



## Siti Atikah Rahayu<sup>1</sup>, Fadhilla Septiani<sup>2</sup>, Ade Ainun Ariyanti<sup>3</sup>, Ernawaty Usman<sup>4</sup>, Jamaluddin<sup>5</sup>

<sup>1</sup>Master of Accounting Study Program, Faculty of Economics and Business, University Tadulako Palu, Central Sulawesi, Indonesia

\*CORRESPONDENCE: sitiatikahrahayu98@gmail.com

Received: 01 October 2025 Published: 16 November 2025

Revised : 10 October 2025 DOI : <a href="https://doi.org/10.54443/morfai.v5i5.4414">https://doi.org/10.54443/morfai.v5i5.4414</a>

Accepted : 09 November 2025 Link Publish : <a href="https://radjapublika.com/index.php/MORFAI/article/view/4414">https://radjapublika.com/index.php/MORFAI/article/view/4414</a>

#### **Abstract**

BackgroundIn the context of traditional traders, profit is understood not only as the difference between revenue and costs, but also has social, psychological, and spiritual significance inherent in their daily lives. Fresh fish traders in traditional markets view profit not simply as a measure of financial gain, but as a symbol of gratitude, a form of selfdefense, and a foundation for family well-being. This phenomenon demonstrates that the concept of profit in the informal sector differs from the conventional, numbers-oriented accounting perspective. Objective This study aims to reveal the meaning of profit from the perspective of fresh fish traders at the Inpres Traditional Market through a phenomenological approach, as well as to explain how profit is understood in the economic and social life of traders. **Research methods**This research employed qualitative methods with a transcendental phenomenological approach. Data were obtained through in-depth interviews and observations of trading activities. Analysis was conducted by reducing traders' subjective experiences to key themes that fully illustrate the meaning of profit. **Research result**The research results show that profit is interpreted in five main forms: self-love (a form of self-respect), self-defense (defense against life's pressures), emergency savings (a strategy for dealing with unexpected situations), a foundation for family needs (a source of household economic needs), and spiritual steadfastness (a sense of gratitude for the sustenance received). The meaning of profit is not only economic but also emotional and spiritual. **Originality/Novelty of Research** This research provides a new perspective: profit for fresh fish traders is not simply an indicator of economic performance but also a reflection of the social, cultural, and spiritual values that shape the identity of traders in traditional markets. These findings enrich contextual accounting studies that focus on human values.

Keywords: Meaning of profit; Fresh fish traders; Traditional markets; Phenomenology; Contextual accounting

#### Introduction

Traditional markets serve as centers of community economic activity, remaining resilient amidst the tide of modernization and the growth of modern markets. Buying and selling activities in traditional markets reflect the economic processes of the community while also reflecting the social, cultural, and spiritual values inherent within them. Fresh fish traders are one of the important economic actors in traditional markets because they play a key role in the community's food distribution chain. The concept of profit in conventional economics is defined as the difference between income received and costs incurred during production or trade activities. Profit serves as a measure of a business's success and motivates economic actors to maintain and develop their businesses. This view aligns with Luckyta Mursy et al.'s (2013) opinion, which explains that profit is a benchmark for evaluating the performance and success of a business entity. Fresh fish traders in traditional markets have different perspectives on the meaning of profit. Their interpretation of profit is not solely focused on numerical calculations, but rather incorporates social, moral, and spiritual values into their trading activities. Fresh fish traders assess profit by the sufficiency of sales revenue to meet family needs and maintain business sustainability. This assessment demonstrates that their concept of profit extends beyond material gain and also relates to a sense of sufficiency and the blessings of one's fortune. Most fresh fish traders do not use a formal financial recording system. Profit management is based on experience and daily sales estimates. This view reflects a simple, survival-oriented mindset. Profit is considered

Siti Atikah Rahayu et al

sufficient if sales revenue covers capital, pays stall rent, and leaves a small amount of income for family needs.

Frequent expressions from traders, such as "as long as I can eat today, pay stall rent, and have a little left over, that's already a profit," demonstrate a sense of acceptance and gratitude for the results of their business. This phenomenon of fresh fish traders' interpretation of profit illustrates a shift in the meaning of profit from an economic orientation to a social and spiritual dimension. Fresh fish traders often offer discounts to repeat customers as a way of maintaining relationships and trust. This practice emphasizes that profit not only reflects economic success but also symbolizes honesty, gratitude, and blessings in commerce. This view positions profit as a source of happiness, a sense of sufficiency, and an expression of gratitude to God. Research by Tenrigau et al. (2023) explains that profit has two dimensions: social and spiritual. The social dimension emphasizes profit as a means of building relationships and sharing with others, while the spiritual dimension interprets profit as a form of worship and devotion to God.

