

Understanding Profit from the Perspective of Women Daily Cake Sellers

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Abstract

This study aims to uncover the meaning of profit from the perspective of home-based cake sellers in Rappocini District, Makassar, as household-based micro-enterprises who play dual roles in the family economy. Using an interpretive phenomenological approach and The Cultural Shaping of Accounting framework, this study explores how life experiences, cultural values, and domestic conditions shape the meaning of profit beyond formal accounting concepts. Data were collected through in-depth interviews, participant observation, and documentation, then analyzed using NVivo 12. The results of the study revealed five main themes of profit meaning, namely: as a means of fulfilling daily food needs, financing children's education, household needs, savings to face uncertainty, and as working capital for business sustainability. These findings indicate that profit is understood as a source of welfare, security, and family stability and links the household economy and business economy. This study contributes to the development of accounting studies with a cultural and gender perspective, and provides implications for mentoring MSMEs in the social behavior of micro enterprises.

INTRODUCTION

Home based cake sellers who run their own businesses with limited capital are one of the micro-enterprise groups that contribute to supporting the local economy (Reuschke & Mason, 2022; Vuksanović et al., 2024). Profit is an expected part of business activities, but the definition of profit sometimes aligns with the concept of profit in the formal accounting context, which refers to financial measurements and profit results. In the formal accounting context, profit is defined as the difference between revenue and expenses. However, in the context of home-based businesses, sales proceeds are often used to meet household needs, pay children's school fees, participate in social activities such as social gatherings (arisan), religious study groups (majlis taqlim), and even to pay debts or as a reserve for dealing with uncertainty. This situation indicates that profit is not only perceived as a financial achievement but also as a symbol of security and family well-being.

Referring to previous research conducted by (Zulkifli, 2022) on the meaning of profit in farmer groups, it refers to gaining profits to support the family and gain peace of mind. Meanwhile, in research (Agus Santoso & Salim, 2020), the meaning of profit for traditional traders is a cultural value not just material accumulation, but the value of honesty, generosity, and mutually maintained social relationships. Furthermore, the study also explained that women's informal business income is directly linked to family welfare (education, health, household consumption, social activities) (Ge et al., 2022; Muhammad et al., 2021a). Likewise, according to (Indah, 2024), profit is understood as a spiritual and moral value realized through harmonious relationships. (Nawangsari

et al., 2023) profit is an advantage in the form of enjoyment, sufficiency, and the fulfillment of a servant's prayers to his God.

No research has specifically explored the meaning of profit from the perspective of housewives selling cakes in the Rappocini District, Makassar, who have unique characteristics as household-based micro-entrepreneurs with dual roles as breadwinners and household managers. The absence of studies examining the meaning of profit in the context of gender, domestic space, and local microeconomic dynamics creates a knowledge gap. The Rappocini District is known as a densely populated area with dynamic microeconomic activity. Many residents, especially housewives, depend on home-based food production, including cake businesses, for their family's livelihood.

To understand this phenomenon, this study uses the perspective of The Cultural Shaping of Accounting, a perspective that provides an explanation that accounting is not born from purely technical logical thinking, but is shaped and influenced by cultural and social values, beliefs, and life practices in society (Riahi-Belkaoui, 1995). This perspective explains that the accounting process, in interpreting profit, is the result of cultural construction that arises differently from one social group to another. Therefore, this theory is relevant in exploring how mothers selling cakes give meaning to profit based on life experiences, social roles, and cultural values they adhere to.

Based on the above description, this research is crucial to uncover the meaning of profit from the perspective of home-baked cake sellers in Rappocini District. The findings are expected to contribute to the study of accounting, particularly accounting from a cultural and gender perspective within a community.

METHODS

This research is an interpretive phenomenological study, a research design that interprets participants' lived experiences and understands the meanings they create for the phenomena they encounter (Cuthbertson et al., 2020). A phenomenological approach is appropriate because it reveals that the meanings of profit studied are not only universal but also influenced by cultural context, gender, and household circumstances.

Research Location

The research was conducted in the neighborhood unit (RW) 001, Rappocini District, Makassar. This location was chosen purposively because it has a high level of microeconomic activity, particularly in home-based culinary businesses run by housewives. Furthermore, this area is densely populated with strong social interactions, which have shaped local culture regarding the meaning of profit.

