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# The Meaning Of Profit From The Perspective Of Business Actors In The Canteen Of The Faculty Of Economics And Business Tadulako University

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**ABSTRACT**

This research aims to understand the meaning of profit from the perspective of business actors who carry out economic activities in the Canteen of the Faculty of Economics and Business, Tadulako University. This research uses a qualitative approach with phenomenological methods. Data were collected through semi-structured in-depth interviews, observations, and documentation conducted with two purposively selected informants. Data analysis uses the stages of data collection, data reduction, data presentation and conclusion drawn. The results of the study show that profit is interpreted multidimensionally, including interrelated material and non-material aspects. Functional material profit is understood as sustainability that supports the fulfillment of living needs and maintains business continuity. Meanwhile, non-material profits are interpreted as happiness, blessings and relationships. The campus environment as a social space also influences the way business actors view profits, so that business orientation is not solely directed at maximizing profits, but also at balancing economic interests and human values. This research contributes by broadening the understanding of profit as a contextual and social concept, especially in the practice of micro businesses operating in an environment full of social interaction.

## INTRODUCTION

Profit is a central concept in accounting and business which is generally understood as the difference between income and expenses in an accounting period. In this framework, profit is positioned as the main indicator of business performance that is objective, measurable, and oriented towards material achievement (Haryadi et al., 2021). This understanding makes profit a benchmark of success as well as a basis for economic decision-making. Conventionally, profits are calculated through a comparison between the income received and the costs incurred, so the achievement of profit is often considered the main motivation of business actors to maintain and develop their economic activities (Mongi et al., 2024). Profit describes the positive difference between revenue and expenses that indicates the effectiveness of the company in managing its business activities. A company is said to have good value if the company's performance is also good (Nabela et al., 2023). Because it is measurable, profit is the main reference for assessing performance, determining strategies, and making economic decisions, so it is seen as an indicator of business success.

In the conventional accounting framework, profit is positioned as a measure of economic performance that reflects the success of an entity in managing resources to produce goods and services. As stated by Djamrud et al. (2022) Profit is understood as a reward for the efforts, risks, and economic decisions taken by entrepreneurs in the production and distribution process. Profit not only represents the mathematical difference between income and costs, but is also an indicator of managerial effectiveness in allocating factors of production efficiently. Technically, operating profits are obtained through a systematic measurement of all the income that the company generates and the economic sacrifices made to obtain it, Rimansyah (2021) explained that profit is calculated after taking into account various cost components, such as taxes, interest expenses, and other supporting costs. This process is presented in the income statement which serves as the main instrument to assess the company's financial performance in a certain accounting period. The report places earnings as the final result of a comparison between total revenue and total expenses, thus providing an objective picture of the entity's financial condition.

The understanding of the concept of profit also cannot be separated from the definition of income itself. Landali et al. (2020) distinguishing between revenue as income earned from main operational activities or other activities outside operations, with income which refers to the net results of the productive activities of the organization. The company's high level of revenue means that the company's performance is in good condition, the company is able to utilize the various resources it has in its activities to achieve large profits (Wagini et al., 2019). Income, in this context, is an inflow of economic benefits that increase the company's assets or reduce liabilities. This is reinforced by the view that Utari et al. (2025) which states that income can be in the form of assets, goods, or money that directly support business continuity in carrying out its business activities. In accounting terminology, the term "profit" is often equated with "profit", which emphasizes that profit is a net economic benefit obtained after all obligations and sacrifices are taken into account. This relationship shows that profit is not just an accounting figure, but a reflection of the company's ability to create added value. Profit ultimately becomes a representation of net economic results that describes a company's capacity to generate value, both through key operational and non-operational activities, as well as being the basis for economic decision-making by various stakeholders.