Fresh fish traders at the Inpres Traditional Market employ their own unique approach to understanding and managing profit. Their business success is measured by the smooth running of daily activities, sufficient income for household needs, and the continued presence of customers. This perspective demonstrates that profit is interpreted as a symbol of survival and a sign of blessing, rather than as the accumulation of wealth. This phenomenon demonstrates that the interpretation of profit by fresh fish traders in traditional markets has distinctive characteristics that differ from those of the modern economic system. Profit is not measured solely by numbers, but is understood through moral, social, and spiritual values. Research into this phenomenon provides a deeper understanding of the people's economic value system that persists amidst modern developments. This study aims to uncover the social, psychological, and spiritual dimensions of profit interpretation from the perspective of fresh fish traders at the Inpres Traditional Market.

The description above leads this research to its objective, which is to uncover the meaning of profit from the perspective of fresh fish traders at the Inpres Traditional Market. This research focuses on how fresh fish traders understand, assess, and internalize the meaning of profit in everyday economic life. This research contributes to broadening insight into the meaning of profit from the perspective of smallholder economic actors, who are often viewed as simplistic, and confirms that the concept of profit has a broader meaning than just financial gain. This research plays a significant role in developing an understanding of an economy based on social and spiritual values. The concept of profit, as interpreted by fresh fish traders, not only reflects the results of economic transactions but also symbolizes honesty, hard work, gratitude, and the blessings of life. This perspective demonstrates that profit is not always viewed as the accumulation of wealth, but rather as a form of balance between effort and faith in God's blessings.

Understanding the meaning of profit in the context of traditional markets illustrates that community economic activity is inseparable from the values of humanity and togetherness. Fresh fish traders use profit as a means to maintain social relationships, strengthen customer trust, and maintain business sustainability. This perspective demonstrates that the concept of profit is not a single concept, but rather varies according to the social, cultural, and spiritual environment in which economic actors operate. This research is expected to contribute to the development of economic science, particularly microeconomics based on traditional communities. The research results can serve as a basis for understanding the dynamics of the people's economy, which is oriented towards a balance between material needs and moral values. These findings are also expected to enrich the literature on the concept of profit in the Indonesian socio-cultural context and provide new insights into the role of spiritual values in shaping the economic behavior of traditional market communities.

### **Literature Review and Thesis Formulation**

#### **Profit Theory in Classical Economic Perspective**

Adam Smith (1776) defined profit as the difference between revenue and production costs. Smith viewed profit as the result of efficient use of factors of production. Traders seek to maximize profits by setting prices, sales volume, and controlling costs.

#### **Profit Theory in Conventional Accounting**

Hendriksen and Breda (2000) define profit as an increase in net equity not derived from owner investment. Profit reflects an entity's success over a period. Suwardjono (2018) explains profit as a measure of economic performance that demonstrates an entity's success in generating added value. Profit serves as an indicator of efficiency and a basis for decision-making. Traditional market traders often use a simple profit calculation, as described by Santoso (2022). Profit is calculated from the difference between daily revenue and capital expenditure. Profit is understood through experience, not formal record-keeping. This approach reflects folk accounting practices adapted to the social conditions of traders.

Publish by Radja Publika



Siti Atikah Rahayu et al

#### Theory of Meaning and Social Interpretation

Suwardjono (2018) explains that profit, from an accounting perspective, is not merely the result of financial recording but also a reflection of social construction shaped by the values, norms, and culture of the communities involved. Profit cannot be separated from the socioeconomic context in which businesses operate, as every economic decision that generates profit always contains moral meaning, social responsibility, and ethical considerations that go beyond mere numbers in financial reports. This thinking demonstrates that the understanding of profit among fresh fish traders in traditional markets is not solely oriented towards financial results but also rooted in the values of honesty, hard work, and blessings that are part of traditional trading culture.

Wafirotin and Marsiwi (2019) found that profit for street vendors in Ponorogo is interpreted as a symbol of security, not simply a measure of economic success. Vendors perceive daily profits as a form of self-defense against the income uncertainty that often occurs in the informal sector. The meaning of profit then develops into a form of self-control in financial management, where vendors tend to set aside a portion of their profits to cope with days when sales decline. These findings suggest that profit plays a significant psychological role as a survival strategy amidst unstable market dynamics. Astuti (2019) emphasized that profits for traditional fish traders serve a dual function as an indicator of economic success and a financial protection mechanism. Traders consciously set aside a portion of their profits as an emergency fund to deal with unforeseen circumstances such as decreased demand, damaged merchandise, or urgent family needs. This perspective emphasizes that profits have a social security dimension that provides traders with a sense of calm and emotional stability, so they are understood not only as an economic measure but also as an instrument for self- and family protection.