Research Participants

A purposive sampling technique was used to select participants deemed most capable of providing information related to the phenomenon under study (Campbell et al., 2020). The informants in this study were those who ran businesses from home, used limited capital, served dual roles as breadwinners and household managers, and resided and worked in RW 001 Rappocini, Makassar.

Table 1. Informant Data

Informant Code	Age	Status	Type of business	Length of Business	Initial Capital
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1. (Mrs. JM)	62	Widowed	Wet cake and Songkolo	10 years	Personal Capital
2. (Mrs. MN)	45	Married	Traditional pastries and cakes	15 years	Loan Assistance
3. (Ms. RF)	31	Girl	Baked Apang Cake	5 years	Personal Savings
4. (Mrs. IR)	31	Married	Risoles	8 years	Cooperative Loans
5. (Mrs. AT)	45	Married	Jalangkote	3 years	Family Savings

Data Collection Techniques

Data collection in this study was conducted using several techniques. The first was in depth, semi structured interviews, allowing informants to express their personal perspectives and stories about the meaning of profit in their daily business activities. Interviews were conducted at the informants' homes or businesses, allowing researchers to capture the natural atmosphere of production and sales activities. Furthermore, researchers conducted participant observation by directly observing the cake-making process, interaction patterns with customers, and how informants manage sales proceeds. Each observation was recorded to capture relevant details of the situation, expressions, and behaviors. Data collection was also supported by documentation, including photographs of business activities, simple transaction receipts, daily shopping logs, and conversations regarding cake orders, which informants were permitted to view. These documents serve as supporting evidence and clarify how informants record, understand, and interpret profit in a simple manner.

Data Analysis Techniques

Data analysis was conducted using an interpretive phenomenological model, with the support of NVivo 12 software, through the following stages: 1) Reading and understanding interview transcripts, 2) Identifying initial themes related to the meaning of profit, 3) Grouping themes into broader categories according to the research context, 4) Interpreting meanings based on the perspective of The Cultural Shaping of Accounting to examine how local culture, values, beliefs, and practices shape the meaning of profit. 5) Developing a narrative that illustrates the relationship between participants' experiences and the construction of the meaning of profit.

RESULTS AND DISCUSSION

RESULTS

The interviews collected and analyzed using NVivo 12 revealed diverse meanings of profit among home-based cake sellers. Based on coding and thematic analysis in NVivo, five main themes related to the use and perception of profit emerged.

Daily Food Expenses

Profits earned from the cake business are used to meet daily food needs. This is evident in Mrs. JM's quote:

“Pak, laba yang saya dapat itu biasanya saya pake’ki untuk makan ji sehari-hari.”

Similarly, Mrs. AT stated:

“Pak, uang laba itu saya pake’ semua untuk dapur dan makan keluarga.”

Children's School Excesses

A portion of profits is directed towards their children's school fees and education, demonstrating the mothers' priority for investing in their families' futures. Mrs. MN stated:

“Kalau saya dapat untung, paling banyak saya pake’ bayar uang sekolah anak.”

Mrs. IR also emphasized:

“Pak, laba yang saya dapat saya pake’ bayar susu anak, uang jajan sekolah.”

This demonstrates that profits have a social and educational function, as they contribute to children's access to education.

Household/Kitchen Necessities

In addition to food money, profits are also used to meet household needs, such as groceries, oil, rice, and daily necessities.

Mrs. MN explained:

“Sisanya saya belanja’ki kebutuhan dapur Pak, minyak, beras, begitu.”

Mrs. IR added:

“Kalau ada lebihnya pak, saya belanjakan lagi kebutuhan dapur.”

This finding indicates that profits in household businesses are not formal accounting, but rather adapt to daily needs.

Savings

Several informants interpreted profits as a source of savings or reserve funds to face uncertainty. Mrs. JM stated:

“Kalau lebih pak, saya simpan-simpan ki sedikit, siapa tau perlu.”

Ms. RF also added:

“Pak, kalau ada untung saya tabungki karena masih sendiri juga.”

Ms. AT stated:

“Kadang kalau ada lebih, saya tabungmi Pak.”

Analysis shows that savings serve as a risk-management tool for women cake sellers, while also providing psychological comfort in the face of daily sales fluctuations.

