



**HUYULA CULTURAL VALUES IN RENTAL PRICE DETERMINATION AT
NISMA COLLECTION****Selvianita Mahadjani¹****Universitas Negeri Gorontalo, Gorontalo, Indonesia**
selvianita_s1akuntansi2021@mahasiswa.ung.ac.id**Tri Handayani Amaliah²****Universitas Negeri Gorontalo, Gorontalo, Indonesia**
tri.handayani.amaliah@gmail.com**Usman³****Universitas Negeri Gorontalo, Gorontalo, Indonesia**
usmandaming@ung.ac.id

Abstract

This community service activity was conducted based on a research report examining rental price determination practices at *Nisma Collection*, a traditional clothing rental business in Gorontalo City. The research findings indicate that rental pricing is not solely based on cost and profit calculations, but is also influenced by social and local cultural values, particularly the Huyula value, which emphasizes togetherness and empathy. The purpose of this community service activity is to provide assistance to MSME actors in managing flexible rental pricing while maintaining business sustainability. The methods employed include socialization activities, participatory discussions, and direct assistance related to simple financial record-keeping, cost evaluation, and rental price determination based on social values and economic rationality. The results of the activity show an improvement in business actors' understanding of balancing social values and financial aspects in determining rental prices. This activity is expected to serve as a research-based community service model for the development of MSMEs grounded in local wisdom.

Keywords: Community Service, Rental Price Determination, MSMEs, Huyula Values, Gorontalo



INTRODUCTION

Pricing is one of the most strategic decisions in business management, particularly within the fields of management accounting and cost accounting. Pricing functions to cover costs, generate profit, and reflect the efficiency of resource management within an organization. Conventional accounting theory emphasizes rational and objective pricing based on cost components such as acquisition costs, operational costs, maintenance costs, and predetermined profit margins, commonly referred to as cost-based pricing or cost-plus pricing (Hopper et al., 2020).

However, empirical evidence shows that pricing practices, especially in Micro, Small, and Medium Enterprises (MSMEs), are not always conducted rigidly according to conventional accounting principles. MSMEs often operate within close social relationships where economic decisions are influenced by non-financial factors such as trust, ethics, emotional considerations, and local cultural values. This condition indicates that accounting practices are socially constructed and embedded within specific cultural contexts rather than being purely technical and value-neutral processes (Owen, 2021).

In the context of Gorontalo, local cultural values strongly shape social and economic interactions. One of the core cultural values upheld by the community is *Huyula*, which emphasizes togetherness, mutual cooperation, empathy, and collective responsibility. *Huyula* functions as a moral guideline in daily life and is reflected in various economic practices, including negotiation processes, service delivery, and decision-making related to pricing. Previous studies conducted in Gorontalo have demonstrated that *Huyula* influences financial management and accounting practices within both public and community-based organizations (Niswatin et al., 2022).

Other studies have also shown that cultural values influence pricing behavior and perceptions of fairness in economic transactions. Business actors often consider social harmony and relational factors when determining prices, particularly in small-scale enterprises where interactions between sellers and customers are more personal (Yusuf & Niswatin, 2022). These findings suggest that pricing decisions cannot be separated from the cultural environment in which businesses operate.

Traditional clothing rental businesses present a unique context for examining pricing practices. Unlike product-oriented businesses, rental services must consider not only acquisition and maintenance costs but also usage intensity, risk of damage, and social expectations of fairness. In Gorontalo, traditional clothing rental businesses play a dual role as economic entities and



cultural intermediaries that support the preservation of local traditions. As a result, rental price determination is often influenced by cultural considerations alongside financial calculations.

Nisma Collection, a traditional clothing rental business located in Gorontalo City, represents a relevant case for exploring this phenomenon. Based on field observations and research findings, rental price determination at Nisma Collection is not solely based on cost calculation and profit orientation. Instead, the business owner considers customers' social backgrounds, economic conditions, and purposes of use when determining rental prices. This flexible pricing practice reflects empathy, solidarity, and social responsibility, which align with the core values of Huyula.