In her research on micro-entrepreneurs in Blitar Regency, Rohmatunnisa (2020) stated that profit is understood emotionally as a form of gratitude and moral achievement for their efforts. Traders view profit not simply as a rational calculation of revenue and costs, but as a symbol of blessing, indicating that their hard work has been fairly rewarded. These findings demonstrate how spiritual and local cultural aspects merge into the meaning of profit, transforming it into a manifestation of self-love and appreciation for personal hard work. Tiswiyanti, Desriyanto, and Sari (2021) found that street vendors view profit as a measure of their personal ability to manage their businesses independently. Profit provides a sense of pride, boosts self-esteem, and strengthens motivation to continue striving without relying on others. This perspective broadens the understanding of profit as a psychological dimension related to enthusiasm, self-confidence, and appreciation for one's own efforts. Profit is no longer merely an economic outcome but also a source of mental energy that supports the sustainability of small businesses. Suharti and Nurdin (2021) explain that profit for fish vendors in traditional markets in Ambon is the primary foundation of family well-being. Profit is used to meet educational, health, and daily living needs, thus serving as the basis for household social and economic sustainability.

This perspective demonstrates that profit serves as a foundation of family needs, providing moral legitimacy for vendors' success in fulfilling their economic responsibilities to their families. Aprilianto and Handayani (2021) added that profits in the informal sector are not always aimed at increasing capital or expanding businesses, but rather focus on financial stability and psychological well-being. Market traders view profits as a tool to maintain long-term business existence, not simply the accumulation of short-term gains. This study confirms that profits have social value that plays a role in maintaining relationships between economic actors in traditional market environments, where trust and mutual assistance are often part of daily business practices. Fadli (2022) highlighted that fish traders have a practical and contextual understanding of profit due to the perishable nature of their merchandise. Profit is calculated daily and is flexible according to sales conditions. This study shows that traders interpret profit as the ability to cover operational costs and ensure capital turnover. Profit is a measure of traders' adaptability to daily market dynamics, rather than a complex formal accounting result. Santoso (2022) explains that profit for traditional market traders in Gresik reflects success in maintaining business continuity and social harmony within the market environment. Profit is understood as evidence of resilience, maintaining reputation, and fulfilling moral responsibilities to family. Profit serves as a symbol of collective success, affirming the trader's existence within the market's social structure. This interpretation emphasizes that profit, in the context of traditional market traders, is not solely oriented toward money but also embodies human values, ethics, and social pride.

Q1: What does profit mean for fresh fish traders in traditional markets?

#### Research methods

Uncovering the meaning of profit from the perspective of fresh fish traders is the main focus of this research, Publish by **Radja Publika** 





Siti Atikah Rahayu et al

therefore, qualitative research is the appropriate method to explore the true meaning of profit through a phenomenological approach and interpretive analysis. The location of the Inpres Traditional Market was chosen based on the activities of fresh fish traders who are quite active in buying and selling transactions every day, thus being able to provide the necessary information in the form of research data. Data collection was carried out through observation of fish traders' activities, as well as conducting interviews and documentation. Table 1 displays the informants who contributed to the research, but are presented anonymously to maintain the privacy of research informants. The phenomenological approach demonstrates the process of exploring informants' experiences as fresh fish traders in traditional markets. A phenomenological perspective demonstrates a phenomenon directly or explains it through experiences, which then provide convincing explanations for events occurring in society. According to Ardika (2022), true scientific knowledge has been separated from everyday experiences and the activities in which those experiences and knowledge are rooted. The focus of phenomenology, with its interpretive interactions, is the individual experience of interacting with one another (Ardika, 2022). Therefore, the interactions and bonds experienced between individuals are fostered through dialogue.

**Table 1. List of Research Informants** 

Number	<b>Informant Code</b>	Trading Period
1	MRT	30 years
2	ANB	15 years
3	MZN	10 years

A phenomenological approach is used to explore individuals' experiences and perspectives on interpreting profit based on their lived reality. This approach emphasizes the importance of understanding subjective human experiences, which are shaped through social interactions and cultural contexts. Phenomenology seeks to uncover the hidden meanings behind individual actions and perceptions of the phenomena they encounter. The phenomenological perspective emphasizes that scientific knowledge is rooted in everyday human experience. Ardika (2022) explains that scientific knowledge cannot be separated from direct human experience in carrying out life activities. The primary focus of phenomenology lies in individual experiences of specific phenomena through a reflective process and interpretive interaction involving dialogue between researchers and informants. The phenomenological approach is individual because the data obtained comes from the direct statements of each informant. Each fish seller has different experiences, perspectives, and ways of thinking about interpreting profit, so the research results depict a variety of meanings. These differences are crucial in understanding how social, cultural, and spiritual contexts influence their views on profit.

Wilig (2013) explains that the process of understanding phenomenology involves three stages of reflection, namely:

- 1. **Epoch**, namely the stage where researchers suspend prejudice, assumptions and judgments in order to be able to understand the phenomenon purely based on the experiences of informants.
- 2. **Phenomenological reduction**, namely the stage of explaining the phenomenon as it is in the totality of experiences that arise from the informant.
- 3. **Imaginative variations**, namely the stage of exploring the deep structure of the phenomenon through a reflective and imaginative thinking process.

