference between income and production costs, but is interpreted more broadly, holistically, and multi-layered. Profit is seen as a symbol of prosperity, a guarantee of survival, and the fruit of patience from the long process of farming accompanied by prayer and hard work. Beyond the economic aspect, profit also contains social values such as solidarity, togetherness, and the tradition of sharing, as well as spiritual values that strengthen gratitude and inner peace. These findings indicate that the concept of profit in farmers' lives is more complex than just a financial figure. Theoretically, this research contributes to the development of behavioral and critical accounting literature by presenting a local perspective (local wisdom) that emphasizes the non-economic dimensions of profit interpretation. Thus, this research enriches accounting studies, which generally focus on financial measures, by opening up space for the integration of social, cultural, and spiritual aspects. Practically, this research provides new insights for policymakers and stakeholders in the agricultural sector that farmer welfare cannot be measured solely by income, but also by the immaterial values that support their sustainability.

The limitations of this study lie in the relatively small number of informants and the limited scope of the locations, which makes it unable to represent the diversity of farmer perspectives in other regions. Therefore, further research is recommended to involve informants with more diverse socio-economic backgrounds and expand the study locations to obtain a more comprehensive understanding. Furthermore, a combined qualitative-quantitative approach can be considered to bridge the depth of meaning with broader empirical findings. In this way, further research is expected to not only strengthen theory regarding the meaning of profit in the context of agrarian societies but also produce more applicable practical recommendations for the development of sustainable agricultural policies that favor farmers.

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