Profit is then used as the main benchmark to evaluate the success of a business entity, as it can describe the organization's ability to manage operations effectively (Indryani et al., 2025). Different from the conventional economic context, the concept of profit from the perspective of the wider community is an important element that builds the social dimension. In the practice of micro and small businesses, the concept of profit is not always uniformly understood with the definition of formal accounting. Business actors often interpret profits based on daily experiences, family economic conditions, and personal and social values that surround their business activities. Previous research conducted Setyowati & Susanto (2022) found that MSME actors describe profits based on various perspectives such as the ability of MSME owners to complete obligations related to employee salary costs, electricity costs, and being able to carry out operations even though economic conditions are unstable. While the research conducted Rohmatunnisa' (2023) shows that profit is not always only in the form of large profits, but it is enough to have a turnover of capital that will be used again for the next production capital for the sake of business continuity and the development of the business. As well as the research carried out Mais et al. (2023) shows that the owner of Ciangsana Free Restaurant interprets profit with 3K, namely calmness, happiness, and blessings.

Previous studies conducted by Paranoan (2020) and Nasifa & Sula (2024) shows that profits are used to meet daily needs, pay debts, develop businesses, and improve the economic level of business owners. Profit not only functions as an indicator of economic success, but also reflects the inner satisfaction of business owners and the social contribution resulting from business operations. Profit can be understood holistically as a combination of material profit, satisfaction profit, and social profit that are interrelated in maintaining business sustainability.

The difference in perspective on profit shows the gap between the concept of profit in conventional accounting that is objective and value-free and the subjective and contextual meaning of micro business actors. Although many studies have been conducted on the meaning of profit in MSMEs, research that specifically examines the context of business in the campus environment is still relatively limited. In fact, a social environment full of the values of togetherness, solidarity, and empathy plays an important role in shaping the way business actors interpret their business results. The canteen of the Faculty of Economics and Business, Tadulako University is a business space as well as a social space that shows the relationship between economic activities and sustainable social relations. The understanding of profit needs to be expanded not only as an economic measure, but as a social construct formed through the experiences and social interactions of business actors. The phenomenological approach is seen as relevant to reveal the meaning of profit as experienced and realized by business actors as a subjective experience full of value.

## LITERATURE REVIEW

### The Social Construction Theory of Reality

The Social Construction Theory of Reality put forward by Berger & Luckmann (1971) view that social reality is not objective and stand-alone, but is formed through social processes in daily life. Berger & Luckmann (1971) affirms that *"reality is socially constructed and sociology of knowledge must analyse the processes in which this occurs",* which means that reality is the result of social construction and can only be understood through the analysis of the process of its formation. The reality of everyday life is accepted as something that taken for granted because it is maintained intersubjectively through the customs, language, and social institutions that make up the world of shared meaning.

The meaning of profit is understood as a social reality constructed by canteen business actors through business experience, interaction in the campus environment, and the life values and spiritual beliefs they adhere. Through the process of externalization, objectification, and internalization, profit is interpreted not only as the difference between income and costs, but as a multidimensional concept that includes material and non-material aspects. This interpretation is in line with the view Berger & Luckmann (1971) that daily life is a *"a reality interpreted by men and subjectively meaningful to them as a coherent world",* So that profits are understood based on the experience and social interaction of business actors, not solely through a formal accounting system.

### Profit

Every company strives to obtain maximum profits (Mais et al., 2023). Profit is the result obtained from the difference between the income generated from business activities and the expenses incurred during the period. This profit calculation is based on historical value, which is the value of the company's assets and liabilities at the time the transaction occurs. In other words, profit reflects the real profit that a company makes after considering all the costs incurred to achieve that revenue (Ardiansyah et al., 2024).

Profit is an indicator of the financial success of a business and plays a crucial role in the survival and growth of MSMEs. With a good understanding of profits, MSMEs can identify and measure their financial performance, evaluate the effectiveness of business strategies, make better decisions, and plan for the future better. It is important for MSMEs to improve their understanding of profits and leverage them as a powerful tool to manage and grow their businesses (Nasifa & Sula, 2024). Important information in financial statements that is often used as a benchmark for the company's success is profit (Djamrud et al., 2022).

