

PHENOMENOLOGY STUDY: THE MEANING OF PROFITS IN THE CIANGSANA FREE DINING HOUSE

Sinta Sri Wahyuni ¹, Rimi Gusliana Mais ², Nursanita Nasution ³

Master of Accounting

Indonesian College of Economics ,

Jakarta , Indonesia

sintasw1494@gmail.com ; rimi_gusliana@stei.ac.id ; nursanita@stei.ac.id

Abstract - This study aims to understand the views of the owner of Eating Free Ciangsana of understanding of profit. This research is a qualitative research with a phenomenological method. The phenomenological method is considered appropriate to be used in this study because this research is unique and is a person's life experience. Data collection methods in this study using interviews, observation and literature study.

The results of this study indicate that the owner of the Ciangsana Free Restaurant defines profit with 3K, namely Serenity, Happiness, and Blessing. The owner of the Ciangsana Free Restaurant means a safe, peaceful life and no fuss. Meanwhile, the profit of happiness is interpreted by the owner of the Ciangsana Free Restaurant as a feeling of happiness because they can share with others. Profits are interpreted as a blessing by the owner of the Ciangsana Free Restaurant as a form of sustained blessings that continue to flow endlessly, as a life-sufficiency given by Allah SWT. The blessing of life that is felt is in the form of family health, as well as the benefit of life for others, which is an inspiration for goodness for many people.

Keywords : Phenomenology, Meaning of Profit

I . PRELIMINARY

Accounting basically reflects the notion of capitalism which states that the orientation in trading or doing business is the achievement of welfare. Capitalism is secular, materialistic, rational, liberalistic, individualistic, hedonism and nihilism. Capitalism with its ability to collect and count assets is getting stronger because it is able to penetrate and buy other sectors with the strength of its assets (Harahap, 2011). Achievement of welfare means achieving maximum profit, so that everything is always oriented towards the level of profit which is material in nature. Capitalism in accounting itself can lead to extreme social inequality and individual and group greed.

The business goal of maximizing profit to its extreme negativity can have a considerable impact. When material profit becomes the main goal in doing business, of course every effort will maximize every effort to get a large profit even though efforts that can harm others. Many businessmen ignore ethics in doing business so that it can harm the buyer. This can certainly be observed as a visible phenomenon in the field, such as some cases of the use of formaldehyde, borax and other hazardous chemicals in food by certain food entrepreneurs. The use of hazardous chemicals in food will certainly have a bad impact on health. However, this did not dampen the efforts of businessmen who put profit too much.

One of the facts in the field revealed by Arumsari et.al (2017) in their research revealed that in the Jakarta Special Capital Region (DKI), samples containing formalin were found to be Chinese tofu, silk tofu, white tofu, and fried tofu (skin tofu) as well as wet noodle. Informants of tofu and white tofu producers stated that there was a loss without the use of formaldehyde, they also said that tofu product returns often and complaints from customers if they knew that they had damage in distribution (acid fast, slimy, rotten). Apart from the research of Arumsari et al., Of course there are many more studies that show the use of hazardous chemical substances by certain food

entrepreneurs. Of the various motives that underlie these unscrupulous entrepreneurs, one of them is to get maximum profit.

Meanwhile, from an Islamic perspective, the business being run is not only oriented towards material profits. Because basically business activities are not only carried out between humans but also between humans and God. It is in this context that the Qur'an offers benefits with a business that never recognizes losses which the Qur'an terms "tjajaran lan tabura" (a business that will never lose). The point of never losing is here, that is even though experience material losses, but basically Muslim businessmen still have the advantage of being rewarded for their commitment to running a business in accordance with sharia.

In the economic and business fields, profit is certainly still an interesting topic to discuss. In interpreting profit, various definitions of profit have emerged from various parties. Research on the interpretation of the meaning of earnings has also been carried out with various research objects. Rimadani et.al (2018) illustrates that rural transportation drivers in the Kamal-Madura sub-district interpret profit as a form of material used to support their families as well as the cost of rural transportation itself and profit is interpreted as a non-material form, namely the benefit of inner satisfaction by being happy to help people. people who need transportation and spiritual benefits by applying "flexible" rates and never feel a loss helping each passenger, he will get more sustenance than what he gives to others.

Gustianingsih (2019) describes the sufficient profit taken by tofu industrial business owners at the expense of the most likely profit that will be obtained from released business operations, the opportunity to get more income and profits for the sake of comfort or inner peace by witnessing that all traders buy and sell goods the product also feels the profit and it is not difficult to sell the goods because the price does not follow the anomaly that should be.

Departing from several studies on the meaning of profit, where there are various meanings of profit from various research objects, the researcher tries to examine the meaning of profit at the free restaurant Ciangsana-Bogor. This restaurant does not make material profit the main goal. This restaurant does not set the tariff for all existing menus. Every day this restaurant provides free food for its visitors without any conditions. The Ciangsana Free Restaurant was founded in 2016. Initially the founder of the Free Restaurant only provided free food on Fridays. But slowly this Free Restaurant is growing and can provide food and beverage menus every day.

The idea of the Ciangsana Free Restaurant is interesting, of course, because with the free system it is of course a question of how the entrepreneur can still run free restaurant activities even though he does not get material profit, while the costs to meet the restaurant's needs are still being spent. Every business certainly tries to generate the maximum possible profit. But not with this Free Restaurant. This is the focal point of difference with other restaurant businesses .

The idea of the Ciangsana Free Restaurant is interesting, of course, because with the free system it is of course a question of how the entrepreneur can still run free restaurant activities even though he does not get material profit, while the costs to meet the restaurant's needs are still being spent. Every business certainly tries to generate the maximum possible profit. But not with this Free Restaurant. This is the focal point of difference with other restaurant businesses .

II. THEORETICAL BASIS

1. Definition of Profit

Every company tries to get maximum profit. The profit earned by the company will affect the survival of the company, this is because the company's operations that take place continuously also come from profits for each period (Gustiningsih, 2019). So far, profit has become an interesting discussion, especially in the fields of economy and business. Many researchers provide various definitions in interpreting profit (Farhan, 2016).

Farhan (2016) states that in general it can be understood that profit is the difference between operating income and expenses. This understanding is very full of the understanding that will be found from understanding the science of accounting, the notion of profit which is dominated by the understanding of profit as a ratio and accounting statistics that produce residual value available to capital owners is a definition obtained from an understanding of the traditional accounting equation.

2. Understanding Profits in an Islamic Perspective

Farhan (2016) states that based on the grammatical interpretation obtained from Ibn Khaldun's Muqaddimah book, it can be concluded that profit (profit) is an additional value that arises due to the efforts made by humans themselves. Harahap said that conventional accounting creates misalignment or impoverishes society because it only cares for the owners of capital. Whereas in Islam, sharia is aimed at the welfare of the ummah in general. "From there we want to illustrate that profit is not the only goal of a company but welfare". There are things more important than return on investment but also return on social entrepreneurship or company functions for society (Riyansyah, 2017). The concept of profit in Islam, theoretically and in reality, is not only based on logic alone, but is also based on moral and ethical values and is still guided by the instructions of Allah (Fachrudin, 2016).

3. Phenomenology

The word phenomenology comes from the Greek "phainomenon", which is something visible, visible because it is luminous, which in Indonesian is called "phenomenology"; English (phenomenon; plural phenomena) and logos (reason) (Farid, 2018). Edmund Husserl (1859-1938) was a pioneer of phenomenological philosophy, even Edmund Husserl is called the Father of Phenomenology. Farid (2018) explains that there are several basic characteristics of qualitative research that are relevant to the phenomenological method, which are as follows:

1. Explore values in human experience and life
2. The focus of research is on the whole, not on the parts that make up the whole
3. The purpose of research is to find the meaning and nature of experience, not just looking for explanations and looking for measures of reality.
4. Obtain a picture of life from a first-person perspective through in-depth interviews, both formal and informal
5. The data obtained is the basis for scientific knowledge to understand human behavior
6. Questions are asked to reflect the researcher's interests, involvement and personal commitment.
7. Seeing experience and behavior as an inseparable unit, be it the unity between the subject and the object, or between parts of the whole (Koeswara, 2009: 36-37).

Phenomenology is intended to reveal the meaning built by actors towards a phenomenon seen from daily actions carried out with full awareness. Two big questions that are important to ask are why an action was taken and what it was for. Each method certainly has advantages and disadvantages of each. Phenomenology has advantages, namely (Mughni, 2016): (1) Phenomenology as a scientific method can describe phenomena as they are by not manipulating data, various kinds of theories and views; (2) can describe the phenomenon as it is by not manipulating the data. Various kinds of theories and views that were obtained previously in everyday life, whether from custom, religion, or science must be discarded first, this is intended so that the results in revealing knowledge or truth are truly objective.

While the drawback of the phenomenological method according to Mughni (2016) is that phenomenology provides a role for the subject to be involved in the object being observed, so that the

distance between the subject and the object being observed is blurry or unclear. Thus, the resulting knowledge or truth tends to be subjective, which only applies to certain cases, certain situations and conditions, and within a certain time. In other words, the resulting knowledge or truth cannot be generalized.

III. RESEARCH METHODS

This research is a qualitative research. Qualitative research methods are research methods used to examine the conditions of natural objects, (as opposed to experiments) where the researcher is the key instrument, the data collection technique is done by triangulation (combined), data analysis is inductive, and the results of qualitative research emphasize more the meaning of generalization (Sugiyono, 2014). In connection with the objectives to be achieved, namely to understand the meaning of profit at the Ciangsana Free Restaurant, this study uses an interpretive paradigm with the phenomenological method. The interpretive paradigm focuses attention in the search for meaning for the experiences of individuals or communities in their daily lives (Amaliah and Sugianto, 2018).

The phenomenological method is considered appropriate to be used in this study because this research is unique and is a person's life experience. The uniqueness of this research is that the object of research is different from the usual, namely the Free Restaurant. Meanwhile, the life experience that will be explored more deeply is the life experience of the owner of the Ciangsana Free Restaurant himself. In this study, researchers divided into several criteria, namely the main informant and supporting informants. Research informant data is described in the table as follows:

Table 3.1
Informant Data

No.	Informant Name	Information	Status
1	Aditya Prayoga	Owner of Ciangsana Free Restaurant	Main Informant
2	Merryanti	Ciangsana Free Restaurant Cook	Supporting Informants
3	Deni	Visitors	Supporting Informants
4	Gito	Visitors	Supporting Informants
5	Yanti	Volunteer Cooking	Supporting Informants

Source: Researcher, 2020

The data of this research are derived from primary data obtained by in-depth interviews with informants who are considered competent in their fields. The data used are subject data from interviews with informants and documentary data. Meanwhile, secondary data in the form of supporting data to be obtained from various written sources that can be used in this research will be used as much as possible to encourage the success of this research.

Farid (2018: 48) explains that one of the stages of data analysis in phenomenology is the Moustakas (1994) method which can be seen in Figure 3.1 as follows

Farid (2018: 50) explains that basically there is no single technique that the authors of the phenomenological method agree on. But in principle, the various existing techniques show the same objectives, that data validation aims to achieve data that is maintained its validity and reliability so that the research results can be used to explain the phenomenon. The validation technique can be described as follows:

IV. RESEARCH RESULT

In this chapter, the researcher will describe and explain the data and research results on the problems formulated in chapter I, namely the Meaning of Profits at the Ciangsana Free Restaurant. The results of this study were obtained by observation techniques first, then the researchers conducted in-depth interviews with informants as a form of data search and direct documentation while in the field which then the researchers analyzed.

The focus of this analysis itself is on the owner of the Ciangsana Free Restaurant. In order for researchers to be more objective and accurate in conducting this research, researchers are looking for additional information by conducting in-depth interviews with supporting informants, namely the cooks at the Ciangsana Free Restaurant, cooking volunteers and visitors who come to clarify and strengthen the data obtained in the field about Rumah Ciangsana Free Meal. The interview schedule is as follows:

Table 4.1
Informant Interview Schedule

No.	Date and time	Informant Name	Information
1	Tuesday, June 16, 2020	Aditya Prayoga	Owner of Ciangsana Free Restaurant
2	Tuesday, June 16, 2020	Merryanti	Ciangsana Free Restaurant Cook
3	Wednesday, July 15, 2020	Deni	Visitors
4	Wednesday, July 15, 2020	Gito	Visitors
5	Monday, July 27, 2020	Yanti	Volunteer Cooking

Source: Researcher Data, 2020

In the phenomenological study to analyze the data obtained, several stages of analysis were carried out from the informant information obtained through the following steps:

1. Researchers compile a list of questions related to the focus of the research that will be asked of the informants.
2. After determining the research informants, then the process of in-depth interviews with the main research informants (the owner of the Ciangsana Free Restaurant) and the supporting informants (cooks, visitors and cooking volunteers).
- 2.1 In the interview process, the researcher informs the identity of the researcher and shows the recording tool for the interview.
- 2.2 The questions posed are not structured because they do not have the character of testing but rather create a more fluid condition in the interaction between the researcher and the informant.
3. Not only conducting interviews, but documenting things that were seen and observed from the activities that took place at the Ciangsana Free Restaurant in order to increase the validity of the data.
4. The data obtained is then selected according to the category which is then analyzed so as to reach a conclusion. Activities in data analysis are as follows:
 - a. Data reduction means that data obtained in the field is recorded carefully and in detail through Microsoft Excel to make it easier to filter data. Data reduction is done by summarizing, selecting the main thing, focusing on important things, looking for themes and patterns, removing unnecessary or eliminating data with a bracketing process to provide a clearer picture. In reducing data, it is focused on research findings. Therefore, data that is not in accordance with the theory but which underlies the focus of the research becomes important to pay attention to in reducing data.
 - b. Give themes of the remaining data from the data elimination process.
 - c. Data identification, namely sorting data for validation
 - d. Construct textual descriptions of each informant; namely re-reading without detracting from the essence of what has been stated by the subject.
 - e. Making structural descriptions, namely combining textual descriptions with data obtained from intuiting phenomena through transdental reduction. So the researcher came to transdental awareness, where the data from the phenomenon were clear and they matched the research problem.
 - f. Creating data synthesis and answering all research problems, namely reconstructing the meanings and essences of the phenomenon that represent all research problems.