Despite the growing literature on culture and accounting, a research gap remains regarding how Huyula cultural values are internalized in rental price determination practices within MSMEs, particularly in service-based micro enterprises. Existing studies have not sufficiently explored how local cultural values are translated into concrete pricing mechanisms and daily accounting practices. Therefore, this study aims to analyze how Huyula cultural values are internalized in rental price determination at Nisma Collection. By adopting a qualitative interpretive approach, this research is expected to contribute to socio-cultural accounting literature and provide insights into the interaction between cultural values and management accounting practices in MSMEs.

LITERATURE REVIEW

Pricing is a fundamental concept in management accounting as it directly relates to cost recovery, profit generation, and business sustainability. Traditional management accounting views pricing as a rational process based on cost identification, cost allocation, and the determination of an appropriate profit margin. Cost-based pricing is commonly applied in small businesses due to its simplicity and practicality, allowing business owners to determine prices by adding a margin to total costs incurred (Hopper et al., 2020).

However, contemporary accounting literature emphasizes that pricing practices are not purely technical decisions. In practice, pricing is often shaped by managerial judgment, contextual conditions, and social considerations. Accounting practices, including pricing, are socially embedded and influenced by the environment in which business activities take place. This perspective highlights that accounting cannot be separated from social values and cultural norms that guide economic behavior (Owen, 2021).



Cultural values play an important role in shaping accounting and pricing practices, particularly in Micro, Small, and Medium Enterprises (MSMEs). In small-scale businesses, economic decisions are closely intertwined with social relationships between business owners and customers. Previous studies indicate that business actors frequently adjust prices based on relational factors, perceptions of fairness, and social harmony rather than relying solely on profit maximization (Yusuf & Niswatin, 2022).

In the Gorontalo context, local cultural values strongly influence social and economic interactions. One of the dominant cultural values is *Huyula*, which emphasizes togetherness, mutual cooperation, empathy, and collective responsibility. *Huyula* serves as a moral framework guiding individual and collective behavior, including economic decision-making. Research has shown that *Huyula* influences financial management and accountability practices in community-based and organizational settings, indicating that economic activities are embedded within cultural values (Niswatin et al., 2022).

Pricing practices in service-based businesses, particularly rental enterprises, present unique characteristics. Unlike product-based businesses, rental services must consider asset durability, maintenance costs, frequency of use, and potential risks of damage. In addition, when the rented assets carry cultural significance, pricing decisions are often influenced by moral and social considerations. Traditional clothing rental businesses, therefore, operate not only as economic entities but also as cultural actors that support the preservation of local traditions.

Previous studies have rarely examined how local cultural values are internalized in rental price determination at the micro-business level. Most existing research focuses on public sector accounting, general MSME financial management, or broad discussions of cultural influence on accounting practices. Limited attention has been given to service-based MSMEs that apply flexible pricing mechanisms influenced by local wisdom. This gap indicates the need for research that explores how cultural values such as *Huyula* are translated into daily pricing practices within traditional rental businesses.

RESEARCH METHOD

This study uses a qualitative research approach with an interpretive perspective to examine the internalization of *Huyula* cultural values in rental price determination. The research was conducted at Nisma Collection, a traditional clothing rental business located in Gorontalo City.



Primary data were obtained through in-depth interviews with the business owner, supported by direct observation of pricing practices and interactions with customers. Secondary data were collected from business documents and relevant literature. Data were analyzed using qualitative thematic analysis through data reduction, data presentation, and conclusion drawing.

To ensure data credibility, triangulation was applied by comparing interview findings with observational data and supporting documents. This approach enables an in-depth understanding of pricing practices influenced by cultural values in a micro-enterprise context.

RESULTS AND DISCUSSION

Rental Price Determination Practices at Nisma Collection

The findings indicate that rental price determination at Nisma Collection is not based on fixed or standardized pricing rules. The business owner does not apply uniform rental prices for all customers. Instead, prices are determined flexibly by considering several situational factors, such as the type of traditional clothing rented, the duration of use, and the purpose of the rental. This shows that pricing practices at Nisma Collection are adaptive and context-dependent. From a management accounting perspective, the business owner still considers basic cost components in determining rental prices. These include clothing acquisition costs, maintenance and cleaning expenses, and potential risks of damage. However, these cost considerations are not calculated formally through written records or structured cost formulas. Instead, they serve as informal benchmarks in the pricing decision-making process. This reflects the characteristics of management accounting practices commonly found in micro-enterprises, where accounting is applied in a practical and simplified manner.