Profit or income (*Income*) is very important considering that the value of an entity is always linked to profits, both now and in the future. So, the substance of the profit depends on the achievement of its sales (Tenrigau et al., 2024).

### Business Actors and MSMEs

Individuals or business entities that carry out economic activities to produce goods and/or services for the purpose of obtaining profits are known as business actors. The structure of the national economy, business actors are not only dominated by large-scale companies, but also by Micro, Small, and Medium Enterprises (MSMEs) which have different characteristics, capacities, and business criteria. MSMEs reflect a form of economic activity that is rooted in individual and small group initiatives that are oriented towards meeting market needs directly, with relatively simple management but adaptive to the dynamics of the business environment. MSMEs are economic activities that are mostly carried out by the Indonesian people, whose management can be carried out by community groups, families or individuals (Sari et al., 2023).

Micro businesses are the smallest-scale productive economic activities carried out independently by individuals. The main characteristic of micro businesses lies in the limitations of capital, technology, and human resources, but it has advantages in operational flexibility and proximity to consumers. Small businesses are at the next level of development, operated and managed independently by individuals or business entities that are not subsidiaries or branches of large businesses. Organizational structure, production capacity, and market reach began to grow, while maintaining independence in business decision-making. Medium businesses are productive economic activities that have a larger scale than small businesses, both in terms of assets, turnover, and labor, but still stand independently and are not directly or indirectly affiliated with large businesses or small businesses (Ardiansyah et al., 2024).

The existence of MSMEs has strategic significance in the economy, especially as a driver of the people's economy. MSMEs contribute to creating jobs, reducing the unemployment rate, and encouraging income equity at various levels of society (Setyowati & Susanto, 2022). In addition, the flexibility and independence of MSMEs allows this sector to survive and adapt in the face of changing market conditions, including during economic crises. With these characteristics, MSMEs not only function as a support for the national economy, but also as a means of sustainable community economic empowerment.

## METHODS

This study uses a qualitative approach with phenomenological studies. The Phenomenology Study was chosen because the research wants to understand the meaning of profit as experienced and realized by canteen business actors in their daily lives. Phenomenology is a scientific approach that aims to study and describe a phenomenon as experienced directly (Rimansyah, 2021). Phenomenology allows researchers to explore lived experience, business practices, and the values that underpin economic action in depth (Sahir, 2021). The research location was carried out in the Canteen of the Faculty of Economics and

Business, Tadulako University. This location was chosen because it is an economic space as well as a social space, where business actors interact intensely with students, lecturers, and education staff. This environment has the potential to shape the meaning of profit that is not limited to financial aspects. The research informants consisted of two business actor informants (Rahayu and Sabriani) who acted as business owners which both of them had been running for more than nine years. The informant determination technique uses purposive, which is selection based on certain considerations that are relevant to the research objectives (Sahir, 2021).

This research has informant criteria, namely, Willing to provide information voluntarily; have experience managing a business for more than 5 years, so that it is able to accurately reflect business dynamics; and able to articulate the meaning of profit well. Data collection techniques were carried out through semi-structured in-depth interviews, observation and documentation. The analysis technique Miles et al. (2014) namely: a) Data collection, i.e. data collected from the field through observation, interviews and documentation. Observation is needed to know and understand the activities of business owners related to the interviews conducted. b) Data reduction, namely the selection process, concentration, and dissemination of raw data that appears and written records in the field. This data reduction is a form of analysis that sharpens, suggests, discards unnecessary ones, and collects data in a similar way so that a conclusion can be drawn. c) Data Presentation, which is the presentation of a set of information that has been compiled and allows for a conclusion to be drawn and an action to be taken. So that the researcher will understand what has happened and how he acted. d) Conclusion Drawn, which is the final step of a research in analyzing data or information during data collection and after data is collected.