From this process, descriptions of the results of the research that have been carried out can be explained. In order for the description of the results of this study to be more systematic and focused, the researchers divided the sub-sections as follows:

1. Informant Identity Analysis
2. Analysis of Research Results
3. Discussion of Research Results

Meanwhile, the data validation process was carried out by asking for the opinion of the main informant and from the supervisor to gain stability that the meanings that the researcher had constructed were appropriate.

4.1 INFORMANT PROFILE

KEY INFORMATION

Aditya Prayoga was born in Palembang, July 7, 1992. Aditya Prayoga is familiarly called Pak Adit. He migrated from Palembang to Jakarta in 2006 with the same living conditions as in Palembang. His last education was elementary school. In the beginning, Pak Adit slept on the streets until he finally arrived at the Istiqlal Mosque in Jakarta. At the Istiqlal Mosque, he studied religion and met many good people. One time Mr. Adit was hungry for 3 days, then he was given food by one of the marbobs of the Istiqlal mosque until he was finally able to return to activities. Then he helped guard parking at the Istiqlal Mosque until finally he decided to go with his friend to Ciangsana.

Pak Adit is the first of five children. He has two younger sisters and two younger brothers. Currently, her three younger siblings are married and one younger brother is still in school. Now he has 2 children, one boy and one girl. Pak Adit is currently in the Murrotal radio business, Perfume and Soap (Indo Sabun). He does not come to the Free Restaurant every day because he has to carry out other activities. Part of the income is used for running the Free Restaurant. Apart from managing the Free Restaurant, Pak Adit is now in the process of building the Palace for the Orphans located in Cikeas-Bogor.

SUPPORTING INFORMATION

1. MERRYANTI

Merryanti, who is familiarly called by the nickname of Merry's mother, is the mother of the owner of the free restaurant. Mother Merry is 48 years old. He is a cook at the Ciangsana Free Restaurant. Every morning, Mother Mery goes to the market to shop for cooking needs at the Free Restaurant. Visitors to the Free Restaurant are familiar with this mother's figure. Usually, Mother Merry is assisted by one of the volunteers to cook, namely Yanti Tea. Mother Merry felt greatly helped by the presence of Yanti Tea.

2. YANTI

Yanti, or commonly known as Teh Yanti, is a volunteer who usually helps Mother Merry cook at the Ciangsana Free Restaurant. Teh Yanti is a mother with one child, currently Teh Yanti is 33 years old. Teh Yanti has been aware of the Ciangsana Free Restaurant since the beginning, the Ciangsana Free Restaurant stands in front of the Orange shophouse. However, Teh Yanti only joined as a volunteer during Ramadan when the Free Restaurant opened again after being closed due to the Covid-19 virus pandemic. Teh Yanti initially offered to Mother Merry if Mother Merry needed help to prepare Ramadhan rice boxes, then Yanti Tea was ready to help. Finally, Teh Yanti helped Mother Merry until now .

3. Mr. Gito

Pak Gito is a 30 year old man who lives in the Cileungsi area. He works as an online motorcycle taxi driver. Pak Gito is a regular visitor to the free restaurant. Mr. Gito is a widower with one child. He found out about the Free Restaurant from his fellow online motorcycle taxi drivers. Mr. Gito usually arrives at the Free Restaurant before lunch time so he can rest briefly before eating the food menu available at the Free Restaurant. Pak Gito feels very helped by the presence of the Free Restaurant because at least it can reduce the cost of living for his lunch so far.

4. Mr. Deni

Pak Deni is a 43 year old male. He is familiarly called babeh by his fellow online motorcycle taxi drivers. Mr. Deni often receives motorcycle taxi orders online when he is at a free restaurant, which causes him to stop by at the free restaurant for a long time. Pak Deni is the same as Mr. Gito, who knows the Free Restaurant from his fellow online motorcycle taxi drivers. Pak Deni feels very helped by the presence of the Free Restaurant, because he can reduce his need for lunch with free food provided at the Free Restaurant.

4.2 Analysis of Research Results

4.2.1 History and Development of the Ciangsana Free Restaurant

Ciangsana Free Restaurant is located on Jalan Raya Ciangsana No. 01 RT.02 RW.39 Gunung Putri District, Bogor Regency 16968. The free restaurant is named Ciangsana Free Restaurant because its place is located in Ciangsana. In the beginning, Mr. Adit founded the Free Restaurant, when he met a grandmother after dawn prayers at the mosque, the grandmother was looking for used bottles with sore feet, then he drove the grandmother home on an ojek with the money she brought. Even though the money he brought at first was only enough to buy breakfast for him and his

wife, but then he used it to pay for the motorcycle taxi that took the grandmother home. Arriving at the grandmother's house, Mr. Adit asked one of his neighbors about the condition of his grandmother who was sick but was still looking for used bottles. Based on the information from his grandmother's neighbor, Mr. Adit knew that the grandmother lived alone, had no relatives. If the grandmother doesn't look for used bottles then the grandmother won't have money to eat. After hearing the story, Mr. Adit then fed the grandmother until finally the grandmother died. He admitted that every time he gave food to the grandmother, the grandmother always prayed for him, as he told:

"I remember very well, every time I delivered food there, my grandmother always prayed for me." I hope you will have a good luck, be healthy, "she continued to pray.

Based on the quote from the interview, the grandmother always prays for Pak Adit so that Mr. Adit will be given easy sustenance and be given health. Then he saw the environment around a lot of scavengers and he took the initiative to provide drinking water, coffee, tea, and milk in front of his house. Until finally he established a Free Restaurant in front of his house in 2016. Initially he only had a simple wish, namely distributing food to the poor and the elderly so that no one would go hungry .

Over time, more and more visitors came to fill his house. Finally he moved the free restaurant into a village hall. Shortly thereafter, he received a trial in the form of slander so that he had to move the free restaurant. At that time, the Free Restaurant moved to a land located in the Pabuaran Kulon area. The land was wider than the previous village hall. After the free restaurant had been running for about a year on the land, the land owner asked Mr. Adit to move immediately.

Allah's help was so close, soon Mr. Adit got a wider area than the previous land, even the new land was located on the side of the road so that the Free Restaurant had more visitors. The land belongs to Mr. Udin, SH. Shortly thereafter, Mr. Udin, SH became the head of Ciangsana Village. Aditya Prayoga is very grateful for the kindness of Mr. Udin, SH who has given permission for his land to be occupied by the Free Restaurant. This new land is located right across from the Orange Ciangsana shophouse, this is where the Free Restaurant is growing rapidly.

Currently, Mr. Adit is renovating the building, which will later build the East Jakarta Free Restaurant. The building is located at Jalan Cilangkap Baru No. 9a RT.1 RW.1 Cilangkap Cipayung District, East Jakarta City, Special Capital Region of Jakarta 13870. Owners of land and buildings are limited to donating the land and buildings, while East Jakarta Free Restaurant activities will be managed by Aditya Prayoga. By managing the East Jakarta Free Restaurant, it will certainly increase the expenses incurred. Usually the expenses are only for the Ciangsana Free Restaurant, but later there will be expenses for the East Jakarta Free Restaurant. However, this did not deter Aditya Prayoga from continuing to spread goodness through the Free Restaurant, as he said in the interview:

"Why does it feel so light to live on? Because we have faith, we have a rich God, let Allah move the hearts of His servants "

Based on the quote from the interview, Pak Adit feels light, even though he has to manage the needs for the East Jakarta Free Restaurant. He is not worried about this because he believes Allah will provide help by moving the hearts of His servants to share in the East Jakarta Free Restaurant.

4.2.2 Concept of Ciangsana Free Restaurant

The concept of the Ciangsana Free Restaurant as the name implies, this restaurant carries the concept of free all-you-can-eat without conditions, anyone can come, anyone can eat regardless of social status, ethnicity, or religion. Starting from scavengers, motorcycle taxi drivers, public transportation drivers, orphanage children to businessmen, all will be well received at the Ciangsana Free Restaurant. With the concept of free food, it is certainly a question of where the sources of funds are to run the free restaurant. Based on the results of an interview with the owner of the free restaurant, he explained the source of the free restaurant funds as follows:

"Yes, we thank God there is personal funds, there is also fortune unexpectedly, some are helping, some are donating, we have never submitted proposals, or asked for donations or spread our account numbers, but if for example someone is moved his heart, so we are really pure, we only hope for the pleasure of Allah SWT, so a sincere person only hopes for the blessing of Allah, not he makes a program for the purpose of getting another donation or to make it famous or to be rich. "

Based on the quote from the interview, Mr. Adit explained that the source of funds for the Ciangsana Free Restaurant came from his personal funds, namely some of the profits from the sale of soap, perfume and murrotal. Apart from personal funds, the source of funds for the Ciangsana Free Restaurant comes from donations from donors who are moved to share goodness through the Ciangsana Free Restaurant. A concept that, if we think logically, is impossible, how to run it, but it has been proven to be successfully applied to this Ciangsana Free Restaurant. This concept is certainly very different from the concepts of restaurants in general, where most restaurant concepts will certainly carry a concept that can boost their income.

In living life, of course humans will not be separated from the test. Likewise with Mr. Adit, he felt various life tests, including when he served the Ciangsana Free Restaurant. Test after exam has passed and the Ciangsana Free Restaurant is standing still to benefit many people. Pak Adit applies the concept of SSI (Patience, Gratitude, Sincerity) in living life including running the Ciangsana Free Restaurant .

4.2.3 Concept of Patience

The first SSI concept is patient. Patience (al-shabru) according to language is to refrain from complaining (Sahlan, 2010: 2). According to Sukino (2018) patience is the ability to regulate, control, direct behavior, feelings and actions as well as overcome various difficulties comprehensively, which means being able to capture problems well and with extensive information to deal with problems, while integrative means being able to see problems in an integrated manner. The real forms of patient attitude that function in achieving human life goals are; a firm stance characterized by (consistent, disciplined, consistent); steadfastness shown by istiqamah on goals, high fighting power, learning from failure, ready to receive feedback for improvement; diligent is characterized by (anticipatory attitude, planned, directed).

4.2.4 Concept of Gratitude

The second concept summarized in SSI is Gratitude. Not enough patience, in fact life needs to be based on gratitude. Gratitude in the real form of an action is not just a greeting, as Aditya Prayoga conveyed during the interview as follows:

"If we really become good people, we have to be truly grateful people. What is being grateful for, is it enough, thank God, thank God? it is wrong, it is verbal gratitude , giving thanks with that action is how we show gratitude to Allah, namely by giving alms, helping parents, helping the poor, giving food to orphans "

Based on the quote from the interview, Mr. Adit explained that being grateful is not just saying the word Alhamdulillah (Praise be to Allah). Saying Alhamdulillah is a form of verbal gratitude. But furthermore, Pak Adit conveyed that he was grateful for his actions, namely by giving alms, helping parents, the poor and feeding the orphans.

4.2.5 Concept of Sincerity

The third concept summarized in SSI is Ikhlas. After being patient and grateful, the concept for the owner of the Ciangsana Free Restaurant is Ikhlas. Sincerity is one of the many practices of the heart, even it is the spearhead of the practices that are in the heart, because the acceptance or rejection of a person's practice depends on his sincerity. Meanwhile, what is meant by sincere, that is someone only wants the pleasure of Allah SWT in the deeds he does and cleanses him from all personal gain or is more inclined to worldly. So, he is not motivated to do good, except solely for Allah SWT and his afterlife (Al-Qardhawi, 2015: 400). Meanwhile, Mr. Adit conveyed the concept of sincerity in the interview as follows:

"What is sincere like? whether we just have to give sincerely? ooh no, whatever we do, whatever we do, whatever we do we have to be sincere, what is sincerity? sincerity is only hoping for the blessing of Allah, only expecting a reward from Allah, if we work only hoping for a salary it is not enough, but if we expect a salary plus expect a reward from Allah, make this work as worship "

Based on the quote from the interview, Mr. Adit interpreted sincerity as a form of hope for the pleasure of Allah SWT. Every action that is done purely only hopes for the pleasure of Allah SWT. People who have a sincere nature are those who obey the orders of Allah SWT in seeking wealth through lawful means and protect the interests of society. The concept of SSI (Patience, Gratitude, Sincerity) has become Mr. Adit's life guide, and he believes that this SSI concept of life is able to bring him *istiqamah* (consistency) in running the Ciangsana Free Restaurant. Patience with all the trials given, always grateful for what God has given, and sincere in doing good, all done solely because of Allah alone .