Internalization of Huyula Cultural Values in Pricing Decisions

Beyond economic considerations, the results reveal that rental price determination at Nisma Collection is strongly influenced by Huyula cultural values. The value of Huyula, which emphasizes togetherness, empathy, and mutual cooperation, is reflected in how the business owner evaluates customers' conditions before setting rental prices. Customers who are perceived to have limited economic capacity or who rent clothing for community and cultural events are often charged lower prices.



This pricing practice demonstrates that economic decisions at Nisma Collection are not solely oriented toward profit maximization. Instead, pricing flexibility is understood as an expression of social responsibility and moral obligation toward the community. In this context, rental price determination becomes a social practice shaped by cultural values rather than a purely technical accounting process.

Pricing Flexibility and Social Relationships

The study also finds that pricing flexibility functions as a mechanism for maintaining long-term social relationships between the business owner and customers. Regular customers and community members who have established trust with the owner tend to receive more flexible pricing. This practice strengthens social bonds and encourages customer loyalty. Such findings support the view that pricing in MSMEs is embedded within social relations. Flexible pricing serves not only as an economic strategy but also as a relational strategy to sustain harmonious interactions between business actors and customers. In culturally cohesive communities like Gorontalo, maintaining social harmony is considered as important as achieving financial gain.

Balancing Cultural Values and Business Sustainability

Although pricing decisions at Nisma Collection are influenced by social and cultural considerations, the business owner remains aware of the need to maintain business sustainability. Pricing flexibility is applied selectively and contextually, ensuring that operational costs can still be covered. The owner avoids excessive price reductions that could threaten the continuity of the business.

This finding illustrates that Huyula cultural values do not contradict economic rationality. Instead, cultural values complement management accounting practices by guiding ethical judgment in pricing decisions. The integration of social values and economic considerations allows the business to remain financially viable while fulfilling its social role within the community.

Discussion in the Context of Management Accounting and Culture

Overall, the results demonstrate that rental price determination at Nisma Collection represents a hybrid practice that combines informal management accounting considerations with local cultural values. Pricing decisions are shaped by both cost awareness and moral considerations rooted in Huyula. This



supports the argument that accounting practices in MSMEs cannot be fully understood through technical calculations alone but must be analyzed within their social and cultural context.

The internalization of Huyula values in pricing practices provides empirical evidence that local wisdom plays an important role in shaping management accounting practices at the micro-business level. This study contributes to socio-cultural accounting literature by highlighting how cultural values are translated into everyday pricing decisions in a traditional clothing rental business.

CONCLUSION

This study concludes that rental price determination at Nisma Collection is not solely based on formal cost calculations and profit considerations. Instead, pricing practices are shaped by a combination of economic reasoning and local cultural values, particularly the Huyula value that emphasizes togetherness, empathy, and social responsibility. Cost considerations such as acquisition, maintenance, and risk of damage function as informal benchmarks rather than rigid pricing formulas.

The findings also show that the internalization of Huyula cultural values leads to flexible pricing practices that prioritize fairness and social harmony. Rental prices are adjusted based on customers' social and economic conditions, as well as the purposes of use, especially for community and cultural events. This flexibility does not indicate the absence of economic rationality but reflects a contextual application of management accounting practices adapted to the characteristics of micro-enterprises.

Overall, this study demonstrates that management accounting practices in MSMEs are socially embedded and cannot be fully understood through technical perspectives alone. The case of Nisma Collection highlights how local cultural values can coexist with economic considerations to support both business sustainability and social cohesion. These findings contribute to socio-cultural accounting literature and suggest that local wisdom plays an important role in shaping accounting practices within micro and small enterprises.

REFERENCES

- Abas, H., & Badu, R. S. (2022). Analisis Biaya Dan Pendapatan Usaha Tani Pada Petani Padi Di Desa Kemiri Kecamatan Paguat Kabupaten Pohuwato. 1(2),



27–40.