## RESULTS

### The Meaning of Profit Behind Happiness

The meaning of profit for micro business actors is not always in line with the formal accounting definition that places profit as the difference between income and costs. The meaning of profit is built from business experience, and social interaction in assessing the success of the business. In this context, profit is understood as a concept that includes not only the financial aspect, but also the emotional happiness felt in the process of doing business. Informant (Rahayu) interprets profit as a feeling of pleasure and satisfaction that arises when the business runs smoothly and customers feel satisfied. Success is not solely measured by the money earned, but by the emotional experience that accompanies the trading activity.

> *"Profit is not just about money. Indeed, money is important, but if my sales run out, customers are happy, our hearts are happy too, it is also profitable."* (Rahayu)
>
> *"Sometimes the money is not much, but if my sales sell well and the tiredness pays off, that's enough for me"* (Rahayu)

The statement shows that profit is interpreted as an emotional connection between sellers and buyers. Customer satisfaction brings inner satisfaction to business actors, so that business success is perceived through emotional experiences, not just through financial achievements. A similar view was also conveyed by the informant (Sabriani), who interpreted profit as a profit that not only serves to meet needs, but also provides comfort and peace of mind in running a business.

> *"... The profit is in the form of comfort, a pleasant atmosphere and a feeling of calm. That's also an advantage for me."* (Sabriani)

These findings show that profit is understood as a multidimensional concept that includes both material and non-material aspects. Non-material profits include satisfaction, emotional happiness, comfort at work, good relationships with customers, and inner peace of mind when the business runs as expected. For micro business actors in the campus environment, non-material profits are positioned on par with financial profits, even under certain conditions they are considered more valuable because they provide intrinsic satisfaction that cannot be measured formally. This interpretation emphasizes that profit not only functions as an indicator of economic performance, but also as a reflection of success in carrying out social roles and the actualization of human values in daily business practices.

**Profit as a Blessing**

The meaning of profit for business actors cannot be separated from the life values and spiritual beliefs they adhere. Profit is not only understood as the result of economic transactions, but as sustenance that has moral and religious dimensions. The values of honesty, gratitude, sincerity, and belief in the concept of sustenance from God shape the way business actors interpret profits, both materially and non-materially. The informant (Rahayu) interprets profit as sustenance that has been determined by God and is believed not to be exchanged. This belief forms an inner attitude in running a business, including in facing conditions when financially they experience losses, but inwardly feel profits.

> *"... For me, profit is sustenance from God. We're just trying to figure out how to get it anyway."* (Rahayu).
>
> *"... I believe that sustenance will not be exchanged."* (Rahayu).
>
> *"The profit is not only money, but a sense of sufficiency, calmness, and a blessing from an honest effort."* (Rahayu).

This statement shows that profit is constructed as sustenance that brings blessings, inner peace, and a sense of self-sufficiency. In this context, financial loss is not always interpreted as failure, because the act of sharing and helping others actually results in non-material benefits in the form of inner satisfaction and peace of mind. Thus, profit is not perceived singularly as money, but as a life experience loaded with spiritual value. A similar meaning is also expressed by the informant (Sabriani), who associates profit with the practice of sharing and the belief that sustenance can come through good deeds.

> *"I always think that profit is part of sustenance, so I usually give thanks, give alms, or participate in Friday blessings."* (Sabriani).
>
> *"... I helped a lot of students, and the sustenance came again from there."* (Sabriani)

For Sabriani, profits are not only used for personal interests, but also allocated in the form of alms and social activities. The experience of helping students in need is perceived as an intermediary for the arrival of sustenance. This shows that economic practices are carried out side by side with moral and religious practices, so that the boundary between business activities and worship becomes increasingly fluid. The value of life and spirituality play a central role in the meaning of profit. Profit is understood as a gift from God that is not only present through increased income, but also through a sense of calm and confidence that the business is being done correctly. The financial benefits may be small, but business actors feel more meaningful inner benefits. This perspective emphasizes that profit is interpreted in the spiritual framework of well-being, where the values of honesty, patience, and generosity are the main indicators of business success. Thus, profit is no longer positioned solely as an economic product, but rather as part of a religious and ethical experience that links human labor with a belief in Divine sustenance.