4.2.6 The Meaning of Profit in Ciangsana Free Restaurant

Profit is generally the main objective in running a business. Profit is the focal point of every entrepreneur, how to be able to generate maximum profit. Profit is an important factor in the business world because the purpose of the business itself is to make a profit. In accounting, profit is always associated with income in material form.

With the free concept that is applied at the Ciangsana Free Restaurant, of course it is not imagined in everyone's mind how the owner of the Ciangsana Free Restaurant runs the Free Restaurant. This free concept is the opposite of most businesses that will try to maximize profits. For that, it is certainly very interesting to explore further what motivates the implementation of this free concept.

The concept is different from other restaurant businesses, where other restaurants will certainly optimize various ways to be able to generate maximum profit. Meanwhile, the Ciangsana Free Restaurant easily eliminates every menu provided to every visitor. This is the point of the question "how does the owner of the Ciangsana Free Restaurant interpret the profit in running the Free Restaurant?"

After conducting observations and in-depth interviews with the main informant, the researcher found answers to these questions. Mr. Adit as the owner of the Ciangsana Free Restaurant said the following:

"We opened a free restaurant, thank God, we get 3K, the first K is Serenity, the second K is Happiness, the third K is Blessing"

Based on the quote from the interview, Mr. Adit as the founder of the Ciangsana Free Restaurant defines profit with 3K, namely calmness, happiness and blessings. Simple but full of meaning, the owner of the Ciangsana Free Restaurant in interpreting profit. Material profit is not the main objective of Free Restaurant, but profit is interpreted as non-material by the owner of Free Restaurant. According to Rochayatun and Andriyani (2018) in understanding profit in a non-material frame, there are at least two key words to understand it, namely mental and spiritual. Mental as part of the form of non-material value from the concept of profit can be interpreted as a reaction to the value or amount of certain achievements that have implications for certain people when they get it. Spiritual is a form of universal value from every religion which has a greater and broader meaning of divine value. Meanwhile, according to Pratama and Jaharuddin (2018) what is meant by non-material profitability is that life in the world is only temporary and is used to gather provisions for an eternal life in the future, Muslims only aim at the afterlife. Profitability is the blessing and pleasure of Allah SWT. Because the material we get without any aspect of blessing and pleasure from Allah SWT is only a momentary pleasure in the world, there will be no value in worship.

Based on an interview with the owner of the Ciangsana Free Restaurant, it can be concluded that by establishing a Free Restaurant so far the goal is non-material profit, namely 3K, Peace,

Happiness and Blessings. Then the researcher reflects on the meaning of profit in a triangle as follows:

Figure 4.19 shows the Reflection of the Meaning of Profit at the Ciangsana Free Restaurant where profit is interpreted by the owner of the Free Restaurant with 3K, namely Blessing, Serenity and Happiness. Researchers reflect on the meaning of profit in the form of a triangle because the number of angles of the triangle is the same as the meaning of profit at the Ciangsana Free Restaurant. Blessing is a condition in which the sustenance received is blessed, beneficial and endless. The source of blessings is certainly from the Supreme Giver of Sustenance. While calm and happiness are two sides related to the feelings felt by the owner of the Free Restaurant.

4.2.7 The Meaning of Peaceful Profits

One aspect of serenity is al-sukun (peace). Al-Sukun is passive, meaning calm and quiet (Rusdi: 2016). Meanwhile, Kumala et.al (2017) describes the meaning of peace of mind according to Al-Ghazali (1984) where peace of mind is a soul that is colored with the qualities that cause safety and happiness. These qualities are gratitude, patience, fear of sin / torment, love of Allah, expecting Allah's reward, being happy with Allah's destiny, and taking into account his deeds during life.

Aditya Prayoga interprets profit as tranquility, one of which is the condition found at the Ciangsana Free Restaurant, which is a safe, comfortable, harmonious and peaceful atmosphere, there is never a fuss at the Free Restaurant. With this calm, it certainly supports the activities of the Free Restaurant to run smoothly. Many visitors come, they even hope that the Free Restaurant can continue to stand and have high hopes that one day the Free Restaurant will be present in other places, as Mr. Deni conveyed in the interview as follows:

"My hope about this free house is that in the future, I hope the term, what is the name, will continue to run smoothly, it can continue to develop throughout the region in general so that it helps the poor people"

Based on the quote from the interview, Mr. Deni expressed his hope that the Ciangsana Free Restaurant can run smoothly and can continue to expand to other areas so that more people will be helped by the presence of the Free Restaurant .

4.2.8 Meaning of Profit Happiness

The second 3K profit meaning after tranquility is happiness. Ayob (2020) explains that happiness is a desire for all humans in their lives. Besides that, happiness is the last goal for human life. Often happiness is heard and spoken about, but every human being has different views about the meaning and how to achieve happiness. Happiness is psychological and meaningful, something that cannot be seen by the eye and counted by numbers, but happiness can only be tasted by the soul (Ayob, 2020). According to Rochayatun and Andriyani (2018) Happiness or happiness is a state of mind or feeling characterized by love, pleasure, satisfaction, enjoyment.

Aditya Prayoga defines profit as happiness, namely the feeling of being happy because he can feed others and help those who are hungry. Apart from Aditya Prayoga who felt happy being able to share, the visitors also felt that the presence of the Free Restaurant could help them, as conveyed by Mr. Gito as follows:

"This Free Restaurant is quite helpful, it is quite helpful for especially in my ojol activities, because so far this business at OJOL has had a huge impact on Covid19"

Based on the quote from the interview, Pak Gito said that he felt helped by the presence of the Ciangsana Free Restaurant, especially during the current Covid-19 pandemic situation where economic conditions were more difficult than usual.

4.2.9 Meaning of Endowed Profits

The third profit meaning summarized in the next 3K is blessing. Al-Isfahani in Nasution (2017) explains that the word baraka then becomes al-barakah which has the meaning "the continuity of a divine goodness in something". The word is similar to the word al-birkah which means "pool" so that the meaning can be analogized because goodness remains in something it is the same as water remains in a pond. Thus, the blessing is permanent and is a gift from Allah which has good value. Basically, "blessing" and "giving blessings" only come from, belong to and the right of Allah Almighty.

Pak Adit has felt blessed for his sustenance since he founded the Ciangsana Free Restaurant. The blessing can be seen from the endless sustenance even though the Free Restaurant does not get material profit. Since the beginning of establishing the Ciangsana Free Restaurant, Pak Adit has never been afraid of losses. The Ciangsana Free Restaurant became a charity field for him, he was not at all afraid of poverty, as he said in the following interview:

"Do not ever feel afraid of loss or fear of poverty, our wealth may not be reduced by Allah if we give alms, there has been no history of alms people becoming poor, there is no, how could this self be afraid of being poor while this self was created by the Most Rich, Who created the heavens and the earth and their contents, so don't ever be afraid of being poor or afraid of loss when we want to give alms, there is God who always looks after and protects us "

Based on the quote from the interview, Pak Adit said that he was not afraid of poverty even though he gave alms by establishing the Ciangsana Free Restaurant, because he realized that he was created by the Most Rich Essence. Therefore there is no worry in Mr. Adit about loss and poverty. Pak Adit believes that in fact the donated property will not decrease. This belief is able to bring Pak Adit to be consistent in running the Ciangsana Free Restaurant. Even though they often face obstacles, the Ciangsana Free Restaurant is still here to provide benefits and inspiration to many people. Pak Adit believes that a business will not succeed if it is not balanced with charity. His efforts to sell Murrotal when he was balanced with giving alms through the Free Restaurant became smoother and easier.

Apart from the blessings of sustenance, the blessings of life have also come to Mr. Adit since he founded the Ciangsana Free Restaurant. Pak Adit's life is increasingly benefiting many people. It is easier for him to do good by helping others in need, such as when providing basic food assistance for residents affected by the Covid-19 outbreak, and one of his aspirations to build a palace for orphans will slowly be realized. Not just helping to feed hungry people, but the blessings of life for Pak Adit to be able to bring him to help many orphans to get a life that is well facilitated through the orphanage palace. Pak Adit also conveyed in the interview the following:

"Alhamdulillah, there were lots of people praying especially, I was once sickly, ever since I opened a free restaurant. Alhamdulillah, I am healthy, my wife and children are healthy."

Based on the quote from the interview, Mr. Adit told that since he founded the Free Restaurant he and his family were given health, even though previously he was sick. This is one of the blessings of life that Mr. Adit feels. Pak Adit has also received more and more invitations to motivate him for his kindness in establishing the Ciangsana Free Restaurant in various events, ranging from television shows, certain youtube content and so on. This is certainly a blessing in life that Mr. Adit felt after establishing the Ciangsana Free Restaurant. Not only goodness, but he is able to spread millions of inspiration to others.

\

4.3 Discussion of Research Results

Based on the analysis of the research results, it can be concluded briefly that the owner of the Ciangsana Free Restaurant is a very extraordinary figure. Even though Pak Adit's education only

reached elementary school, he was able to establish the Ciangsana Free Restaurant. Briefly, the researchers described the research results as follows:

Based on Figure 4.20, it can be explained that the Ciangsana Free Restaurant Concept is built with the SSI Concept (Patience, Gratitude, Sincerity). Pak Adit has a strong concept, namely SSI (Patience, Gratitude, Ikhlas). With this concept, he was able to build and remain consistent in running the Ciangsana Free Restaurant, and even spread his wings of kindness through the movement to share the staple food and waqf of the Qur'an. The life concept of SSI (Patience, Gratitude, Sincerity) is the guide for the owner of the Ciangsana Free Restaurant in carrying out Free Restaurant activities. The concept of SSI life (Patience, Gratitude, Sincerity) is also a weapon for the owner of the Ciangsana Free Restaurant in facing every test he faces in running the Ciangsana Free Restaurant.

After conducting interviews and observations and analyzing the data obtained, it is seen that the owner of the Ciangsana Free Restaurant interprets profit in a simple but full of meaning, namely 3K. The 3K profit is Serenity, Happiness and Blessings. Calmness is defined as a sense of peace, safe, there is no fuss. Happiness is defined as the feeling of being able to share with others, and Blessing is defined as the ease of sustenance that never stops flowing and the blessings of life that he feels. The blessing of life that is felt is in the form of family health, as well as the benefit of life for others, which is an inspiration for goodness for many people.

The meaning of 3K profit is closely related to the SSI concept (Patience, Gratitude, Sincerity). The concept of patience is able to give birth to peace of life as the word of Allah SWT as follows:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا اسْتَعِينُوا بِالصَّبْرِ وَالصَّلَاةِ إِنَّ اللَّهَ مَعَ الصَّابِرِينَ

"O you who believe, make patient and pray as your helper, Allah is with those who are patient." (Surah Al-Baqarah: 153)

In the word of Allah SWT, Surah Al-Baqarah, Allah says that let us be patient and pray as a helper in every test of this life. God is with those who are patient. This is evident from the life experience that Mr. Adit feels, he has experienced many tests in establishing a Free Restaurant, but he makes patience as a foundation in dealing with it. Then Allah brings help for the sake of help until the test can be passed properly. With a patient attitude, of course, will bring Pak Adit to a calm heart, he is no longer worried about the tests that befall him because he patiently believes that all trials will have a lesson and he believes that Allah's help will always be present to accompany every patience. Meanwhile, the concept of gratitude is closely related to blessings. This is in accordance with the word of Allah SWT in surah Ibrahim verse 7 as follows:

وَإِذْ تَأَذَّنَ رَبُّكُمْ لَئِن شَكَرْتُمْ لَأَزِيدَنَّكُمْ وَلَئِن كَفَرْتُمْ إِنَّ عَذَابِي لَشَدِيدٌ

"And (remember well), when your Lord proclaim; "Indeed, if you are grateful, surely We will add (favours) to you, and if you deny (My favours), then actually My punishment is very painful." (Surah Ibrahim: 7)

Based on this verse, Allah SWT explains that with gratitude there will also be increased temporary favours if we are not grateful, in other words, denying the blessings that Allah has given, then the punishment that Allah will give is very painful. Pak Adit himself is well aware that with gratitude the blessings given by Allah will increase. This is certainly a blessing for Pak Adit. He felt the difference between before and after establishing the Free Restaurant as he described in the following interview:

"So the first time we got a little income before opening a restaurant for free, it was quiet, sometimes we didn't get it at all a day, sometimes we got thirty thousand, fifty thousand, but now thank God it's much better, sis."

Based on the quote from the interview, Mr. Adit told that before establishing the Ciangsana Free Restaurant his income was only small, he never even got any money, but after establishing the Ciangsana Free Restaurant his sustenance was better than before. Meanwhile, the concept of sincerity is closely related to happiness. Pak Adit interprets sincerity as a form of hope for the pleasure of Allah SWT. Every action that is done purely only hopes for the pleasure of Allah SWT. Aditya Prayoga defines profit as happiness, namely the feeling of being happy because he can feed others and help those who are hungry. Besides Aditya Prayoga who felt happy being able to share, the visitors also felt that the presence of the Free Restaurant could help them, as conveyed by Pak Gito and Pak Gito in the interview. The intention of a person has a very big influence on the law of his actions and speech, not only worship, even in terms of muamalah as one of the hadiths of the Prophet Muhammad SAW:

نَوَى مَا أَمْرِي لِكُلِّ وَإِنَّمَا بِالنِّيَّاتِ الْأَعْمَالُ إِنَّمَا

" Indeed, every practice depends on the intention. Everyone will get what he intends "(Bukhori Muslim).