Working Capital / Business Reinvestment

Profits are also used to turn over capital, ensuring the business can continue to operate and grow. This is evident in Mrs. MN's statement:

“Modal saya dari pinjaman pak, jadi harus betul-betul saya kelola labanya.”

“Supaya tidak banyak mi saya berutang, saya aturji laba itu pak.”

Ms. RF added:

“Sisanya saya pake’ beli bahan lagi Pak, buat besok.”

Mrs. IR also stated:

“Saya juga ada pinjaman di koperasi pak, jadi sebagian laba kadang saya pake’ bayar cicilan.”

These findings indicate that profit management encompasses strategic financial aspects, including managing capital, paying liabilities, and anticipating business risks.



Figure 1. Word Cloud (N Vivo 12 data processing)

Figure 1 of the word cloud visually shows the frequency of word occurrences. The word "profit" appears the largest, indicating that profit is the main focus of the informants' conversations. Medium-sized words such as save, extra, kitchen, family, and business indicate frequent occurrences, and can therefore be interpreted as dominant themes in the daily lives of the cake sellers. Other words such as earn, sell, children, school, allowance, and loans indicate that profit is associated with children's education, capital management, and social/household responsibility.

profit	save	goes	rest	still	buying	cookies	feeding	ingredie	loan	loans	long	make	manag	meals
					capital	cooking	fees	installm	milk	oil	otherw	part	pay	paying
		ingredient	school	traditiona	carefull	cooperat	food	just	miss	price	proper	really	rice	rising
	business				case	daily	going	keeps	much	prices	risoles	single	smart	supplie
extra	cakes	keep	sell	allowanc	child	debt	grilled	left	necessi					
	earn	manage	sometimes	anything	childre	econom	help	like	need	product	run	survive	time	tomorr
kitchen	family	money	songkolo	busy	comes	end	income	little	needs	profits	runnin	things	used	usually
				buy										

Figure 2. Tree Map (NVivo 12 data processing)

From Figure 2, it can be understood that the size of the box, that the word matrix confirms that profit is understood multidimensionally, including finances, family needs, children's education, savings, and business capital.

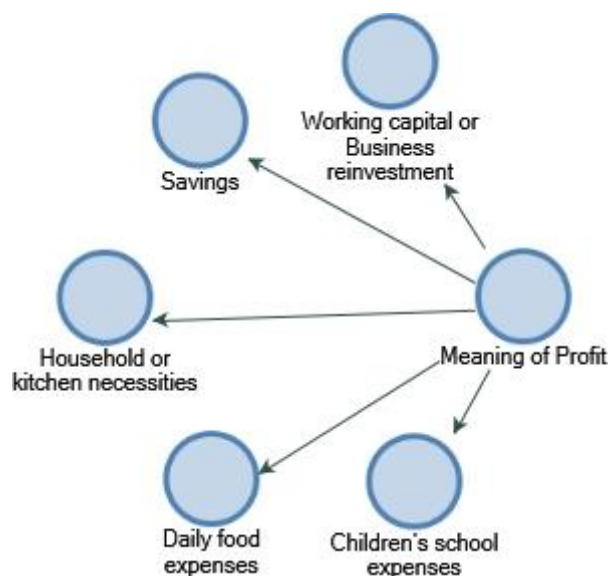


Figure 3. definition of profit (N Vivo 12 data processing)

Based on Figure 3, a simple conclusion is drawn that profit is defined as money for daily food needs, children's education, kitchen needs, savings, and capital turnover.

DISCUSSION

Daily Food Expenses

Based on the analysis obtained, profits are used to meet daily food needs. This illustrates that profits in household businesses serve as a direct source of income that supports the family's economic sustainability. Previous research confirms that micro-entrepreneurs generally use their business income for basic family needs, such as food (Fafchamps et al., 2014; Saridakis et al., 2021). Furthermore, it has been explained that women as entrepreneurs tend to allocate business income to household needs, particularly food and basic necessities, as a top priority (Zunaidi & Maghfiroh, 2021).

Profit is not only understood as a business indicator, but also as a measure of family well-being. Using profits for daily needs indicates a situation where the line between household and business finances is so thin that the orientation of profit use is more focused on meeting basic needs.