**Profit as Sustainability**

From the perspective of canteen business actors, profit is not interpreted as an abstract accounting figure or just an indicator of financial performance. Profit is understood contextually as the real ability of the business to continue to run and sustain the survival of the family. Thus, profit is present as a sustainability instrument that functions directly in meeting basic daily needs. The informant (Rahayu) emphasized that the main purpose of trading is not the accumulation of profits on a large scale, but the achievement of a stable income every day so that the needs of the household and children's education can be met. Business success is measured by the extent to which trading activities are able to provide a sense of economic security for families.

> *"The hope is simple, it can sell every day, can help the family economy, pay for the children's home and school needs. I didn't think about going big, but now I have started to think about opening a new business, what is a branch, yes outside the campus area so that the business can grow."* (Rahayu)

The statement shows that profits are constructed as a guarantee of family economic sustainability as well as business sustainability. The initial orientation of informants is defensive, namely maintaining survival, but as the business stabilizes, profits also begin to be interpreted as capital to maintain and develop the business gradually. This reflects a shift in the meaning of profit from just a survival tool *to* long-term sustainability. In line with that, the informant (Sabriani) interprets profit as a profit that can be used to meet short-term and long-term needs, ranging from daily spending to the ownership of productive and non-productive assets.

> *"For me, profit is a profit that can be used to meet needs, for example, shopping, buying a car, buying a house."* (Sabriani)

The meaning of profit in Sabriani's view shows that sustainability is not only interpreted as the continuity of daily business, but also as the ability of businesses to create long-term economic stability. Asset ownership is perceived as a result of sustainable profits, as well as a symbol of economic security and business success.

Based on the experience of informants, profits are constructed as a guarantee of survival that is practical and real. Profit is not perceived as a specific nominal target or accounting indicator alone, but as a business's ability to support family life, maintain economic stability, and ensure that businesses can continue to run. As long as the business is able to provide enough income to meet household needs and support daily activities, the business is considered successful and worth maintaining. Thus, the meaning of profit is attached to the function of business and life sustainability, not to the nominal amount of profit generated.

**Profit as a Relationship**

Good relationships with customers, a sense of comfort at work, and emotional satisfaction are forms of profit that are seen as high value by micro business actors in the campus environment. These non-material elements do not stand separately from economic activities, but are integrated into daily business practices. The informant (Rahayu) emphasized that the relationship built with students is not just a relationship between sellers and buyers, but develops into a close social relationship. This familiarity is perceived as a great advantage because it has a direct impact on customer loyalty.

> *"The most felt thing is a good relationship with customers. Many students are like their own families. And the main thing is that there are many buyers because they are familiar with the students."* (Rahayu)
>
> *"Yes, it's a big profit though. If it is suitable, they come back again and again*." (Rahayu)

For the informant (Rahayu), non-material profits come in the form of peace of mind, as well as satisfaction when customers feel comfortable and will certainly come back to buy. A similar view was also conveyed by the informant (Sabriani), who interpreted non-material profits as positive feelings that arise from a good work atmosphere, harmonious social relationships, and the fulfillment of family needs.

> *"Good feeling in business, good relationships, comfortable working atmosphere"* (Sabriani)
>
> *"It feels happy and happy when they are satisfied."* (Sabriani)

Non-material profits include emotional satisfaction, harmonious social relationships, feelings of being valued, and the creation of a comfortable work atmosphere. The success of a business is not only measured by the amount of income, but by the quality of the social interaction and the inner experience that comes with it. Good relationships with customers, especially students, not only provide personal satisfaction, but also serve as social capital that strengthens customer loyalty and business resilience in the campus ecosystem. Thus, non-material profits are understood as profits based on relationships and feelings that play a significant role in maintaining the sustainability of micro businesses.