This hadith explains that every practice really depends on the intention. And everyone will get a reply from what he intended. The reply is very noble when someone intends to be sincere because of Allah, in contrast to someone who intends to do good just because of pursuing the world. By hoping to get the blessing of Allah SWT, in the end Mr. Adit can find happiness when he is able to establish the Ciangsana Free Restaurant, happiness can be shared with others.

The meaning of 3K profit. Calmness, Happiness and Blessing is able to refute the theory that has been the rule in a business, that the purpose of business is to maximize profits. Profit in modern accounting only describes and takes into account the costs in monetary and non-monetary units that may arise as a result of the company's business activities. The existence of profit is full of individualistic and materialistic values (Rochayatun and Andriyani: 2018). It is not maximizing profit which is the goal in establishing the Ciangsana Free Restaurant, but Calmness, Happiness and Blessing are the goals. Profits are no longer interpreted as worldly figures. Profit is no longer just talking about matter anymore. Profit is no longer the friend of loss, because there is not the slightest loss to be felt in running the Ciangsana Free Restaurant. The Ciangsana Free Restaurant has now also become a bridge for donors to do good.

Based on the description above, it can be concluded that the concept of the Ciangsana Free Restaurant is a concept that no longer makes material profit the main goal of its activities and does not think about the losses it will receive. Because the owner of the Free Restaurant believes in a concept that is beyond human reason, a concept that researchers call the concept of sky accounting. Where the concept no longer thinks about the reciprocal benefits of the world, but leaves the owner of the sky to rule. If so, no one will be able to calculate how the world is accounting.

V. CONCLUSIONS AND SUGGESTIONS

5.1 CONCLUSION

Based on the explanation in the previous chapter, it can be concluded that the Free Restaurant Owner, Aditya Prayoga, interprets profit with 3 K, namely Serenity, Happiness and Blessing. The researcher reflects on the meaning of the 3K profit in the form of a triangle. This is because the number of angles of the triangle is the same as the meaning of profit at the Ciangsana Free Restaurant. A brief explanation of the meaning of 3K profit is as follows:

a. Serenity

The owner of the Ciangsana Free Restaurant means a safe, peaceful life and no fuss.

b. Happiness

Meanwhile, the profit of happiness is interpreted by the owner of the Ciangsana Free Restaurant as a feeling of happiness because they can share with others.

c. Blessings

Profits are interpreted as a blessing by the owner of the Ciangsana Free Restaurant as a form of sustained blessings that continue to flow endlessly, as a life-sufficiency given by Allah SWT. The blessing of life that is felt is in the form of family health, as well as the benefit of life for others, which is an inspiration for goodness for many people.

5.2 ADVICE

Researchers realize that this research is far from perfect. There are still many deficiencies in this study. In addition, this research is limited to one object, namely the Ciangsana Free Restaurant. For this reason, the researcher provides suggestions for further researchers, which are expected to dig deeper related to the concept of sky accounting where the concept is currently quite interesting for further research.

REFERENCE LIST

- Adian, Donny Gahral. 2010. *Introduction to Phenomenology*. Depok: Koekoesan Publisher
- Amaliah, Tri Handayani and Sugianto. 2018. Concept of Price of Selling Betawian in the Frame of Si Pitung. *Journal of Multiparadigm Accounting*, Vol (9), 20-37.
- Arumsari, GP, Krianto, T., and Wispriono, B. 2017. The behavior of Use Formalin On Wet Noodle Merchants and Manufacturers And Know In Provins i DKI Jakarta. *Andalas Public Health Journal*, Vol. 11, No. 1, pg. 39 48.
- Asiyah, Atmaja, AWT, and Herawati, NT 2017. An analysis of the meaning of profit according to street vendors along Ahmad Yani Singaraja street. *E- Journal SI Ak Ganesha Education University Department of Accounting SI* Vol: 7 Program No: 1.
- Asy'ari, Muhammad Asim. 2017. Interpretation of "Benefits" for Tobacco Farmers. *Pamator Journal* Volume 10 Number 2, October pp. 128-134.
- Asyfiradati, R., Ningtyas, A., and Lizansari, M ., 2018. Identification of Formalin Content in Food Ingredients (Wet Noodles, Fresh and Presto Milkfish, Salted Fish, Tofu) in Pasar Gede, Surakarta City. *Journal of Health*, Vol. 11. No. 2.
- Bakhtiar, Y., Permata, SS, Januati, DSNP, Sartika, ED, and Hamidah., FN., 2019. Multi Perspective Meaning of "Profits": A Piece of Compilation of Diversity of Thought. *National Seminar on Combined Business & Social Polinema*.
- Fachrudin, Fachri. 2016. "The Study of Profit Theory on Sale and Purchase Transactions in Fiqh Mu'amalah" (Comparative Study of Conventional Economic Profit Theory). *Ad Deenar Journal of Islamic Economics and Business*.
- Farhan, Ali. 2016. Sch leiermacher's Romantic Hermeneutics Regarding Profit in Ibn Khaldun's Muqaddimah. *Journal of Multiparadigm Accounting*, Vol (7), 1 155.
- Farid, Muhammad. 2018. *Phenomenology in Social Science Research*. Jakarta: Prenada Media Group
- Faseruk, Alex., And Hossain, AT 2017. Spirituality in Management: Influence of Islamic Thoughts and Philosophies. *South Asian Journal of Human Resources Management*, 4 (2), 235–244 .
- Ganzin, M., Islam, G., and Suddaby, Roy. 2019. Spirit uality and Entrepreneurship The Role of Magica l Thinking in Future - Oriented Sensemaking. *Organization Studies*, 1-26.

- Gustiangsih, Diah Ayu. 2019. Inner Profits in the Perspective of Gunungan Wayang. *Scientific Journal of Civilization Accounting* , Vol (V), 252-264.
- Hamed, AB, Tahir, RM, and Othman, A ., 2018. Muslim Women Entrepreneurs Succeed: Practicing Islamic Lifestyle. *International Journal of Islamic Business* , Vol 3 Issue 1
- Hamid, SA, Othman, A., and Hanapi, MS 2019. Development of Entrepreneurship's Ethics from Islamic Perspective. *International Journal of Academic Research in Business and Social Sciences* , 9 (3), 565–571.
- Harahap, Sofyan, S., 2011. *Business Ethics in Islamic Perspective* . Jakarta: Four Salemba
- Irawan, Mohamad RN ., 2016. The Influence of Business Capital and Sales on Operating Profit at Rice Milling Company Ud. Sari Tani Tenggerrejo Kedungpring Lamongan. *Journal of Economic Research and Accounting* Volume I No. 2
- Kamayanti, A. 2016. *Qualitative Accounting Research Methodology* : Introduction to Scientific Religiosity. Jakarta: Peneleh House Foundation.
- Kenebayeva, A., Gursoy, D., And Altinay, L., 2017. Religiosity and Entrepreneurship Behaviors. *International Journal of Humanities Management*, <https://doi.org/10.1016/j.ijhm.2017.08.005>
- Kuswarno, Engkus. 2009. *Phenomenology* . Bandung: Widya Padjajaran
- Main, Abdul. 2016. *Gratification Practices in Marriage Services at the Surabaya City Office of Religious Affairs (KUA): Study of Structuration Theory Perspective* ". Dissertation of Airlangga University, Surabaya.
- Majid, NA, Zainol, FA, Daud, WNW, Rashid, N., and Afthanorhan, A. 2018. Entrepreneurial Intention from the Islamic Perspective: A Holistic Approach. *International Journal of Academic Research in Business and Social Sciences* , 8 (12), 820–833.
- Meguellati, A., Grine, F., and Fares, D. 2015. Islamic spirituality and entrepreneurship: A case study of women entrepreneurs in Malaysia. *The Journal of Happiness & Well-Being* 3 (1), 41-56.
- Mohiuddin, G. 2014. Edwards & Bell's Concept of Profit: An Empirical Analysis on the Basis of Historical Cost and Current Costing ". *Journal of Finance and Accounting* , Vol. 2, No. 3, p. 72-80.
- Mughni. Abd., And Wisri. 2016. Basic Phenomenological Paradigm , Hermeneutics and Critical Theory. *Al-Hal Oral Journal* "Volume 10, No. 1.

Nafisah, N., Nasri, M., and Abdullah. 2017. Motivation Factors and the Glory of Business Firms : Practicing Religion as a Simplifier. *Journal of Global Business and Social Entrepreneurship (GBSE)* , Vol. 3: no. 5, 28–35.

Ningsih, R., Auliyah, R., and Setiawan, AR , 2018. The Value of Po Sapo Esem pay (Solidarity) and Sokkla (Religious) in Determining the Selling Price of Bread and Cakes in Madura: A Phenomadurological Study. *Journal of Distribution Management and Business*, Vol 6, No. 1.

Norvadewi. 2015. Business in Islamic Perspective (Review of Concepts, Principles and Normative Basis). *Journal of Islamic Economics and Business AL-TIJARY* , Vol. 01, No. 01.

Praditha, Riza. 2018. Spiritual Accounting: An Hereafter Based Business. *Scientific Journal of Civilization Accounting* , Vol (IV), 65-74.

Pratama, P., and Jaharuddin. 2018. Reconstruction of the Concept of Profitability in an Islamic Perspective. *IKRAITH-HUMANIORA* , Vol. 2, No. 2

Ramadani, V., Dana, LP, and Ratten, V. 2017. Entrepreneurship and Management in an Islamic Context. . *Springer International Publishing Switzerland* , DOI 10.1007 / 978-3-319-39679-8_1.

Rashiti, SG, Dana, LP, Ramadani, V., and Ratten, V. 2017. Islamic Entrepreneurship and Management : Future Research Directions. *Springer International Publishing Switzerland*, DOI 10.1007 / 978-3-319 396798_14

Rimadani, IA, Setiawan, AR, and Asy'ari, MA 2018. Tracing the Meaning of Profits Behind the Persistence of “Rural” Public Transport. *Journal of Research and Applications: Accounting and Management* 3 (1), 2018, 98-112.

Riyansyah, Ahmad. 2017. Sofyan Syafri Ha Rahap's Thought About Sharia Accounting and Its Application . *Journal of Islamic Law* , Vol. 1 No. 2.

Rochayatun, S. and Andriyani, F. 2018. Profit: Meaningful Instability . *JEAM Vol.17 No. 2, September ISSN: 1412-5366* .

Rumanta, M., Iryani, K., and Ratnaningsih, A , 2016. Analysis of Borax Content in Food: A Case Study in the District of Pamulang, South Tangerang . *Journal of Mathematics, Saint, and Technology* , Volume 17, Number 1, pp. 40-49.

Sallam, AAA, Abdullah, S., and Ramli, AJ , 2018. Religiosity and Volunteering Intention among Undergraduate Malaysian Muslim Students . *MATEC Web of Conferences*, DOI.ORG/10.1051/mateccconf/201815005100.

Suginam. 2019. Review of Prices and Profit Acquisition in Sharia Perspective. *Economics, Finance, Investment and Sharia (EQUITY)* Vol 1, No 1 Pages 37 - 40.

- Sugiyono. 2014. *Understanding Qualitative Research*. Bandung: CV. Alfabeta
- Sulong, J., and Asni, F. 2018. Profit-Taking Rate Guideline Based on Fiqh Muamalat Perspective. *International Journal of Academic Research in Business and Social Sciences* , 8 (7), 340–34.
- Wafirotin, KZ and Marsiwi, D. 2015. Perceptions of Profits According to Kakilima Traders on Jalan Baru Ponorogo. *Journal of the Equilibrium* , Vol 13, Number 2.
- Wibowo, Buddi. 2017. Religiosity and Entrepreneurial Intention. *Ethics* , Vol 16 (2), 187-206.
- Yacoob, Y., and Azmi, IAG ,. 2015. Examining the Relationship between Commercial Jihad and the Achievements of Muslim Entrepreneurs in Malaysia. *Management Journal* , (44) pp . 81-91
- Yildirim, Emre., And Mert, Kazim. 2019. Ethics Disi Fiyatlandırma Uygulamaları Karşısında Tüketicilerin Düşünce ve Davranışlarının İncelenmesine Yönelik Beer Arastırma. *Journal of Business Research-Turk*, 11 (4), 2876 2892.
- Yunus, HA 2019. The Concept of Rich and Blessing Life. *MADINASIKA Journal of Management and Teacher Training* . Vol. 1 No. 1 Pages 1-9.
- Zain, Mohd. 2015. Spirituality and Human Welfare: Motivation for the Achievement of Successful Entrepreneurs in Kelantan. *Psychologists & Humanities Seminar* ISBN: 978-979-796-324-8

PHENOMENOLOGY STUDY: THE MEANING OF PROFITS IN THE CIANGSANA FREE DINING HOUSE

Sinta Sri Wahyuni ¹, Rimi Gusliana Mais ², Nursanita Nasution ³

Master of Accounting
Indonesian College of Economics ,
Jakarta , Indonesia

sintasw1494@gmail.com ; rimi_gusliana@stei.ac.id ; nursanita@stei.ac.id

***Abstrak** - This study aims to understand the views of the owner of Eating Free Ciangsana of understanding of profit. This research is a qualitative research with a phenomenological method. The phenomenological method is considered appropriate to be used in this study because this research is unique and is a person's life experience. Data collection methods in this study using interviews, observation and literature study.*

The results of this study indicate that the owner of the Ciangsana Free Restaurant defines profit with 3K, namely Serenity, Happiness, and Blessing. The owner of the Ciangsana Free Restaurant means a safe, peaceful life and no fuss. Meanwhile, the profit of happiness is interpreted by the owner of the Ciangsana Free Restaurant as a feeling of happiness because they can share with others. Profits are interpreted as a blessing by the owner of the Ciangsana Free Restaurant as a form of sustained blessings that continue to flow endlessly, as a life-sufficiency given by Allah SWT. The blessing of life that is felt is in the form of family health, as well as the benefit of life for others, which is an inspiration for goodness for many people.