The phenomenological approach provides research results based on the direct empirical experiences of informants. Data obtained from interviews and observations are interpreted based on the meanings expressed by fish sellers in their trading activities and profit generation at the Inpres Traditional Market. This method allows researchers to deeply understand how fish sellers interpret profit as part of the reality of their economic lives. Previous studies using a similar approach have been conducted by Musmini and Sirajudin (2016), Antong and Riyanti (2021), and Yusuf and Paranoan (2024). All three studies emphasize the importance of a phenomenological approach in exploring the hidden meanings behind individual experiences of a social phenomenon. The same approach is used in this study to uncover the meaning of profit from the perspective of fish sellers in traditional markets as a manifestation of the people's economy rich in social and spiritual values.

Results and Discussion Profits Forming Self-Love for Fresh Fish Traders



Siti Atikah Rahayu et al

Examining the activities of fresh fish traders at the Inpres Traditional Market who have been in the business for years, even since their teenage years, researchers found that profit, from the traders' perspective, is not simply a calculation of income and expenses. Profit is interpreted as a form of self-reward for the hard work carried out every day amidst the fishy smell, price competition, and market uncertainty. In the context of fresh fish traders, profit is not only an economic measure, but also a symbol of pride and gratitude for the results of the hard work that has been carried out since the early hours of the morning. MRT, a fish trader who has been selling for thirty years, said that every time he successfully sells out his fish, he feels proud and chooses to enjoy the results simply as a form of personal happiness. "When the fish are finished, I buy delicious yellow rice and drink sweet iced tea, it feels satisfying. The fatigue disappears." (MRT)

MRT's statement indicates that profits are not always measured in rupiah, but rather in the form of inner satisfaction that fosters self-love. This form of self-love arises from the realization that every sale is the fruit of personal perseverance and effort. Research by Xue et al. (2021) explains that self-love is a positive feeling toward oneself that fosters enthusiasm and inner peace. In the context of fresh fish traders, this form of self-compassion is manifested through small habits such as setting aside a portion of income to enjoy the fruits of one's labor, without feeling guilty or excessive. A similar sentiment was expressed by ANB, a trader who has been selling for fifteen years. He interprets profit not only to cover household needs but also as a reason to pamper himself after a long day working amidst the smell of fish and the heat of the market. "Sometimes I put aside a little, buy jalangkote for myself. It makes me happy, and I feel motivated to sell again tomorrow." (ANB) This simple expression of happiness shows that profit also serves as a source of emotional energy to persist in the trading routine. This aligns with the findings of Muslimah et al. (2023) who explains that profit can be interpreted as a feeling that is not just the result of economic calculations, but an affective expression that fosters a sense of pride and self-love.

Meanwhile, MZN, a fish trader who has been selling for ten years, interprets profit as a space for reflection on his hard work. He stated that every rupiah earned is a sign that his efforts are not in vain. "I don't look at the size of the results. What matters is that there is it, meaning my fortune that day. That gives me peace of mind." (MZN) MZN's statement shows that profit is not just the end result of a transaction, but a form of self-affirmation that he is capable, empowered, and worthy of recognition for his hard work. This meaning shows that profit plays a role in shaping the self-love of fresh fish traders, because through profit, they learn to value themselves, acknowledge their struggles, and cultivate a sense of gratitude for every result obtained, no matter how small.

#### **Profits Forming Self-Defense for Fresh Fish Traders**

Fresh fish vendors at the Inpres Market are incredibly hardworking individuals. They wake up at dawn every day, unload fish from the ice box, scale them, wash the tables, and call out to customers—all without stopping. This work may seem simple, but it requires tremendous energy and mental fortitude. There are no set working hours, and sometimes they can only go home if the fish are still fresh. Hot weather, fishy odors, and pressure from buyers demanding low prices are part of their daily routine. At first glance, many might think working at the market is hard and exhausting. But for the vendors, it's precisely where they learn to persevere. They see profit not just as the result of selling fish, but also as a way to stay strong in the face of life. Profit serves as a kind of self-defense, a source of encouragement to combat fatigue, anxiety, and the pressures of daily life.

MRT, a fish trader who has been selling fish for thirty years, said that selling at the market keeps him from thinking too much about heavy things. He said that when he's busy selling, his mind becomes calm. "At home, I have a lot on my mind. At the market, I'm busy selling, lots of people come and talk, so I forget about my tiredness and my problems." (MRT) For MRT, profit isn't just about money for food, but also a place to escape stress. The market becomes a space to calm down. When his goods sell, he's happy not because he makes a lot of money, but because he can continue working and not get bogged down by problems. ANB, a trader who has been trading for fifteen years, said something similar. Sometimes when things are tough at home, he chooses to go to the market. He said that just watching people bargain can calm him down. "When I have a lot on my mind, I just go to the market. Selling, hearing people buy fish, it makes me feel calm. If I stay at home all the time, it just adds to the stress." (ANB)