## DISCUSSION

The results of this study show that the meaning of profit for canteen business actors at the Faculty of Economics and Business, Tadulako University is not entirely in line with the concept of profit in conventional accounting which interprets profit as the difference between income and costs in an accounting period (Haryadi et al., 2021; Rimansyah, 2021). These findings reinforce the view that profit is not merely an objective and technical reality, but a social reality constructed through experiences, interactions, and values that live in the daily lives of business actors. In the perspective of the theory of social construction of reality, the meaning of profit is formed through the process of externalization, objectification, and internalization that takes place in daily life, so that profit is understood subjectively and contextually by business actors (Berger & Luckmann, 1971).

The meaning of profit as emotional happiness appears consistently in both informants, albeit with different emphasis. Informant (Rahayu) interprets profit as a feeling of pleasure and satisfaction when goods run out and customers feel satisfied, while (Sabriani) interprets profit as comfort, tranquility, and a pleasant work atmosphere. This alignment of views shows that non-material profits occupy an important position in assessing the success of micro businesses. These findings are in line with research Setyowati & Susanto (2022) which states that MSME actors often do not make the amount of profit the main indicator of success, but rather the smooth running of the business and inner satisfaction. Thus, profit serves as *emotional return* which provides intrinsic satisfaction for business actors.

Profit is interpreted as a blessing that is closely related to the spiritual and religious values of business actors. The informants (Rahayu and Sabriani) both view profit as sustenance from God which is not only present in the form of money, but also in the form of self-sufficiency, inner peace, and ease of doing business. This meaning shows that profits are constructed within a moral and religious framework, so that business practices cannot be separated from the values of honesty, gratitude, and social concern. These findings support the results of the study Mais et al. (2023) which states that profit is a form of blessing sustenance that continues to flow endlessly and also as a sufficiency of life given by Allah SWT. In this context, profit is no longer understood as the ultimate goal of the business, but rather as a mandate that must be managed ethically and responsibly.

The meaning of profit as a blessing is also seen in the sharing practice carried out by the two informants. The informant (Sabriani) associates profits with alms and assistance to students in need, with the belief that sustenance will come back through good deeds. This meaning reinforces the view that economic activities and spiritual values go hand in hand in the practice of MSMEs, as affirmed by Rohmatunnisa' (2023) that profits do not always have to be large nominally, but enough to maintain capital turnover and business sustainability. Profit is understood as a life experience full of value, not just the result of economic calculations.

Profit is interpreted as a means of business and family life sustainability. Informant (Rahayu) interprets profit as the ability of the business to survive and meet the basic needs of the family, such as household needs and children's education, without an orientation to massive expansion. On the other hand, the informant (Sabriani) interprets profit as a profit that allows the fulfillment of short-term and long-term needs, including asset ownership. This difference in emphasis shows that although both informants interpret profit as a sustainability tool, the sustainability orientation is influenced by their respective life experiences and goals. These findings are in line with research Nasifa & Sula (2024) which shows that profits are used not only for daily consumption, but also for business development and improving the economic status of business owners.

Profit is also interpreted as the result of the social relationships built between business actors and customers. Close relationships, a sense of family, and customer loyalty are seen as high-valued, non-material benefits by both informants. The informants (Rahayu and Sabriani) both emphasized that good relationships with students not only provide emotional satisfaction, but also have an impact on business sustainability. These findings support research Paranoan (2020) which states that social profit is part of the meaning of profit felt by business actors. In the context of the campus environment, social relations function as social capital that strengthens business resilience and creates a sense of security in carrying out economic activities.