Keywords : Phenomenology, Meaning of Profit

I. PRELIMINARY

Accounting basically reflects the notion of capitalism which states that the orientation in trading or doing business is the achievement of welfare. Capitalism is secular, materialistic, rational, liberalistic, individualistic, hedonism and nihilism. Capitalism with its ability to collect and count assets is getting stronger because it is able to penetrate and buy other sectors with the strength of its assets (Harahap, 2011). Achievement of welfare means achieving maximum profit, so that everything is always oriented towards the level of profit which is material in nature. Capitalism in accounting itself can lead to extreme social inequality and individual and group greed.

The business goal of maximizing profit to its extreme negativity can have a considerable impact. When material profit becomes the main goal in doing business, of course every effort will maximize every effort to get a large profit even though efforts that can harm others. Many businessmen ignore ethics in doing business so that it can harm the buyer. This can certainly be observed as a visible phenomenon in the field, such as some cases of the use of formaldehyde, borax and other hazardous chemicals in food by certain food entrepreneurs. The use of hazardous chemicals in food will certainly have a bad impact on health. However, this did not dampen the efforts of businessmen who put profit too much.

One of the facts in the field revealed by Arumsari et.al (2017) in their research revealed that in the Jakarta Special Capital Region (DKI), samples containing formalin were found to be Chinese tofu, silk tofu, white tofu, and fried tofu (skin tofu) as well as wet noodle. Informants of tofu and white tofu producers stated that there was a loss without the use of formaldehyde, they also said that tofu product returns often and complaints from customers if they knew that they had damage in

distribution (acid fast, slimy, rotten). Apart from the research of Arumsari et al., Of course there are many more studies that show the use of hazardous chemical substances by certain food entrepreneurs. Of the various motives that underlie these unscrupulous entrepreneurs, one of them is to get maximum profit.

Meanwhile, from an Islamic perspective, the business being run is not only oriented towards material profits. Because basically business activities are not only carried out between humans but also between humans and God. It is in this context that the Qur'an offers benefits with a business that never recognizes losses which the Qur'an terms "tjajaran lan tabura" (a business that will never lose). The point of never losing is here, that is even though experience material losses, but basically Muslim businessmen still have the advantage of being rewarded for their commitment to running a business in accordance with sharia.

In the economic and business fields, profit is certainly still an interesting topic to discuss. In interpreting profit, various definitions of profit have emerged from various parties. Research on the interpretation of the meaning of earnings has also been carried out with various research objects. Rimadani et.al (2018) illustrates that rural transportation drivers in the Kamal-Madura sub-district interpret profit as a form of material used to support their families as well as the cost of rural transportation itself and profit is interpreted as a non-material form, namely the benefit of inner satisfaction by being happy to help people. people who need transportation and spiritual benefits by applying "flexible" rates and never feel a loss helping each passenger, he will get more sustenance than what he gives to others.

Gustianingsih (2019) describes the sufficient profit taken by tofu industrial business owners at the expense of the most likely profit that will be obtained from released business operations, the opportunity to get more income and profits for the sake of comfort or inner peace by witnessing that all traders buy and sell goods the product also feels the profit and it is not difficult to sell the goods because the price does not follow the anomaly that should be.

Departing from several studies on the meaning of profit, where there are various meanings of profit from various research objects, the researcher tries to examine the meaning of profit at the free restaurant Ciangsana-Bogor. This restaurant does not make material profit the main goal. This restaurant does not set the tariff for all existing menus. Every day this restaurant provides free food for its visitors without any conditions. The Ciangsana Free Restaurant was founded in 2016. Initially the founder of the Free Restaurant only provided free food on Fridays. But slowly this Free Restaurant is growing and can provide food and beverage menus every day.

The idea of the Ciangsana Free Restaurant is interesting, of course, because with the free system it is of course a question of how the entrepreneur can still run free restaurant activities even though he does not get material profit, while the costs to meet the restaurant's needs are still being spent. Every business certainly tries to generate the maximum possible profit. But not with this Free Restaurant. This is the focal point of difference with other restaurant businesses .

The idea of the Ciangsana Free Restaurant is interesting, of course, because with the free system it is of course a question of how the entrepreneur can still run free restaurant activities even though he does not get material profit, while the costs to meet the restaurant's needs are still being spent. Every business certainly tries to generate the maximum possible profit. But not with this Free Restaurant. This is the focal point of difference with other restaurant businesses .

II. THEORETICAL BASIS

1. Definition of Profit

Every company tries to get maximum profit. The profit earned by the company will affect the survival of the company, this is because the company's operations that take place continuously also come from profits for each period (Gustianingsih, 2019). So far, profit has become an interesting discussion, especially in the fields of economy and business. Many researchers provide various definitions in interpreting profit (Farhan, 2016).

Farhan (2016) states that in general it can be understood that profit is the difference between operating income and expenses. This understanding is very full of the understanding that will be

found from understanding the science of accounting, the notion of profit which is dominated by the understanding of profit as a ratio and accounting statistics that produce residual value available to capital owners is a definition obtained from an understanding of the traditional accounting equation.

2. Understanding Profits in an Islamic Perspective

Farhan (2016) states that based on the grammatical interpretation obtained from Ibn Khaldun's Muqaddimah book, it can be concluded that profit (profit) is an additional value that arises due to the efforts made by humans themselves. Harahap said that conventional accounting creates misalignment or impoverishes society because it only cares for the owners of capital. Whereas in Islam, sharia is aimed at the welfare of the ummah in general. "From there we want to illustrate that profit is not the only goal of a company but welfare". There are things more important than return on investment but also return on social entrepreneurship or company functions for society (Riyansyah, 2017). The concept of profit in Islam, theoretically and in reality, is not only based on logic alone, but is also based on moral and ethical values and is still guided by the instructions of Allah (Fachrudin, 2016).

3. Phenomenology

The word phenomenology comes from the Greek "phainomenon", which is something visible, visible because it is luminous, which in Indonesian is called "phenomenology"; English (phenomenon; plural phenomena) and logos (reason) (Farid, 2018). Edmund Husserl (1859-1938) was a pioneer of phenomenological philosophy, even Edmund Husserl is called the Father of Phenomenology. Farid (2018) explains that there are several basic characteristics of qualitative research that are relevant to the phenomenological method, which are as follows:

1. Explore values in human experience and life
2. The focus of research is on the whole, not on the parts that make up the whole
3. The purpose of research is to find the meaning and nature of experience, not just looking for explanations and looking for measures of reality.
4. Obtain a picture of life from a first-person perspective through in-depth interviews, both formal and informal
5. The data obtained is the basis for scientific knowledge to understand human behavior
6. Questions are asked to reflect the researcher's interests, involvement and personal commitment.
7. Seeing experience and behavior as an inseparable unit, be it the unity between the subject and the object, or between parts of the whole (Koeswara, 2009: 36-37).

Phenomenology is intended to reveal the meaning built by actors towards a phenomenon seen from daily actions carried out with full awareness. Two big questions that are important to ask are why an action was taken and what it was for. Each method certainly has advantages and disadvantages of each. Phenomenology has advantages, namely (Mughni, 2016): (1) Phenomenology as a scientific method can describe phenomena as they are by not manipulating data, various kinds of theories and views; (2) can describe the phenomenon as it is by not manipulating the data. Various kinds of theories and views that were obtained previously in everyday life, whether from custom, religion, or science must be discarded first, this is intended so that the results in revealing knowledge or truth are truly objective.

While the drawback of the phenomenological method according to Mughni (2016) is that phenomenology provides a role for the subject to be involved in the object being observed, so that the distance between the subject and the object being observed is blurry or unclear. Thus, the resulting knowledge or truth tends to be subjective, which only applies to certain cases, certain situations and conditions, and within a certain time. In other words, the resulting knowledge or truth cannot be generalized.

III. RESEARCH METHODS

This research is a qualitative research. Qualitative research methods are research methods used to examine the conditions of natural objects, (as opposed to experiments) where the researcher is the key

instrument, the data collection technique is done by triangulation (combined), data analysis is inductive, and the results of qualitative research emphasize more the meaning of generalization (Sugiyono, 2014). In connection with the objectives to be achieved, namely to understand the meaning of profit at the Ciangsana Free Restaurant, this study uses an interpretive paradigm with the phenomenological method. The interpretive paradigm focuses attention in the search for meaning for the experiences of individuals or communities in their daily lives (Amaliah and Sugianto, 2018).

The phenomenological method is considered appropriate to be used in this study because this research is unique and is a person's life experience. The uniqueness of this research is that the object of research is different from the usual, namely the Free Restaurant. Meanwhile, the life experience that will be explored more deeply is the life experience of the owner of the Ciangsana Free Restaurant himself. In this study, researchers divided into several criteria, namely the main informant and supporting informants. Research informant data is described in the table as follows:

Table 3.1
Informant Data

No.	Informant Name	Information	Status
1	Aditya Prayoga	Owner of Ciangsana Free Restaurant	Main Informant
2	Merryanti	Ciangsana Free Restaurant Cook	Supporting Informants
3	Deni	Visitors	Supporting Informants
4	Gito	Visitors	Supporting Informants
5	Yanti	Volunteer Cooking	Supporting Informants

Source: Researcher, 2020

The data of this research are derived from primary data obtained by in-depth interviews with informants who are considered competent in their fields. The data used are subject data from interviews with informants and documentary data. Meanwhile, secondary data in the form of supporting data to be obtained from various written sources that can be used in this research will be used as much as possible to encourage the success of this research.

Farid (2018: 48) explains that one of the stages of data analysis in phenomenology is the Moustakas (1994) method which can be seen in Figure 3.1 as follows

Farid (2018: 50) explains that basically there is no single technique that the authors of the phenomenological method agree on. But in principle, the various existing techniques show the same objectives, that data validation aims to achieve data that is maintained its validity and reliability so that the research results can be used to explain the phenomenon. The validation technique can be described as follows:

IV. RESEARCH RESULT

In this chapter, the researcher will describe and explain the data and research results on the problems formulated in chapter I, namely the Meaning of Profits at the Ciangsana Free Restaurant. The results of this study were obtained by observation techniques first, then the researchers conducted in-depth interviews with informants as a form of data search and direct documentation while in the field which then the researchers analyzed.

The focus of this analysis itself is on the owner of the Ciangsana Free Restaurant. In order for researchers to be more objective and accurate in conducting this research, researchers are looking for additional information by conducting in-depth interviews with supporting informants, namely the cooks at the Ciangsana Free Restaurant, cooking volunteers and visitors who come to clarify and strengthen the data obtained in the field about Rumah Ciangsana Free Meal. The interview schedule is as follows:

Table 4.1
Informant Interview Schedule

No.	Date and time	Informant Name	Information
1	Tuesday, June 16, 2020	Aditya Prayoga	Owner of Ciangsana Free Restaurant
2	Tuesday, June 16, 2020	Merryanti	Ciangsana Free Restaurant Cook
3	Wednesday, July 15, 2020	Deni	Visitors
4	Wednesday, July 15, 2020	Gito	Visitors
5	Monday, July 27, 2020	Yanti	Volunteer Cooking

Source: Researcher Data, 2020

Figure 4.1
Interview Process with Key Informants

Source: Researcher Data, 2020

In the phenomenological study to analyze the data obtained, several stages of analysis were carried out from the informant information obtained through the following steps:

1. Researchers compile a list of questions related to the focus of the research that will be asked of the informants.
2. After determining the research informants, then the process of in-depth interviews with the main research informants (the owner of the Ciangsana Free Restaurant) and the supporting informants (cooks, visitors and cooking volunteers).
 - 2.1 In the interview process, the researcher informs the identity of the researcher and shows the recording tool for the interview.
 - 2.2 The questions posed are not structured because they do not have the character of testing but rather create a more fluid condition in the interaction between the researcher and the informant.
3. Not only conducting interviews, but documenting things that were seen and observed from the activities that took place at the Ciangsana Free Restaurant in order to increase the validity of the data.
4. The data obtained is then selected according to the category which is then analyzed so as to reach a conclusion. Activities in data analysis are as follows:
 - a. Data reduction means that data obtained in the field is recorded carefully and in detail through Microsoft Excel to make it easier to filter data. Data reduction is done by summarizing, selecting the main thing, focusing on important things, looking for themes and patterns, removing unnecessary or eliminating data with a bracketing process to provide a clearer picture. In reducing data, it is focused on research findings. Therefore, data that is not in accordance with the theory but which underlies the focus of the research becomes important to pay attention to in reducing data.
 - b. Give themes of the remaining data from the data elimination process.
 - c. Data identification, namely sorting data for validation
 - d. Construct textual descriptions of each informant; namely re-reading without detracting from the essence of what has been stated by the subject.
 - e. Making structural descriptions, namely combining textual descriptions with data obtained from intuiting phenomena through transcendental reduction. So the researcher came to transcendental awareness, where the data from the phenomenon were clear and they matched the research problem.
 - f. Creating data synthesis and answering all research problems, namely reconstructing the meanings and essences of the phenomenon that represent all research problems.