- Amaliah, T. H. (2016). Nilai-Nilai Budaya. 6, 189–206.
- Amaliah, T. H. (2020). Refleksi Nilai Di Balik Penetapan Harga. 11(6), 402–419.
- Amaliah, T. H. (2024). Kewirausahaan Sosial Berbasis Budaya Lokal Dalam Membentuk Perilaku Ekonomi Masyarakat Gorontalo. *Jurnal Mopolayio: Jurnal Ilmu Akuntansi Dan Ekonomi*, 3(1), 15–26. <https://Mopolayio.Fe.Ung.Ac.Id/Index.Php/Mopolayio/Article/View/30>
- Amaliah, T. H., Lukman, P., Noholo, S., Niswatin, N., Yusuf, N., & Damity, F. (2024). Does The Actualization Of Cultural Insights In The Accounting Curriculum Contribute To Students' Perceptions Of Ethics? *Atestasi: Jurnal Ilmiah Akuntansi*, 7(2), 673–684. <https://Jurnal.Feb-Umi.Id/Index.Php/Atestasi/Article/View/597>
- Anggreni, M. A., Fachrurrazi, A., Pgri, U., & Buana, A. (2025). Revitalisasi Kearifan Lokal Untuk Membangun Identitas Budaya Pada Anak Usia Dini. 1, 172–187.
- Anwar, M. S., Amaliah, T. H., & Muzdalifah. (2024). Analisis Strategi Penetapan Harga Jual Berbasis Nilai Budaya Lokal Kopiah Karanji (Studi Kasus Di Provinsi Gorontalo). *Jurnal Mahasiswa Akuntansi*, 3(2), 160–172. <https://Jamak.Fe.Ung.Ac.Id/Index.Php/Jamak/Article/View/259%0ahttps://Jamak.Fe.Ung.Ac.Id/Index.Php/Jamak/Article/Download/259/134>
- Badu, R. S. (2023). Analisis Penyelesaian Pembiayaan Bermasalah Di Bank Muamalat Kantor Cabang Gorontalo
- Badu, R. S., Damyanti, G., & Bokuu, Z. (2024). *Economic Reviews Journal*. 3, 2066–2075. <https://Doi.Org/10.56709/Mrj.V3i3.309>
- Dinanti, M. P., Safa, C., & Herawaty, T. (2023). Usulan Strategi Penetapan Value-Based Pricing Pada Umkm Studi Pada Umkm Amoir. 9(1).
- Ihdayatul, M., Syukur, M., & Suhaeb, Firdaus W. (2025). Analisis Sosiologis Terhadap Pengaruh Nilai Budaya Dalam Kewirausahaan : Studi Literatur. 4(3), 79–88.
- Moleong, L. J. (2022). *Metodologi Penelitian Kualitatif (Edisi Revisi)*. Pt Remaja Rosdakarya.
- Mustapa, F. D., Mokoginta, M., Gobel, Y. A., & Djibran, M. M. (2025). Eksistensi Nilai-Nilai “ H Uyula ” P Ada Produksi Padi Di Desa Huidu Kabupaten Gorontalo. 17(September), 68–84.
- Nasution, S. (2023). *Metode Penelitian Naturalistik Kualitatif*. Bumi Aksara.
- Niswatin, N., Amaliah, T. H., & Usman, M. (2022). Pengaruh Nilai Sosial Dan Kontrol Internal Terhadap Pengelolaan Dana Desa Di Gorontalo. *Jurnal Balance: Economic, Business, Management And Accounting Journal*, 19(2),