Children's School Expenses

The second theme shows that the profits earned by mothers selling cakes are not simply understood as the difference between sales and costs, but rather as "education savings" for their children. After the most pressing daily needs are met, the remaining portion of profits is allocated to tuition fees, uniforms and books, and transportation costs for the children to school. This situation demonstrates that profit is positioned as an educational resource in lower-class families, helping to break children out of the cycle of economic vulnerability.

Similar results were shown by (Kang et al., 2024), who explained that increasing maternal income in the household is positively associated with children's education spending. More broadly, (Booyesen & Guvuriro, 2021) showed that when household financial decisions are more controlled by wives, per capita spending on education increases significantly. From a cultural accounting perspective, the practice of allocating profits to education demonstrates that

economic practices are always embedded in cultural values and norms.

When mothers refer to profit as their children's school fees, they are presenting a cultural accounting reality. Profit is not narrated as a return on capital, but rather as the fulfillment of parents' moral obligations, especially mothers', to provide their children with the highest possible education. Accounting categories (profit, costs, savings) merge with cultural categories such as parental devotion, maternal responsibility, and social expectations for children's success.

Household/Kitchen Necessities

Profits from home-based baking businesses are generally allocated directly to kitchen needs such as rice, cooking oil, LPG, and other staples. In the context of home-based microenterprises, business owners, especially women, integrate business and household finances because they share the same space, labor, and social functions. Profit is not understood as a separate accounting entity, but as a household economic resource that can change function as needed (Panin & Mahabile, 1997). This is relevant to research findings that profit is used to meet basic family needs (Walker et al., 2008; Tien, 2021). Home-based businesses rely on cash flow flexibility to meet routine household needs when income is unstable. Profit acts as an adaptive mechanism that allows families to maintain economic stability even on a small scale. This pattern arises because financial decisions are influenced by the demands of daily life, so profit is prioritized for the most pressing needs.

Savings

Based on field findings, profit is also understood as a source of savings, but not formal savings intended for business expansion. For women who sell cakes, saving means setting aside a portion of daily profits for unforeseen events, such as health needs, social gatherings, religious studies, social activities, or urgent needs. This savings is more of a form of risk management. Research (Muhammad et al., 2021b) shows that when business income increases, some business owners will save to protect their families from uncertainty, and savings are understood as a crisis reserve.

Poor households face pressure to allocate a large portion of their income to basic needs such as food, transportation, and healthcare, leading to less savings (Flechtner, 2023). However, in the cultural context of home-based cake entrepreneurs, savings are reserved for unpredictable family needs. This prudent value can be interpreted as a cultural practice for survival in an economy dependent on daily income. The meaning of profit as savings cannot be understood conventionally but must be viewed through the lens of household culture and microeconomics, which integrate financial, social, and emotional goals.

Working Capital / Business Reinvestment

The final theme explains that profits are also used to reinvest capital, purchase raw materials, repay loans, and support business continuity. In the home-based business industry, profits are a key strategy for maintaining daily production cycles (Raipah et al., 2023). This finding is reinforced by research showing that households running micro-enterprises tend to use daily profits directly as working capital due to limited cash flow and reliance on rapid capital turnover (Setyawati & Hartono, 2025).

Small business reinvestment decisions are not solely driven by financial considerations, but also by the balance between domestic needs and business sustainability. This means that profits must be negotiated daily between family interests and production needs (Bari et al., 2024; Lahiri & Daramola, 2023). This situation suggests that small business owners in developing countries often have to choose between household consumption and capital reinvestment

because both utilize the same source of income, making business decisions both economic and social.

CONCLUSION

This research shows that home-baked housewives in Rappocini District interpret profit not only as financial gain, but also as a source of family well-being tied to household needs and cultural values. Profit is understood through five main dimensions: meeting food needs, children's education costs, household needs, savings to cope with uncertainty, and business capital turnover. The Cultural Shaping of Accounting perspective explains that these meanings are social constructs shaped by gender roles, household economic conditions, and local cultural ties.

This research further emphasizes that the concept of profit in the context of household-based micro-enterprises cannot be fully explained by formal accounting approaches, as the financial practices of entrepreneurs are embedded in values, roles, and life dynamics. These findings contribute to the development of accounting studies with a cultural and gender perspective and provide a basis for MSME mentoring programs to better align with how micro-enterprises interpret and manage profits.

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