From this process, descriptions of the results of the research that have been carried out can be explained. In order for the description of the results of this study to be more systematic and focused, the researchers divided the sub-sections as follows:

1. Informant Identity Analysis
2. Analysis of Research Results
3. Discussion of Research Results

Meanwhile, the data validation process was carried out by asking for the opinion of the main informant and from the supervisor to gain stability that the meanings that the researcher had constructed were appropriate.

4.1 INFORMANT PROFILE

KEY INFORMATION

Aditya Prayoga was born in Palembang, July 7, 1992. Aditya Prayoga is familiarly called Pak Adit. He migrated from Palembang to Jakarta in 2006 with the same living conditions as in Palembang. His last education was elementary school. In the beginning, Pak Adit slept on the streets until he finally arrived at the Istiqlal Mosque in Jakarta. At the Istiqlal Mosque, he studied religion and met many good people. One time Mr. Adit was hungry for 3 days, then he was given food by one of the marbobs of the Istiqlal mosque until he was finally able to return to activities. Then he helped guard parking at the Istiqlal Mosque until finally he decided to go with his friend to Ciangsana.

Figure 4.2
Main Informant: Aditya Prayoga

Source: Main Informant Documentation, 2020

Pak Adit is the first of five children. He has two younger sisters and two younger brothers. Currently, her three younger siblings are married and one younger brother is still in school. Now he has 2 children, one boy and one girl. Pak Adit is currently in the Murrotal radio business, Perfume and Soap (Indo Sabun). He does not come to the Free Restaurant every day because he has to carry out other activities. Part of the income is used for running the Free Restaurant. Apart from managing the Free Restaurant, Pak Adit is now in the process of building the Palace for the Orphans located in Cikeas-Bogor.

SUPPORTING INFORMATION

1. MERRYANTI

Merryanti, who is familiarly called by the nickname of Merry's mother, is the mother of the owner of the free restaurant. Mother Merry is 48 years old. He is a cook at the Ciangsana Free Restaurant. Every morning, Mother Mery goes to the market to shop for cooking needs at the Free Restaurant. Visitors to the Free Restaurant are familiar with this mother's figure. Usually, Mother Merry is assisted by one of the volunteers to cook, namely Yanti Tea. Mother Merry felt greatly helped by the presence of Yanti Tea.

2. YANTI

Yanti, or commonly known as Teh Yanti, is a volunteer who usually helps Mother Merry cook at the Ciangsana Free Restaurant. Teh Yanti is a mother with one child, currently Teh Yanti is 33 years old. Teh Yanti has been aware of the Ciangsana Free Restaurant since the beginning, the Ciangsana Free Restaurant stands in front of the Orange shophouse. However, Teh Yanti only joined as a volunteer during Ramadan when the Free Restaurant opened again after being closed due to the Covid-19 virus pandemic. Teh Yanti initially offered to Mother Merry if Mother Merry needed help to prepare Ramadhan rice boxes, then Yanti Tea was ready to help. Finally, Teh Yanti helped Mother Merry until now .

Figure 4.4
Supporting Informants:
To the left of Yanti Tea, to the right of Bunda Merry

3. Mr. Gito

Pak Gito is a 30 year old man who lives in the Cileungsi area. He works as an online motorcycle taxi driver. Pak Gito is a regular visitor to the free restaurant. Mr. Gito is a widower with one child. He found out about the Free Restaurant from his fellow online motorcycle taxi drivers. Mr. Gito usually arrives at the Free Restaurant before lunch time so he can rest briefly before eating the food menu available at the Free Restaurant. Pak Gito feels very helped by the presence of the Free Restaurant because at least it can reduce the cost of living for his lunch so far.

4. Mr. Deni

Pak Deni is a 43 year old male. He is familiarly called babeh by his fellow online motorcycle taxi drivers. Mr. Deni often receives motorcycle taxi orders online when he is at a free restaurant, which causes him to stop by at the free restaurant for a long time. Pak Deni is the same as Mr. Gito, who knows the Free Restaurant from his fellow online motorcycle taxi drivers. Pak Deni feels very helped by the presence of the Free Restaurant, because he can reduce his need for lunch with free food provided at the Free Restaurant.

Figure 4.5
Supporting Informants:
On the left of Mr Gito, on the right of Mr Deni

Source: Researcher's documentation, 2020

4.2 Analysis of Research Results

4.2.1 History and Development of the Ciangsana Free Restaurant

Ciangsana Free Restaurant is located on Jalan Raya Ciangsana No. 01 RT.02 RW.39 Gunung Putri District, Bogor Regency 16968. The free restaurant is named Ciangsana Free Restaurant because its place is located in Ciangsana. In the beginning, Mr. Adit founded the Free Restaurant, when he met a grandmother after dawn prayers at the mosque, the grandmother was looking for used bottles with sore feet, then he drove the grandmother home on an ojek with the money she brought. Even though the money he brought at first was only enough to buy breakfast for him and his wife, but then he used it to pay for the motorcycle taxi that took the grandmother home. Arriving at the grandmother's house, Mr. Adit asked one of his neighbors about the condition of his grandmother who was sick but was still looking for used bottles. Based on the information from his grandmother's neighbor, Mr. Adit knew that the grandmother lived alone, had no relatives. If the grandmother doesn't look for used bottles then the grandmother won't have money to eat. After hearing the story, Mr. Adit then fed the grandmother until finally the grandmother died. He admitted that every time he gave food to the grandmother, the grandmother always prayed for him, as he told:

"I remember very well, every time I delivered food there, my grandmother always prayed for me." I hope you will have a good luck, be healthy, "she continued to pray.

Based on the quote from the interview, the grandmother always prays for Pak Adit so that Mr. Adit will be given easy sustenance and be given health. Then he saw the environment around a lot of scavengers and he took the initiative to provide drinking water, coffee, tea, and milk in front of his house. Until finally he established a Free Restaurant in front of his house in 2016. Initially he only had a simple wish, namely distributing food to the poor and the elderly so that no one would go hungry .

Over time, more and more visitors came to fill his house. Finally he moved the free restaurant into a village hall. Shortly thereafter, he received a trial in the form of slander so that he had to move the free restaurant. At that time, the Free Restaurant moved to a land located in the Pabuaran Kulon area. The land was wider than the previous village hall. After the free restaurant had been running for about a year on the land, the land owner asked Mr. Adit to move immediately.

Allah's help was so close, soon Mr. Adit got a wider area than the previous land, even the new land was located on the side of the road so that the Free Restaurant had more visitors. The land belongs to Mr. Udin, SH. Shortly thereafter, Mr. Udin, SH became the head of Ciangsana Village. Aditya Prayoga is very grateful for the kindness of Mr. Udin, SH who has given permission for his land to be occupied by the Free Restaurant. This new land is located right across from the Orange Ciangsana shophouse, this is where the Free Restaurant is growing rapidly.

Currently, Mr. Adit is renovating the building, which will later build the East Jakarta Free Restaurant. The building is located at Jalan Cilangkap Baru No. 9a RT.1 RW.1 Cilangkap Cipayang District, East Jakarta City, Special Capital Region of Jakarta 13870. Owners of land and buildings are limited to donating the land and buildings, while East Jakarta Free Restaurant activities will be managed by Aditya Prayoga. By managing the East Jakarta Free Restaurant, it will certainly increase the expenses incurred. Usually the expenses are only for the Ciangsana Free Restaurant, but later there will be expenses for the East Jakarta Free Restaurant. However, this did not deter Aditya Prayoga from continuing to spread goodness through the Free Restaurant, as he said in the interview:

"Why does it feel so light to live on? Because we have faith, we have a rich God, let Allah move the hearts of His servants "

Based on the quote from the interview, Pak Adit feels light, even though he has to manage the needs for the East Jakarta Free Restaurant. He is not worried about this because he believes Allah will provide help by moving the hearts of His servants to share in the East Jakarta Free Restaurant.

Figure 4.8

The atmosphere of the Ciangsana Free
Restaurant

Source: Researcher's Documentation, 2020

4.2.2 Concept of Ciangsana Free Restaurant

The concept of the Ciangsana Free Restaurant as the name implies, this restaurant carries the concept of free all-you-can-eat without conditions, anyone can come, anyone can eat regardless of social status, ethnicity, or religion. Starting from scavengers, motorcycle taxi drivers, public transportation drivers, orphanage children to businessmen, all will be well received at the Ciangsana Free Restaurant. With the concept of free food, it is certainly a question of where the sources of funds are to run the free restaurant. Based on the results of an interview with the owner of the free restaurant, he explained the source of the free restaurant funds as follows:

"Yes, we thank God there is personal funds, there is also fortune unexpectedly, some are helping, some are donating, we have never submitted proposals, or asked for donations or spread our account numbers, but if for example someone is moved his heart, so we are really pure, we only hope for the pleasure of Allah SWT, so a sincere person only hopes for the blessing of Allah, not he makes a program for the purpose of getting another donation or to make it famous or to be rich. "

Based on the quote from the interview, Mr. Adit explained that the source of funds for the Ciangsana Free Restaurant came from his personal funds, namely some of the profits from the sale of soap, perfume and murrotal. Apart from personal funds, the source of funds for the Ciangsana Free Restaurant comes from donations from donors who are moved to share goodness through the Ciangsana Free Restaurant. A concept that, if we think logically, is impossible, how to run it, but it has been proven to be successfully applied to this Ciangsana Free Restaurant. This concept is certainly very different from the concepts of restaurants in general, where most restaurant concepts will certainly carry a concept that can boost their income.

In living life, of course humans will not be separated from the test. Likewise with Mr. Adit, he felt various life tests, including when he served the Ciangsana Free Restaurant. Test after exam has passed and the Ciangsana Free Restaurant is standing still to benefit many people. Pak Adit applies the concept of SSI (Patience, Gratitude, Sincerity) in living life including running the Ciangsana Free Restaurant .

4.2.3 Concept of Patience

The first SSI concept is patient. Patience (al-shabru) according to language is to refrain from complaining (Sahlan, 2010: 2). According to Sukino (2018) patience is the ability to regulate, control, direct behavior, feelings and actions as well as overcome various difficulties comprehensively, which means being able to capture problems well and with extensive information to deal with problems, while integrative means being able to see problems in an integrated manner. The real forms of patient attitude that function in achieving human life goals are; a firm stance characterized by (consistent, disciplined, consistent); steadfastness shown by istiqamah on goals, high fighting power, learning from failure, ready to receive feedback for improvement; diligent is characterized by (anticipatory attitude, planned, directed).

4.2.4 Concept of Gratitude

The second concept summarized in SSI is Gratitude. Not enough patience, in fact life needs to be based on gratitude. Gratitude in the real form of an action is not just a greeting, as Aditya Prayoga conveyed during the interview as follows:

"If we really become good people, we have to be truly grateful people. What is being grateful for, is it enough, thank God, thank God? it is wrong, it is verbal gratitude , giving thanks with that action is how we show gratitude to Allah, namely by giving alms, helping parents, helping the poor, giving food to orphans "

Based on the quote from the interview, Mr. Adit explained that being grateful is not just saying the word Alhamdulillah (Praise be to Allah). Saying Alhamdulillah is a form of verbal gratitude. But furthermore, Pak Adit conveyed that he was grateful for his actions, namely by giving alms, helping parents, the poor and feeding the orphans.

4.2.5 Concept of Sincerity

The third concept summarized in SSI is Ikhlas. After being patient and grateful, the concept for the owner of the Ciangsana Free Restaurant is Ikhlas. Sincerity is one of the many practices of the heart, even it is the spearhead of the practices that are in the heart, because the acceptance or rejection of a person's practice depends on his sincerity. Meanwhile, what is meant by sincere, that is someone only wants the pleasure of Allah SWT in the deeds he does and cleanses him from all personal gain or is more inclined to worldly. So, he is not motivated to do good, except solely for Allah SWT and his afterlife (Al-Qardhawi, 2015: 400). Meanwhile, Mr. Adit conveyed the concept of sincerity in the interview as follows:

"What is sincere like? whether we just have to give sincerely? ooh no, whatever we do, whatever we do, whatever we do we have to be sincere, what is sincerity? sincerity is only hoping for the blessing of Allah, only expecting a reward from Allah, if we work only hoping for a salary it is not enough, but if we expect a salary plus expect a reward from Allah, make this work as worship "

Based on the quote from the interview, Mr. Adit interpreted sincerity as a form of hope for the pleasure of Allah SWT. Every action that is done purely only hopes for the pleasure of Allah SWT. People who have a sincere nature are those who obey the orders of Allah SWT in seeking wealth through lawful means and protect the interests of society. The concept of SSI (Patience, Gratitude, Sincerity) has become Mr. Adit's life guide, and he believes that this SSI concept of life is able to bring him *istiqamah* (consistency) in running the Ciangsana Free Restaurant. Patience with all the trials given, always grateful for what God has given, and sincere in doing good, all done solely because of Allah alone .