This sense of calm indicates that the profits earned from selling are not just economic gains, but also part of how they cope with life's pressures. As explained by Muslimah et al. (2023), profit can be interpreted as a feeling, something that enables people to persevere and find meaning in every endeavor they undertake. Meanwhile, MZN, who has been selling for ten years, views profit as a source of self-affirmation. He said that even though his sales income is sometimes small, he still manages to live and remains motivated to help his family. "Sometimes it's quiet, the income is small, but the important thing is that I can bring home. That gives me peace of mind. At least I'm trying, Publish by Radja Publika



Siti Atikah Rahayu et al

not just doing nothing." (MZN) From MZN's statement, it's clear that profit isn't just a number, but a sign that he's still strong and able to survive. This meaning aligns with the research findings of Suryani et al. (2021), which stated that profit isn't just about material things, but also about a sense of relief and happiness that comes from successfully fulfilling one's role. Fish traders at the Inpres Market interpret profit as a source of encouragement and a shield against life's pressures. Even though sales revenues aren't always substantial, they find peace in being able to keep fighting, staying on their feet, and feeling in control of their own lives. Profit isn't just a result, but an inner strength that helps them survive the harshness of the marketplace.

#### **Profits as Emergency Funds for Fresh Fish Traders**

Fresh fish vendors at the Inpres Market have their own unique way of managing their sales. Daily income isn't always substantial, especially when fish prices drop or there's a lack of buyers. Profits are often immediately spent on household expenses, but some vendors still try to set aside a small amount for savings. These small savings serve as emergency funds, reserve funds that can be used in case of a sudden, urgent need. Emergencies often arise unexpectedly. Market vendors understand that expenses can arise at any time, such as a sick child, rising prices for basic necessities, or a lack of capital. In situations like these, savings are a lifesaver. MRT, who has been selling for decades, said that whenever he has extra income from his sales, he always saves some. "Usually, if I sell a lot, I save a little bit. So if something happens, I won't be confused about finding money." (MRT)

The meaning of MRT's statement shows that profit is not only for daily expenses, but also for emergencies. The habit of setting aside a small amount of profit each day is a form of financial awareness that grows from long experience in trading. Wafirotin & Marsiwi (2016) found something similar, that profit is often interpreted as savings for small traders who depend on daily income for their livelihood. ANB also said that he sometimes secretly stores his sales proceeds in a small can under his sales table. He said it wasn't because he was afraid of being stolen, but because he was aware that sudden needs could arise at any time. "I keep it in a can, if a child is sick or I need to buy medicine, I just take it out. It's a little bit, but it's noticeable." (ANB) ANB's statement shows that emergency funds are not just about money, but a form of responsibility for traders in facing life's uncertainties. The saved profits become a source of security for himself and his family. MZN, a trader who has been in the market for ten years, added that he often uses his savings for his children's school needs. He said that even if the sales revenue is small, if he saves it every day, it can eventually help in important times. "Usually, when my children need to pay for school, I take it from my savings. If I don't save it, I'll be confused later." (MZN) The meaning of profit for MZN shows that it is not just the result of buying and selling, but a means to maintain family stability. Small savings built from daily profits serve as a form of mental and financial preparedness to face the unexpected. The trader's understanding of the importance of emergency savings confirms that profit has a broader function than just income. Profit is a symbol of self-resilience, a form of simple planning, and an expression of love for family so that urgent needs can still be met without having to rely on others.

### **Profit as the Foundation of Family Needs**

Family is the main reason why fresh fish traders at the Inpres Market continue to sell every day. Even if the sales revenue is small, some is always set aside for household needs. Profit is understood not only as profit, but also as the mainstay of family life. FYT, a fish trader, said that some of his sales revenue is saved, but the rest is immediately used for family needs. "Usually, when I get it, I save some, and the rest is used to buy rice, vegetables, and pocket money for the children." (FYT) The meaning of FYT's statement shows that profit for traders is not solely the result of trading, but also a tool to maintain household stability. Family needs such as food, drink, and children's school needs are the main priority. This finding is in line with Maulina & Mariadi (nd) who explained that family needs include meeting daily staples, such as side dishes and food ingredients. MRI, another trader who has been selling at the market for a long time, also considers the daily profit to be significant enough to support himself and his family.

"The advantage here is that you can buy drinks and food," (MRI, laughing cheerfully). MRI's statement shows that simple happiness arises from the ability to meet basic needs. For small traders, being able to eat and drink from the fruits of their own labor is a great form of gratitude. The profits earned don't stop at meeting basic needs. Many traders use a portion of their profits to pay for their children's education. MRS, for example, admitted to often setting aside money from her sales to buy school supplies for her children. "Usually, when my children are about to start school, I gather together from the proceeds from my sales. I buy books and uniforms." (MRS) This habit demonstrates that profit has a deeper meaning than just income. Profit symbolizes the hopes, efforts, and responsibilities of parents for their children's future. In this context, profit is understood as the foundation of family life, supporting aspects of Publish by Radja Publika



Siti Atikah Rahayu et al

food, education, and well-being.