The opinions of the two Informants (Rahayu and Sabriani) show alignment in interpreting profit as a multidimensional concept that includes material and non-material aspects, although there are differences in the emphasis on economic sustainability orientation. This similarity reinforces the research findings that the meaning of profit in micro enterprises cannot be understood singularly through a formal accounting approach, but needs to be seen as a social construct formed from life experiences and social interactions Berger & Luckman (1971). Thus, the results of this study confirm that profit is the result of complex and contextual social processes.

The findings of this study show that profit cannot be understood solely as the result of economic calculations that are technical and objective. Profit is present as a life experience experienced directly by business actors and interpreted through social interactions, personal values, and spiritual beliefs inherent in their daily lives. In the perspective of phenomenology and the theory of social construction of reality, the meaning of profit is formed through the process of experience, internalization of values, and repetitive social relations, so that profit is understood as a multidimensional concept that includes both material and non-material aspects. This interpretation emphasizes that the success of micro businesses is not only measured by the amount of financial profits, but also by the ability of the business to bring a sense of sufficiency, tranquility, and sustainability of life. Profit does not stand as a value-free economic reality, but as a social construction full of meaning and context. The context of research in the campus environment provides distinctive social characteristics in the formation of the meaning of profit. Intense and continuous interaction between business actors and students creates relationships that are not entirely oriented to economic transactions, but also to social closeness and empathy. This condition distinguishes the meaning of profit in this study from the context of micro businesses in general, which are often faced with tighter market competition and more impersonal relationships. This research contributes to expanding the understanding of the meaning of profit by showing that the social context in which businesses are run has an important role in shaping the way business actors assess the success and sustainability of their business.

The implications of this study show that accounting approaches and policies for MSME empowerment need to consider non-material dimensions in understanding business success. Profit not only serves as an indicator of financial performance, but also as a reflection of the emotional, spiritual, and social well-being of business actors (Nasifa & Sula, 2024; Setyowati & Susanto, 2022). MSME assistance programs should not only focus on increasing profits, but also on strengthening values, social relations, and comfort in running a business.

## CONCLUSION

This study concludes that the meaning of profit for canteen business actors at the Faculty of Economics and Business, Tadulako University is not understood solely as the difference between income and costs as in conventional accounting, but as a social reality constructed through business experience, social interaction, and personal and spiritual values of business actors. Profit is interpreted multidimensionally as a source of happiness when the business runs smoothly and customers feel satisfied, as a blessing that brings a sense of sufficiency, inner peace, and moral values in running a business, as a sustainability that supports the fulfillment of life needs and maintains business continuity, and as a result of social relationships built through good relationships and customer loyalty. Thus, profit not only functions as an indicator of financial performance, but also as a reflection of the emotional, spiritual, and social well-being of micro business actors, so that the understanding of profit needs to be placed in the context of life experience and the social environment in which the business is run.

## LIMITATION

This research has several limitations that need to be critically acknowledged. The limited number of informants and the focus of the research that was only carried out in one location, namely the canteen of the Faculty of Economics and Business, Tadulako University, caused the findings of this study to not be generalized widely to all contexts of MSMEs in different regions or sectors. The meaning of the profit found was greatly influenced by the characteristics of the campus environment and the social background of the informant.

The use of a phenomenological approach places the subjective experience of informants as the main source of data, so that the results of the research are highly dependent on the ability of informants to reflect and articulate their experiences, as well as on the interpretation of the researcher in understanding the implied meaning. This condition opens up space for the researcher's subjectivity even though validation efforts have been made through data triangulation.

This study has not integrated measurable quantitative financial data, so it has not been able to explain the empirical relationship between the meaning of profit and business financial performance. The focus of the research is more directed at the depth of meaning than financial measurement, so the quantitative implications of the meaning of profit have not been comprehensively examined.

These limitations open up opportunities for further research to expand the scope of location and number of informants, combine qualitative and quantitative approaches, and compare the meaning of profit in various social contexts and types of businesses. Thus, the understanding of profit as an economic and social phenomenon can be developed in a more comprehensive and balanced manner.

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