4.2.6 The Meaning of Profit in Ciangsana Free Restaurant

Profit is generally the main objective in running a business. Profit is the focal point of every entrepreneur, how to be able to generate maximum profit. Profit is an important factor in the business world because the purpose of the business itself is to make a profit. In accounting, profit is always associated with income in material form.

With the free concept that is applied at the Ciangsana Free Restaurant, of course it is not imagined in everyone's mind how the owner of the Ciangsana Free Restaurant runs the Free Restaurant. This free concept is the opposite of most businesses that will try to maximize profits. For that, it is certainly very interesting to explore further what motivates the implementation of this free concept.

The concept is different from other restaurant businesses, where other restaurants will certainly optimize various ways to be able to generate maximum profit. Meanwhile, the Ciangsana Free Restaurant easily eliminates every menu provided to every visitor. This is the point of the question "how does the owner of the Ciangsana Free Restaurant interpret the profit in running the Free Restaurant?"

After conducting observations and in-depth interviews with the main informant, the researcher found answers to these questions. Mr. Adit as the owner of the Ciangsana Free Restaurant said the following:

"We opened a free restaurant, thank God, we get 3K, the first K is Serenity, the second K is Happiness, the third K is Blessing"

Based on the quote from the interview, Mr. Adit as the founder of the Ciangsana Free Restaurant defines profit with 3K, namely calmness, happiness and blessings. Simple but full of meaning, the owner of the Ciangsana Free Restaurant in interpreting profit. Material profit is not the main objective of Free Restaurant, but profit is interpreted as non-material by the owner of Free Restaurant. According to Rochayatun and Andriyani (2018) in understanding profit in a non-material frame, there are at least two key words to understand it, namely mental and spiritual. Mental as part of the form of non-material value from the concept of profit can be interpreted as a reaction to the value or amount of certain achievements that have implications for certain people when they get it. Spiritual is a form of universal value from every religion which has a greater and broader meaning of divine value. Meanwhile, according to Pratama and Jaharuddin (2018) what is meant by non-material profitability is that life in the world is only temporary and is used to gather provisions for an eternal life in the future, Muslims only aim at the afterlife. Profitability is the blessing and pleasure of Allah SWT. Because the material we get without any aspect of blessing and pleasure from Allah SWT is only a momentary pleasure in the world, there will be no value in worship.

Based on an interview with the owner of the Ciangsana Free Restaurant, it can be concluded that by establishing a Free Restaurant so far the goal is non-material profit, namely 3K, Peace,

Happiness and Blessings. Then the researcher reflects on the meaning of profit in a triangle as follows:

Figure 4.19
Reflections on the Meaning of Profits at the Ciangsana Free Restaurant

Figure 4.19 shows the Reflection of the Meaning of Profit at the Ciangsana Free Restaurant where profit is interpreted by the owner of the Free Restaurant with 3K, namely Blessing, Serenity and Happiness. Researchers reflect on the meaning of profit in the form of a triangle because the number of angles of the triangle is the same as the meaning of profit at the Ciangsana Free Restaurant. Blessing is a condition in which the sustenance received is blessed, beneficial and endless. The source of blessings is certainly from the Supreme Giver of Sustenance. While calm and happiness are two sides related to the feelings felt by the owner of the Free Restaurant.

4.2.7 The Meaning of Peaceful Profits

One aspect of serenity is al-sukun (peace). Al-Sukun is passive, meaning calm and quiet (Rusdi: 2016). Meanwhile, Kumala et.al (2017) describes the meaning of peace of mind according to Al-Ghazali (1984) where peace of mind is a soul that is colored with the qualities that cause safety and happiness. These qualities are gratitude, patience, fear of sin / torment, love of Allah, expecting Allah's reward, being happy with Allah's destiny, and taking into account his deeds during life.

Aditya Prayoga interprets profit as tranquility, one of which is the condition found at the Ciangsana Free Restaurant, which is a safe, comfortable, harmonious and peaceful atmosphere, there is never a fuss at the Free Restaurant. With this calm, it certainly supports the activities of the Free Restaurant to run smoothly. Many visitors come, they even hope that the Free Restaurant can continue to stand and have high hopes that one day the Free Restaurant will be present in other places, as Mr. Deni conveyed in the interview as follows:

"My hope about this free house is that in the future, I hope the term, what is the name, will continue to run smoothly, it can continue to develop throughout the region in general so that it helps the poor people"

Based on the quote from the interview, Mr. Deni expressed his hope that the Ciangsana Free Restaurant can run smoothly and can continue to expand to other areas so that more people will be helped by the presence of the Free Restaurant .

4.2.8 Meaning of Profit Happiness

The second 3K profit meaning after tranquility is happiness. Ayob (2020) explains that happiness is a desire for all humans in their lives. Besides that, happiness is the last goal for human life. Often happiness is heard and spoken about, but every human being has different views about the meaning and how to achieve happiness. Happiness is psychological and meaningful, something that cannot be seen by the eye and counted by numbers, but happiness can only be tasted by the soul (Ayob, 2020). According to Rochayatun and Andriyani (2018) Happiness or happiness is a state of mind or feeling characterized by love, pleasure, satisfaction, enjoyment.

Aditya Prayoga defines profit as happiness, namely the feeling of being happy because he can feed others and help those who are hungry. Apart from Aditya Prayoga who felt happy being able to share, the visitors also felt that the presence of the Free Restaurant could help them, as conveyed by Mr. Gito as follows:

"This Free Restaurant is quite helpful, it is quite helpful for especially in my ojol activities, because so far this business at OJOL has had a huge impact on Covid19"

Based on the quote from the interview, Pak Gito said that he felt helped by the presence of the Ciangsana Free Restaurant, especially during the current Covid-19 pandemic situation where economic conditions were more difficult than usual.

4.2.9 Meaning of Endowed Profits

The third profit meaning summarized in the next 3K is blessing. Al-Isfahani in Nasution (2017) explains that the word baraka then becomes al-barakah which has the meaning "the continuity of a divine goodness in something". The word is similar to the word al-birkah which means "pool" so that the meaning can be analogized because goodness remains in something it is the same as water remains in a pond. Thus, the blessing is permanent and is a gift from Allah which has good value. Basically, "blessing" and "giving blessings" only come from, belong to and the right of Allah Almighty.

Pak Adit has felt blessed for his sustenance since he founded the Ciangsana Free Restaurant. The blessing can be seen from the endless sustenance even though the Free Restaurant does not get material profit. Since the beginning of establishing the Ciangsana Free Restaurant, Pak Adit has never been afraid of losses. The Ciangsana Free Restaurant became a charity field for him, he was not at all afraid of poverty, as he said in the following interview:

"Do not ever feel afraid of loss or fear of poverty, our wealth may not be reduced by Allah if we give alms, there has been no history of alms people becoming poor, there is no, how could this self be afraid of being poor while this self was created by the Most Rich, Who created the heavens and the earth and their contents, so don't ever be afraid of being poor or afraid of loss when we want to give alms, there is God who always looks after and protects us "

Based on the quote from the interview, Pak Adit said that he was not afraid of poverty even though he gave alms by establishing the Ciangsana Free Restaurant, because he realized that he was created by the Most Rich Essence. Therefore there is no worry in Mr. Adit about loss and poverty. Pak Adit believes that in fact the donated property will not decrease. This belief is able to bring Pak Adit to be consistent in running the Ciangsana Free Restaurant. Even though they often face obstacles, the Ciangsana Free Restaurant is still here to provide benefits and inspiration to many

people. Pak Adit believes that a business will not succeed if it is not balanced with charity. His efforts to sell Murrotal when he was balanced with giving alms through the Free Restaurant became smoother and easier.

Apart from the blessings of sustenance, the blessings of life have also come to Mr. Adit since he founded the Ciangsana Free Restaurant. Pak Adit's life is increasingly benefiting many people. It is easier for him to do good by helping others in need, such as when providing basic food assistance for residents affected by the Covid-19 outbreak, and one of his aspirations to build a palace for orphans will slowly be realized. Not just helping to feed hungry people, but the blessings of life for Pak Adit to be able to bring him to help many orphans to get a life that is well facilitated through the orphanage palace. Pak Adit also conveyed in the interview the following:

"Alhamdulillah, there were lots of people praying especially, I was once sickly, ever since I opened a free restaurant. Alhamdulillah, I am healthy, my wife and children are healthy."

Based on the quote from the interview, Mr. Adit told that since he founded the Free Restaurant he and his family were given health, even though previously he was sick. This is one of the blessings of life that Mr. Adit feels. Pak Adit has also received more and more invitations to motivate him for his kindness in establishing the Ciangsana Free Restaurant in various events, ranging from television shows, certain youtube content and so on. This is certainly a blessing in life that Mr. Adit felt after establishing the Ciangsana Free Restaurant. Not only goodness, but he is able to spread millions of inspiration to others.

4.3 Discussion of Research Results

Based on the analysis of the research results, it can be concluded briefly that the owner of the Ciangsana Free Restaurant is a very extraordinary figure. Even though Pak Adit's education only reached elementary school, he was able to establish the Ciangsana Free Restaurant. Briefly, the researchers described the research results as follows:

Figure 4.20
Discussion of Research Results

Source: Researcher, 2020

Based on Figure 4.20, it can be explained that the Ciangsana Free Restaurant Concept is built with the SSI Concept (Patience, Gratitude, Sincerity). Pak Adit has a strong concept, namely SSI (Patience, Gratitude, Ikhlas). With this concept, he was able to build and remain consistent in running the Ciangsana Free Restaurant, and even spread his wings of kindness through the movement to share the staple food and waqf of the Qur'an. The life concept of SSI (Patience, Gratitude, Sincerity) is the guide for the owner of the Ciangsana Free Restaurant in carrying out Free Restaurant activities. The concept of SSI life (Patience, Gratitude, Sincerity) is also a weapon for the owner of the Ciangsana Free Restaurant in facing every test he faces in running the Ciangsana Free Restaurant.

After conducting interviews and observations and analyzing the data obtained, it is seen that the owner of the Ciangsana Free Restaurant interprets profit in a simple but full of meaning, namely 3K. The 3K profit is Serenity, Happiness and Blessings. Calmness is defined as a sense of peace, safe, there is no fuss. Happiness is defined as the feeling of being able to share with others, and Blessing is defined as the ease of sustenance that never stops flowing and the blessings of life that he feels. The blessing of life that is felt is in the form of family health, as well as the benefit of life for others, which is an inspiration for goodness for many people.

The meaning of 3K profit is closely related to the SSI concept (Patience, Gratitude, Sincerity). The concept of patience is able to give birth to peace of life as the word of Allah SWT as follows:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا اسْتَعِينُوا بِالصَّبْرِ وَالصَّلَاةِ إِنَّ اللَّهَ مَعَ الصَّابِرِينَ

"O you who believe, make patient and pray as your helper, Allah is with those who are patient." (Surah Al-Baqarah: 153)

In the word of Allah SWT, Surah Al-Baqarah, Allah says that let us be patient and pray as a helper in every test of this life. God is with those who are patient. This is evident from the life experience that Mr. Adit feels, he has experienced many tests in establishing a Free Restaurant, but he makes patience as a foundation in dealing with it. Then Allah brings help for the sake of help until the test can be passed properly. With a patient attitude, of course, will bring Pak Adit to a calm heart, he is no longer worried about the tests that befall him because he patiently believes that all trials will have a lesson and he believes that Allah's help will always be present to accompany every patience. Meanwhile, the concept of gratitude is closely related to blessings. This is in accordance with the word of Allah SWT in surah Ibrahim verse 7 as follows:

وَإِذ تَأَذَّنَ رَبُّكُمْ لَئِن شَكَرْتُمْ لَأَزِيدَنَّكُمْ وَلَئِن كَفَرْتُمْ إِنَّ عَذَابِي لَشَدِيدٌ

"And (remember well), when your Lord proclaim; "Indeed, if you are grateful, surely We will add (favours) to you, and if you deny (My favours), then actually My punishment is very painful." (Surah Ibrahim: 7)

Based on this verse, Allah SWT explains that with gratitude there will also be increased temporary favours if we are not grateful, in other words, denying the blessings that Allah has given, then the punishment that Allah will give is very painful. Pak Adit himself is well aware that with gratitude the blessings given by Allah will increase. This is certainly a blessing for Pak Adit. He felt the difference between before and after establishing the Free Restaurant as he described in the following interview:

" So the first time we got a little income before opening a restaurant for free, it was quiet, sometimes we didn't get it at all a day, sometimes we got thirty thousand, fifty thousand, but now thank God it's much better, sis."