- 45–56. <https://jurnal.unmer.ac.id/index.php/jb/article/view/7805>
- Noholo, S., Tuli, H., & Wuryandini, A. R. (2017). Perilaku Pengusaha Mikro Betawi Perantauan Terhadap. 2016, 427–443.
- Nursansiwati, Dwi Arini, Kartini, E., Pratama, Baiq Desthania, & Armiani. (2025). Jurnal Pengabdian Masyarakat (Pengamas) Branding Of Msme Products Based On Local Wisdom : Digital Strategy To Highlight The Cultural Stories Of West Lombok Branding Produk Umkm Berbasis Kearifan Lokal : Strategi Digital. 2(1), 550–559.
- Putri, H., Ahmad, Y., & Bokiu, Z. (2024). Pengaruh Pendapatan Dan Pengetahuan Keuangan Terhadap Pengelolaan Keuangan Rumah Tangga (Studi Kasus Pada Pelaku Umkm Di Foodcourt Halal Syabilurrasyad Universitas Negeri Gorontalo). 3(3), 207–217.
- Qori, R. D., Amelia, P., Ulfah, M., Purnamasari, P., & Bangsa, U. P. (2025). Strategi Penetapan Harga Produk Umkm Py Collection Dalam Perspektif Ekonomi Manajerial. 9(6), 375–379.
- Ruyani, F., & Badu, R. S. (2024). Analisis Keputusan Gen-Z Dalam Penggunaan Pembayaran E-Money Terhadap Perspektif Akuntansi Keperilakuan. 3(2), 134–142.
- Sabidullah, N., Yunus, R., & Wantu, S. M. (2025). Penguatan Nilai Kearifan Lokal (Huyula) Dalam Pengembangan Kemampuan Berpikir Kritis Pada Pembelajaran Pendidikan Pancasila Dan Kewarganegaraan. 6(2), 1562–1578.
- Siahaan, Y. E., Oktaviana, E. T., Jl, A., Juanda, I. H., Jaya, B., Tim, K. B., Bks, K., & Barat, J. (2025). Strategi Pricing Dan Pengendalian Biaya Pada Umkm Di Fase Kedewasaan Untuk Mempertahankan Profitabilitas Struktur Biaya Menjadi Kunci Keberhasilan Dalam Mempertahankan Posisi Kompetitif Dan. 5.
- Simbolik, S. I. (2024). Jambura Accounting Review Makna Penentuan Harga Jual Ikan Tuna Di Kawasan Teluk Tomini : 5(1), 27–39.
- Sugiyono. (2022). Metode Penelitian Kuantitatif, Kualitatif, Dan R&D (2nd Ed.). Alfabeta.
- Thalib, M. A. (2022). Reflection Of Huyula Tiayo's Value In Wage Accounting Practices. 16(02), 205–225.
- Thalib, M. A., Mohamad, A. F. N., & Ibahim, K. (2023). Potret Nilai-Nilai Kearifan Lokal Di Balik Praktik Akuntansi Oleh Pedagang Takjil. Ristansi: Riset Akuntansi. [Http://jurnal.stie.asia.ac.id/index.php/ristansi/article/view/2072](http://jurnal.stie.asia.ac.id/index.php/ristansi/article/view/2072)



- Thalib, M. A., Tiara, N., Rizkah, M., & Syamsudin, S. L. (2022). “ Diila O’ Onto Bo Wolu -Woluwo ” (Potret Distribusi Keuntungan Oleh Pedagang Di Warung Makan Gorontalo). 3, 41–62. <https://doi.org/10.32815/Ristansi.V3i1.1041>
- Toloh, G. V., Morasa, J., Tirayoh, V., Akuntansi, J., Ekonomi, F., Ratulangi, U. S., Kampus, J., & Bahu, U. (2022). Analisis Penentuan Harga Sewa Studio Dengan Menggunakan Metode Activity Based Costing Pada Studio Kitta Manado. 5(2), 1167–1172.
- Ulfah, M., Solihin, V. A., Ridwan, M. F., & A, M. I. M. (2025). Analisis Strategi Pemasaran Value Based Pricing Dalam Penetapan Harga Jual Bibit Buah Menulis : Jurnal Penelitian Nusantara. 1, 631–637.
- Usman. (2024). Optimization Of The Role Of Internal Auditors In Fraud Prevention: Local Culture As A Moderating Variable. 12(2), 797–813. <https://doi.org/10.33019/Society.V12i2.693>
- Voerman, C. D. F., Sondakh, J. J., & Kalalo, M. Y. B. (2023). Penentuan Harga Jual Produk Dengan Menggunakan Metode Cost Plus Pricing Dan Mark Up Pricing Pada Cv . Tumou Pratama. 6(2), 1347–1352.
- Widiawati, A. (2024). Studi Kearifan Lokal Suku Mandar Dalam Peningkatan Kinerja Usaha Mikro Kecil Dan Menengah (Umkm). 10(1), 106–121.
- Zuana, M. M. M., Toha, M., & Isbahi, M. B. (2024). Exploration of Community Empowerment in a Village as the Entrance to a Lake in East Java. *Malacca: Journal of Management and Business Development* , 1(1), 47–55. <https://doi.org/10.69965/malacca.v1i1.52>