This understanding aligns with the findings of Djamrud, Samiun, & Abubakar (2022), who stated that profit serves as the primary source of income for meeting family needs and financing children's education. Profit serves as a tool for maintaining household economic balance and fostering a sense of pride for traders, who are able to support their families from their own efforts. For fish traders at the Inpres Market, profit is not just a figure in their hands, but a manifestation of struggle that fosters hope. Every rupiah earned, saved, and spent has significant meaning for the family's survival. Profit serves as a foundation that supports life, as well as tangible evidence that daily hard work at the market is meaningful in maintaining family integrity and well-being.

### Profit as a Symbol of Spiritual Firmness for Fresh Fish Traders at the Inpres Market

Fresh fish traders at the Inpres Market view profit not only as the result of hard work, but also as a test and a gift from God. They believe that every result, large or small, is predetermined. This belief is a source of inner strength for them to remain patient, honest, and persistent, despite the frequently changing market conditions. MRT, a long-time trader, said that whenever his sales are slow, he always remembers that God has already determined his fortune. "Sometimes it's quiet today, but busy tomorrow. I just think, 'God knows what we need.' So just be patient, don't give up." (MRT) This statement shows that profit is not only interpreted as the result of effort, but also as a sign of God's love. With this mindset, MRT feels calmer and less stressed, even though his income varies from day to day. ANB, who has been selling for fifteen years, also expressed a similar sentiment. He said that before starting to sell, he always prays for a smooth fortune and good customers.

"Every morning before opening, I pray. I ask for smooth sales, that there will be no problems. If someone buys, I say to myself, 'Thank you, God.'" (ANB) For ANB, prayer is an integral part of his routine. He believes that prayer and hard work must go hand in hand. Based on this belief, the profits he earns are more than just money, but also proof that God hears and blesses their efforts. MZN added that even small sales results are still considered a blessing. "If it's small, I'm grateful. Sometimes it's small, but it's enough. The important thing is that we don't cheat people, that gives us peace of mind." (MZN). MZN's statement shows that for fresh fish traders, profit also has deep spiritual meaning as a form of gratitude and sincerity. They believe that honesty in trading is part of worship, and the profits earned are sustenance prepared by God. This finding aligns with research by Suryani et al. (2021), which states that profit in a spiritual context carries the value of inner happiness and serenity because it is obtained through the right path. Similarly, Muslimah et al. (2023) explain that profit is a form of gratitude for the achievements bestowed by God after balanced effort and prayer. For fresh fish traders at the Inpres Market, profit is not just a number, but also a reflection of their relationship with God. Profit is a way for them to learn patience, gratitude, and remain steadfast in facing life. Amidst the harshness of the market and the uncertainty of sustenance, they remain confident that as long as their hands work honestly and their hearts are grateful, sustenance will continue to come, because true profit is not just what is in the wallet, but what soothes the heart.

Table 2. Transcendental Phenomenological Analysis of Fresh Fish Traders at the Inpres Market

Informant	Noema (Experience Narrated)	Noesis (Interested Meaning)	Epoch (Researcher's Prejudice Screening)	Intersubjective (Shared Meaning Formed)
MRT	Expressing satisfaction after a sale is sold out, buying food or drinks as a form of self-reward. Feeling at ease even though the profit is small because it's halal.	Profit is interpreted as a form of self- love and inner peace. Feel appreciated by yourself and God.	Researchers resist the purely economic view and look at profits from the perspective of simple gratitude and happiness.	Profit is a sense of inner satisfaction, not just money. Honesty and sincerity in business are a source of shared peace.
ANB	He admitted to often setting aside some of his sales money for himself or to help fellow traders. He felt proud that he could send his children to school with the proceeds from his	Profit is understood as a form of self- love and family responsibility, thus symbolizing honor and social solidarity.	Researchers postpone the assumption that profit is only an economic value, and then understand its social and emotional meaning.	Profit is understood as the result of hard work that brings happiness and strengthens relationships between traders.