Based on the quote from the interview, Mr. Adit told that before establishing the Ciangsana Free Restaurant his income was only small, he never even got any money, but after establishing the Ciangsana Free Restaurant his sustenance was better than before. Meanwhile, the concept of sincerity is closely related to happiness. Pak Adit interprets sincerity as a form of hope for the pleasure of Allah SWT. Every action that is done purely only hopes for the pleasure of Allah SWT. Aditya Prayoga defines profit as happiness, namely the feeling of being happy because he can feed others and help those who are hungry. Besides Aditya Prayoga who felt happy being able to share, the visitors also felt that the presence of the Free Restaurant could help them, as conveyed by Pak Gito and Pak Gito in the interview. The intention of a person has a very big influence on the law of his actions and speech, not only worship, even in terms of muamalah as one of the hadiths of the Prophet Muhammad SAW:

نَوَى مَا أَمْرِيءِ لِكُلِّ وَإِنَّمَا بِالنِّيَّاتِ الْأَعْمَالِ إِنَّمَا

" Indeed, every practice depends on the intention. Everyone will get what he intends "(Bukhori Muslim).

This hadith explains that every practice really depends on the intention. And everyone will get a reply from what he intended. The reply is very noble when someone intends to be sincere because of Allah, in contrast to someone who intends to do good just because of pursuing the world. By hoping to get the blessing of Allah SWT, in the end Mr. Adit can find happiness when he is able to establish the Ciangsana Free Restaurant, happiness can be shared with others.

The meaning of 3K profit. Calmness, Happiness and Blessing is able to refute the theory that has been the rule in a business, that the purpose of business is to maximize profits. Profit in modern accounting only describes and takes into account the costs in monetary and non-monetary units that may arise as a result of the company's business activities. The existence of profit is full of individualistic and materialistic values (Rochayatun and Andriyani: 2018). It is not maximizing profit which is the goal in establishing the Ciangsana Free Restaurant, but Calmness, Happiness and Blessing are the goals. Profits are no longer interpreted as worldly figures. Profit is no longer just talking about matter anymore. Profit is no longer the friend of loss, because there is not the slightest loss to be felt in running the Ciangsana Free Restaurant. The Ciangsana Free Restaurant has now also become a bridge for donors to do good.

Based on the description above, it can be concluded that the concept of the Ciangsana Free Restaurant is a concept that no longer makes material profit the main goal of its activities and does not think about the losses it will receive. Because the owner of the Free Restaurant believes in a concept that is beyond human reason, a concept that researchers call the concept of sky accounting. Where the concept no longer thinks about the reciprocal benefits of the world, but leaves the owner of the sky to rule. If so, no one will be able to calculate how the world is accounting.

5. CONCLUSIONS AND SUGGESTIONS

5.1 CONCLUSION

Based on the explanation in the previous chapter, it can be concluded that the Free Restaurant Owner, Aditya Prayoga, interprets profit with 3 K, namely Serenity, Happiness and Blessing. The researcher reflects on the meaning of the 3K profit in the form of a triangle. This is because the number of angles of the triangle is the same as the meaning of profit at the Ciangsana Free Restaurant. A brief explanation of the meaning of 3K profit is as follows:

a. Serenity

The owner of the Ciangsana Free Restaurant means a safe, peaceful life and no fuss.

b. Happiness

Meanwhile, the profit of happiness is interpreted by the owner of the Ciangsana Free Restaurant as a feeling of happiness because they can share with others.

c. Blessings

Profits are interpreted as a blessing by the owner of the Ciangsana Free Restaurant as a form of sustained blessings that continue to flow endlessly, as a life-sufficiency given by Allah SWT. The blessing of life that is felt is in the form of family health, as well as the benefit of life for others, which is an inspiration for goodness for many people.

5.2 ADVICE

Researchers realize that this research is far from perfect. There are still many deficiencies in this study. In addition, this research is limited to one object, namely the Ciangsana Free Restaurant. For this reason, the researcher provides suggestions for further researchers, which are expected to dig deeper related to the concept of sky accounting where the concept is currently quite interesting for further research.

REFERENCE LIST

- Adian, Donny Gahral. 2010. *Introduction to Phenomenology*. Depok: Koekoesan Publisher
- Amaliah, Tri Handayani and Sugianto. 2018. Concept of Price of Selling Betawian in the Frame of Si Pitung. *Journal of Multiparadigm Accounting*, Vol (9), 20-37.
- Arumsari, GP, Krianto, T., and Wispriono, B. 2017. The behavior of Use Formalin On Wet Noodle Merchants and Manufacturers And Know In Provins i DKI Jakarta. *Andalas Public Health Journal*, Vol. 11, No. 1, pg. 39 48.
- Asiyah, Atmaja, AWT, and Herawati, NT 2017. An analysis of the meaning of profit according to street vendors along Ahmad Yani Singaraja street. *E- Journal SI Ak Ganesha Education University Department of Accounting SI* Vol: 7 Program No: 1.
- Asy'ari, Muhammad Asim. 2017. Interpretation of "Benefits" for Tobacco Farmers. *Pamator Journal* Volume 10 Number 2, October pp. 128-134.
- Asyfiradati, R., Ningtyas, A., and Lizansari, M ., 2018. Identification of Formalin Content in Food Ingredients (Wet Noodles, Fresh and Presto Milkfish, Salted Fish, Tofu) in Pasar Gede, Surakarta City. *Journal of Health*, Vol. 11. No. 2.

Bakhtiar, Y., Permata, SS, Januati, DSNP, Sartika, ED, and Hamidah., FN., 2019. Multi Perspective Meaning of "Profits": A Piece of Compilation of Diversity of Thought. *National Seminar on Combined Business & Social Polinema*.

Fachrudin, Fachri. 2016. "The Study of Profit Theory on Sale and Purchase Transactions in Fiqh Mu'amalah" (Comparative Study of Conventional Economic Profit Theory). *Ad Deenar Journal of Islamic Economics and Business*.

Farhan, Ali. 2016. Sch leiermacher's Romantic Hermeneutics Regarding Profit in Ibn Khaldun's Muqaddimah. *Journal of Multiparadigm Accounting* , Vol (7), 1 155.

Farid, Muhammad. 2018. *Phenomenology in Social Science Research* . Jakarta: Prenada Media Group

Faseruk, Alex., And Hossain, AT 2017. Spirituality in Management: Influence of Islamic Thoughts and Philosophies. *South Asian Journal of Human Resources Management* , 4 (2), 235–244 .

Ganzin, M., Islam, G., and Suddaby, Roy. 2019. Spirit uality and Entrepreneurship The Role of Magica l Thinking in Future - Oriented Sensemaking. *Organization Studies* , 1-26.

Gustiangsih, Diah Ayu. 2019. Inner Profits in the Perspective of Gunungan Wayang. *Scientific Journal of Civilization Accounting* , Vol (V), 252-264.

Hamed, AB, Tahir, RM, and Othman, A ., 2018. Muslim Women Entrepreneurs Succeed: Practicing Islamic Lifestyle. *International Journal of Islamic Business* , Vol 3 Issue 1

Hamid, SA, Othman, A., and Hanapi, MS 2019. Development of Entrepreneurship's Ethics from Islamic Perspective. *International Journal of Academic Research in Business and Social Sciences* , 9 (3), 565–571.

Harahap, Sofyan, S., 2011. *Business Ethics in Islamic Perspective* . Jakarta: Four Salemba

Irawan, Mohamad RN ,. 2016. The Influence of Business Capital and Sales on Operating Profit at Rice Milling Company Ud. Sari Tani Tenggerrejo Kedungpring Lamongan. *Journal of Economic Research and Accounting* Volume I No. 2

Kamayanti, A. 2016. *Qualitative Accounting Research Methodology* : Introduction to Scientific Religiosity. Jakarta: Peneleh House Foundation.

Kenebayeva, A., Gursoy, D., And Altinay, L., 2017. Religiosity and Entrepreneurship Behaviors. *International Journal of Humanities Management*, <https://doi.org/10.1016/j.ijhm.2017.08.005>

Kuswarno, Engkus. 2009. *Phenomenology* . Bandung: Widya Padjajaran

- Main, Abdul. 2016. *Gratification Practices in Marriage Services at the Surabaya City Office of Religious Affairs (KUA): Study of Structuration Theory Perspective* ". Dissertation of Airlangga University, Surabaya.
- Majid, NA, Zainol, FA, Daud, WNW, Rashid, N., and Afthanorhan, A. 2018. Entrepreneurial Intention from the Islamic Perspective: A Holistic Approach. *International Journal of Academic Research in Business and Social Sciences* , 8 (12), 820–833.
- Meguellati, A., Grine, F., and Fares, D. 2015. Islamic spirituality and entrepreneurship: A case study of women entrepreneurs in Malaysia. *The Journal of Happiness & Well-Being* 3 (1), 41-56.
- Mohiuddin, G. 2014. Edwards & Bell's Concept of Profit: An Empirical Analysis on the Basis of Historical Cost and Current Costing ". *Journal of Finance and Accounting* , Vol. 2, No. 3, p. 72-80.
- Mughni. Abd., And Wisri. 2016. Basic Phenomenological Paradigm , Hermeneutics and Critical Theory. *Al-Hal Oral Journal* "Volume 10, No. 1.
- Nafisah, N., Nasri, M., and Abdullah. 2017. Motivation Factors and the Glory of Business Firms : Practicing Religion as a Simplifier. *Journal of Global Business and Social Entrepreneurship (GBSE)* , Vol. 3: no. 5, 28–35.
- Ningsih, R., Auliyah, R., and Setiawan, AR ., 2018. The Value of Po Sapu EsemPay (Solidarity) and Sokkla (Religious) in Determining the Selling Price of Bread and Cakes in Madura: A Phenomadurological Study. *Journal of Distribution Management and Business*, Vol 6, No. 1.
- Norvadewi. 2015. Business in Islamic Perspective (Review of Concepts, Principles and Normative Basis). *Journal of Islamic Economics and Business AL-TIJARY* , Vol. 01, No. 01.
- Praditha, Riza. 2018. Spiritual Accounting: An Hereafter Based Business. *Scientific Journal of Civilization Accounting* , Vol (IV), 65-74.
- Pratama, P., and Jaharuddin. 2018. Reconstruction of the Concept of Profitability in an Islamic Perspective. *IKRAITH-HUMANIORA* , Vol. 2, No. 2
- Ramadani, V., Dana, LP, and Ratten, V. 2017. Entrepreneurship and Management in an Islamic Context. . *Springer International Publishing Switzerland* , DOI 10.1007 / 978-3-319-39679-8_1.
- Rashiti, SG, Dana, LP, Ramadani, V., and Ratten, V. 2017. Islamic Entrepreneurship and Management : Future Research Directions. *Springer International Publishing Switzerland*, DOI 10.1007 / 978-3-319 396798_14

Rimadani, IA, Setiawan, AR, and Asy'ari, MA 2018. Tracing the Meaning of Profits Behind the Persistence of “Rural” Public Transport. *Journal of Research and Applications: Accounting and Management* 3 (1), 2018, 98-112.

Riyansyah, Ahmad. 2017. Sofyan Syafri Ha Rahap's Thought About Sharia Accounting and Its Application . *Journal of Islamic Law* , Vol. 1 No. 2.

Rochayatun, S. and Andriyani, F. 2018. Profit: Meaningful Instability . *JEAM Vol.17 No. 2, September ISSN: 1412-5366* .

Rumanta, M., Iryani, K., and Ratnaningsih, A ., 2016. Analysis of Borax Content in Food: A Case Study in the District of Pamulang, South Tangerang . *Journal of Mathematics, Saint, and Technology* , Volume 17, Number 1, pp. 40-49.

Sallam, AAA, Abdullah, S., and Ramli, AJ ., 2018. Religiosity and Volunteering Intention among Undergraduate Malaysian Muslim Students . *MATEC Web of Conferences*, DOI.ORG/10.1051/mateconf/201815005100.

Suginam. 2019. Review of Prices and Profit Acquisition in Sharia Perspective. *Economics, Finance, Investment and Sharia (EQUITY)* Vol 1, No 1 Pages 37 - 40.

Sugiyono. 2014. *Understanding Qualitative Research*. Bandung: CV. Alfabeta

Sulong, J., and Asni, F. 2018. Profit-Taking Rate Guideline Based on Fiqh Muamalat Perspective. *International Journal of Academic Research in Business and Social Sciences* , 8 (7), 340–34.

Wafirotin, KZ and Marsiwi, D. 2015. Perceptions of Profits According to Kakilima Traders on Jalan Baru Ponorogo. *Journal of the Equilibrium* , Vol 13, Number 2.

Wibowo, Buddi. 2017. Religiosity and Entrepreneurial Intention. *Ethics* , Vol 16 (2), 187-206.

Yacoob, Y., and Azmi, IAG ., 2015. Examining the Relationship between Commercial Jihad and the Achievements of Muslim Entrepreneurs in Malaysia. *Management Journal* , (44) pp . 81-91

Yildirim, Emre., And Mert, Kazim. 2019. **Ethics Disi Fiyatlandırma Uygulamaları Karşısında Tüketicilerin Düşünce ve Davranışlarının İncelenmesine Yönelik Beer Arastırma.** *Journal of Business Research-Turk*, 11 (4), 2876 2892.

Yunus, HA 2019. The Concept of Rich and Blessing Life. *MADINASIKA Journal of Management and Teacher Training* . Vol. 1 No. 1 Pages 1-9.

Zain, Mohd. 2015. Spirituality and Human Welfare: Motivation for the Achievement of Successful Entrepreneurs in Kelantan. *Psychologists & Humanities Seminar* ISBN: 978-979-796-324-8