Publish by Radja Publika



Siti Atikah Rahayu et al

Informant	(Experience Narrated)	Noesis (Interested Meaning)	Epoch (Researcher's Prejudice Screening)	Intersubjective (Shared Formed)	Meaning
	fish sales.				
MZN	He considers even small profits to be good fortune. He never cheats. Sometimes the sales are small, but it's enough to cover household expenses.	Profit is interpreted as a spiritual form of gratitude and determination in living life.	Researchers abandoned the rational view of maximum profit, replacing it with a spiritual understanding of profit.	Profit is understocollectively as a God, a symbol o honesty, and the strength of marketraders.	gift from f moral

Overall, this study found three main dimensions in the meaning of profit for fresh fish traders at the Inpres Market: social, psychological, and spiritual. These three dimensions are evident through the traders' experiences in interpreting profit in terms of self-love, self-defense, emergency savings, a foundation for family needs, and spiritual steadfastness. The research findings indicate that each fresh fish trader has their own perspective on the profits they earn. For them, profit is not simply a calculation of the money they make, but also the sense of satisfaction that comes after a hard day's work. Although the income received is not always commensurate with the effort and time they devote, they still view it as a form of sustenance and happiness for which they should be grateful. Self-love is evident when traders express simple appreciation for the results of their work, such as buying their favorite food or drink after selling. Profit also serves as a form of self-defense that keeps them resilient in the face of life's pressures and fierce market competition. Some traders even set aside a portion of their sales proceeds for emergency savings, as a way to maintain their family's financial security during difficult times. Profit also serves as the primary foundation for meeting family needs, both for daily food and for children's education. Ultimately, these experiences culminate in spiritual fortitude, as fresh fish traders view profit as a form of sustenance and God's love. They believe that honest hard work and sincere prayer will always bring blessings, even if only in small amounts. Overall, profit, from the perspective of fresh fish traders at the Inpres Market, is not merely economic gain, but also a symbol of struggle, gratitude, and a balance between worldly needs and inner peace. Profit reflects their values of a simple yet meaningful life, building happiness from the fruits of their labor, and maintaining family harmony and solidarity within the traditional market.

#### Conclusion

The meaning of profit varies from person to person, depending on their perspective and profession. In the context of fresh fish traders at the Inpres Market, profit is understood not only as the end result of the buying and selling process, but also as a manifestation of life values that have social, psychological, and spiritual significance. Socially, profit is interpreted as a form of self-love, a feeling of self-love for the results of daily hard work. Fresh fish traders feel proud and happy when they are able to achieve profits, no matter how small, because it is a form of appreciation for their own efforts and perseverance.

Furthermore, from a psychological perspective, profit is interpreted as self-defense, a feeling of security and calm that arises from seeing the fruits of one's labor. Profit serves as a source of mental strength for traders, enabling them to persevere amidst competition and uncertain economic pressures. With profits, they feel protected from anxiety and gain confidence in future trading activities. Furthermore, profit is also understood as an emergency fund. Even though their income is not substantial, some traders still try to set aside a small amount of their sales proceeds. These savings are considered essential for dealing with unpredictable emergencies, such as sudden needs, health issues, or economic downturns.

Finally, profit is interpreted as the foundation for family needs. For fresh fish traders, profit is not just a nominal figure, but a symbol of responsibility and hope. The profits earned are used to meet basic family needs, such as daily meals, children's school fees, and other household necessities. Profit is the primary foundation for maintaining family stability and a reflection of love and responsibility for their loved ones. Therefore, profit, in the eyes of fresh fish traders at the Inpres Market, has a broad meaning, encompassing not only material gain but also a form of self-respect, psychological protection, preparedness for difficult times, and efforts to build family well-being.

Siti Atikah Rahayu et al

- Adam Smith. (1776). An Inquiry into the Nature and Causes of the Wealth of Nations. London: W. Strahan and T. Cadell.
- Antong, A., & Riyanti, R. (2021). How Does Local Wisdom Become Value in Selling-Price Setting? *Jurnal Akuntansi Multiparadigma*, 12(3), 672–688. https://doi.org/10.21776/ub.jamal.2021.12.3.38
- Aprilianto, A., & Handayani, S. (2021). Makna laba pada sektor informal: Studi fenomenologi pedagang pasar tradisional. *Jurnal Akuntansi dan Keuangan Indonesia*, 18(2), 205–221.
- Ardika, R. (2022). Laba Menarik Ketika Tepat Dalam Mengiteprestasikan Meningkatkan Kesejahteraan atau Memunculkan Keserakahan (Studi Fenomenologi pada Pedagang Di Sekitar Kota Kediri). *Proceedings of Islamic Economics*, *Business*, *and Philanthropy*, *1*(1), 89–107. https://jurnalfebi.iainkediri.ac.id/index.php/proceedings/article/view/224
- Astuti, N. D. (2019). Makna laba bagi pedagang ikan tradisional: Sebuah pendekatan fenomenologi. *Jurnal Akuntansi Multiparadigma*, 10(2), 315–329.
- Djamrud, F., Samiun, A. A., & Abubakar, K. (2022). Makna Laba Bagi Petani Gula Merah Di Desa Tutumaluleo Kecamatan Galela Utara. *Jurnal Aktiva*, 05(01), 11–25.
- Fadli, M. (2022). Pemaknaan laba oleh pedagang ikan di pasar tradisional: Studi fenomenologi. *Jurnal Riset Akuntansi dan Bisnis*, 22(3), 451–463.
- Hendriksen, E. S., & Breda, M. F. V. (2000). Accounting theory (5th ed.). McGraw-Hill.
- Luckyta Mursy, A., Jaya Negara, S., & Citandui, J. (2013). Nomor 2 Halaman 165-329 Malang. *Jurnal Akuntansi Multiparadigma JAMAL*, 4, 165–176.
- Maulina, M., & Mariadi, Y. (n.d.). The Meaning of Profit for Traditional Lombok Weavers. 04(03), 276–284.
- Mongi, A. C. Y., Sugianto, S., Usman, E., & Kahar, A. (2024). Makna Laba Dalam Perspektif "Pemulung" Tempat Pembuangan Akhir Kawatuna. *Journal of Applied Accounting*, 3(2), 107-112. https://doi.org/10.52158/jaa.v3i2.1081
- Muslimah, M., Leniwati, D., Harventi, R. D., & ... (2023). The Meaning of Profit For Family Business From an Islamic Perspective (Case Study of Ibu Maryam's Gambir Crackers Family Business in Pasean Madura). ... on Economic and ..., I(January), 1383–1390. https://proceeding.umsu.ac.id/index.php/Miceb/article/view/243%0Ahttps://proceeding.umsu.ac.id/index.php/Miceb/article/download/243/264
- Musmini, L. S., & Sirajudin. (2016). Makna akuntansi sosial dan sustainabilitas. *Jurnal Akuntansi Multiparadigma*, 7(11), 156–170.
- Palettari, M., Barlian, & Untart, D. P. (2022). Kehidupan Pemulung Di Tpa Puuwatu Kota Kendari. *Jurnal Penelitian Pendidikan Sejarah UHO (JPPS-UHO)*, 7(2), 164–171. https://jpps.uho.ac.id/index.php/journal/article/view/30
- Suryani, N. K., Budiasih, I. G. A. N., Sudana, I. P., & Wirajaya, I. G. A. (2021). Menguak Konsep Harga Dan Laba Di Balik Transaksi Banten. *Jurnal Akuntansi Multiparadigma*, 12(2), 370–387. https://doi.org/10.21776/ub.jamal.2021.12.2.21
- Rohmatunnisa, L. (2020). Laba sebagai simbol syukur dan keberkahan: Studi fenomenologi pada pelaku usaha mikro di Blitar. *Jurnal Ilmu dan Riset Akuntansi*, *9*(3), 1–14.
- Santoso, B. (2022). Laba sebagai simbol keberhasilan sosial pada pedagang pasar tradisional di Gresik. *Jurnal Akuntansi dan Keuangan Publik*, *9*(1), 77–90.
- Suardi, D., & Nurdin, M. (2021). Laba sebagai pondasi kesejahteraan keluarga: Studi fenomenologi pada pedagang ikan di pasar tradisional Ambon. *Jurnal Akuntansi dan Keuangan Daerah*, 6(2), 102–117.\*
- Suwardjono. (2018). Teori akuntansi: Perekayasaan pelaporan keuangan (Edisi ketiga). BPFE Yogyakarta.
- Suryani, N., Rasyid, M., & Hidayat, S. (2021). Dimensi kebahagiaan dalam laba: Kajian fenomenologi pedagang kecil. *Jurnal Akuntansi dan Ekonomi Syariah*, 7(1), 33–47.
- Tenrigau, A. M., Aida, N., Darmawan, W., & Dahlan, H. (2023). Makna Laba Berbasis Nol Dalam Restorasi Kaum Duafa. *Jurnal Akuntansi Multiparadigma*, *14*(3), 610–625. https://doi.org/10.21776/ub.jamal.2023.14.3.42
- Tiswiyanti, F., Desriyanto, F., & Sari, R. (2021). Laba sebagai representasi diri pedagang kaki lima: Perspektif fenomenologi. *Jurnal Akuntansi Multiparadigma*, 12(1), 45–59.
- Wafirotin, K. Z., & Marsiwi, D. (2016). Persepsi Keuntungan Menurut Pedagang Kakilima Di Jalan Baru Ponorogo. *Ekuilibrium : Jurnal Ilmiah Bidang Ilmu Ekonomi, 10*(1), 24. https://doi.org/10.24269/ekuilibrium.v10i1.46
- Wilig, C. (2013). Int roducing qualit at ive research in psychology Adventures in theory and method Ca r la W i lli g. *Adventures in Theory and Method*.

Publish by Radja Publika



Siti Atikah Rahayu et al

- Xue, L. M., Huang, X. T., Wu, N., & Yue, T. (2021). A Qualitative Exploration of Chinese Self love. *Frontiers in Psychology*, *12*(March), 1–11. https://doi.org/10.3389/fpsyg.2021.585719
- Yusuf, R. M., & Paranoan, S. (2024). Cubizpay: Information System In Credit Union. *International Journal of Accounting and Management Research*, 5(1), 1–13. https://doi.org/10.30741/ijamr.v5i1.1239